JOHN N. HUGHES ATTORNEY AT LAW PROFESSIONAL SERVICE CORPORATION 124 WEST TODD STREET FRANKFORT, KENTUCKY 40601

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April 1, 2016

James Gardner Acting Executive Director Public Service Commission 211 Sower Blvd. Frankfort, KY 40601

> Re: Atmos Energy Corporation Case No. 2015-00343

Dear Mr. Gardner:

Atmos Energy Corporation submits its responses to the Commission's Third Data Request. I certify that the electronic documents are true and correct copies of the original documents.

If you have any questions about this filing, please contact me.

Submitted By:

Mark R. Hutchinson Wilson, Hutchinson and Littlepage 611 Frederica St. Owensboro, KY 42301 270 926 5011 randy@whplawfirm.com

And

John M. Higher

John N. Hughes 124 West Todd St. Frankfort, KY 40601 502 227 7270 jnhughes@johnnhughespsc.com

Attorneys for Atmos Energy Corporation

AFFIDAVITS

BEFORE THE PUBLIC SERVICE COMMISSION

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IN THE MATTER OF RATE APPLICATION OF ATMOS ENERGY CORPORATION

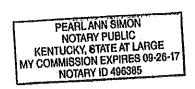
Case No. 2015-00343

AFFIDAVIT

The Affiant, Mark A. Martin, being duly sworn, deposes and states that the attached responses to Commission Staff's third request for information are true and correct to the best of his knowledge and belief.

STATE OF <u>KENTUCKY</u> COUNTY OF <u>DAVIESS</u>

SUBSCRIBED AND SWORN to before me by Mark A. Martin on this the <u>28th</u> day of March, 2016.



Notary Public - State of KY at Large My Commission Expires: <u>Sept. 26, 201</u>7

Notary ID: 496385

BEFORE THE PUBLIC SERVICE COMMISSION

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IN THE MATTER OF RATE APPLICATION OF ATMOS ENERGY CORPORATION

Case No. 2015-00343

AFFIDAVIT

The Affiant, Paul H. Raab, being duly sworn, deposes and states that the attached responses to Commission Staff's third request for information are true and correct to the best of his knowledge and belief.

Paul H. Raab

STATE OF _ COUNTY OF Monte overy

SUBSCRIBED AND SWORN to before me by Paul H. Raab on this the $2a^{\uparrow}$ day of March, 2016.

Notary Public Dandler My Commission Expires: May 1,2019

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NOTARY	PUBLIC	Q .
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MY COMMISSION E	XPINES MAY	1,2019
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BEFORE THE PUBLIC SERVICE COMMISSION

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IN THE MATTER OF RATE APPLICATION OF ATMOS ENERGY CORPORATION

Case No. 2015-00343

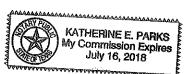
AFFIDAVIT

The Affiant, Jason L. Schneider, being duly sworn, deposes and states that the attached responses to Commission Staff's third request for information are true and correct to the best of his knowledge and belief.

MSON L. Schneider

STATE OF	Tenas	
COUNTY OF	Dallas	

SUBSCRIBED AND SWORN to before me by Jason L. Schneider on this the 2% day of March, 2016.



Notary Public My Commission Expires:

BEFORE THE PUBLIC SERVICE COMMISSION

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IN THE MATTER OF RATE APPLICATION OF ATMOS ENERGY CORPORATION

Case No. 2015-00343

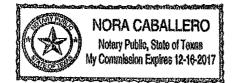
AFFIDAVIT

The Affiant, Gary L. Smith, being duly sworn, deposes and states that the attached responses to Commission Staff's third request for information are true and correct to the best of his knowledge and belief.

Gary L. Smith

STATE OF 7 CXAS COUNTY OF Lubbock

SUBSCRIBED AND SWORN to before me by Gary L. Smith on this the $\frac{28}{28}$ day of March, 2016.



Ciliale 07

Notary Public My Commission Expires: <u>12-16-2017</u>

BEFORE THE PUBLIC SERVICE COMMISSION

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IN THE MATTER OF RATE APPLICATION OF ATMOS ENERGY CORPORATION

Case No. 2015-00343

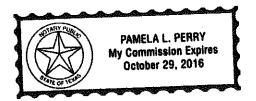
AFFIDAVIT

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

Gregory K. Waller

STATE OF TEXAS COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me by Gregory K. Waller on this the <u>394</u> day of March, 2016.



Handa L. Hourg Notary Rublic

My Commission Expires: 10-24-16

3-01

Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division Staff DR Set No. 3 Question No. 3-01 Page 1 of 3

REQUEST:

Refer to Atmos-Ky's responses to Staff's Second Request for Information ("Staff's Second Request"), Items 2 and 18.

- a. Explain in detail whether Atmos-Ky has experienced significant imbalance problems on its system due to the actions of transportation customers, resulting in the proposed change in T-3 and T-4 cash-out percentages and the addition of Natural Gas Week indices for the cash-out pricing.
- b. Provide the estimated average annual impact on the gas cost of sales customers resulting from the proposed changes.
- c. Confirm that Atmos-Ky's current cash-out tiers, as shown on Attachment 1 to Item 2, generally correspond to the first three tiers and percentages of Texas Gas Transmission, LLC ("Texas Gas"), as shown in the Texas Gas tariff in the response to Item 18, Attachment 1.
- d. The Direct Testimony of Mark A. Martin ("Martin Testimony") quoted in Item 2 states that Texas Gas and Tennessee Gas Pipeline Company, LLC ("Tennessee Gas") have the same proposed tiers. While the tiers are the same, the percentages applied to the index price are more stringent in the Tennessee Gas tariff in Item 18, Attachment 1, than those in the Texas Gas tariff. Explain why it is more reasonable to implement the more stringent Tennessee Gas percentages, as opposed to adding the additional tiers and continuing to implement the Texas Gas percentages, which would be more in line with Atmos-Ky's current tier structure and percentages.
- e. Provide example calculations showing the impact on transportation customers similar to those provided in the response to Item 2 using the Percentages of Applicable Index Price shown in the Texas Gas tariff provided in the response to Item 18, as opposed to the proposed percentages.

RESPONSE:

a) The Company has not experienced significant imbalance problems on its system due to the actions of transportation customers; however, that is not the reason for the proposed change. As noted on pages 16 and 17 of Mr. Martin's Direct Testimony, the Company believes that its proposed changes better reflect the upstream pipelines' tariffs, reduce the likelihood of gaming the system, creates a

Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division Staff DR Set No. 3 Question No. 3-01 Page 2 of 3

clear and easy to understand as well as to administer process, and is fair to all classes of customers. Another reason for the proposed change was to create consistency and uniformity as the Company's proposed cashout tiers are already in place in Tennessee and Virginia.

- b) The Company reviewed data for the twelve months ending August 2015 (data already pulled for billing determinants relating to transportation customers). Cashout data for the period for both negative and positive imbalances were re-tiered and re-priced in accord with the Company's proposal in this case. Under the proposal, the Company would spend \$51,704 less for purchase of positive imbalances and would collect \$32,890 more for supplying negative imbalances. Thus, the estimated annual benefit on the gas cost of sales customers resulting from the proposed changes is \$84,594. Please see Attachment 1 for the Company's analysis calculations.
- The Company cannot confirm this statement. The Company's current tariff is C) somewhat like Texas Gas' tariff and somewhat like Tennessee Gas Pipeline's tariff. Texas Gas Transmission's tariff provides that for 0% - 2% imbalance, customers shall make up this first tier imbalance with gas in-kind within 30 days following the production month. In contrast, the Company's current KY tariff allows that customers may, by written agreement, arrange to "park" positive imbalances up to 10% on a monthly basis for a fee of \$.10 Dth/month. Texas Gas' first tier for imbalance is 2% to 5% at 100% of index. The Company's current first tier for imbalance is 0% to 5% at 100% of index, which aligns with Tennessee Gas Pipeline's first imbalance tier. The Company can confirm that Texas Gas' and the Company's current tariff have the same index percentage for imbalances from 5% to 15%. For imbalances beyond 15%, the Company's current tariff diverges from both Texas Gas' tariff tiers and Tennessee Gas Pipeline's tariff tiers. In summary, the Company's current tariff shares some cashout features with Tennessee Gas Pipeline's tariff and shares some cashout features with Texas Gas Transmission's tariff, but beyond the 15% imbalance tier, the Company's current tariff differs from both pipelines.
- d) As stated in the response to subpart (a), the Company is also proposing to add additional tiers to the cashout methodology to improve the consistency of KMD tariffs as the proposed tiers are already in place in Tennessee and Virginia. As indicated in the response to subpart (c), the Company's current tariff shares some

Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division Staff DR Set No. 3 Question No. 3-01 Page 3 of 3

cashout features with Tennessee Gas Pipeline's tariff and shares some cashout features with Texas Gas Transmission's tariff, but beyond the 15% imbalance tier, the Company's current tariff differs from both pipelines, since we currently only have three tiers. If one considers the Texas Gas Transmission's first tier to be the 0% to 2% "gas in-kind" provision, in total Texas Gas has seven tiers in its imbalance resolution methodology. The Company does not wish to maintain six or seven tiers. The Company's current tariffs in Tennessee and Virginia as well as Tennessee Gas Pipeline's current tariff each have five tiers. All five tariffs, that is. Texas Gas Transmission's tariff, Tennessee Gas Pipeline's tariff, the Company's current Tennessee, Virginia and proposed Kentucky tariffs, have cashout pricing that range from 100% to 150% of the index high price for negative imbalances and from 100% to 50% of the index low price for positive imbalances, but Texas Gas has more tiers to cover the same price range. The Company desires to have its jurisdictional tariffs become more consistent with each other. Adopting Texas Gas tiers would not serve this purpose. It should also be noted that the transportation customers/pool mangers/marketers are to a great extent in control of their imbalance position throughout the month. Through daily monitoring of usage volumes versus nominated volumes, they have the ability to take timely actions to mitigate the extent of cumulative imbalances, thus avoiding the upper tiers of the cashout tariff altogether. If transportation customers/pool mangers/marketers are adequately monitoring their accounts and taking timely corrective actions, there are few valid reasons why an imbalance would reach the upper tiers. Besides unusual or unforeseen circumstances, imbalances at the higher tiers can be an indication of blatant disregard or intentional gaming.

e) Please see Attachment 2. Per Staff's request, this attached comparison worksheet uses tiers and percentages similar to the Texas Gas tariff. We assume it is Staff's intent for the first tier in this example to be "0% to 5%", but using the Texas Gas "2% to 5%" tier percentage of index, since the Company has not proposed a "gas in-kind" provision that is found in Texas Gas' true first tier of "0% to 2%."

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_3-01_Att1 - Cashout Analysis.xlsm, 22 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_3-01_Att2 - Cashout example Texas Gas Tiers.xlsx, 3 Pages.

Respondent: Mark Martin

Positive Imi (Company p	balances purchases over-	supply}				CUR	RENT					Positive In (Company	nbalances purchases over	-supply)				PROF	POSED				
Pricing/Rate	es .					,	·					Pricing/Ra	tes	, 									
				Texas Gas				Tenn	essee Gas							Texas Gas		_			nessee Gas		
Month	5% Tiers>	1	2	3	4	5	1 \$ 3.188 \$	2 2.869 \$	3 2.550 \$		5 3 2.550	Month	5% Tiers>	1 \$ 3.830 \$	2 3.256	3 \$ 2,681	4 \$ 2.298	<u> </u>	\$ 3.750 \$	2 3.188 \$	3 2,625 \$	4 2.250	5 \$ 1.875
	9 10	\$ 3.868 \$ 3.708	3.481 3.337	\$ 3.094 2.966	\$ 3.094 \$ 2.966	3.094 2.966	\$ 3.188 \$ 3.007	2.869 \$ 2.706	2.550 \$	2.550 3	2.550	1	10	\$ 3.830 ; 3.490	2.967	\$ 2.681 2.443	\$ 2.298 : 2.094	1.745	> 3.750 \$ 3.430	3.188 \$ 2.916	2.401	2.250	1.875
	10	3.981	3.337	2.966	2.900	2.966	3.960	3.564	3.168	3.168	3.168		10	3.880	3.298	2.445	2.328	1.940	3,430	3,196	2.632	2.058	1.880
	12	3.361	3.025	2,689	2,689	2.689	3,415	3.074	2,732	2.732	2.732		12	2.620	2.227	1.834	1,572	1.310	2.580	2.193	1.806	1.548	1.290
	1	2.917	2.625	2.334	2,334	2,334	3.643	3.279	2,915	2.915	2.915		1	2.730	2.321	1.911	1.638	1.365	2.640	2.244	1.848	1.584	1,320
	2	2,790	2.511	2.232	2.232	2.232	4.268	3.841	3.414	3.414	3.414		2	2.530	2.151	1.771	1.518	1.265	2.500	2.125	1.750	1.500	1.250
	3	2.745	2.471	2.196	2.196	2.196	3.275	2.949	2.621	2.621	2.621		3	2.520	2.142	1.764	1.512	1.260	2.520	2.142	1.764	1.512	1.260
	4	2.529	2.276	2.023	2.023	2.023	2.133	1.920	1.707	1.707	1.707		4	2.480	2.108	1.736	1.488	1.240	2.470	2.100	1.729	1.482	1.235
	5	2.757	2,481	2.206	2.206	2.206	2,082	1,874	1,665	1.665	1.665		5	2.630	2.236	1.841	1,578	1.315	2.670	2.270	1.869	1.602	1.335
	6	2.696	2.425	2.157	2.157	2.157	1.907	1.716	1.525	1.525	1.525		6	2.500	2.125	1.750	1.500	1.250	2.490	2.117	1.743	1.494	1.245
	7	2.768	2.491	2.214	2.214	2.214	1.860	1.674	1.488	1.488	1.488		7	2.680	2.278	1.876	1.608	1.340	2.650	2.253	1.855	1.590	1.325
	8	\$ 2,712 \$	2.441	\$ 2.170	\$ 2.170 \$	2.170	\$ 1.978 \$	1.780 \$	1,582 \$	1,582	\$ 1.582		8	\$ 2.620 :	2.227	\$ 1.834	\$ 1.572	\$ 1.310	\$ 2.580 \$	2.193 \$	1.806 \$	1.548	\$ 1.290
Positive Imi	balances											Positive In											
(Company p Volumes (N	purchases over- Acf)	supply}										(Company Volumes (purchases over Mcf)	-supply)									
Polantion (ii	1			Texas Gas				Tenn	essee Gas			,	,			Texas Gas				Ter	nessee Gas		
Month	5% Tiers>	1	2	3	4	5	1	2	3	4	5	Month	5% Tiers>	1	2	3	4	5	1	2	3	4	5
	9	(3,680)	(48)	(37)	-	~	(504)	(239)	-	-	-		9	(3,680)	(48)	(37)	-	-	(504)	(239)	-	-	-
	10	(36,205)	(101)	(44)	(3)	-	-	-	-	-	-		10	(36,205)	(101)	(44)	(3)	-	-	-	-	-	-
	11	(5,251)	(1,786)	(1,785)	(933)	(118)	(2,599)	-	-	-	-		11	(5,251)	(1,786)	(1,786)	(933)	(118)	(2,599)	-	-	-	-
	12	(13,816)	(2,462)	(152)	-	-	(173)	(173)	(173)	(65)	-		12	(13,816)	(2,462)	(152)	-	-	(173)	(173)	(173)	(65)	-
	1	(1,364)	-	-	-	-	-	-	-	-	-		1	(1,364)	-	-	-	-	-	-	-		-
	2	(1,089)	(143)	(143)	(143)	(560)	(447)	-	-	-	-		2	(1,089)	(143)	(143)	(143)	(560)	(447)	-	-	-	-
	3	(3,104)	(70)	(70)	(69)	-	-	-	-	-	-		3	(3,104)	(70)	(70)	(69)	-	-	-	-	-	-
	4	(6,807)	(2,877)	(774)	-	-	(383)	(383)	(383)	(383)	(1,280)		4 5	(6,807)	(2,877)	(774)	-	-	(383)	(383)	(383)	(383)	(1,280)
	5	(14,403)	(13,596)	(13,500)	(13,368)	(4,387)	(245)	(245)	(245)	(245)	(716)		5	(14,403)	(13,596) (46)	(13,500)	(13,368)	(4,387)	(245) (682)	(245)	(245) (497)	(245)	(716)
	6 7	(5,398)	(46)	(46)	(46)	(666)	(682)	(509)	(497)	(15)	(399)		7	(5,398)	(46)	(46)	(46)	(665)	(682)	(509) (70)	• •	(15)	(200)
	2	(543) (2,048)	(42) (56)	-	-	-	(325) (120)	(70) (9)	(70)	(70) -	(127)		8	(543) (2,048)	(42) (56)	-	-	-	(325)	(70) (9)	(70) -	(70) -	(399) (127)
Positive Im	balances											Positive In	nbalances										
	purchases over-	supply)									ľ	(Company	purchases over	-supply)									
Volumes (N	vicf)											Volumes (Mcf)										
				Texas Gas		1			essee Gas							Texas Gas				Ter	nessee Gas		
Month	5% Tiers>	1	2	3	4	5	1	2	3	4	5	Month	5% Tiers>	1	2	3	4	5	1	2	3	4	5
	9	\$ (14,234)			7 7	-	\$ (1,607) \$	(686) \$	- \$		\$ -		9	\$ (14,094)		\$ (99)		\$ -	\$ (1,890) \$	(762) 🤅	s - \$	-	\$-
	10	(134,248)	(337)	(131)	(9)	-	-	-	-	-	-		10	(126,355)	(300)	(107)	(6)	-		-	-	-	-
	11	(20,904)	(6,399)	(5,688)	(2,972)	(376)	(10,292)	-	-		-		11	(20,374)	(5,890)	(4,851)	(2,172)	(229)	(9,772)	-	-	-	-
	12	(46,436)	(7,448)	(409)	-	-	(591)	(532)	(473)	(178)	-		12 1	(36,198)	(5,483)	(279)	-	-	(446)	(379)	(312)	(101)	-
	1	(3,979)	-	-	- (710)	- (1 35.03	(1.009)	-	-	•	-		1 2	(3,724)	(200)	(060)	- /7171	(700)	- /1 1101	-	-	-	-
	2	(3,038)	(359)	(319) (154)	(319) (152)	(1,250)	(1,908)	-	-	-		1	2 3	(2,755) (7,822)	(308) (150)	(253) (123)	(217) (104)	(708)	(1,118)	-	-	-	-
	3	(8,520)	(173) (6 549)	• •	(152)	-	(817)	- (735)	(654)	(654)	(2,185)		3 4	(16,881)	(150)	(123) (1,344)	(104)	-	(946)	(804)	(662)	(568)	- (1,581)
1	4 5	(17,215) (39,709)	(6,548) (33,732)	(1,566) (29,781)	{29,490}	(9,678)	(817) (510)	(459)	(654)	(408)	(2,185) (1,192)		4	(10,861)	(8,085) (30,401)	(1,344)	(21,095)	(5,769)	(946) (654)	(804) (556)	(662) (458)	(392)	(1,561) (956)
1	5	(39,709) (14,553)	(33,732) (112)	(29,781) (99)	(29,490) (99)	(9,678) (1,437)	(310) (1,300)	(459) (873)	(758)	(408) (23)	(2,272) -	1	6	(13,495)	(30,401) (98)	(24,634) (81)	(21,095)	(833)	(1,698)	(338) (1,078)	(4.56)	(22)	(550)
	7	(14,553)	(112)	(53)		-	(604)	(117)	(104)	(104)	(594)		7	(13,455)	(96)	-	-	-	(861)	(158)	(130)	(111)	(529)
	8	\$ (5,554)		\$ -	\$-\$	-	\$ (237) \$	(11) \$	- \$	- :	· · · ·		8	\$ (5,366)	• •	\$ -	\$ -	\$-	\$ (310) \$, ,		\$ (164)
\$ (478,6	571) Current Ca	sh-Out Amour	nt for Positiv	ve imbalance	s							\$ (426,	967) Proposed (Current Cash-C)ut Amount	for Positive	imbalances						

\$ 51,704 Lower Cost for Purchase of Positive Imbalances

....

\$...

\$ 1,738 \$ - \$ - \$

Negative Imb (Company se Pricing/Rates	lls under-sup	ply)				CUR	RÉNT						imbalances ay sells under-suj lates					PR	OPOSED					
		[Texas Gas				Tei	messee Gas							Texas Gas			[""""		Ter	nnessee Gas		
Month	5% Tiers>	1	2	з	4	5	1	2	3	4	5	Month	5% Tiers>	1	2	3	4	5		1	2	3	4	5
	9	\$ 3.868 \$	4.255	\$ 4.642	\$ 4.642	\$ 4,642	\$ 3,188	3,507	3.826 \$	3.826 \$	3.826		9	\$ 3.870	\$ 4.451	\$ 5.031	\$ 5,418	\$ 5.805	\$	3.870	\$ 4.451 \$	\$ 5.031 \$	\$ 5.418	\$ 5.805
1	LO	3.708	4.079	4.450	4.450	4.450	3.007	3.308	3.609	3.609	3.609		10	3.790	4.359	4.927	5.306	5.685		3.790	4.359	4.927	5.306	5.685
	1	3.981	4.379	4.777	4.777	4.777	3.960	4.356	4.752	4.752	4.752		11	4.270	4.911	5.551	5.978	6.405		4.270	4.911	5.551	5,978	6.405
	.2	3.361	3.697	4.033	4.033	4.033	3.415	3.757	4.098	4.098	4.098		12	3.500	4.025	4.550	4.900	5.250		3,500	4.025	4.550	4.900	5.250
	1	2.917	3.209	3.500	3.500	3.500	3.643	4.008	4.372	4.372	4.372		1	2.980	3.427	3.874	4.172	4.470		2.980	3.427	3.874	4.172	4.470
	2	2.790	3.069	3.348	3.348	3.348	4,268	4.695	5.122	5.122	5.1.22		2	2.970	3.416	3.861	4.158	4.455		2.970	3.416	3.861	4.158	4.455
	3	2.745	3.020	3.294	3.294	3.294	3.276	3.604	3.932	3.932	3.932		3	2.910	3,347	3.783	4.074	4.365		2.910	3.347	3.783	4.074	4.365
	4	2.529	2.782	3.035	3.035	3.035	2.133	2.347	2.560	2.560	2.560		4	2,560	2.944	3.328	3.584	3.840		2.560	2.944	3.328	3,584	3.840
	5	2.757	3,033	3,308	3.308	3.308	2.082	2,290	2.498	2.498	2.498		5	2.930	3.370	3.809	4.102	4.395		2.930	3.370	3.809	4.102	4.395
	6	2.696	2.966	3.235	3.235	3.235	1.907	2.097	2.288	2.288	2.288		6	2.770	3.186	3.601	3,878	4.155		2.770	3.186	3.601	3.878	4.155
	7	2.768	3.045	3.322	3.322	3.322	1.850	2.045	2.232	2.232	2.232		,	2.830	3.255	3.679	3.962	4.245		2.830	3.255	3.679	3.962	4.245
	8	\$ 2.712 \$	\$ 2.983	\$ 3,254 \$	\$ 3.254 \$	\$ 3.254	\$ 1.978 ;	\$ 2,175 ;	\$ 2,373 \$	2,373 \$	2.373		8	\$ 2.790	\$ 3.209	\$ 3.627	\$ 3.906	\$ 4.185	5	2,790 :	\$ 3.209 \$	\$ 3.627 \$	\$ 3.906	\$ 4.185
Negative Imb (Company se	oalances Ils under-sup	ply)											imbalances ly sells under-su	oply)										
Volumes (Mo	:f)											Volumes												
				Texas Gas				Tei	nnessee Gas							Texas Gas					Ter	nnessee Gas		
Month	5% Tiers>	1	2	3	4		1	2	3	4	5	Month	5% Tiers>	1	2	3	4	5		1	2	3	4	5
	9	13,724	12,223	3,765	-	-	3,168	852	-	-	-		9	13,724	12,223	3,765	-	-		3,168	852	-	-	-
1	10	13,001	8,507	7,476	2,646	972	4,760	2,276	-	-	-		10	13,001	8,507	7,476	2,646	972		4,760	2,275	-	-	-
	11	1,024	631	631	631	1,053	353	-	-	-	-		11	1,024	631	631	631	1,053		353	-	-	-	-
	12	2,273	74	-	-	-	6,320	1,307	-	-	~		12	2,273	74	-	-	-		6,320	1,307	-	-	-
	1	6,222	39	39	39	651	8,153	7,695	2,942	-	-		1	6,222	39	39	39	651		8,153	7,695	2,942	-	-
	2	1,496	73	73	73	54	556	-	-	-	-		2	1,496	73	73	73	54		556	-	-	-	-
	3	1,816	-	-	-	-	3,933	-	-	-	-		3	1,816	-	-	-	-		3,933	-	-	-	-
	4	6,074	633	-	-	-	5,513	4,947	1,361	-	-		4	6,074	633	-	-	-		5,513	4,947	1,361	-	-
	5	10,411	1,033	226	-	-	711	-	-	-	-		5	10,411	1,033	226	-	-		711	-	-	-	-
	6 7	7,497	19	19	19	403	113	-	-	-	-		6 7	7,497	19	19	19	403		113		•	-	•
	2	6,808 1,783	3 28	-	-	-	3,173 623	1,225	3	-	-		/ 8	6,808 1.783	3 28	-	•	-		3,173 623	1,226	3	-	-
	0	1,783	20	-	-	-	623	-	-	-	-		5	1,783	28	-	•			623	-	-	-	-
Negative Imb													Imbalances											
(Company se		ply)											y sells under-su	oply)										
Volumes (Mo	त)	·					r					Volumes	(Mcf)	r										
				Texas Gas		_	.		nnessee Gas		_					Texas Gas		_				nnessee Gas		
Month	5% Tiers>	1	2	3	4	5		2	3	4	5	Month	5% Tiers>	1	2	3	4	5	i i	1	2	3	4	5
	9	\$ 53,084 \$		\$ 17,477	\$ - \$	*	\$ 10,100		5 - \$	- \$	-		9		+	\$ 18,942	*	\$ -		2,260	\$ 3,792 \$	\$-\$	ş -	\$ -
	10	48,208	34,700	33,268	11,775	4,325	14,314	7,529	-	-	-		10	49,274	37,082	36,834	14,040	5,526		8,040	9,921	-	-	-
	11	4,077	2,763	3,014	3,014	5,030	1,398	-	-	-	-		11	4,372	3,099	3,503	3,772	6,744		1,507	-	-	-	-
	12	7,640 18.150	274 125	- 137	137	- 2.279	21,584 29,703	4,910 30,842	12,862	-	-		12 1	7,956 18.542	298 134	- 151	-	-		2,120	5,261	-	-	-
	1	4,174	224	244	137	2,279 181	29,703	30,842	T7400%	-	-		2	18,542	134 249	282	163 304	2,910 241		4,296	26,371	11,397	-	-
	2	4,174 4,985	224	244	2444	181	2,373	-	-	-	_		2	4,443	249	282	504	241		1,651 1,445	-	-	-	-
	A	4,985 15,361	- 1,761			-	12,000	11,611	3,484	-	-		3	5,285 15,549	1,864	-	-	-		.1,445 .4.113	- 14,564	4,529	-	-
	ч қ	28,703	3,133	- 748	-	-	1,480	11,011	2,404	-	<u> </u>	1	4 5	30,504	3,481	861		-		2.083	14,204	4,529	-	-
	6	20,212	56	61	61	1.304	215	-		-			6	20,304	5,401	68	- 74	- 1,674		313	-	-	-	-
	7	18,845	9	-	-		5,901	2,508	- 7				7	19,267	10	-	-	1,074		8,980	3,991	11	-	
1		¢ 4925 (¢ .	e .		¢ 1 222 1		•	ć.			ć	¢ / 075	¢ 00	~ -	-	~			د درد د	<u>عد</u> د		<u> </u>

- \$ -

\$ 1,232 \$ - \$ - \$

8

\$ 4,835 \$ 84 \$

\$ 596,398 Current Cash-Out Amount for Negative Imbalances

- \$

-\$ -

\$ 4,975 \$ 629,288 Proposed Cash-Out Amount for Negative Imbalances
 32,690 Increased Collections for Supplying Negative Imbalances

8

90 S -\$ -\$ Indices

Proposed	Index	Price vs	Current	Index I	Price for	KY Cashout	
International according to the second		- I		ه داد دا د			

(the index prices shown do not include fuel and transportation charges).

		T	GP (Custom	ers			T	GT C	ustome	ers	
	prc	posed	pro	posed	C	urrent	pro	posed	pro	posed	C	urrent
	ľ	IGW	Ν	IGW	1	index	N	lGW	ľ	NGW	i	ndex
Consumption	Т	GP ZO	T	GP ZO	Т	N Gas	T	GT Z1	T	GT Z1	Te	xas Gas
<u>month</u>	Ŀ	ligh	ļ	low		Avg		ligh		Low		Avg
Aug-14	\$	3.85	\$	3,81	\$	3.075	\$	3.93	\$	3.77	\$	3.825
Sep-14	\$	3.87	\$	3.75	\$	3.188	\$	3.87	\$	3.83	\$	3.868
Oct-14	\$	3.77	\$	3.43	\$	3.007	\$	3.79	\$	3.49	\$	3.708
Nov-14	\$	4.14	\$	3.76	\$	3.960	\$	4.27	\$	3.88	\$	3.981
Dec-14	\$	3.40	\$	2.58	\$	3.415	\$	3.50	\$	2.62	\$	3.361
Jan-15	\$	2.92	\$	2.64	\$	3.643	\$	2.98	\$	2.73	\$	2.917
Feb-15	\$	2.74	\$	2.50	\$	4.268	\$	2.97	\$	2.53	\$	2.790
Mar-15	\$	2.84	\$	2.52	\$	3.276	\$	2.91	\$	2.52	\$	2.745
Apr-15	\$	2.52	\$	2.47	\$	2.133	\$	2.56	\$	2.48	\$	2.529
May-15	\$	2.85	\$	2.67	\$	2.082	\$	2.93	\$	2.63	\$	2.757
Jun-15	\$	2.71	\$	2.49	\$	1.907	\$	2.77	\$	2.50	\$	2.696
Jul-15	\$	2.77	\$	2.65	\$	1.860	\$	2.83	\$	2.68	\$	2.768
Aug-15	\$	2,75	\$	2.58	\$	1.978	\$	2.79	\$	2.62	\$	2.712
Sep-15	\$	2.61	\$	2.25	\$	1.993	\$	2.63	\$	2.28	\$	2.526
Oct-15	\$	2,38	\$	1.96	\$	1.850	\$	2.35	\$	1.97	\$	2.238

Current Cash out Index

The index price will equal the effective "Cash out" index price in effect for the transporting pipeline ...

Proposed Cash out of Monthly Imbalances

The index price is the Natural Gas Week monthly High or Low for TGP Z0 and TGT Z1.

High price used for undernominations; Atmos sells gas to the customer/pool manager (negative imbalance). High price If the volume of gas delivered to the Customer's point of delivery is greater than the volume of gas received by

the Company from the Connecting Pipeline Company for the Customer's account (negative imbalance), the Company will sell the difference in gas volumes to the Customer based on the highest average weekly index price for the respective Connecting Pipeline Company for any week beginning in the calendar month as published in Natural Gas Week "Gas Price Report", plus the highest applicable pipeline fuel and transportation charges.

Low price used for overnominations; Atmos buys excess gas from the customer/pool manager (positive imbalance). Low price If the volume of gas delivered to the Customer's point of delivery is less than the volume of gas received by the Company from the Connecting Pipeline Company for the Customer's account (positive imbalance), the Company will buy the difference in gas volumes from the Customer based on a price equal to the lowest average weekly index price for the respective Connecting Pipeline Company for any week beginning in the

calendar month as published in Natural Gas Week "Gas Price Report", plus the lowest applicable pipeline fuel and transportation charges.

TGP = Tennessee Gas Pipeline TGT = Texas Gas Transmission Cash Out Piv Total

CASE NO. 2015-00343 ATTACHMENT 1 TO STAFF DR NO. 3-01

Imbalance Pipeline

	All) is the state of the second state of the			Old Tiers	-		1		New Tiers			1	Pipeline
of BILLEDVOLUME			DESCRIPTION	an an an an an	t e state							i Shanatai	Sum of BILLEDV
	USTOMER BLACK DECKER	CONTRACT KY-1424	Cash Out - Tier 1 Ca (48)	(48)	sn Out - mer 3 (37)	Grand Lotal (133)		Cash Out - Tier 2 (48)		Cash Out - Tier 4		Check	PRODMONTH
	ALLTECH	KY-1516	(504)	(239)	(57)	(153) (743)	(48) (504)	(239)		0	0	0	
	BP	KY-11281P-01		(239)		(1,153)			0	0	D	0	
			(1,153)			,	• * *	0		-	-	-	
	TYSON	KY-1215-01	(2,479)			(2,479)		0	0	0	0	D	
	CONSTELLATIO	KY-11282P-01	(949)			(949)	(949)	0	0	0	Ō	0	
	RAIL SERVICE	KY-1420	(44)	(44)	(47)	(135)	(44)	(44)	(44)	(3)		0	
	AEM	KY-11283P-04	(33,894)			(33,894)	(33,894)	0	0	0	0	0	
10	GERDAU	KY-1299	(1,167)			(1,167)	(1,167)	0	0	0	0	0	
10	VMV	KY-1345	(151)	(57)		{208}	(151)	(57)	0	0	D	0	
11	BLACK DECKER	KY-1424	(104)	(104)	(326)	(534)	(104)	(104)	(104)	(104)	(118)	0	
11	AEM	KY-11283P-05	(2,549)			(2,549)	(2,549)	0	0	0	 0	0	
	ARKEMA	KY-1438	(326)			(326)	(326)	0	0	0	p	ò	
	ALLTECH	KY-1516	(50)			(50)	(50)	0	0	0	ñ	ō	
	BP	KY-11281P-01	(1,201)			(1,201)	(1,201)	ů o	ů 0	0	p	0	
									0	0	0	0	
	BP	KY-11281P-02	(858)			(858)	(858)	0	-	-	-	-	
	GERDAU	KY-1299	(1,682)	(1,682)	(2,511)	(5,875)	(1,682)	(1,682)		(829)		0	
	SOUTHWIRE	KY-1439	(1,080)			(1,080)		0	0	0	0	0	
	BLACK DECKER	KY-1424	(81)	(81)	(31)	{193}	(81)	(21)		0	٥	0	
12	DART CONTAIN	KY-1624P-01	(2,319)	(2,024)		(4,343)	(2,319)	(2,024)	0	0	٥	0	
12	AEM	KY-11283P-02	(7,274)			(7,274)	(7,274)	0	0	٥	٥	0	
12	AEM	KY-11283P-03	(788)			(788)	(788)	0	Û	0	D	D	
	BRAKE PARTS	KY-1496	(173)	(173)	(238)	(584)	(173)	(173)	(173)	(65)	-	0	
	CIMA ENERGY	KY-1642P-02	(357)	(357)	(121)	(835)	(357)	(357)		(05) D		0	
	SOUTHWIRE	KY-1439	(2,890)	(,)	((2,890)	(2,890)	((121)	0	0	D	
	VMV	KY-1345						0	0	0	-	-	
			(107)			(107)	(107)	-	+	•	0	0	
	SOUTHWIRE	KY-1439	(1,364)	·		(1,364)	(1,364)	0	0	O	0	0	
	BLACK DECKER	KY-1424	(143)	(143)	(586)	(872)		(143)		(143)		-	
	CONSTELLATIO	KY-11282P-05			(260)	(260)		D	Û	0			
2	DIRECT	KY-11414P-02	(447)			(447)	(447)	0	0	0	٥	0	
2	GERDAU	KY-1299	(867)			(867)	(867)	a	0	0	0	٥	
2	SOUTHWIRE	KY-1439	(79)			(79)	(79)	a	0	0	0	Ó	
3	BLACK DECKER	KY-1424	(70)	(70)	(139)	(279)	(70)	(70)	(70)	(69)	a	D	
3	CENTERPOINT	KY-1653P-02	(102)	. ,	. ,	(102)	(102)	ົດ	ò	0	Q	ō	
	SOUTHWIRE	KY-1439	(2,932)			(2,932)	(2,932)	0	D	n	0	ů.	
~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	DART CONTAIN	KY-1624P-01	(2,570)	(321)		(2,891)	(2,570)	(321)	-	0	0	Ď	
					(005)						•	-	
	DART POLY	KY-1353	(1,576)	(1,576)	(635)	(3,787)	(1,576)	(1,576)		0	0	0	
	DIRECT	KY-11414P-02	(383)	(383)	(2,046)	{2,812}	(383)	(383)		(383)		0	
	SOUTHWIRE	KY-1439	(1,607)			(1,607)	(1,607)	0	0	0	0	D	
4	TEXICAN NAT	KY-11413P-04	(980)	(980)	(139)	(2,099)	(980)	(980)	(139)	Û	0	D	
4	TWIN EAGLE	KY-1645P-03	(68)			(68)	(68)	0	٥	0	٥	D	
4	VMV	KY-1345	(6)			(6)	(6)	0	0	D	D	0	
	CIMA ENERGY	KY-1642P-02	(228)	(228)	(132)	(588)	(228)	(228)	-	0	0	0	
	DIRECT	KY-11414P-02	(245)	{245}	(1,206)	(1,696)	{245}	(245)		(245)		-	
	LOGAN ALUM	KY-1415	(13,229)	(13,229)	(30,204)		(13,229)	(13,229)		(243) (13,229)			
	TEXICAN NAT			(13,223)	(->0,204)	(56,662)		(13,229)	(13,229)				
		KY-11413P-04	(719)	1	/a	(719)		-	-	0	0	0	
	TWIN EAGLE	KY-1645P-01	(139)	(139)	(919)	(1,197)	(139)	(139)		(139)			
	TWIN EAGLE	KY-1645P-03	(88)			(88)	(88)	0	0	0	0	D	
6	DART CONTAIN	KY-1624P-01	(2,192)			{2,192}	(2,192)	0	0	0	0	0	
6	ALLTECH	KY-1516	(497)	(497)	(512)	(1,506)	(497)	(497)	(497)	(15)	0	D	
6	CIMA ENERGY	KY-1642P-02	(77)			(77)	(77)	0	0	0	0	٥	
	DART POLY	KY-1353	(607)			(607)	(607)	0	0	0	0	o	
	DIRECT	KY-11414P-02	(185)	(12)		(197)	(185)	(12)		0	0	0	
	SOUTHWIRE	KY-1439	(1,200)	(		(1,200)	(1,200)	(12)	a	0	0	D	
	TEXICAN NAT	KY-11413P-03	(498)			(1,200) (498)		0	0	0		0	
				100	10000							-	
	TWIN EAGLE	KY-1645P-01	(46)	(46)	(559)	(651)	(46)	(46)		(46)		0	
	TWIN EAGLE	KY-1645P-03			(199)	(199)	0	٥	0	0	(199)	0	
	TYSON	KY-1215-01	(778)			(778)	(778)	0	٥	0	0	D	
7	ALLTECH	KY-1516	(255)			(255)	(255)	0	Q	0	0	Ō	
7	BRAKE PARTS	KY-1496	(70)	(70)	(539)	(679)	(70)	(70)	(70)	(70)	(399)	٥	
-	CIMA ENERGY	KY-1642P-02	(29)			(2.9)	(29)	, o	0	0	D	D	
7				(42)		(540)		(42)		0	0	0 0	
	DIRECT	KY-11414P-01											
7	DIRECT	KY-11414P-01 KY-1345	(498) (16)	(42)		(16)		(**2) 0	. U 0	0	ů ů	D	

Positive

(All)

Imbalance

Pipeline

Cash Out Piv Total

#### Imbalance Pipeline Pipeline

Sum of BILLEDVOLUMI PRODMONTH

Imbalance Pipeline	aenta	Positi	ve	-	800	S.C	26	ey:
Pipeline	21112	(AII)	11,21			2	515	5 P +

				Old Ti	ers				New Tiers			
Sum of BILLEDVOLUM	E CONTRACTOR (CONTRACT)		DESCRIPTION		a Agustana g	an a						/ 
PRODMONTH	CUSTOMER	CONTRACT	Cash Out - Tier 1 C	ash Out - Tier 2	Cash Out - Tier 3	Grand Total	Cash Out - Tier 1	Cash Out - Tier 2	Cash Out - Tier 3	Cash Out - Tier 4	Cash Out - Tier 5	Check
4	CENTURY	KY-1486	(1,669)			(1,669)	(1,669)	0	0	C	0	0
8	CIMA ENERGY	KY-1642P-02	(79)			(79)	(79)	0	0	0	0	D
8	DIRECT	KY-11414P-01	(50)			(50)	(50)	o	0	C	0	0
8	DIRECT	KY-11414P-02	(119)	(9)		{1.2.8}	(119)	(9)	0	C	0	0
8	DIRECT	KY-11414P-03	(59)	(56)		(115)	(59)	(56)	0	a	0	0
8	SOUTHWIRE	KY-1439	(185)			{185}	(185)	0	0	C	0	0
8	τογοτο	KY-1619	(1)			{1}	(1)	0	0	C	0	0
	TWIN EAGLE	KY-1645P-01	(6)			(6)	(6)	٥	0	C	0	o
Grand Total	i (a gil) Ardeka		(99,186)	(22,855)	(41,513)	(163,554)	(99,186)	(22,855)	(17,920)	) (15,340	) (8,253)	0

	Old			<u> </u>		New		
Cash Out - Tier 1	Cash Out - Tier 2	Cash Out - Tier 3	Grand Total	Cash Out - Tier 1	Cash Out - Tier 2	Cash Out - Tier 3	Cash Out - Tier 4	Cash Out - Tier 5
(4,184)	(287)	(37)	(4,508)	(4,184)	(287)	(37)	-	-
(36,205)	(101)	(47)	(36,353)	(36,205)	(101)	(44)	(3)	-
(7,850)	(1,786)	(2,837)	(12,473)	(7,850)	(1,786)	(1,786)	(933)	(118)
(13,989)	(2,635)	(390)	(17,014)	(13,989)	(2,635)	(325)	(65)	-
(1,364)	-	-	(1,364)	(1,364)	-	•	-	-
(1,536)	(143)	(846)	(2,525)	(1,536)	(143)	(143)	(143)	(560
(3,104)	(70)	(139)	(3,313)	(3,104)	(70)	(70)	(69)	-
(7,190)	(3,260)	(2,820)	(13,270)	(7,190)	(3,260)	(1,157)	(383)	(1,280)
(14,648)	(13,841)	(32,461)	(60,950)	(14,648)	(13,841)	(13,745)	(13,613)	(5,103
(6,080)	(555)	(1,270)	(7,905)	(6,080)	(555)	(543)	(61)	(666
(868)	(112)	(539)	(1,519)	(858)	(112)	(70)	(70)	(399
(2,168)	(65)	(127)	(2,360)	(2,168)	(65)	-		(127
(99,186)	(22,855)	(41,513)	(163,554)	(99,186)	(22,855)	(17,920)	(15,340)	(8,253
-	-	-	-	-	-	-	-	-

Grand Total

Cash Out Piv Tota

Negative (All)

ومحمد مترجم معرجي والمرج		L	Old Tiers					New Tiers			
STOMER	CONTRACT	DESCRIPTION Cash Out - Tier 1	Cash Out - Tier 2 Cas	h Out - Tier 3 G	Tand Total	Cash Out - Tier 1	Cash Out - Tier Z	Cash Out - Tier 3	Cash Out - Tier 4	Cash Out - Tier 5	С о́
ONSTELLATIO	KY-11282P-02	3			3	3	0	0	0	0	
EM	KY-11283P-05	3,048	852		3,900	3,048	852	0	٥	٥	
ENTERPOINT	KY-1653P-01	549			549	549	0	0	0	٥	
IMA ENERGY	KY-1642P-02	245	245	221	711	245	245	221	Ó	٥	
DIRECT	KY-11414P-02	120			120	120	0	Ó	0	0	
JERDAU	KY-1299	417			417	417	0	0	0	٥	
OGAN ALUM	KY-1415	11,953	11,953	3,544	27,450	11,953	11,953	3,544	0	٥	
EXICAN NAT	KY-11413P-03	511	25		536	511	25	0	Ô	0	
WIN EAGLE	KY-1645P-02	36			36	36	Ö	0	0	0	
WIN EAGLE	KY-1645P-03	10			10	10	0	0	0	O	
ONSTELLATIO	KY-11282P-04	572			572	572	0	0	0	٥	
EM	KY-11283P-01	4,484	2,308	7,131	13,923	4,484	4,484	4,484	471	0	
EM	KY-11283P-02	1,728	759		2,487	1,728	759	0	Ŭ	0	
EM	KY-11283P-03	2,175	1,141	6,356	9,672	2,175	2,175	2,175	2,175	972	
EM	KY-11283P-05	3,551	2,276		5,827	3,551	2,276	0	0	0	
LERIS ROLL	KY-1396-01	2,697			2,697	2,697	0	0	0	0	
P	KY-11281P-01	63			63	63	0	0			
RAKE PARTS	KY-1496	124			124	124	0	D	0	0	
ENTERPOINT	KY-1653P-01	842	842	817	2,501	842	842	817	0	0	
ENTERPOINT	KY-1653P-02	277			277	277	0	0	0	ő	
IMA ENERGY	KY-1642P-02	283	247		530	283	247	0	-	0	
NRECT	KY-11414P-01	27			27	27	0	0		ō	
NRECT	KY-11414P-02	163			163	163	0	0		0	
EXICAN NAT	KY-11413P-03	151			151	151	0	0	0	0	
WIN EAGLE	KY-1645P-01	225			225	225	0	0	0		
WIN EAGLE	KY-1645P-02	49			49	49	o				
WIN EAGLE	KY-1645P-04	350			350	350	ō	a	0		
ONSTELLATIO	KY-11282P-03	393			393	393	- 0				
ONSTELLATIO	KY-11282P-04	353			353	353	0				
AILSERVICE	KY-1420	49	49	191	289	49	49	49	49		
EXICAN NAT	KY-11413P-03	582	582	2,124	3,288	582	582	582			
ONSTELLATIO	KY-11282P-03	1,282		-,	1,282	1,282	0	a.	0	0	
ONSTELLATIO	KY-11282P-05	1			1	1	ç Q	-	-	0	
EM	KY-11283P-05	3,800	213		4,013	3,800	213	ő	0		
WIN EAGLE	KY-1645P-01	666	74		740	666	74	ů			
WIN EAGLE	KY-1645P-04	2,520	1,094		3,614	2,520	1,094	0			
YSON	KY-1215-01	324	2,00%		324	324	1,024	ő			
AIL SERVICE	KY-1420	39	39	729	807	39	39	39	39	651	
EM	KY-11283P-05	4,637	4,637	77	9,351	4,637	4,637	77	0		
LERIS ROLL	KY-1396-01	5,812	-170-27		5,812	5,812	-1,007	0	ő	0	
LLTECH	KY-1516	458			458	458	0	0	0	0	
WIN EAGLE	KY-1645P-01	346			346	346	0	•	•	0	
WIN EAGLE	KY-1645P-04	3,058	3,058	2,865	8,981	3,058	3,058	2,865	0	0	
YSON	KY-1215-01	25	2,000	2,000	25	25	0				
ONSTELLATIO	KY-11282P-05	0	0		23	23	0				
AIL SERVICE	KY-1420	73	73	200	346	73	73	73	73	54	
EM	KY-11283P-05	490		200	490	490	, s 0	,3 0	,3		
LITECH	KY-1516	490			490	490	0	a	0	0	
ENTURY	KY-1486	252			252	252	0		0		
IMA ENERGY	KY-1642P-02	252			252	252	u a	0	0		
EXICAN NAT	KY-11413P-03	662			662	662	0	0	0	0	
		184			184	184	u a	0		•	
WIN EAGLE WIN EAGLE	KY-1645P-01 KY-1645P-02	43			43	43	0	0			
		43 3,539			43 3,539	43 3,539	0				
EM	KY-11283P-05										
SP	KY-11281P-01	540			540	540	0				
SP	KY-11281P-02	6			6	6	0	0	D		
IMA ENERGY	KY-1642P-02	112			112	112	0		*		
DIRECT	KY-11414P-02	394			394	394	0		0		
EXICAN NAT	KY-11413P-03	603			603	603	0				
YSON	KY-1215-01	555			555	555	0				
ONSTELLATIO	KY-11282P-03	215			216	216	0		0		
AIL SERVICE	KY-1420	50			50	50	0				
AEM.	KY-11283P-03	1,828			1,828	1,828	0	0	Ô	0	

Cash Out Piv Total

Negative (All)

> Total Check

			Old Ti	ers		l		New Tiers			£
		DESCRIPTION	na over a vereg	encompletada	ler isterer						
STOMER			Cash Out - Tier 2	Cash Out - Tier 3							C
EM	KY-11283P-04	2,631			2,631	2,631	0	0	0	-	
EM	KY-11283P-05	2,965	2,516		5,481	2,965	2,516	0	0	-	
LLTECH	KY-1516	28			28	28	0	0	0	•	
RAKE PARTS	KY-1496	89			89	89	٥	0	0		
IMA ENERGY	KY-1642P-02	282	60		342	282	60	0	0	5	
EXICAN NAT	KY-11413P-03	984	573		1,557	984	573	0	0	•	
WIN EAGLE	KY-1645P-02	10			10	10	0	0	0	•	
WIN EAGLE	KY-1645P-04	2,431	2,431	1,361	6,223	2,431	2,431		0	0	
SON	KY-1215-01	73			73	73	Q	0	0		
ONSTELLATIO	KY-11282P-03	153			153	153	Q	0	0	-	
AIL SERVICE	KY-1420	7			7	7	0	0	0	•	
EM	KY-11283P-03	9,089			9,089	9,089	0	0	0	0	
EM	KY-11283P-05	711			711	711	Ó	ů.	0	0	
p	KY-11281P-02	129			129	129	٥	0	0	0	
IRECT	KY-11414P-03	838	951		1,789	838	838	113	0		
WIN EAGLE	KY-1645P-02	195	195	113	503	195	195	113	0	0	
ONSTELLATIO	KY-11282P-02	133			133	133	0	0	0	-	
ONSTELLATIO	KY-11282P-05	8			8	8	0	0	0	0	
AIL SERVICE	KY-1420	19	19	441	479	19	19	19	19	403	
EM	KY-11283P-01	2,347			2,347	2,347	0	0	0	0	
EM	KY-11283P-04	4,990			4,990	4,990	0	0	0	0	
WIN EAGLE	KY-1645P-03	0	0		0	0	0	0	0	0	
WIN EAGLE	KY-1645P-04	113			113	113	0	0	0	0	
ONSTELLATIO	KY-11282P-02	1,979			1,979	1,979	0	0	0	0	
ONSTELLATIO	KY-11282P-03	549			549	549	0	0	0	0	
ONSTELLATIÓ	KY-11282P-04	1,397	1,189		2,586	1,397	1,189	0	a	0	
ART CONTAIN	KY-1624P-01	888			888	888	0	0	0	٥	
AIL SERVICE	KY-1420	41	3		44	41	3	0	0	٥	
EM	KY-11283P-05	1,739			1,739	1,739	Ð	٥	0	0	
LERIS ROLL	KY-1396-01	2,026			2,026	2,026	0	0	a	0	
P	KY-11281P-02	368			368	368	0	0	o	0	
ογατο	KY-1619	37	37	3	77	37	37	3	0	٥	
YSON	KY-1215-01	957			957	957	0	0	٥	٥	
AIL SERVICE	KY-1420	29	28		57	29	28	D	0	٥	
EM	KY-11283P-05	623			623	623	0	٥	Ó	0	
RAKE PARTS	KY-1496	٥	٥		0	0	0	Ð	0	0	
ERDAU	KY-1299	273			273	273	0	0	0	0	
EXICAN NAT	KY-11413P-03	352			352	352	0	0	0	0	
YSON	KY-1215-01	1,129			1,129		0	0	0	0	

	Old					New			
sh Out - Tier 1	Cash Out - Tier 2	Cash Out - Tier 3	Grand Total	Cash Out - Tier 1	Cash Out - Tier 2	Cash Out - Tier 3	Cash Out - Tier 4	Cash Out - Tier 5	
16,892	13,075	3,765	33,732	16,892	13,075	3,765	-	•	
17,761	7,573	14,304	39,638	17,761	10,783	7,476	2,646	972	
1,377	631	2,315	4,323	1,377	631	631	631	1,053	
8,593	1,381	-	9,974	8,593	1,381	-	-	-	
14,375	7,734	3,671	25,780	14,375	7,734	2,981	39	651	
2,052	73	200	2,325	2,052	73	73	73	54	
5,749	-	-	5,749	5,749	-	-	-	-	
11,587	5,580	1,361	18,528	11,587	5,580	1,361	-	-	
11,122	1,146	113	12,381	11,122	1,033	226	-	-	
7,610	19	441	8,070	7,610	19	19	19	403	
9,981	1,229	з	11,213	9,981	1,229	3	-	-	
2,406	28	-	2,434	2,406	28	-			
109,505	38,469	26,173	174,147	109,505	41,566	16,535	3,408	3,133	
-	-	-	-	-	-	-	-	-	

Imbalance Positive Pipeline TG

BILLEDVOLUME		2027-2020-74	DESCRIPTION	Old Tie	rs Mildalaidhean	la de la caraci			New Tiers		
	CUSTOMER	CONTRACT	Constraint States of the	Cash Out - Tier 2			Cash Out - Tier 1	Cash Out - Tier 2	Cash Out - Tier 3	Cash Out - Tier 4	Cash Out - Tier 5
9	BLACK DECKER	KY-1424	(48)	(48)	(37)	(133)	(48)	(48)	(37)	0	Û
9	BP	KY-11281P-01	(1,153)			(1,153)	(1,153)	0	0	0	0
9	TYSON	KY-1215-01	(2,479)			(2,479)	(2,479)	0	Ō	٥	O
10	CONSTELLATIO	KY-11282P-01	(949)			(949)	(949)	0	0	0	0
10	RAIL SERVICE	KY-1420	(44)	(44)	(47)	(135)	(44)	{44}	(44)	(3)	0
10	AEM	KY-11283P-04	(33,894)			(33,894)	(33,894)	0	0	0	0
10	GERDAU	KY-1299	(1,167)			(1,167)	(1,167)	0	0	a	0
10	VMV	KY-1345	(151)	(57)		(208)	(151)	- (57)	0	0	ů.
11	BLACK DECKER	KY-1424	(104)	(104)	(326)	(534)	(104)	(104)	(104)	(104)	
11	ARKEMA	KY-1438	(326)	(104)	[220]	(334)	(326)	(104)	(104)	(104)	(118)
11	BP	KY-11281P-01	(1,201)			(1,201)	(1,201)	ő	0	0	0
	BP	KY-11281P-02							0		-
11			(858)	11 (00)	10 (104)	(858)	(858)	0		0	a
11	GERDAU	KY-1299	(1,682)	(1,682)	(2,511)	(5,875)	(1,682)	(1,682)	(1,682)	(829)	
11	SOUTHWIRE	KY-1439	(1,080)			(1,080)	(1,080)	0	0	٥	٥
12	BLACK DECKER	KY-1424	(81)	(81)	(31)	(193)	(81)	(81)	(31)	0	0
12	DART CONTAIN	KY-1624P-01	(2,319)	(2,024)		(4,343)	(2,319)	(2,024)	Û	0	٥
12	AEM	KY-11283P-02	(7,274)			{7,274}	(7,274)	0	0	٥	0
12	AEM	KY-11283P-03	(788)			[788]	(788)	0	0	0	0
12	CIMA ENERGY	KY-1642P-02	(357)	{357}	(121)	(835)	(357)	(357)	(121)	0	0
12	SOUTHWIRE	KY-1439	(2,890)			(2,890)	(2,890)	0	0	٥	0
12	VMV	KY-1345	(107)			(107)	(107)	٥	0	0	0
1	SOUTHWIRE	KY-1439	(1,364)			(1,364)	(1,364)	Ď	Q	٥	0
2	BLACK DECKER	KY-1424	(143)	(143)	(586)	(872)	(143)	(143)	(143)	(143)	
2	CONSTELLATIO	KY-11282P-05	(= ···,	(,	{260}	(260)	0	0	0	(	
2	GERDAU	KY-1299	(867)		(200)	(867)	(867)	0	0	õ	
2	SOUTHWIRE	KY-1439	(79)			(79)	(007)	ŏ	0	0	
3	BLACK DECKER	KY-1424	(70)	(70)	(139)	(73)		(70)	(70)		
3	CENTERPOINT	KY-1653P-02	(102)	(10)	(159)		(70) (102)	(70)	(70)	(69) 0	
						(102)		0		-	-
3	SOUTHWIRE	KY-1439	(2,932)			(2,932)	(2,932)	-	0	0	
4	DART CONTAIN	KY-1624P-01	{2,570}	(321)		(2,891)	(2,570)	(321.)	0	0	0
4	DART POLY	KY-1353	{1,576}	(1,576)	(635)	(3,787)	(1,576)	(1,576)	(635)		Ö
4	SOUTHWIRE	KY-1439	(1,607)			(1,607)	(1,607)	0	0	0	0
4	TEXICAN NAT	KY-11413P-04	(980)	(980)	(139)	(2,099)	(980)	(980)	(139)	0	0
4	TWIN EAGLE	KY-1645P-03	(68)			(68)	(68)	0	0	0	0
4	VMV	KY-1345	(6)			(6)	(6)	0	0	0	0
5	CIMA ENERGY	KY-1642P-02	(228)	(228)	(132)	(588)	(228)	(228)	(132)	0	0
5	LOGAN ALUM	KY-1415	(13,229)	(13,229)	(30,204)	(56,662)	(13,229)	(13,229)	(13,229)	{13,229}	(3,746)
5	TEXICAN NAT	KY-11413P-04	(719)		• • •	(719)	(719)	0	, i j		
5	TWIN EAGLE	KY-1645P-01	(139)	(139)	(919)	(1,197)	(139)	(139)	{139}	(139)	(641)
5	TWIN EAGLE	KY-1645P-03	(88)	(2007	(010)	(88)	(88)	(223)	(123)	(LLL) 0	
6	DART CONTAIN	KY-1624P-01	(2,192)			(2,192)	(2,192)	0	ů O	ő	ů O
6	CIMA ENERGY	KY-1642P-02	(2,132)			(2,132) (77)	(2,252) (77)	ŭ	0	0 0	0
6	DART POLY	KY-1353	(607)			(507)	(607)	0	0	0	0
6	SOUTHWIRE	KY-1439	• • •					Ŭ	0	0	0
=			(1,200)			(1,200)	(1,200)	-		-	-
6	TEXICAN NAT	KY-11413P-03	(498)		···· -•	(498)	(498)	0	0	a	0
6	TWIN EAGLE	KY-1645P-01	{46}	(46)	(559)	(651)	(46)	(46)	(46)	(46)	
6	TWIN EAGLE	KY-1645P-03			(199)	(199)	0	0	0	0	. ,
6	TYSON	KY-1215-01	(778)			(778)	(778)	0	0	0	0
7	CIMA ENERGY	KY-1642P-02	(29)			(29)	(29)	٥	0	0	0
7	DIRECT	KY-11414P-01	(498)	(42)		(540)	(498)	(42)	0	0	0
7	VMV	KY-1345	(16)			(16)	(16)	0	0	0	0
8	CENTURY	KY-1485	(1,669)			(1,669)	(1,669)	a	0	0	0
8	CIMA ENERGY	KY-1642P-02	(79)			(79)	(79)	ō	0	0	0
- 8	DIRECT	KY-11414P-01	(50)			(50)	(50)	Ő.	0	0	ő
8	DIRECT	KY-11414P-03	(59)	(56)		(115)	(59)	(56)	0	0	0
8	SOUTHWIRE	KY-1439	(185)	(30)		(185)	(185)	(50)	0	0	0
								0	0	•	-
8	TWIN EAGLE	KY-1645P-01	(6)			(6)	(6)	0	0	0	0

Cash Out Piv TG

Imbalance Positive Pipeline TG

			Old Ti	ers				New Tiers			
BILLEDVOLUME		DESCRIPTION	22년 대학교 중소가	a pala ang	an da Arda						-
ONTH CUSTOMER	CONTRACT	Cash Out - Tier 1	Cash Out - Tier 2	Cash Out - Tier 3	Grand Total	Cash Out - Tier 1	Cash Out - Tier 2	Cash Out - Tier 3	Cash Out - Tier 4	Cash Out - Tier 5	Ċ
		1	+1.1								т
			Old					New			1
							Cash Out - Tier 2		Cash Out - Tier 4	Cash Out - Tier 5	
9		(3,680)	(48)	(37)	(3,765)	(3,680)	(48)	(37)	-	-	
10		(36,205)	(101)	(47)	(36,353)	(36,205)	(101)	(44)	(3)	-	
11		(5,251)	(1,786)	(2,837)	(9,874)	(5,251)	(1,786)	(1,786)	(933)	(118)	J
12		(13,816)	(2,462)	(152)	(16,430)	(13,816)	(2,462)	(152)		-	
1		(1,364)	-	-	(1,364)	(1,364)	-	-	-		
2		(1,089)	(143)	(846)	(2,078)	(1,089)	(143)	(143)	(143)	(560)	ļ.
3		(3,104)	(70)	(139)	(3,313)	(3,104)	(70)	(70)	(69)		
4		(6,807)	(2,877)	(774)	(10,458)	(6,807)	(2,877)	(774)	-	-	
5		(14,403)	(13,596)	(31,255)	(59,254)	(14,403)	(13,596)	(13,500)	(13,368)	(4,387)	Į.
6		(5,398)	(46)	(758)	(6,202)	(5,398)	(46)	(46)	(46)	(666)	ļ
7		(543)	(42)	-	(585)	(543)	(42)	-	-		
8		(2,048)	(56)	-	(2,104)	(2,048)	(56)			-	
	Total	(93,708)	(21,227)	(36,845)	(151,780)	(93,708)	(21,227)	(16,552)	(14,562)	(5,731)	, ,
	Check	-	-	-	-		-		-		

Cash Out Piv TG

#### Imbalance Pipeline TG

na na analah sa kataon kataon (1977) kataong kataon (1977) kataon (1977) kataon kataon kataon kataon kataon kat

um of BILLEDVOLUME			<u> </u>	Old Ti					New Tiers		
	CUSTOMER	CONTRACT	DESCRIPTION Cash Out - Tier 1	Cash Out - Tier 2	Cash Out - Tier 3		Cash Out - Tier 1	Cash Out - Tier 2	Cash Out - Tier 3	Cash Out - Tier 4 C	ash Out - Tier 5
9	CONSTELLATIO	KY-11282P-02	3			3	3	0	0		0
9	CENTERPOINT	KY-1653P-01	549			549	549	0	0		0
9	CIMA ENERGY	KY-1642P-02	245	245	221	711	245	245	221		0
9	GERDAU	KY-1299	417			417	417	0	٥		0
9	LOGAN ALUM	KY-1415	11,953	11,953	3,544	27,450	11,953	11,953	3,544	0	0
9	TEXICAN NAT	KY-11413P-03	511	25		536	511	25	a		0
9	TWIN EAGLE	KY-1645P-02	36			36	35	0	0		0
9	TWIN EAGLE	KY-1645P-03	10			10	10	0	٥		0
10	AEM	KY-11283P-01	4,484	2,308	7,131	13,923	4,484	4,484	4,484		0
10	AEM	KY-11283P-02	1,728	759		2,487	1,728	759	0		0
10	AEM	KY-11283P-03	2,175	1,141	6,356	9,672	2,175	2,175	2,175		972
10	ALERIS ROLL	KY-1396-01	2,697		,	2,697	2,697	-,0	-,		0
10	BP	KY-11281P-01	63			63	63	0	0		0
10	CENTERPOINT	KY-1653P-01	842	842	817	2,501	842	842	817	0	0
10	CENTERPOINT	KY-1653P-02	277			277	277	0	0	0	0
10	CIMA ENERGY	KY-1642P-02	283	247		530	283	247	0	-	0
10	DIRECT	KY-11414P-01	27	<b>A</b> 17		27	27	0	0	0	0
10	TEXICAN NAT	KY-11413P-03	151			151	151	0	0	0	õ
10	TWIN EAGLE	KY-1645P-01	225			225	225	0	0	0	ů.
10	TWIN EAGLE	KY-1645P-02	49			49	49	0	0		0
11	CONSTELLATIO	KY-11282P-03	393			393	393	a	ő		ů 0
11	RAILSERVICE	KY-1420	49	49	191	289	49	49	49	-	93
11		KY-11413P-03	582	582	2,124	3,288	582	582	582		960
12	CONSTELLATIO	KY-11282P-03	1,282	DDE	-,	1,282	1,282	0	0		0
12	CONSTELLATIO	KY-11282P-05	1,202			1,202	1,201	ō	0	D	0 0
12		KY-1645P-01	666	74		740	666	74	0		ő
12		KY-1215-01	324			324	324	0	0	0	ů n
1	RAIL SERVICE	KY-1420	39	39	729	807	39	39	39		651
1		KY-1396-01	5,812	55	125	5,812	5,812		0	0	0.01
1		KY-1645P-01	346			346	346	ő	0	0	0
1	TYSON	KY-1215-01	25			25	25	0	0	ō	0
2	CONSTELLATIO	KY-11282P-05	0	٥		0	25	ů o	0		0
2	RAIL SERVICE	KY-1420	73	73	200	346	73	73	73		54
2	CENTURY	KY-1486	252		200	252	252	,s 0	/3	/3 D	54
2	CIMA ENERGY	KY-1642P-02	232			282	232	0	0	0	0
2			662			652	662	0	0	0	0
		KY-11413P-03	184				184	0	0	0	-
2	TWIN EAGLE TWIN EAGLE	KY-1645P-01 KY-1645P-02	43			184 43	43	0	0	Ŭ	0
		KY-11281P-02	43 540			43 540	43 540	0	0	U D	0
	BP BP					540		0	0	0	
3		KY-11281P-02	6				6		0	0	0
3	CIMA ENERGY	KY-1642P-02	112			112	112		-	•	-
3	TEXICAN NAT	KY-11413P-03	603			603	603	0	0	0	0
3	TYSON	KY-1215-01	555			555	555	0	0	0	0
4	CONSTELLATIO	KY-11282P-03	216			216	216	0	0	0	D
4	RAIL SERVICE	KY-1420	50			50	50	0	0	D	a
4	AEM	KY-11283P-03	1,828			1,828	1,828	0	0	D	0
4	AEM	KY-11283P-04	2,631			2,631	2,631	0	0	0	0
4	CIMA ENERGY	KY-1642P-02	282	60		342	282	60	0	D	0 Q
4	TEXICAN NAT	KY-11413P-03	984	573		1,557	984	573	•	0	0
4	TWIN EAGLE	KY-1645P-02	10			10	10	0	0	0	D
4	TYSON	KY-1215-01	73			73	73	0	0	0	0
5	CONSTELLATIO	KY-11282P-03	153			153	153	0	0	0	0
5	RAIL SERVICE	KY-1420	7			7	7	0	0	0	0
5	AEM	KY-11283P-03	9,089			9,089	9,089	0	0	0	0
5	BP	KY-11281P-02	129			129	129	0	0	0	0
5	DIRECT	KY-11414P-03	838			1,789	838	838	113		0
5	TWIN EAGLE	KY-1645P-02	195	195	113	503	195	195	113		0
6	CONSTELLATIO	KY-11282P-02	133			133	133	0	0	0	0
6	CONSTELLATIO	KY-11282P-05	8			8	8	٥	٥	0	0
6	RAILSERVICE	KY-1420	19	19	441	479	19	19	19	19	403

Imbalance Pipeline TG

				Old Tie	ers				New Tiers			
of BILLEDVOLUM	E		DESCRIPTION	e same anags	Paris Presidente	e data et agli						
DMONTH	CUSTOMER	CONTRACT	Cash Out - Tier 1	Cash Out - Tier 2	Cash Out - Tier 3	Grand Total	Cash Out - Tier 1	Cash Out - Tier 2	Cash Out - Tier 3	Cash Out - Tier 4	Cash Out - Tier 5	Ch
6	АЕМ	KY-11283P-01	2,347			2,347	2,347	0	0	0	0	
6	AEM	KY-11283P-04	4,990			4,990	4,990	0	D	٥	ı 0	
6	TWIN EAGLE	KY-1645P-03	٥	0		0	0	0	0	٥	ı 0	
7	CONSTELLATIO	KY-11282P-02	1,979			1,979	1,979	0	0	0	i 0	
7	CONSTELLATIO	KY-11282P-03	549			549	549	0	0	0	0 0	
7	DART CONTAIN	KY-1624P-01	888			888	888	0	0	0	u 0	
7	RAIL SERVICE	KY-1420	41	3		44	41	3	0	٥	ı 0	
7	ALERIS ROLL	KY-1396-01	2,026			2,026	2,026	0	0	0	0	
7	BP	KY-11281P-02	368			368	368	0	0	0	0	
7	TYSON	KY-1215-01	957			957	957	0	0	0	0 0	
8	RAILSERVICE	KY-1420	29	28		57	29	28	0	0	ı 0	
8	GERDAU	KY-1299	273			273	273	0	0	0	0 0	
8	TEXICAN NAT	KY-11413P-03	352			352	352	0	0	٥	ı 0	
8	TYSON	KY-1215-01	1,129			1,129	1,129	0	D	0	0 0	
d Total			72,129	20,165	21,867	114,162	72,129	23,263	12,229	3,408	3.133	

	Old					New		
Cash Out - Tier 1	Cash Out - Tier 2	Cash Out - Tier 3	Grand Total	Cash Out - Tier 1	Cash Out - Tier 2	Cash Out - Tier 3	Cash Out - Tier 4	Cash Out - Tier 5
13,724	12,223	3,765	29,712	13,724	12,223	3,765	-	-
13,001	5,297	14,304	32,602	13,001	8,507	7,476	2,646	972
1,024	631	2,315	3,970	1,024	631	631	631	1,053
2,273	74		2,347	2,273	74	-	-	-
6,222	39	729	6,990	6,222	39	39	39	651
1,496	73	200	1,769	1,496	73	73	73	54
1,816	-	-	1,816	1,816	-	-	-	-
6,074	633	-	6,707	6,074	633	-	-	-
10,411	1,146	113	11,670	10,411	1,033	226	-	-
7,497	19	441	7,957	7,497	19	19	19	403
6,808	3	-	6,811	6,808	3		-	-
1,783	28	-	1,811	1,783	28			-
72,129	20,166	21,867	114,162	72,129	23,263	12,229	3,408	3,133
-	-	-	-	-	-	-	-	-

#### Imbalance Pipeline TGP

				Old Ti	ers				New Tiers			
f BILLEDVOLUM			DESCRIPTION			en pares s		a sana a sa	· · · · · · ·			
MONTH	CUSTOMER	CONTRACT	Cash Out - Tier 1	Cash Out - Tier 2	Cash Out - Tier 3	Grand Total	Cash Out - Tier 1	Cash Out - Tier 2	Cash Out - Tier 3	Cash Out - Tier 4	Cash Out - Tier 5	୍ର ପ
9	ALLTECH	KY-1516	(504)	(239)		(743)	(504)	(239)	0	0	0	
11	AEM	KY-11283P-05	(2,549)			(2,549)	(2,549)	0	0	0	0	
11	ALLTECH	KY-1516	(50)			(50)	(50)	0	0	0	0	
12	BRAKE PARTS	KY-1496	(173)	(173)	(238)	(584)	(173)	(173)	(173)	(65)	0	
2	DIRECT	KY-11414P-02	(447)			(447)	(447)	0	0	0	0	
4	DIRECT	KY-11414P-02	(383)	(383)	(2,046)	(2,812)	(383)	(383)	(383)	(383)	(1,280)	1
5	DIRECT	KY-11414P-02	(245)	(245)	(1,206)	(1,696)	(245)	(245)	(245)	(245)	(716)	J
6	ALLTECH	KY-1516	(497)	(497)	(512)	(1,506)	(497)	(497)	(497)	(15)	0	
6	DIRECT	KY-11414P-02	(185)	(12)		(197)	(185)	(12)	D	D	D	
7	ALLTECH	KY-1516	(255)			(255)	(255)	٥	0	0	0	
7	BRAKE PARTS	KY-1496	(70)	(70)	(539)	(679)	(70)	{70}	(70)	(70)	(399)	}
8	BRAKE PARTS	KY-1496			(127)	(127)	٥	0	0	0	(127)	}
8	DIRECT	KY-11414P-02	(119)	(9)		(128)	(119)	(9)	0	0	D	
8	τογότο	KY-1619	(1)			(1)	(1)	0	0	D	D	
Total	1984-0024-448-688		(5.478)	(1,628)	(4,668)	(11,774)	(5,478)	(1,628)	(1,368)	(778)	(2,522)	5

a shararan a shararan ya shararan waxa ku a sharara ku a ta shararan a ta shararan ku a shararan ku ya ya shara

		Old					New		
-	Cash Out - Tier 1	Cash Out - Tier 2	Cash Out - Tier 3	Grand Total	Cash Out - Tier 1	Cash Out - Tier 2	Cash Out - Tier 3	Cash Out - Tier 4	Cash Out - Tier 5
	(504)	(239)	-	(743)	(504)	(239)	-	-	-
	-	-	-	-	-	-	h	-	-
	(2,599)	-	-	(2,599)	(2,599)	-	-	-	-
	(173)	(173)	(238)	(584)	(173)	(173)	(173)	(65)	-
	-	-	-	-	-	-	-	-	
	(447)	-	-	(447)	(447)	-	-	-	<b>P</b> A
	-	-	-	-	-	-	-	-	
	(383)	(383)	(2,046)	(2,812)	(383)	(383)	(383)	(383)	(1,280
	(245)	(245)	(1,206)	(1,696)	(245)	(245)	(245)	(245)	(71)
	(682)	(509)	(512)	(1,703)	(682)	(509)	(497)	(15)	-
	(325)	(70)	(539)	(934)	(325)	(70)	(70)	(70)	(399
	(120)	(9)	(127)	(256)	(120)	(9)	P	-	(127
	(5,478)	(1,628)	(4,668)	(11,774)	(5,478)	(1,628)	(1,368)	(778)	(2,522
	-	-	-	-	-	-		-	-

#### Imbalance Negative Pipeline TGP

, ,				Old T	ers				New Tiers			
n of BILLEDVOLUME			DESCRIPTION		이 문화가 가지?		- 					
DDMONTH	CUSTOMER	CONTRACT						Cash Out - Tier 2	Cash Out - Tier 3	Cash Out - Tier 4	Cash Out - Tier 5	Ch
9	AEM	KY-11283P-05	3,048	852		3,900	3,048	852	0	0	0	
9	DIRECT	KY-11414P-02	120			120	120	0	0	0	0	
10	CONSTELLATIO	KY-11282P-04	572			572	572	0	0	0	0	
10	AEM	KY-11283P-05	3,551	2,276		5,827	3,551	2,276	0	0	0	
10	BRAKE PARTS	KY-1496	124			124	124	0	0	0	0	
10	DIRECT	KY-11414P-02	163			163	163	0	0	0	0	
10	TWIN EAGLE	KY-1645P-04	350			350	350	0	0	0	0	
11	CONSTELLATIO	KY-11282P-04	353			353	353	0	٥	0	0	
12	AEM	KY-11283P-05	3,800	213		4,013	3,800	213	0	0	٥	
12	TWIN EAGLE	KY-1645P-04	2,520	1,094		3,614	2,520	1,094	0	0	0	
1	AEM	KY-11283P-05	4,637	4,637	77	9,351	4,637	4,637	77	0	0	
1	ALLTECH	KY-1516	458			458	458	0	٥	٥	0	
1	TWIN EAGLE	KY-1645P-04	3,058	3,058	2,865	8,981	3,058	3,058	2,865	٥	0	
2	AEM	KY-11283P-05	490			490	490	0	0	٥	0	
2	ALLTECH	KY-1516	66			66	66	0	0	٥	0	
3	AEM	KY-11283P-05	3,539			3,539	3,539	0	0	0	0	
3	DIRECT	KY-11414P-02	394			394	394	0	0	0	0	
4	AEM	KY-11283P-05	2,965	2,516		5,481	2,965	2,516	0	0	Û	
4	ALLTECH	KY-1516	28			28	28	0	. 0	0	0	
4	BRAKE PARTS	KY-1496	89			89	89	0	0	0	0	
4	TWIN EAGLE	KY-1645P-04	2,431	2,431	1,361	6,223	2,431	2,431	1,361	0	0	
5	AEM	KY-11283P-05	711			711	711	D	0	0	0	
6	TWIN EAGLE	KY-1645P-04	113			113	113	0	0	0	0	
7	CONSTELLATIO	KY-11282P-04	1,397	1,189		2,586	1,397	1,189	0	0	0	
7	AEM	KY-11283P-05	1,739			1,739		D	0	0	0	
7	τογοτο	KY-1619	37	37	3	. 77	37	37	3	0	0	
8	AEM	KY-11283P-05	623			623	623	0	0	0	0	
8	BRAKE PARTS	KY-1496	0	o		0	0	0	0	0	0	
d Total			37,376	18,303	4,306	59,985	37,376	18,303	4,306	0	0	

		Old	1				New		
	Cash Out - Tier 1	Cash Out - Tier 2	Cash Out - Tier 3	Grand Total	Cash Out - Tier 1	Cash Out - Tier 2	Cash Out - Tier 3	Cash Out - Tier 4	Cash Out - Tier 5
	3,168	852	-	4,02.0	3,168	852	-	-	-
	4,760	2,276	-	7,036	4,760	2,276	-	-	-
	353	-	-	353	353	-	-	-	
	6,320	1,307	-	7,627	6,320	1,307	-		~
	8,153	7,695	2,942	18,790	8,153	7,695	2,942	-	-
	556	-	-	556	556		-	-	-
	3,933		-	3,933	3,933	-	-	-	-
	5,513	4,947	1,361	11,821	5,513	4,947	1,361	-	-
	711	-	-	711	711	-	-	-	-
	113	-	-	113	113	-	-	-	-
	3,173	1,226	3	4,402	3,173	1,226	3	-	-
	623	-	-	623	623	-	-	-	-
otal	37,376	18,303	4,306	59,985	37,376	18,303	4,306	-	-
eck		-	-	-	-	-	-	-	-

CASE NO. 2015-00343 ATTACHMENT 1 TO STAFF DR NO. 3-01

1

	CUSTOMER	PREMISE CONTRACT	RATECODE		B.UOM			C.UOM CONSUMPTIONVOLUME	NETAMT	ACCTMONTH		PRODMONTH	PRODYEAR Service Level	Imbalance	Pipeline
KY	AEM	0 KY-11283P-05	Y00056	Cash Out - Tier 1	MMBTU	3,048 200031	Y00056		9,878	10	2014	9		Negative	TGP
KY	AEM	0 KY-11283P-05		Cash Out - Tier 2	MMBTU	852 Z00031	Y00056		3,037	10	2014	9	2014 KY-POOL-TGP	Negative	TGP
KY	AEM	0 KY-11283P-01		Cash Out - Tier 1	MMBTU	,	Y00056		20,930	11	2014	10	2014 KY-POOL-TG	Negative	TG
KY	AEM	0 KY-11283P-01		Cash Out - Tier 2	MMBTU	2,308 200031	Y00056		9,695	11	2014	10		Negative	TG
KY	AEM	0 KY-11283P-01		Cash Out - Tier 3	MMBTU	3,247 Z00031	Y00055		13,413	11	2014	10		Negative	TG
KY	AEM	0 KY-11283P-01		Cash Out - Tier 3	MMBTU	3,884 Z00031	Y00056		15,554	11	2014	10		Negative	TG
KY	AEM	0 KY-11283P-02		Cash Out - Tier 1	MMBTU	1,728 Z00031	Y00056		7,125	11	2014	10		Negative	TG
KY	AEM	0 KY-11283P-02		Cash Out - Tier 2	MMBTU	759 Z00031	Y00056		2,942	11	2014	10		Negative	ΤG
KY	AEM	0 KY-11283P-03		Cash Out - Tier 1	MMBTU		Y00056		8,945	11	2014	10		Negative	TG
KY	AEM	0 KY-11283P-03		Cash Out - Tier 2	MMBTU	-	Y00056		4,549	11	2014	10		Negative	TG
KY	AEM	0 KY-11283P-03		Cash Out - Tier 3	MMBTU	•	Y00056		24,573	11	2014	10		Negative	TG
KY	AEM	0 KY-11283P-04		Cash Out - Tier 1	MMBTU		Y00056		(188,817)	11	2014	10		Positive	TG
KY	AEM	0 KY-11283P-05		Cash Out - Tier 1	MMBTU		Y00056		10,855	11	2014	10		Negative	TGP
KY	AEM	0 KY-11283P-05		Cash Out - Tier 2	MMBTU	2,276 200031	Y00056		7,654	11	2014	10		Negative	TGP
KY	AEM ARKFMA	0 KY-11283P-05	Y00056 Y00056		MMBTU MMBTU		Y00056		(10,325)	12	2014	11		Positive	TGP
KY		0 KY-1438		Cash Out - Tier 1		(326) 200031	Y00056		(1,356)	12	2014	11		Positive	TG
KY	AEM	0 KY-11283P-02		Cash Out - Tier 1	MMBTU		Y00056		(25,654)	1	2015	12		Positive	TG
KY KY	AEM AFM	0 KY-11283P-03					Y00056		(2,759)	I	2015	12		Positive	TG
KY KY	AEM	0 KY-11283P-05				3,800 Z00031	Y00056		13,275	1	2015	12		Negative	TGP
KY	AEM	0 KY-11283P-05 0 KY-11283P-03		Cash Out - Tier 2 Cash Out - Tier 1		213 Z00031 1,828 Z00031	Y00056 Y00056		819 4,799	1	2015 2015	12		Negative	TGP
KY	AEM	0 KY-11283P-04		Cash Out - Tier 1	MMBTU	2,631 Z00031	Y00056		4,799 6,907	5				Negative	TG
KY	AEM	0 KY-11283P-04		Cash Out - Tier 1	MMBTU	2,965 Z00031	Y00056		6,433	5	2015 2015	4		Negative	TG
KY	AEM	0 KY-11283P-05		Cash Out - Tier 2	MMBTU	2,516 Z00031	Y00056		6,005	5	2015	4		Negative	TGP TGP
KY	AEM	0 KY-11283P-03		Cash Out - Tier 1	MMBTU	9,089 Z00031	Y00056		25,986	5	2013	4		Negative	
KY	AEM	0 KY-11283P-05		Cash Out - Tier 1	MMBTU	711 Z00031	Y00056		1,505	6	2015	5		Negative	TG
KY	AEM	0 KY-11283P-01		Cash Out - Tier 1	MMBTU	2,347 Z00031	Y00056		6,536	7	2015	5		Negative Negative	TGP TG
KY	AEM	0 KY-11283P-04		Cash Out - Tier 1	MMBTU	-	Y00056		13,920	7	2015	6			
KY	AEM	0 KY-11283P-05		Cash Out - Tier 1	MMBTU	1,739 Z00031	Y00056		3,369	8	2015	7		Negative Negative	tg Tgp
KY	AEM	0 KY-11283P-05		Cash Out - Tier 1	MMBTU	623 Z00031	Y00056		1,232	9	2015	, 8		Negative	TGP
КY	AEM	KY-11283P-05		Cash Out - Tier 1	MMBTU		Y00056		17,280	-	2015	1		Negative	TGP
KY	AEM	KY-11283P-05		Cash Out - Tier 2		4,637 Z00031	Y00056		19,008		2015	1		Negative	TGP
KY	AEM	KY-11283P-05		Cash Out - Tier 3	MMBTU		Y00056		344		2015	1		Negative	TGP
KY	AEM	KY-11283P-05		Cash Out - Tier 1	MMBTU	490 Z00031	Y00056		2.139		2015	2		Negative	TGP
KY	AEM	KY-11283P-05		Cash Out - Tier 1	MMBTU		Y00056		11,861		2015	3		Negative	TGP
KY	ALERIS ROLL	0 KY-1396-01	Y00056	Cash Out - Tier 1	MMBTU		Y00056		10,427	11	2014	10		Negative	TG
KY	ALERIS ROLL	0 KY-1396-01	Y00056	Cash Out - Tier 1	MMBTU	2,026 Z00031	Y00056		5,855	8	2015	7	•	Negative	TG
KY	ALERIS ROLL	KY-1396-01	Y00056	Cash Out - Tier 1	MMBTU		Y00056		17,685	02	2015	1		Negative	TG
KY	ALLTECH	0 KY-1516	Y00056	Cash Out - Tier 1	MMBTU		Y00056		(1,633)	10	2014	- 9	-	Positive	TGP
KY	ALLTECH	0 KY-1516	Y00056	Cash Out - Tier 2	MMBTU	(239) Z00031	Y00056		(697)	10	2014	9		Positive	TGP
KY	ALLTECH	0 KY-1516	Y00056	Cash Out - Tier 1	MMBTU	(50) 200031	Y00056		(203)	12	2014	11		Positive	TGP
KY	ALLTECH	0 KY-1516	Y00056	Cash Out - Tier 1	MMBTU	28 Z00031	Y00056		61	5	2015	4		Negative	TGP
KY	ALLTECH	0 KY-1516	Y00056	Cash Out - Tier 1	MMBTU	(497) Z00031	Y00056		(963)	7	2015	6	2015 KY T3	Positive	TGP
KY	ALLTECH	0 KY-1516	Y00056	Cash Out - Tier 2	MMBTU	(497) Z00031	Y00056		(867)	7	2015	6		Positive	TGP
KY	ALLTECH	0 KY-1516	Y00056	Cash Out - Tier 3	MMBTU		Y00056		(794)	7	2015	6		Positive	TGP
KY	ALLTECH	0 KY-1516	Y00056	Cash Out - Tier 1	MMBTU	(255) Z00031	Y00056		(494)	8	2015	7	2015 KYT3	Positive	TGP
KY	ALLTECH	KY-1516	Y00056	Cash Out - Tier 1	MMBTU	458 Z00031	Y00056		1,707	02	2015	1		Negative	TGP
KY	ALLTECH	KY-1516	Y00056	Cash Out - Tier 1	MMBTU	66 Z00031	Y00056		288		2015	2		Negative	TGP
KY	BLACK DECKER	0 KY-1424	Y00056	Cash Out - Tier 1	MMBTU	(48) Z00031	Y00056		(194)	10	2014	9	2014 KY T4	Positive	TG
KY	BLACK DECKER	0 KY-1424	Y00056	Cash Out - Tier 2	MMBTU	(48) Z00031	Y00056		(175)	10	2014	9	2014 KY T4	Positive	TG
KY	BLACK DECKER	0 KY-1424	Y00056	Cash Out - Tier 3	MMBTU		Y00056		(120)	10	2014	9	2014 KY T4	Positive	TG
KY	BLACK DECKER	0 KY-1424	Y00056	Cash Out - Tier 1	MMBTU	(104) Z00031	Y00056		(434)	12	2014	11	2014 KYT4	Positive	TG
KY	BLACK DECKER	0 KY-1424	Y00056	Cash Out - Tier 2	MMBTU	(104) 200031	Y00056		(390)	12	2014	11	2014 KY T4	Positive	TG
KY	BLACK DECKER	0 KY-1424	Y00056	Cash Out - Tier 3	MMBTU	(326) Z00031	Y00056		(1,088)	12	2014	11	2014 KY T4	Positive	TG
KY	BLACK DECKER	0 KY-1424	Y00056	Cash Out - Tier 1	MMBTU	(81) Z00031	Y00056		(286)	1	2015	12	2014 KY T4	Positive	TG
KY	BLACK DECKER	0 KY-1424	Y00056	Cash Out - Tier 2		(81) Z00031	Y00056		(257)	1	2015	12		Positive	TG
KY	BLACK DECKER	0 KY-1424	Y00056	Cash Out - Tier 3	MMBTU	(31) Z00031	Y00056		(87)	1	2015	12		Positive	TG
KY	BLACK DECKER	KY-1424	Y00056	Cash Out - Tier 1	MMBTU	• • •	Y00056		(420)		2015	2		Positive	TG
KY	BLACK DECKER	KY-1424	Y00056	Cash Out - Tier 2	MMBTU		Y00056		(378)		2015	2	2015 KYT4	Positive	TG
KY	BLACK DECKER	KY-1424	Y00056	Cash Out - Tier 3	MMBTU		Y00056		(1,375)		2015	2		Positive	ŤĠ
KY	BLACK DECKER	KY-1424	Y00056	Cash Out - Tier 1	MMBTU		Y00056		(201)		2015	3		Positive	ΤG
KY	BLACK DECKER	KY-1424	Y00056	Cash Out - Tier 2	MMBTU	(70) Z00031	Y00056		(201)		2015	3		Positive	TG
KY	BLACK DECKER	KY-1424	Y00056	Cash Out - Tier 3	MMBTU	(139) Z00031	Y00056		(399)		2015	3		Positive	TG
KY	BP	0 KY-11281P-01		Cash Out - Tier 1	MMBTU	(1,153) 200031	Y00056		(4,648)	10	2014	9	2014 KY-POOL-TG	Positive	TG
KY	BP	0 KY-11281P-01		Cash Out - Tier 1	MMBTU	63 200031	Y00056		244	11	2014	10		Negative	TG
KY	BP	0 KY-11281P-01		Cash Out - Tier 1		(1,201) Z00031	Y00056		(4,973)	12	2014	11		Positive	TG
KY	BP	0 KY-11281P-02	Y00056	Cash Out - Tier 1	MMBTU	(858) 200031	Y00056		(3,553)	12	2014	11	2014 KY-POOL-TG	Positive	TĢ

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STAT	E CUSTOMER	PREMISE CONTRACT	RATECODE	DESCRIPTION	B.UOM	BILLEDVOLUME VOL RATE CODE	ACCOUNTNUMBER	C.UOM CONSUMPTIONVOLUME	NETAMT	ACCTMONTH	ACCTYEAR	PRODMONTH	PRODYEAR Service Level	Imbalance	Pipeline
KY	BP	0 KY-11281P-02	Y00056	Cash Out - Tier 1	MMBTU	129 200031	Y00056		369	6	201	5 5	2015 KY-POOL-TG	Negative	TG
KY	8P	0 KY-11281P-02	Y00056	Cash Out - Пег 1	MMBTU	368 Z00031	Y00056		1,064	8	201	5 7	2015 KY-POOL-TG	Negative	TG
KY	BP	KY-11281P-01		Cash Out - Tier 1	MMBTU	540 Z00031	Y00056		1,537	04	2015	3	2015 KY-POOL-TG	Negative	TG
KY	BP	KY-11281P-02		Cash Out - Tier 1		6 Z00031	Y00056		<b>_</b> ,	04	2015	3		Negative	TG
KY	BRAKE PARTS	0 KY-1496	Y00056	Cash Out - Tier 1		124 200031	Y00056		379	11				Negatîve	TGP
KY	BRAKE PARTS	0 KY-1496	Y00056	Cash Out - Tier 1	MMBTU	(173) Z00031	Y00056		(604)	1				Positive	TGP
KY	BRAKE PARTS	0 KY-1496	Y00056	Cash Out - Tier 2	MMBTU	(173) Z0D031	Y00056		(544)	1				Positive	TGP
KY	BRAKE PARTS	0 KY-1496	Y00056	Cash Out - Tier 3	MMBTU	(238) 200031	Y00056		(665)	1				Positive	TGP
KY	BRAKE PARTS	0 KY-1496	Y00056	Cash Out - Tier 1	MMBTU	89 Z00031	Y00056		193	5				Negative	TGP
KY	BRAKE PARTS	0 KY-1496	Y00056	Cash Out - Tier 1		(70) Z00031	Y00056		(136)	8				Positive	TGP
KY	BRAKE PARTS	0 KY-1496	Y00056	Cash Out - Tier 2	MMBTU	(70) Z00031	Y00056		(122)	8				Positive	TGP
KY	BRAKE PARTS	0 KY-1496	Y00056	Cash Out - Tier 3	MMBTU	(539) 200031	Y00056		(835)	8				Positive	TGP
KY KY	BRAKE PARTS BRAKE PARTS	0 KY-1496 0 KY-1496	Y00056 Y00056	Cash Out - Tier 1	MMBTU MMBTU	- 200031	Y00056 Y00056		-	9				Negative	TGP
KY	BRAKE PARTS	0 KY-1496	Y00056	Cash Out - Tier 2 Cash Out - Tier 3	MMBTU	- Z00031 (127) Z00031	Y00056		(201)	9				Negative	TGP
KY	CENTERPOINT	0 KY-1653P-01	Y00056	Cash Out - Tier 1	MMBTU	549 Z00031	Y00056		(201) 2,213	10				Posítive Negative	TGP TG
KY	CENTERPOINT	0 KY-1653P-01	Y00056	Cash Out - Tier 1		842 Z00031	Y00056		3,255	10				Negative	TG
KY	CENTERPOINT	0 KY-1653P-01	Y00056	Cash Out - Tier 2		842 Z00031	Y00056		3,581	11				Negative	TG
KY	CENTERPOINT	0 KY-1653P-01	Y00056	Cash Out - Tier 3	MMBTU	817 Z00031	Y00056		3,790	11				Negative	TG
KY	CENTERPOINT	0 KY-1653P-02	Y00056	Cash Out - Tier 1	MMBTU	277 Z00031	Y00056		1,071	11				Negative	TG
KY	CENTERPOINT	KY-1653P-02	Y00056	Cash Out - Tier 1	MMBTU	(102) 200031	Y00056		(290)		2015			Positive	TG
KY	CENTURY	0 KY-1486	Y00056	Cash Out - Tier 1	MMBTU	(1,669) Z00031	Y00056		(4,526)	9				Positive	TG
KY	CENTURY	KY-1486	Y00056	Cash Out - Tier 1	MMBTU	252 Z00031	Y00056		734		2015		<b>----------------------------------------------------------------------------</b> - <b>-----</b> - <b>---</b> - <b>----</b> - <b>--------------------</b> - <b>--</b> - <b>----</b> - <b>-----</b> - <b>-----</b> - <b>--</b> - <b>--</b> - <b>-----</b> - <b>--</b> - <b>--</b> - <b>---------------</b> - <b>--------------------</b> - <b>-------</b>	Negative	TG
КY	CIMA ENERGY	0 KY-1642P-02	Y00056	Cash Out - Tier 1	MMBTU	245 Z00031	Y00056		992	10				Negative	TG
KY	CIMA ENERGY	0 KY-1642P-02	Y00056	Cash Out - Tier 2	MMBTU	245 200031	Y00056		1,091	1.0				Negative	TG
KY	CIMA ENERGY	0 KY-1642P-02	Y00056	Cash Out - Tier 3	MMBTU	221 Z00031	Y00056		1,002	10	201	4 9	2014 KY-POOL-TG	Negative	TG
KY	CIMA ENERGY	0 KY-1642P-02	Y00056	Cash Out - Tier 1	MMBTU	283 Z00031	Y00056		1,099	11	201	4 10	2014 KY-POOL-TG	Negative	TG
KY	CIMA ENERGY	0 KY-1642P-02	Y00056	Cash Out - Tier 2	MMBTU	247 Z00031	Y00056		1,055	11	201	4 10	2014 KY-POOL-TG	Negative	TG
KY	CIMA ENERGY	0 KY-1642P-02	Y00056	Cash Out - Tier 1	MMBTU	(357) Z00031	Y00056		(1,255)	I	201	5 11	2014 KY-POOL-TG	Positive	TG
KY	CIMA ENERGY	0 KY-1642P-02	Y00056	Cash Out - Tier 2	MMBTU	(357) 200031	Y00056		(1,130)	1	. 201	5 12	2014 KY-POOL-TG	Positive	TG
KY	CIMA ENERGY	0 KY-1642P-02	Y00056	Cash Out - Tier 3	MMBTU	(121) Z00031	YD0056		(340)	1	. 201	5 12	2014 KY-POOL-TG	Positive	TG
KY	CIMA ENERGY	0 KY-1642P-02	Y00056	Cash Out - Tier 2	MMBTU	60 Z00D31	Y00056		174	5	201	5 4	2015 KY-POOL-TG	Negative	TG
KY	CIMA ENERGY	0 KY-1642P-02	Y00056	Cash Out - Tier 1	MMBTU	282 Z00D31	Y00056		744	5	201	5 4	2015 KY-POOL-TG	Negative	TG
KY	CIMA ENERGY	0 KY-1542P-02	Y00056	Cash Out - Tier 1	MMBTU	(228) Z00031	Y00056		(655)	6				Positive	ΤG
KY	CIMA ENERGY	0 KY-1642P-02	Y00056	Cash Out - Tier 2	MMBTU	(228) 200031	Y00056		(589)	6				Positive	TG
KY	CIMA ENERGY	0 KY-1642P-02	Y00056	Cash Out - Tier 3	MMBTU	(132) Z00031	Y00056		(303)	6		-		Positive	TG
KY	CIMA ENERGY	0 KY-1642P-02	Y00056	Cash Out - Tier 1	MMBTU	(77) 200031	Y00056		(214)	7				Positive	TG
KY	CIMA ENERGY	0 KY-1642P-02	Y00056	Cash Out - Tier 1	MMBTU	(29) 200031	Y00056		(84)	8				Positive	ŤĠ
KY	CIMA ENERGY	0 KY-1642P-02	Y00056	Cash Out - Tier 1	MMBTU	(79) Z00031	Y00056		(214)	9				Positive	TG
KY KY	CIMA ENERGY CIMA ENERGY	KY-1642P-02 KY-1642P-02	Y00056 Y00056	Cash Out - Tier 1 Cash Out - Tier 1	MMBTU MMBTU	282 Z00031 112 Z00031	Y00056 Y00056		825		2015			Negative	TG
KY KY	CONSTELLATIO	0 KY-11282P-02		Cash Out - Tier 1 Cash Out - Tier 1	MMBTU	3 Z00031	Y00056		320		2015			Negative	TG
KY	CONSTELLATIO	0 KY-11282P-02 0 KY-11282P-01		Cash Out - Tier 1		(949) Z00031	Y00056		12	10				Negative	TG
KY	CONSTELLATIO	0 KY-11282P-04		Cash Out - Tier 1	MMBTU	572 Z00031	Y00056		(3,679) 1,749	11 11				Positive Negative	TG TGP
KY	CONSTELLATIO	0 KY-11282P-03		Cash Out - Tier 1	MMBTU	393 Z00031	Y00056		1,749	11				Negative	TG
KY	CONSTELLATIO	0 KY-11282P-04		Cash Out - Tier 1	MMBTU	353 Z00031	Y00056		1,627	12				Negative	TGP
KY	CONSTELLATIO	0 KY-11282P-03		Cash Out - Tier 1	MMBTU	1,282 Z00031	Y00056		4,489	12				Negative	TG
KY	CONSTELLATIO	0 KY-11282P-05		Cash Out - Tier 1	MMBTU	1 Z00031	Y00056		-,-02	1				Negative	TG
KY	CONSTELLATIO	0 KY-11282P-03		Cash Out - Tier 1	MMBTU	216 Z00031	Y00056		567	5				Negative	TG
KY	CONSTELLATIO	0 KY-11282P-03		Cash Out - Tier 1	MMBTU	153 200031	Y00056		437	6				Negative	TG
KY	CONSTELLATIO	0 KY-11282P-02		Cash Out - Tier 1	MMBTU	133 Z00031	Y00056		371	7				Negative	TG
KΥ	CONSTELLATIO	0 KY-11282P-05	Y00056	Cash Out - Tier 1	MMBTU	8 Z00031	Y00056		22	7				Negative	TG
KY	CONSTELLATIO	0 KY-11282P-02		Cash Out - Tier 1	MMBTU	1,979 Z00031	Y00056		5,719	8				Negative	TG
KY	CONSTELLATIO	0 KY-11282P-03	Y00056	Cash Out - Tier 1	MMBTU	549 Z00031	Y00056		1,587	8	201	5 7	2015 KY-POOL-TG	Negative	TG
KY	CONSTELLATIO	0 KY-11282P-04	Y00056	Cash Out - Tier 2	MMBTU	1,189 Z00031	Y00056		2,534	8	201	5 7	2015 KY-POOL-TGP	Negative	TGP
KY	CONSTELLATIO	0 KY-11282P-04	Y00056	Cash Out - Tier 1	MMBTU	1,397 Z00031	Y00056		2,706	8	201	5 7	2015 KY-POOL-TGP	Negative	TGP
KY	CONSTELLATIO	KY-11282P-05		Cash Out - Tier 1	MMBTU	- 200031	Y00056			03	2015	:	2015 KY-POOL-TG	Negative	TG
KY	CONSTELLATIO	KY-11282P-05		Cash Out - Tier 2	MMBTU	- 200031	Y00056			03	2015	2		Negative	TG
KY	CONSTELLATIO	KY-11282P-05		Cash Out - Tier 3	MMBTU	(260) Z00031	Y00056		(608)	03	2015	2		Positive	TG
KY	DART CONTAIN	0 KY-1624P-01	Y00056	Cash Out - Tier 1	MMBTU	(2,319) 200031	Y00056		(8,119)	1				Positive	ΤG
KY	DART CONTAIN	0 KY-1624P-01	Y00056	Cash Out - Tier 2	MMBTU	(2,024) Z00031	Y00056		(6,378)	1				Positive	ŤG
KY	DART CONTAIN	0 KY-1624P-01	Y00056	Cash Out - Tier 1	MMBTU	(2,570) Z00031	Y00056		(6,747)	5				Positive	TG
KY	DART CONTAIN	0 KY-1624P-01	Y00056	Cash Out - Tier 2	MMBTU	(321) 200031	Y00056		(758)	5		-		Positive	TG
KY	DART CONTAIN	0 KY-1624P-01	Y00056	Cash Out - Tier 1	MMBTU	(2,192) Z00031	Y00056		(6,115)	7	201			Positive	TG
KY	DART CONTAIN	0 KY-1624P-01	Y00056	Cash Out - Tier 1	MMBTU	888 Z00031	Y00056		2,566	8				Negative	TG
KY KY	DART POLY DART POLY	0 KY-1353 0 KY-1353	Y00056 Y00056	Cash Out - Tier 1 Cash Out - Tier 2	MMBTU	(1,576) Z00031 (1,576) Z00031	Y00056 Y00056		(4,137) (3,724)	5				Positive	TG TG
N		0 1/1-2000	100000	Cash Out - Her Z	WINDLO	(T)1.01 V0000T	100000		(5,724)	5	201	, <u>,</u>	• 2013 AT 1415	Positive	19

DV     DV     DV DVDV     DV DVDV     DVDVV     DVDVV     DVDVV     DVDVV     DVDVV     DVDVV     DVDVV     DVDVV     DVDVVV     DVDVVVV     DVDVVVV     DVDVVVV     DVDVVVV     DVDVVVVV     DVDVVVVV     DVDVVVVV     DVDVVVVVV     DVDVVVVVV     DVDVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV	STATE	CUSTOMER	PREMISE CONTRACT	RATECODE	DESCRIPTION	B.UOM	BILLEDVOLUME VOL RATE CODE	ACCOUNTNUMBER	C.UOM CONSUMPTIONVOLUME	NETAMT /	CCTMONTH	ACCTYEAR	PRODMONTH	PRODYEAR Service Level	Imbalance	Pipeline
N     No.     No. <td>KY</td> <td>DART POLY</td> <td>0 KY-1353</td> <td>Y00056</td> <td>Cash Out - Tier 3</td> <td>MMBTU</td> <td>(635) Z00031</td> <td>Y00056</td> <td></td> <td>(1,334)</td> <td>5</td> <td>201</td> <td>5 4</td> <td>2015 KY T4T3</td> <td>Positive</td> <td>TG</td>	KY	DART POLY	0 KY-1353	Y00056	Cash Out - Tier 3	MMBTU	(635) Z00031	Y00056		(1,334)	5	201	5 4	2015 KY T4T3	Positive	TG
N     No.     No. <td>KY</td> <td>DART POLY</td> <td>0 KY-1353</td> <td>Y00056</td> <td>Cash Out - Tier 1</td> <td>MMBTU</td> <td>(607) Z00031</td> <td>Y00056</td> <td></td> <td>(1,693)</td> <td>7</td> <td>201</td> <td>5 6</td> <td>2015 KY T4T3</td> <td>Positive</td> <td>TG</td>	KY	DART POLY	0 KY-1353	Y00056	Cash Out - Tier 1	MMBTU	(607) Z00031	Y00056		(1,693)	7	201	5 6	2015 KY T4T3	Positive	TG
m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m     m </td <td></td> <td></td> <td></td> <td></td> <td>Cash Out - Tier 1</td> <td></td> <td></td> <td></td> <td></td> <td>389</td> <td>10</td> <td>2014</td> <td>4 9</td> <td>2014 KY-POOL-TGP</td> <td>Negative</td> <td>TGP</td>					Cash Out - Tier 1					389	10	2014	4 9	2014 KY-POOL-TGP	Negative	TGP
N     BIRT     O     District     O     District     O     District     Distric	KY				Cash Out - Tier 1			Y00056		104	11	2014	4 10	2014 KY-POOL-TG	Negative	TG
N         Dist         0         Dist         Dis																
m         b         b         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c         c										(,	-			2015 KY-POOL-TGP	Positive	TGP
P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P						MMBTU				1	5	2015	5 <b>4</b>	2015 KY-POOL-TGP	Positive	TGP
m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m         m	KY									(3,551)	5	201	5 4	2015 KY-POOL-TGP	Positive	TGP
D         DURT         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         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					TGP
P         Distr.t         0         Distr.t         Distr.t <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>6</td><td></td><td>•</td><td></td><td></td><td></td></th<>											6		•			
M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M											6					
N       Distry       0.45.21.47.42       Walling       Mailen       Mailen <td></td> <td>6</td> <td></td> <td></td> <td></td> <td>-</td> <td></td>											6				-	
N         District         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0        0        0         0 <td></td> <td>•</td> <td></td> <td></td> <td></td> <td></td> <td></td>											•					
P         Distr.t         0         Contr. J. Longer, J. Lon																
IN       Distry       0       Distry       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       <											7					
IP       Distry       0       Problem Area       Amery and Area       Problem Area											8					
N         DelTC         0         No.11424PA2         VICES         Colds of the Part of the P											-					
N         DIRCT         0         V13114P-2         VIGSO         VIG											-					
N         Differ         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P         P        P        P         P											-		•			
N       Distr.       N       N       Distr.       Distr. <thdistr.< th=""> <thdistr.< th=""> <thdist< 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></td><td></td><td>- abrenta</td><td></td></thdist<></thdistr.<></thdistr.<>							• •				•				- abrenta	
N       Differ       N°-14/4-20       NO-14-Ter       NMATU       (#7)       20001       Y0005       (1,2)       201       Y-10-140       Y-10-140 <td></td> <td>9</td> <td></td> <td></td> <td></td> <td></td> <td>-</td>											9					-
N         SHCT         N°.141.4P.2         N°.14.4P.2         NOME         MARCH         N°.253         N°.253         N°.251         N°.253         N°.254         N°.255         N°.255<											9					
N BENAL BAN <td></td> <td>-</td> <td></td> <td></td> <td></td>													-			
N         StrALU          StrALU <th< 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>-</td><td></td><td></td><td></td></th<>													-			
N         BEDAUL         N.Y.239         YM256         Cach Ort.Prinz         MMETU         LL22 (2001         YM056         (6,26)         12         20.4         13         22.4 MYT Nage         Petiles         TS           N         BEDAUL         N K-229         YM256         Cach Ort.Prinz         MMETU         (2,312)         Z0051         YM056         (6,26)         22         20.4         13         22.4 MYT Nage         Petiles         TS           N         GEDAUL         N K-229         YM256         Cach Ort.Prinz         MMETU         (2,332)         YM056         (2,351)         30         20.5         VE         20.35 NYT Nage         Petiles         TS           N         L355AUL         YM126         YM252         YMMETU         YM252         YM252        YM252 <t< 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></td><td>-</td><td>-</td><td></td></t<>														-	-	
N°         BERAUL         D         XY-229         Y0056         Cub Out-TH=2         MMETU         L12.2001         Y0056         G(8,25)         12         20.4         13         20.14         Y17 Mage         Peritive         75           N°         GEBAUL         N°.229         Y0056         Cub Out-TH=1         MMBTU         7.73<20001										• • •				•		
N°         BERNALY         D         Carl-box-rinz         MMETU         (2,311)         COUSIN         YOOS5         Carl-box-rinz         MMETU         (2,312)         COUS5         (2,333)         CU         SU         SU         SUS SUT Negative         Negative         No           VG         GERDALY         VX 1399         YOOS5         Carl-box-rinz         MMETU         (3,457)         20051         YOOS5         Carl-box-rinz         MMETU         (3,457)         20051         YOOS5         Carl-box-rinz         MMETU         1,353         20051         YOOS5         Carl-box-rinz         MMETU         1,3229         20051         YOOS5         Carl-box-rinz         MMETU         1,320420         1,302																
Victor         Carbox-Line 2         AMABTU         '7005         Carbox-Line 2         AMABTU         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056         '70056        '70056        '70056        <							••••									
N°         CERDALL         N°.258         Call, ON-TIR-1         MMETU         (1587)         COUSAN         CALL         CALL         N°         COSAN         CALL         CALL         N°         COSAN         CALL         CALL         N°         COSAN         CALL         CALL         N°         N°         N°         N°       <																
Image         Contact Line         Matry         1.9.83         20031         Yooss         44.93         10         2014         Yin Jakegan         Registere         To           V         LGSAN ALLM         0         V-1418         Yooss         Cash Ort-Time         MMETU         1.9.83         20031         Yooss         5.6.0         1.6.4.1         Yooss         2014         Yin Jakegan         Registere         To           V         LGGSAN ALLM         0         Vri-148         Yooss         Cash Ort-Time         MMETU         1.3.2.287         Yooss         (34,041)         6         2015         Vri Jakegan         Registere         To         (2014)         1.0         2014         Vri Jakegan         Registere         To         (2014)         Yin Jakegan         Registere         To         2015         Yri Jakegan         Registere         To		• all of the									5					
NY         LOBAN ALLM         0         NY-L435         Y00095         Cath OutTime?         MMRTU         31,882         20031         Y0055         53,008         53,008         0         0.014         Y         Second         Y         Second														•		
NY         DIGANA LUM         D         NY-1415         Y0056         Cath Out-Ture 3         MARU         3,342         20035         Y1         Mode         Partial         Y1         Second         Partial         Y1         Normal         Partial         Y1         Second         Y1         Y1         Y2         Y1         Y2         Y2         Y1         Y2         Y1         Y2         Y1         Y2         Y2         Y1         Y2         Y2         Y1         Y2														•	0	
INT         CORAN ALLIM         D         V7-443         Y0056         Carlo Coran														-		
KY       COGAN ALUM       O, Vi-ALS       Y0005       Cath OL-Time?       MMRU       (13,242)       20031       Y0005       (69,083)       6       2015       VT S       2015       VT S       Positive       TG         KY       LAMLSRIVCE       0, Vi-A20       Y0005       Cach OL-Time1       MMRU       (44)       20031       Y00056       (15)       11       2014       10       2014       VT       Positive       TG         KY       RALSRIVCE       0, Vi-A20       Y0005       Cach OL-Time7       MMRU       (44)       20031       Y00056       (14)       12       2014       11       2014       VT       Positive       TG         KY       RALSRIVCE       0, Vi-A20       Y0005       Cach OL-Time7       MMRU       48       20031       Y00056       204       12       2014       11       2014       NT       Positive       TG         KY       RALSRIVCE       0, Vi-A20       Y0005       Cach OL-Time7       MMRU       19       200031       Y00056       2015       7       2015       KT       RAUSRIVCE       0, Vi-A20       Y0005       Cach OL-Time7       MMRU       19       20031       Y00056       2015       KT       RAUSRIVI		#=======		Y00056		MMBTU	1									
MY       ALL SERVICE       0 MY-1450       Y0056       Cath Ot-Ther3       MMRTU       (6) 2003       Y0056       (6) 2014       Y1       2014       10       2014       Y1       Parkby       TC         KY       ALL SERVICE       0 MY-1420       Y0056       Cath Ot-Ther2       MMRTU       (44) 20031       Y0056       (154)       11       2014       10       2014       KT       Parkby       TG         KY       ALL SERVICE       0 MY-1420       Y0056       Cath Ot-Ther3       MMRTU       (47) 20031       Y0056       (24)       12       2014       11       2014       KT       Negative       TG         KY       ALL SERVICE       0 MY-1420       Y0056       Cath Ot-Ther3       MMRTU       49 20031       Y0056       2014       12       2014       11       2014       KT       Negative       TG         KY       ALL SERVICE       0 MY-1420       Y0056       Cath Ot-Ther1       MMRTU       19<20031											6		-	-		
FY       MALSERVICE       0 YV-420       Y0065       Cath Out-Time 1       MMRTU       (44) 20031       Y00656       (171)       11       2014       10       2014 NTA       Positive       TG         FY       MALSERVICE       0 YV-4200       Y00656       Cath Out-Time 2       MMRTU       (44) 20031       Y00566       (146)       11       2014       10       2014 NTA       Positive       TG         FY       MALSERVICE       0 YV-4200       Y00656       Cath Out-Time 3       MMRTU       45       20031       Y00566       204       12       2014       11       2014 NTA<											6			-		
IV       AUL SERVICE       0       NV-1420       V0056       Cach Out-Ter 2       MMETU       V10056       Cach Out-Ter 2       MMETU       V10056       Cach Out-Ter 2       MMETU       V10056       Cach Out-Ter 1       MMETU       V10056       Cach Out-Ter 1       MMETU       V10056       Cach Out-Ter 1       MMETU       V10056       Cach Out-Ter 2       MMETU       V10056       Cach Out-T				Y00056				Y00056			11	2014	4 10	-		
V/V       ALL SERVICE       D       VV-1420       V00656       Cash Out - Time 3       MMRTU       4/12       20054       11       2014       11       2014       V1       Palles FW         V/V       ALL SERVICE       D       VV-1420       V00656       Cash Out - Time 3       MMRTU       42       200031       V00656       224       12       2014       11       2014       V1       Palles FW         V/V       RALL SERVICE       D       VV-1420       V00656       Cash Out - Time 1       MMRTU       42       200031       V00656       232       5       2015       4       2014       V1       Palles FW         V/V       RALL SERVICE       D       VV-1420       V00656       Cash Out - Time 1       MMRTU       412       200031       V00656       230       7       2015       6       2035       V1       Magettw       76         V/V       RALL SERVICE       D       VV-1420       V00656       Cash Out - Time 1       MMRTU       441       200031       V00056       S       7       2015       6       2035       V1       Magettw       76         V/V       RALL SERVICE       D       V1-1420       V00056       Cash Out - T																
KY       RAL SERVICE       0. KY-420       Y0056       Cach Out-TH2 / MMTU       49 20031       Y0056       244       12       2014       11       2014 KY14       Negative       TG         KY       RAL SERVICE       0. KY-420       Y0056       Cach Out-TH2 / MMTU       191 20031       Y0056       53       12       2014       11       2014 KY14       Negative       TG         KY       RAL SERVICE       0. KY-420       Y0056       Cach Out-TH2 / MMTU       191 20031       Y0056       200       6       2015       4       2015 KY14       Negative       TG         KY       RAL SERVICE       0. KY-420       Y0056       Cach Out-TH2 / MMTU       191 20031       Y0056       20       6       2015       KY14       Negative       TG         KY       RAL SERVICE       0. KY-420       Y0056       Cach Out-TH2 / MMTU       191 20031       Y0056       53       7       2015       K       2015 KY14       Negative       TG         KY       RAL SERVICE       0. KY-420       Y0056       Cach Out-TH2 / MMTU       19 20031       Y0056       188       7       2015       KY14       Negative       TG         KY       RAL SERVICE       0. KY-420       Y005	KY														Positive	
NML SERVICE       0       NY-4420       Y00056       Cab Out-Time 7       MMBTU       49 20031       Y00056       S3       22       2014       11       2014 KY14       Negative       TG         KY       RAL SERVICE       0       NY-4420       Y00056       Cab Out-Time 1       MMBTU       50       20011       Y00056       S3       22       2014       11       2014 KY14       Negative       TG         KY       RAL SERVICE       0       NY-4420       Y00056       Cab Out-Time 1       MMBTU       7       20031       Y00056       122       5       2015       KY14       Negative       TG         KY       RAL SERVICE       0       NY-4420       Y00056       Cab Out-Time 1       MMBTU       19       20031       Y00056       53       7       2015       K7       Negative       TG         KY       RAL SERVICE       0       NY-4420       Y00056       Cab Out-Time 1       MMBTU       12       20031       Y00056       58       7       2015       K7       Negative       TG         KY       RAL SERVICE       0       NY-4420       Y00056       Cab Out-Time 1       MMBTU       20031       Y00056       S1       2015	KY			Y00056				Y00056								
IV       RALL SERVICE       0       KY-420       Y0055       Cach out-Tier1       MMBTU       191       Y0055       Cach out-Tier1       MMBTU       700056         KY       RALL SERVICE       0       KY-420       Y0055       Cach out-Tier1       MMBTU       700056       Y00056       122       5       2015       KY       Negative       TG         KY       RALL SERVICE       0       KY-420       Y0055       Cach out-Tier1       MMBTU       700056       Y0055       122       5       2015       KY       Negative       TG         KY       RALL SERVICE       0       KY-420       Y0055       Cach out-Tier1       MMBTU       12       200031       Y00056       S       7       2015       6       2015       KY       Negative       TG         KY       RALL SERVICE       0       KY-420       Y0055       Cach out-Tier1       MMBTU      12       200031       Y00056       18       2015       7       2015       KY       Negative       TG         KY       RALL SERVICE       0       KY-420       Y0055       Cach out-Tier1       MMBTU       200031       Y00056       10       2       2015       KY       Negative	KY	RAIL SERVICE		Y00056			49 Z00031	Y00056		224					-	
KY       RALL SERVICE       0       KY-420       Y0005       Cash Out-Tier 1       MMBTU       5020031       Y00056       120       5       2015       5       2015       KY-4       Negative       TO         KY       RALL SERVICE       0       KY-1420       Y00056       Cash Out-Tier 3       MMBTU       412       200031       Y00056       33       7       2015       6       2015       KY-4       Negative       TO         KY       RALL SERVICE       0       KY-1420       Y00056       Cash Out-Tier 3       MMBTU       19       200031       Y00056       53       7       2015       6       2015       KY-4       Negative       TO         KY       RALL SERVICE       0       KY-1420       Y00056       Cash Out-Tier 1       MMBTU       19       200031       Y00056       18       7       2015       7       2015       KY-4       Negative       TO         KY       RALL SERVICE       0       KY-1420       Y00056       Cash Out-Tier 1       MMBTU       2 20031       Y00056       TO       Negative       TO       Negative       TO       Negative       TO       Negative       TO       Negative       TO       Negative	KY	RAIL SERVICE		Y00056			191 Z00031	Y00056							-	TG
IY       RAIL SERVICE       0       NY-400       Y00056       Cash Out-Ter1       MMBTU       Y200051       Y00056       2015       Y4       Negative       TG         KY       RAIL SERVICE       0       KY-420       Y00056       Cash Out-Ter1       MMBTU       Y20051       Y00056       2015       Y74       Negative       TG         KY       RAIL SERVICE       0       KY-420       Y00056       Cash Out-Ter1       MMBTU       J9 20031       Y00056       S3       7       Z015       6       Z015       KY       Negative       TG         KY       RAIL SERVICE       0       KY-420       Y00056       Cash Out-Ter1       MMBTU       J2 20031       Y00056       S8       7       Z015       6       Z015       KY       Negative       TG         KY       RAIL SERVICE       0       KY-420       Y00056       Cash Out-Ter1       MMBTU       J2 20031       Y00056       M3       Q215       8       Z015       KY       RAIL SERVICE       NKY-40       Y00056       Cash Out-Ter1       MMBTU       J2 20031       Y00056       M3       Q215       1       Z015       KY       RAIL SERVICE       NY-420       Y00056       Cash Out-Ter1       MMBTU </td <td>KY</td> <td>RAIL SERVICE</td> <td>0 KY-1420</td> <td>Y00056</td> <td>Cash Out - Tier 1</td> <td>MMBTU</td> <td>50 Z00031</td> <td>Y00056</td> <td></td> <td>132</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	KY	RAIL SERVICE	0 KY-1420	Y00056	Cash Out - Tier 1	MMBTU	50 Z00031	Y00056		132						
KY       RAIL SERVICE       0       KY-1420       Y0055       Cash Out - Tier 3       MMBTU       441       20031       Y00056       3.7       2015       6       2015       KY-4       Negative       TG         KY       RAIL SERVICE       0       KY-420       Y00056       Cash Out - Tier 1       MMBTU       19       200031       Y00056       58       7       2015       6       2015       KY-4       Negative       TG         KY       RAIL SERVICE       0       KY-420       Y00056       Cash Out - Tier 1       MMBTU       41       200031       Y00056       18       8       2015       7       2015       KY-4       Negative       TG         KY       RAIL SERVICE       0       KY-420       Y0056       Cash Out - Tier 1       MMBTU       2       20032       Y00056       10       8       2015       7       2015       KY-4       Negative       TG         KY       RAIL SERVICE       0       KY-420       Y00056       Cash Out - Tier 1       MMBTU       29       20031       Y00056       19       02       2015       1       2015       KY-4       Negative       TG         KY       RAIL SERVICE       KY-420 </td <td></td> <td></td> <td>0 KY-1420</td> <td></td> <td></td> <td></td> <td></td> <td>Y00056</td> <td></td> <td></td> <td>6</td> <td></td> <td></td> <td></td> <td></td> <td></td>			0 KY-1420					Y00056			6					
KY       RAIL SERVICE       0       KY-420       Y00056       Cash Out-Tier 1       MMBTU       19       Z00031       Y00056       58       7       2015       6       2015       KY-4       Negative       TG         KY       RAIL SERVICE       0       KY-420       Y00056       Cash Out-Tier 1       MMBTU       44       20031       Y00056       58       7       2015       KY-4       Negative       TG         KY       RAIL SERVICE       0       KY-420       Y00056       Cash Out-Tier 1       MMBTU       32       200031       Y00056       10       8       2015       7       2015       KY-4       Negative       TG         KY       RAIL SERVICE       0       KY-420       Y0005       Cash Out-Tier 1       MMBTU       32       20031       Y00056       19       02       2015       8       2015       KY-4       Negative       TG         KY       RAIL SERVICE       KY-420       Y00056       Cash Out-Tier 1       MMBTU       32       20031       Y00056       19       02       2015       1       2015       KY-4       Negative       TG         KY       RAIL SERVICE       KY-420       Y00056       Cash Out-Ti	KY	RAIL SERVICE	0 KY-1420	Y00056	Cash Out - Tier 3	MMBTU	441 Z00031	Y00056		1,474	7	2013	5 6	2015 KY T4	•	TG
YY       RALL SERVICE       0 KY-1420       VY0055       Cash out-Tier 2       MMBTU       19       V0056       V0056       San out-Tier 2       MMBTU       19       V0056       V0056       San out-Tier 2       MMBTU       12       V0056       79       5       2015       8       2015       KT4       Negative       76         KY       RALL SERVICE       0 KY-1420       V0056       Cash out-Tier 1       MMBTU       20       V0056       110       02       2015       1       2015       KT4       Negative       76         KY       RAL SERVICE       KY-1420       V0056       Cash out-Tier 2       MMBTU       72       20031       Y00056       110       02       2015       1       2015       KT4       Negative       76         KY       RAL SERVICE       KY-1420       V0056	KY	RAIL SERVICE	0 KY-1420	Y00056	Cash Out - Tier 1	MMBTU	19 Z00031	YD0056		53	7	201	5 6	2015 KY T4	-	
KY       RAIL SERVICE       0       KY-1420       Y00056       Cash Out-Tier 1       MMBTU       41       200031       Y00056       118       8       2015       7       2015       KYT       Negative       TG         KY       RAIL SERVICE       0       KY-1420       Y00056       Cash Out-Tier 2       MMBTU       2       200031       Y00056       10       8       2015       K7       Negative       TG         KY       RAIL SERVICE       0       KY-1420       Y00056       Cash Out-Tier 1       MMBTU       28       200031       Y00056       34       9       2015       K7       Negative       TG         KY       RAIL SERVICE       KY-1420       Y00056       Cash Out-Tier 1       MMBTU       28       200031       Y00056       119       02       2015       1       2015       K74       Negative       TG         KY       RAIL SERVICE       KY-1420       Y00056       Cash Out-Tier 1       MMBTU       72       200031       Y00056       2,673       02       2,015       X74       Negative       TG         KY       RAIL SERVICE       KY-1420       Y00056       Cash Out-Tier 1       MMBTU       72       200031       Y0	КY	RAIL SERVICE	0 KY-1420	Y00056	Cash Out - Tier 2	MMBTU	19 Z00031	Y00056		58	7	2013	5 6	2015 KY T4		
KY       RAIL SERVICE       0       Vinction       Vinctin       Vinction<	KY	RAIL SERVICE		Y00056	Cash Out - Tier 1	MMBTU	41 Z00031	Y00056		118	8				-	TG
Y       RAIL SERVICE       0       KY-4420       Y00056       Cash Out-Tier1       MMBTU       2.9       20032       Y00056       79       9       2.015       8       2.015       KY-4       Negative       TG         KY       RAIL SERVICE       (K'1-420)       Y0056       Cash Out-Tier1       MMBTU       2.8       2.00031       Y00056       34       9       2.015       K7       Negative       TG         KY       RAIL SERVICE       KY-1420       Y0056       Cash Out-Tier1       MMBTU       3.8       2.00031       Y00056       34       9       2.015       K7       Negative       TG         KY       RAIL SERVICE       KY-1420       Y0056       Cash Out-Tier1       MMBTU       7.9       2.00031       Y00056       2.673       0.2       2.015       K7       Negative       TG         KY       RAIL SERVICE       KY-1420       Y0056       Cash Out-Tier1       MMBTU       7.9       2.00031       Y00056       2.673       0.2       2.015       K7       Negative       TG         KY       RAIL SERVICE       KY-1420       Y0056       Cash Out-Tier1       MMBTU       7.9       2.00031       Y00056       Y0056       Y1       Nega	KY	RAIL SERVICE	0 KY-1420	Y00056	Cash Out - Tier 2	MMBTU	3 Z00031	Y00056		10	8	2013	5 7	2015 KY T4		
KY       RAIL SERVICE       0       KY-1420       Y00056       Cash Out-Tier 1       MMBTU       32       200031       Y00056       119       02       2015       1       2015       KY -       Negative       TG         KY       RAIL SERVICE       KY-1420       Y00056       Cash Out-Tier 1       MMBTU       33       20031       Y00056       119       02       2015       1       2015       KY -       Negative       TG         KY       RAIL SERVICE       KY-1420       Y00056       Cash Out-Tier 1       MMBTU       7.9       20031       Y00056       1       2015       KY -       Negative       TG         KY       RAIL SERVICE       KY-1420       Y00056       Cash Out-Tier 1       MBTU       7.9       20031       Y00056       2.3       3       2015       2       2015       KY -       Negative       TG         KY       RAIL SERVICE       KY-1420       Y00056       Cash Out-Tier 1       MBTU       7.0       7.0056       7.0       2.015       2       2015       KY -       Negative       TG         KY       RAIL SERVICE       KY-1420       Y00056       Cash Out-Tier 1       MBTU       1.0       7.0056       7.0056		RAIL SERVICE	0 KY-1420	Y00056	Cash Out - Tier 1	MMBTU	29 Z00031	Y00056			9				-	
KY       RAIL SERVICE       KY-1420       Y0055       Cash Out Tier 1       MMBTU       33       Z0031       Y00055       119       02       2015       1       2015       KY4       Negative       TG         KY       RAIL SERVICE       KY-1420       Y00056       Cash Out Tier 3       MMBTU       7.9       Z0031       Y00056       2,673       02       2015       1       2015       KY4       Negative       TG         KY       RAIL SERVICE       KY-1420       Y0056       Cash Out Tier 1       MMBTU       7.9       Z0031       Y00056       2,673       02       2015       1       2015       KY4       Negative       TG         KY       RAIL SERVICE       KY-1420       Y0056       Cash Out Tier 1       MMBTU       7.9       Z0031       Y0056       2,673       03       2015       2       2015       KY4       Negative       TG         KY       RAIL SERVICE       KY-1420       Y0056       Cash Out Tier 1       MMBTU       20031       Y0056       2,013       2015       2       2015       KY4       Negative       TG         KY       SOUTHWIRE       KY-1439       Y0056       Cash Out Tier 1       MMBTU       2,023	KY	RAIL SERVICE	0 KY-1420	Y00056	Cash Out - Tier 2	MMBTU	28 Z00031	Y00056		84	9	2015	5 8	2015 KY T4	+	TG
KY       RAIL SERVICE       KY-1420       Y00056       Cash Out Tier 2       MMBTU       39       Z0031       Y00056       11       02       2015       1       2015       KY 4       Negative       TG         KY       RAIL SERVICE       KY-1420       Y00056       Cash Out Tier 1       MMBTU       7.2       Z0031       Y00056       2,673       02       2015       1       2015       KY4       Negative       TG         KY       RAIL SERVICE       KY-1420       Y0056       Cash Out Tier 1       MMBTU       7.3       Z0031       Y0056       23       3       2015       2       2015       KY4       Negative       TG         KY       RAIL SERVICE       KY-1420       Y0056       Cash Out Tier 1       MMBTU       7.3       Z0031       Y0056       23       3       2015       2       2015       KY4       Negative       TG         KY       RAIL SERVICE       KY-1420       Y0056       Cash Out Tier 1       MMBTU       1,02       20031       Y0056       1       2015       XY4       Negative       TG         KY       SOUTHWIRE       0       KY-1439       Y0056       Cash Out Tier 1       MMBTU       1,607       Z0031 <td>KY</td> <td>RAIL SERVICE</td> <td>KY-1420</td> <td>Y00056</td> <td>Cash Out - Tier 1</td> <td>MMBTU</td> <td>39 Z00031</td> <td>Y00056</td> <td></td> <td>119 (</td> <td>02</td> <td>2015</td> <td>1</td> <td>2015 KY T4</td> <td></td> <td></td>	KY	RAIL SERVICE	KY-1420	Y00056	Cash Out - Tier 1	MMBTU	39 Z00031	Y00056		119 (	02	2015	1	2015 KY T4		
KY       RAIL SERVICE       KY-1420       Y00056       Cash Out - Tier 1       MMBTU       73 Z00031       Y00056       213 03       2015       2       2015 KY 74       Negative       TG         KY       RAIL SERVICE       KY-1420       Y00056       Cash Out - Tier 2       MMBTU       73 Z00031       Y00056       235 03       2015       2       2015 KY 74       Negative       TG         KY       RAIL SERVICE       KY-1420       Y00056       Cash Out - Tier 1       MMBTU       200 Z00031       Y00056       702 03       2015       2       2015 KY 74       Negative       TG         KY       SOUTHWIRE       0 KY-1439       Y00056       Cash Out - Tier 1       MMBTU       (1,080) Z0031       Y00056       (4,72)       12       2014       11       2014 KY 73 Negot       Positive       TG         KY       SOUTHWIRE       0 KY-1439       Y0056       Cash Out - Tier 1       MMBTU       (1,007) Z0031       Y00056       (1,01.18)       1       2015       4       2015 KY 73 Negot       Positive       TG         KY       SOUTHWIRE       0 KY-1439       Y0056       Cash Out - Tier 1       MMBTU       (1,200) Z0031       Y00056       (3,247)       7       2015       4       <	KY	RAIL SERVICE	KY-1420	Y00056	Cash Out - Tier 2	MMBTU	39 Z00031	Y00056		131 (	02	2015	1	2015 KY T4		TG
KY       RAIL SERVICE       KY-1420       Y00056       Cash Out - Tier 2       MMBTU       73 Z0031       Y00056       235 03       2015       2       2015 KYT4       Negative       TG         KY       RAIL SERVICE       KY-1420       Y0056       Cash Out - Tier 3       MMBTU       200 Z0031       Y00056       702 03       2015       2       2015 KYT4       Negative       TG         KY       SOUTHWIRE       0 KY-1439       Y0056       Cash Out - Tier 1       MMBTU       (1,080) Z0031       Y00056       (4,472)       12       2014       11       2014 KYT3 Negot       Positive       TG         KY       SOUTHWIRE       0 KY-1439       Y0056       Cash Out - Tier 1       MMBTU       (1,080) Z0031       Y00056       (1,0,118)       1       2015       12       2014 KYT3 Negot       Positive       TG         KY       SOUTHWIRE       0 KY-1439       Y0056       Cash Out - Tier 1       MMBTU       (1,207) Z0031       Y00056       (3,247)       7       2015       4       2015 KYT3 Negot       Positive       TG         KY       SOUTHWIRE       0 KY-1439       Y0056       Cash Out - Tier 1       MMBTU       (1,200) Z0031       Y00056       (3,247)       7       2015	KY	RAIL SERVICE	KY-1420	Y00056	Cash Out - Tier 3	MMBTU	729 200031	Y0D056		2,673 (	02	2015	1	2015 KY T4	Negative	TG
KY       RAIL SERVICE       KY-1420       Y00056       Cash Out - Tier 2       MMBTU       73<20031       Y00056       C25       03       2015       C       2       2015       KY A       Negative       TG         KY       RAIL SERVICE       KY-1420       Y00056       Cash Out - Tier 3       MMBTU       200<20031	KY	RAIL SERVICE	KY-1420	Y00056	Cash Out - Tier 1	MMBTU	73 Z00031	Y00056		213 (	03	2015	2	2015 KY T4		TG
KY       SOUTHWIRE       0 KY-1439       Y0055       Cash Out - Tier 1       MMBTU       (1,080) Z0031       Y00055       (4,472)       12       2014       11       2014 KY T3 Negot       Positive       TG         KY       SOUTHWIRE       0 KY-1439       Y0055       Cash Out - Tier 1       MMBTU       (2,890) Z0031       Y00055       (10,118)       1       2015       12       2014 KY T3 Negot       Positive       TG         KY       SOUTHWIRE       0 KY-1439       Y0055       Cash Out - Tier 1       MMBTU       (1,607) Z0031       Y00056       (4,2129)       5       2015       4       2015 KY T3 Negot       Positive       TG         KY       SOUTHWIRE       0 KY-1439       Y0056       Cash Out - Tier 1       MMBTU       (1,007) Z0031       Y00056       (3,347)       7       2015       4       2015 KY T3 Negot       Positive       TG         KY       SOUTHWIRE       0 KY-1439       Y00056       Cash Out - Tier 1       MMBTU       (1,200) Z0031       Y00056       (502)       9       2015       8       2015 KY T3 Negot       Positive       TG         KY       SOUTHWIRE       KY-1439       Y00056       Cash Out - Tier 1       MMBTU       (1,364) Z0031       Y00056 <t< td=""><td>KY</td><td>RAIL SERVICE</td><td>KY-1420</td><td>Y00056</td><td>Cash Out - Tier 2</td><td>MMBTU</td><td></td><td>Y00056</td><td></td><td>235 (</td><td>03</td><td>2015</td><td>2</td><td>2015 KY T4</td><td></td><td>TG</td></t<>	KY	RAIL SERVICE	KY-1420	Y00056	Cash Out - Tier 2	MMBTU		Y00056		235 (	03	2015	2	2015 KY T4		TG
KY       SOUTHWIRE       0 KY-1439       Y00056       Cash Out - Tier 1       MMBTU       (2,890) Z0031       Y00056       (10,118)       1       2015       12       2014 KYT3 Negot       Positive       TG         KY       SOUTHWIRE       0 KY-1439       Y00056       Cash Out - Tier 1       MMBTU       (1,607) Z0031       Y00056       (4,219)       5       2015       4       2015 KYT3 Negot       Positive       TG         KY       SOUTHWIRE       0 KY-1439       Y00056       Cash Out - Tier 1       MMBTU       (1,200) Z0031       Y00056       (3,347)       7       2015       6       2015 KYT3 Negot       Positive       TG         KY       SOUTHWIRE       0 KY-1439       Y00056       Cash Out - Tier 1       MMBTU       (1,200) Z0031       Y00056       (3,347)       7       2015       6       2015 KYT3 Negot       Positive       TG         KY       SOUTHWIRE       0 KY-1439       Y00056       Cash Out - Tier 1       MMBTU       (1,85) Z0031       Y00056       (502)       9       2015       8       2015 KYT3 Negot       Positive       TG         KY       SOUTHWIRE       KY-1439       Y00056       Cash Out - Tier 1       MMBTU       (1,364) Z00031       Y00056       (4	KY	RAIL SERVICE			Cash Out - Tier 3					702 (	03	2015	2	. 2015 KY T4	Negative	ΤĢ
KY       SOUTHWIRE       0       KY-1439       Y00056       Cash Out - Tier 1       MMBTU       (1,607)       Z0031       Y00056       (4,219)       5       2015       4       2015       KY 3 Negot       Positive       TG         KY       SOUTHWIRE       0       KY-1439       Y00056       Cash Out - Tier 1       MMBTU       (1,200)       200031       Y00056       (3,347)       7       2015       6       2015       KY 3 Negot       Positive       TG         KY       SOUTHWIRE       0       KY-1439       Y00056       Cash Out - Tier 1       MMBTU       (1,857)       200051       Y00056       (502)       9       2015       8       2015       KY 3 Negot       Positive       TG         KY       SOUTHWIRE       0       KY-1439       Y00056       Cash Out - Tier 1       MMBTU       (1,364)       20031       Y00056       (230)       3       2015       KY 3 Negot       Positive       TG         KY       SOUTHWIRE       KY-1439       Y00056       Cash Out - Tier 1       MMBTU       (1,364)       20031       Y00056       (230)       3       2015       KY 3 Negot       Positive       TG         KY       SOUTHWIRE       KY-1439 <td< td=""><td>KY</td><td>SOUTHWIRE</td><td>0 KY-1439</td><td>Y00056</td><td>Cash Out - Tier 1</td><td>MMBTU</td><td>(1,080) Z00031</td><td>Y00056</td><td></td><td>(4,472)</td><td>12</td><td>2014</td><td>4 11</td><td>2014 KY T3 Negot</td><td>Positive</td><td>TG</td></td<>	KY	SOUTHWIRE	0 KY-1439	Y00056	Cash Out - Tier 1	MMBTU	(1,080) Z00031	Y00056		(4,472)	12	2014	4 11	2014 KY T3 Negot	Positive	TG
KY         SOUTHWIRE         0 KY-1439         Y00056         Cash Out - Tier 1         MMBTU         (1,20)         200051         Y00056         (3,347)         7         2015         6         2015 KY T3 Negot         Positive         TG           KY         SOUTHWIRE         0 KY-1439         Y00056         Cash Out - Tier 1         MMBTU         (1,85)         200051         Y00056         (502)         9         2015         8         2015 KY T3 Negot         Positive         TG           KY         SOUTHWIRE         KY-1439         Y00056         Cash Out - Tier 1         MMBTU         (1,364)         200031         Y00056         (4,151)         02         2015         KT 3 Negot         Positive         TG           KY         SOUTHWIRE         KY-1439         Y00056         Cash Out - Tier 1         MMBTU         (1,364)         200051         Y00056         (230)         2015         X         2015 KY T3 Negot         Positive         TG           KY         SOUTHWIRE         KY-1439         Y00056         Cash Out - Tier 1         MMBTU         (79) 200031         Y00056         (230) 03         2015         Z         2015 KY T3 Negot         Positive         TG           KY         SOUTHWIRE         KY-1	KY									(10,118)	1	201	5 12	2014 KYT3 Negot	Positive	ΤG
KY         SOUTHWIRE         0         KY-1439         Y00056         Cash Out - Tier 1         MMBTU         (185) Z00031         Y00056         (502)         9         2015         8         2015 KY T3 Negot         Positive         TG           KY         SOUTHWIRE         KY-1439         Y00056         Cash Out - Tier 1         MMBTU         (1,85) Z00031         Y00056         (4,151) 02         2015         1         2015 KY T3 Negot         Positive         TG           KY         SOUTHWIRE         KY-1439         Y00056         Cash Out - Tier 1         MMBTU         (79) Z00031         Y00056         (230) 03         2015         2         2015 KY T3 Negot         Positive         TG           KY         SOUTHWIRE         KY-1439         Y00056         Cash Out - Tier 1         MMBTU         (79) Z00031         Y00056         (230) 03         2015         2         2015 KY T3 Negot         Positive         TG           KY         SOUTHWIRE         KY-1439         Y00056         Cash Out - Tier 1         MMBTU         (2,932) Z00031         Y00056         (8,347) 04         2015         3         2015 KY T3 Negot         Positive         TG											5			2015 KY T3 Negot	Positive	TG
KY         SOUTHWIRE         KY-1439         Y00056         Cash Out - Tier 1         MMBTU         (1,364)         Z00031         Y00056         (4,151)         O2         2015         1         2015 KY T3 Negot         Positive         TG           KY         SOUTHWIRE         KY-1439         Y00056         Cash Out - Tier 1         MMBTU         (79)         Z00031         Y00056         (230)         O3         2015         2         2015 KY T3 Negot         TG           KY         SOUTHWIRE         KY-1439         Y00056         Cash Out - Tier 1         MMBTU         (2,932)         Z00031         Y00056         (8,347)         04         2015         3         2015         KY T3 Negot         TG	KY	SOUTHWIRE			Cash Out - Tier 1	MMBTU	., .	Y00056		(3,347)	7	201	56	2015 KY T3 Negot	Positive	TG
KY         SOUTHWIRE         KY-1439         Y00056         Cash Out - Tier 1         MMBTU         (79) Z00031         Y00056         (230) 03         2015         2         2015 KY T3 Negot         Positive         TG           KY         SOUTHWIRE         KY-1439         Y00056         Cash Out - Tier 1         MMBTU         (2,932) Z00031         Y00056         (8,347) 04         2015         3         2015 KY T3 Negot         Positive         TG											9		5 8	2015 KY T3 Negot	Positive	
KY SOUTHWIRE KY-1439 Y00056 Cash Out - Tier 1 MMBTU (2,932) Z00031 Y00056 (8,347) 04 2015 3 2015 KY T3 Negot Positive TG	KY	SOUTHWIRE	KY-1439	Y00056	Cash Out - Tier 1	MMBTU	(1,364) Z00031	Y00056		(4,151) (	02	2015	1	2015 KY T3 Negot	Positive	TG
	KY	SOUTHWIRE								(230) (	03	2015	2	2015 KY T3 Negot	Positive	TG
KY TEXICAN NAT 0 KY-11413P-03 Y00056 Cash Out - Tier 1 MMBTU 511 Z00031 Y00056 2,066 10 2014 9 2014 KY-POOL-TG Negative TG													-		Positive	
	KY	TEXICAN NAT	0 KY-11413P-03	Y00056	Cash Out - Tier 1	MMBTU	511 Z00031	Y00056		2,065	10	2014	4 9	2014 KY-POOL-TG	Negative	TG

STATE	CUSTOMER	PREMISE CONTRACT	RATECODE	DESCRIPTION	B.UOM	BILLEDVOLUME VOL RATE CODE	ACCOUNTNUMBER	C.UOM CONSUMPTIONVOLUME	NETAMT	ACCTMONTH	ACCTYEAR	PRODMONTH	PRODYEAR Service Level	Imbalance	Pipeline
KY	TEXICAN NAT	0 KY-11413P-03	Y00056	Cash Out - Tier 2	MMBTU	25 Z00031	Y00056		111	10	2014			Negative	TG
KY	TEXICAN NAT	0 KY-11413P-03	Y00056	Cash Out - Tier 1	MMBTU	151 Z00031	Y00056		585	11	2014	4 10	2014 KY-POOL-TG	Negative	TG
KY	TEXICAN NAT	0 KY-11413P-03		Cash Out - Tier 1		582 Z00031	Y00056		2,427	12	2014	\$ 11	2014 KY-POOL-TG	Negative	TG
KY	TEXICAN NAT	0 KY-11413P-03		Cash Out - Tier 2	MMBTU	582 Z00031	Y00056		2,670	12	2014			Negative	TG
KY	TEXICAN NAT	0 KY-11413P-03		Cash Out - Tier 3	MMBTU	2,124 200031	Y00056		10,630	12	201			Negative	TG
KY	TEXICAN NAT	0 KY-11413P-03		Cash Out - Tier 1	MMBTU	984 Z00031	Y00056		2,603	5	201			Negative	TG
KY	TEXICAN NAT	0 KY-11413P-03		Cash Out - Tier 2	MMBTU	573 Z00031	Y00056		1,668	5	2013			Negative	TG
KY	TEXICAN NAT	0 KY-11413P-04		Cash Out - Tier 1	MMBTU	(980) 200031	Y00056		(2,593)	5	2013			Positive	TG
KY	TEXICAN NAT	0 KY-11413P-04		Cash Out - Tier 2	MMBTU	(980) Z00031	Y00056		(2,334)	5	2013			Positive	TG
KY	TEXICAN NAT	0 KY-11413P-04		Cash Out - Tier 3		(139) Z00031	Y00056		(294)	5	2013			Positive	TG
KY	TEXICAN NAT	0 KY-11413P-04 0 KY-11413P-03		Cash Out - Tier 1	MMBTU MMBTU	(719) Z00031	Y00056		(2,071)	6	2015			Positive	TG
KY KY	TEXICAN NAT			Cash Out - Tier 1	MMBTU	(498) Z00031	Y00056		(1,403)	7	201			Positive	TG
KY	TEXICAN NAT	0 KY-11413P-03 KY-11413P-03		Cash Out - Tier 1 Cash Out - Tier 1	MMBTU	352 Z00031 662 Z00031	Y00056 Y00056		955 1,942	9	2015 2015	5 8 2		Negative Negative	TG TG
KY	TEXICAN NAT	KY-11413P-03		Cash Out - Tier 1		603 Z00031	Y00056				2015	2		Negative	TG
KY	TOYOTO	0 KY-1619	Y00056	Cash Out - Tier 1		37 200031	Y00056		72	8	2015 2015			Negative	TGP
KY	ΤΟΥΟΤΟ	0 KY-1619	Y00056	Cash Out - Tier 2	MMBTU	37 Z00031	Y00056		79	8	201			Negative	TGP
KY	ΤΟΥΟΤΟ	0 KY-1619	Y00056	Cash Out - Tier 3	MMBTU	3 Z00031	Y00056		7	8	201			Negative	TGP
KY	τογοτο	0 KY-1619	Y00056	Cash Out - Tier 1	MMBTU	(1) Z00031	Y00056		(2)	9	201	5 8		Positive	TGP
KY	TWIN EAGLE	0 KY-1645P-02	Y00056	Cash Out - Tier 1	MMBTU	36 200031	Y00056		145	10	2014			Negative	TG
ΚY	TWIN EAGLE	0 KY-1645P-03	Y00056	Cash Out - Tier 1	MMBTU	10 Z00031	Y00056		40	10	2014	; 9		Negative	TG
KY	TWIN EAGLE	0 KY-1645P-01	Y00056	Cash Out - Tier 1	MMBTU	225 Z00031	Y00056		870	11	2014	1 10	2014 KY-POOL-TG	Negative	TG
KY	TWIN EAGLE	0 KY-1645P-02	Y00056	Cash Out - Tier 1	MMBTU	49 Z00031	Y00056		189	11	2014	1 10	2014 KY-POOL-TG	Negative	TG
KY	TWIN EAGLE	0 KY-1645P-04	Y00056	Cash Out - Tier 1	MMBTU	350 Z00031	Y00056		1,070	11	2014	4 3.0	2014 KY-POOL-TGP	Negative	TGP
KY	TWIN EAGLE	0 KY-1645P-01	Y00056	Cash Out - Tier 1	MMBTU	666 Z00031	Y00056		2,332	1	2013	5 12	2014 KY-POOL-TG	Negative	TG
KY	TWIN EAGLE	0 KY-1645P-01	Y00056	Cash Out - Tier 2	MMBTU	74 Z00031	Y00056		285	1	2013			Negative	TG
KY	TWIN EAGLE	0 KY-1645P-04	Y00056	Cash Out - Tier 1	MMBTU	2,520 Z00031	Y00056		8,804	1	201			Negative	TGP
KY	TWIN EAGLE	0 KY-1645P-04	Y00056	Cash Out - Tier 2		1,094 Z00031	Y00056		4,204	1	201			Negative	TGP
KY	TWIN EAGLE	0 KY-1645P-02	Y00056	Cash Out - Tier 1		10 200031	Y00056		26	5	201			Negative	TG
KY	TWIN EAGLE	0 KY-1645P-03	Y00056	Cash Out - Tier 1		(68) Z00031	Y00056		(179)	5	201			Positive	TG
KY KY	TWIN EAGLE TWIN EAGLE	0 KY-1645P-04 0 KY-1645P-04	Y00056 Y00056	Cash Out - Tier 1 Cash Out - Tier 2	MMBTU MMBTU	2,431 Z00031	Y00056 Y00056		5,274	5	201			Negative	TGP
	TWIN EAGLE	0 KY-1645P-04	Y00056		MMBTU	2,431 Z00031 1,361 Z00031			5,802	5	201			Negative	TGP
KY KY	TWIN EAGLE	0 KY-1645P-04	Y00056	Cash Out - Tier 3 Cash Out - Tier 1	MMBTU	(139) Z00031	Y00056 Y00056		3,543 (397)	5	2019 2019			Negative Positive	TGP TG
KY	TWIN EAGLE	0 KY-1645P-01	Y00056	Cash Out - Tier 2	MMBTU	(139) 200031	Y00056		(358)	6	201			Positive	TG
KY	TWIN EAGLE	0 KY-1645P-01	Y00056	Cash Out - Tier 3	MMBTU	(919) Z00031	YD0056		(2,102)	6	201	, .		Positive	TG
KY	TWIN EAGLE	0 KY-1645P-02	Y00056	Cash Out - Tier 2	MMBTU	195 200031	Y00056		613	6	201			Negative	TG
KY	TWIN EAGLE	0 KY-1645P-02	Y00056	Cash Out - Tier 3	MMBTU	113 Z00031	Y00056		388	6	201			Negative	TG
KY	TWIN EAGLE	0 KY-1645P-02	Y00056	Cash Out - Tier 1	MMBTU	195 Z00031	Y00056		558	6	201	5 5		Negative	TG
KY	TWIN EAGLE	0 KY-1645P-03	Y00056	Cash Out - Tier 1	MMBTU	(88) Z00031	Y00056		(253)	6	201	5 5		Positive	TG
KY	TWIN EAGLE	0 KY-1645P-01	Y00056	Cash Out - Tier 1	MMBTU	(46) 200031	Y00056		(128)	7	201	5 6		Positive	TG
KY	TWIN EAGLE	0 KY-1645P-01	Y00056	Cash Out - Tier 2	MMBTU	(46) Z00031	Y00056		(115)	7	201	5 6	2015 KY-POOL-TG	Positive	TG
KY	TWIN EAGLE	0 KY-1645P-01	Y00056	Cash Out - Tier 3	MMBTU	(559) Z00031	Y00056		(1,247)	7	2015	56	2015 KY-POOL-TG	Positive	TG
KY	TWIN EAGLE	0 KY-1645P-03	Y00056	Cash Out - Tier 1	MMBTU	- Z00031	Y00056		-	7	2013	5 6	2015 KY-POOL-TG	Negative	TG
KY	TWIN EAGLE	0 KY-1645P-03	Y00056	Cash Out - Tier 2	MMBTU	- Z00031	Y00056		-	7	2015			Negative	TG
KY	TWIN EAGLE	0 KY-1645P-03	YD0056	Cash Out - Tier 3	MMBTU	(199) Z00031	Y00056		(443)	7	2013			Positive	TG
KY	TWIN EAGLE	0 KY-1645P-04	Y00056	Cash Out - Tier 1	MMBTU	113 Z00031	Y00056		219	7	2013			Negative	TGP
KY	TWIN EAGLE	0 KY-1645P-01	Y00056	Cash Out - Tier 1	MMBTU	(6) Z00031	Y00056		(16)	9	201	· ·		Positive	TG
KY	TWIN EAGLE	KY-1645P-01	Y00056	Cash Out - Tier 1	MMBTU	346 Z00031	Y00056		1,053		2015	1		Negative	TG
KY KY	TWIN EAGLE TWIN EAGLE	KY-1645P-04 KY-1645P-04	Y00056 Y00056	Cash Out - Tier 1 Cash Out - Tier 2	MMBTU MMBTU	3,058 Z00031 3.058 Z00031	Y00056 Y00056		11,396		2015	1		Negative	TGP
KY KY	TWIN EAGLE	KY-1645P-04 KY-1645P-04	Y00056		MMBTU	2,865 Z00031	Y00056 Y00056		12,536 12,812		2015	1		Negative	TGP
KY KY	TWIN EAGLE	KY-1645P-04 KY-1645P-01	Y00056	Cash Out - Tier 3 Cash Out - Tier 1	MMBTU	184 200031	Y00056		12,812		2015 2015	1		Negative	TGP TG
KY	TWIN EAGLE	KY-1645P-02	Y00056	Cash Out - Tier 1	MMBTU	43 Z00031	Y00056		125		2015	2		Negative Negative	TG
KY	TYSON	0 KY-1215-01	Y00055	Cash Out - Tier 1	MMBTU	(2,479) Z00031	Y00056		(9,994)	10	2013	-		Positive	TG
ĸŶ	TYSON	0 KY-1215-01	Y0D056	Cash Out - Tier 1	MMBTU	324 Z00031	Y00056		1,134	1	2013			Negative	TG
KY	TYSON	0 KY-1215-01	Y00056	Cash Out - Tier 1	MMBTU	73 Z00031	Y00056		192	ŝ	201		•	Negative	TG
KY	TYSON	0 KY-1215-01	Y00056	Cash Out - Tier 1	MMBTU	(778) 200031	Y00056		(2,170)	7	2013			Positive	TG
KY	TYSON	0 KY-1215-01	Y00056	Cash Out - Tier 1	MMBTU	957 Z00031	Y00056		2,766	8	201		÷	Negative	TG
KY	TYSON	0 KY-1215-01	Y00056	Cash Out - Tier 1	MMBTU	1,129 200031	Y00056		3,062	g	2013	5 8		Negative	TG
KY	TYSON	KY-1215-01	Y00056	Cash Out - Tier 1	MMBTU	25 Z00031	Y00055		76		2015	1	2015 KY T4 Negot	Negative	TG
KΥ	TYSON	KY-1215-01	Y00056	Cash Out - Tier 1	MMBTU	555 Z00031	Y00056				2015	3		Negative	TG
KY	VMV	0 KY-1345	Y00056	Cash Out - Tier 1		(151) Z00031	Y00056		(584)	11	2014			Positive	TG
KY	VMV	0 KY-1345	Y00056	Cash Out - Tier 2	MMBTU	(57) 200031	Y00056		(198)	11	2014			Positive	TG
KY	VMV	0 KY-1345	Y00056	Cash Out - Tier 1		(107) Z00031	Y00056		(375)	1	201	-		Positive	TG
KY 10/	VMV	0 KY-1345	Y00056	Cash Out - Tier 1		(6) Z00031 (16) Z00031	Y00056		(16)	5	201			Positive	TG
КY	VMV	0 KY-1345	Y00056	Cash Out - Tier 1	ININ B LU	(16) Z00031	Y00056		(46)	8	201	5 7	2015 KY T4	Positive	TG

	CUSTOMER	PREMISE CONTRACT	RATECODE	DESCRIPTION	B.UOM	BILLEDVOLUME	VOL RATE CODE	ACCOUNTNUMBER	C.UOM	CONSUMPTIONVOLUME	NETAMT	ACCTMONTH	ACCTYEAR	PRODMONTH	PRODYEAR
, · · · ·	AÉM	0 KY-11283P-05	Y00056	Cash Out - Tier 1	MMBTU		Z00031	Y00056			9,878	10	) 201	4 9	201
1	AEM	0 KY-11283P-05	Y00055	Cash Out - Tier 2	MMBTU		Z00031	Y00056			3,037	10			
	AEM	0 KY-11283P-01		Cash Out - Tier 1	MMBTU		Z00031	Y00056			20,930	13			
1	AEM	0 KY-11283P-01	Y00056	Cash Out - Tier 2	MMBTU		Z00031	Y00056			9,695	11			
1	AEM	0 KY-11283P-01		Cash Out - Tier 3	MMBTU		Z00031	Y00056			13,413	11			
ſ	AEM	0 KY-11283P-01	Y00056	Cash Out - Tier 4	MMBTU	3,884		Y00056			15,554	11			
ť.	AEM	0 KY-11283P-02	Y00056	Cash Out - Tier 1	MMBTU		Z00031	Y00056			7,125	13			
ť.	AEM	0 KY-11283P-02		Cash Out - Tier 2	MMBTU		Z00031	Y00056			2,942	11			
	AEM	0 KY-11283P-03	Y00056	Cash Out - Tier 1	MMBTU		200031	Y00056			8,945	11			
	AEM	0 KY-11283P-03	Y00056	Cash Out - Tier 2	MMBTU		200031	Y00056			4,549	11			
ſ	AEM	0 KY-11283P-03	Y00056	Cash Out - Tier 3	MMBTU	•	Z00031	Y00056			24,573	11			
	AEM	0 KY-11283P-04		Cash Out	MMBTU		Z00031	Y00056			(188,817)	11			
	AEM AEM	0 KY-11283P-05 0 KY-11283P-05	Y00056 Y00056	Cash Out - Tier 1 Cash Out - Tier 2	MMBTU MMBTU		Z00031	Y00056 Y00056			10,855	11			
	AEM				MMBTU		Z00031	Y00056			7,654	11			
	ARKEMA	0 KY-11283P-05 0 KY-1438	Y00056	Cash Out Cash Out	MMBTU		Z00031	Y00056			(10,325)	12			
	ARKEIVIA	0 KY-11283P-02		Cash Out Cash Out	MMBTU		Z00031 Z00031	Y00056			(1,356)	12			
			100056 Y00056								(25,654)	-			
	AEM	0 KY-11283P-03		Cash Out	MMBTU		200031	Y00056			(2,759)	1			
	AEM AEM	0 KY-11283P-05 0 KY-11283P-05	Y00056 Y00056	Cash Out - Tier 1 Cash Out - Tier 2	MMBTU MMBTU		Z00031 Z00031	Y00056 Y00056			13,275 819	t c			
	AEM	0 KY-11283P-03	Y00056	Cash Out - Her 2 Cash Out	MMBTU		Z00031 Z00031	Y00056			4,799	9			
	AEM	0 KY-11283P-03 0 KY-11283P-04	Y00056	Cash Out	MMBTU	-	200031	Y00056			4,799 6,907				
	AEM	0 KY-11283P-04	Y00056	Cash Out - Tier 1		•	Z00031	Y00056			6,433	5			
	AEM	0 KY-11283P-05		Cash Out - Tier 2			Z00031	Y00056			6,005	5 1			
	AEM	0 KY-11283P-03		Cash Out	MMBTU		Z00031	Y00056			25,986	-			
	AEM	0 KY-11283P-05		Cash Out	MMBTU		Z00031	Y00056			25,986	6			
	AEM	0 KY-11283P-01		Cash Out	MMBTU		Z00031	Y00056				5			
	AEM	0 KY-11283P-04		Cash Out	MMBTU	4,990		Y00056			6,536				
	AEM	0 KY-11283P-04		Cash Out	MMBTU	4,990		Y00056			13,920 3,369	1			
	AEM	0 KY-11283P-05	Y00056	Cash Out	MMBTU	623	Z00031					c			
			Y00056		MMBTU			Y00056			1,232				
	AEM AEM	KY-11283P-05 KY-11283P-05	Y00056	Cash Out - Tier 1 Cash Out - Tier 2	MMBTU	4,637 4,637		Y00056 Y00056			17,280		2015 2015	1	
	AEM	KY-11283P-05	YD0056	Cash Out - Tier 3	MMBTU	4,037		Y00056			19,008		2015		
											344			1	
	AEM	KY-11283P-05		Cash Out	MMBTU	490	200031	Y00056			2,139		2015	2	
	AEM ALERIS ROLL	KY-11283P-05	Y00056 Y00056	Cash Out Cash Out	MMBTU	3,539	Z00031 Z00031	Y00056			11,861		2015	3	
		0 KY-1395-01			MMBTU			Y00056			10,427	11			
	ALERIS ROLL	0 KY-1396-01	Y00056	Cash Out	MMBTU		200031	Y00056			5,855	10			
	ALERIS ROLL	KY-1396-01	Y00056	Cash Out	MMBTU		200031	Y00056			17,685		2015	1	
	ALLTECH	0 KY-1516	Y00056	Cash Out - Tier 1	MMBTU	,	Z00031	Y00056			(1,633)	10			
	ALLTECH	0 KY-1516	Y00056	Cash Out - Tier 2	MMBTU		Z00031	Y00056			(697)	10			
	ALLTECH	0 KY-1516	Y00056	Cash Out	MMBTU		200031	Y00056			(203)	12			
	ALLTECH	0 KY-1516	Y00056	Cash Out	MMBTU		200031	Y00056			61	5		- ,	
	ALLTECH	0 KY-1516	Y00056	Cash Out - Tier 1	MMBTU		Z00031	Y00056			(963)	2			
	ALLTECH	0 KY-1516	Y00056	Cash Out - Tier 2	MMBTU		Z00031	Y00056			(867)	5	201		
	ALLTECH	0 KY-1516	Y00056	Cash Out - Tier 3	MMBTU		200031	Y00056			(794)	,	****		-
	ALLTECH	0 KY-1516	Y00056	Cash Out	MMBTU		Z00031	Y00056			(494)				
	ALLTECH	KY-1516	Y00056	Cash Out	MMBTU		200031	Y00056			1,707		2015	1	
	ALLTECH	KY-1516	Y00056	Cash Out	MMBTU		Z00031	Y00056			288		2015	2	
	BLACK DECKER	0 KY-1424	Y00056	Cash Out - Tier 1	MMBTU		Z00031	Y00056			(194)	10			
	BLACK DECKER	0 KY-1424	Y00056	Cash Out - Tier 2	MMBTU		Z00031	Y00056			(175)	10			
	BLACK DECKER	0 KY-1424	YD0056	Cash Out - Tier 3	MMBTU		200031	Y00056			(120)	10			
	BLACK DECKER	0 KY-1424	Y00056	Cash Out - Tier 1	MMBTU		Z00031	Y00056			(434)	12			
	BLACK DECKER	0 KY-1424	Y00056	Cash Out - Tier 2	MMBTU		Z00031	Y00056			(390)	12			
	BLACK DECKER	0 KY-1424	Y00056	Cash Out - Tier 3	MMBTU	,	Z00031	Y00056			(1,088)	12			
	BLACK DECKER	0 KY-1424	Y00056	Cash Out - Tier 1	MMBTU		Z00031	Y00056			(286)	1			
	BLACK DECKER	0 KY-1424	Y00056	Cash Out - Tier 2	MMBTU		Z00031	Y00056			(257)	1			
	BLACK DECKER	0 KY-1424	Y00056	Cash Out - Tier 3	MMBTU		Z00031	Y00056			(87)	1			
	BLACK DECKER	KY-1424	Y00056	Cash Out - Tier 1	MMBTU		Z00031	Y00056			(420)		2015	2	
	BLACK DECKER	KY-1424	Y00056	Cash Out - Tier 2	MMBTU		200031	Y00056			(378)		2015	2	
	BLACK DECKER	KY-1424	Y00056	Cash Out - Tier 3	MMBTU	•	200031	Y00056			(1,375)		2015	2	
	BLACK DECKER	KY-1424	Y00056	Cash Out - Tier 1	MMBTU		200031	Y00056			(201)		2015	3	
	BLACK DECKER	KY-1424	Y00056	Cash Out - Tier 2	MMBTU		Z00031	Y00056			(201)		2015	3	
	BLACK DECKER	KY-1424	Y00056	Cash Out - Tier 3	MMBTÜ	•	200031	Y00056			(399)		2015	3	
	BP	0 KY-11281P-01		Cash Out	MMBTU		200031	Y00056			(4,648)	10			
	BP	0 KY-11281P-01		Cash Out	MMBTU		Z00031	Y00056			244	11			
	BP	0 KY-11281P-01		Cash Out	MMBTU		200031	Y00056			(4,973)	12			
	BP	0 KY-11281P-02	Y00056	Cash Out	MMBTU	(858	) Z00031	Y00056			(3,553)	12	2 201	4 11	20

STATE	CUSTOMER	PREMISE CONTRACT	RATECODE	DESCRIPTION	B.UOM	BILLEDVOLUME	VOL RATE CODE	ACCOUNTNUMBER	C.UOM	CONSUMPTIONVOLUME	NETAMT	ACCTMONT	ACCTY	EAR	PRODMONTH P	RODYEAR
KY	BP	0 KY-11281P-02	Y00056	Cash Out	MMBTU	129	Z00031	Y00056			369		6	2015	5	201
KY	BP	0 KY-11281P-02	Y00056	Cash Out	MMBTU	368	200031	Y00056			1,064		8	2015	7	2013
KY	BP	KY-11281P-01	Y00056	Cash Out	MMBTU	540	Z00031	Y00056			1,537	04	2015		3	2013
KY	BP	KY-11281P-02	Y00056	Cash Out	MMBTU	6	Z00031	Y00056			17	04	2015		3	2013
ſΥ	BRAKE PARTS	0 KY-1496	Y00056	Cash Out	MMBTU	124	Z00031	Y00056			379	:	11	2014	10	2014
Y	BRAKE PARTS	0 KY-1496	Y00056	Cash Out - Tier 1	MMBTU	(173)	200031	Y00056			(604)			2015	12	2014
Y	BRAKE PARTS	0 KY-1496	Y00056	Cash Out - Tier 2	MMBTU		Z00031	Y00056			(544)			2015	12	201
Y	BRAKE PARTS	0 KY-1496	Y00056	Cash Out - Tier 3	MMBTU		200031	Y00056			(665)			2015	12	2014
Y	BRAKE PARTS	0 KY-1496	Y00056	Cash Out	MMBTU		Z00031	Y00056			193			2015	4	201
Ŷ	BRAKE PARTS	0 KY-1496	Y00056	Cash Out - Tier 1	MMBTU		Z00031	Y00056					-		7	
											(136)			2015		201
(Y	BRAKE PARTS	0 KY-1496	Y00056	Cash Out - Tier 2	MMBTU		Z00031	Y00056			(122)			2015	7	201
Y	BRAKE PARTS	0 KY-1496	Y00056	Cash Out - Tier 3	MMBTU	(539)	Z00031	Y00056			(835)			2015	7	201
Y	BRAKE PARTS	0 KY-1496	Y00056	Cash Out - Tier 1	MMBTU	-	200031	Y00056			-		9	2015	8	201
Y	BRAKE PARTS	0 KY-1496	Y00056	Cash Out - Tier 2	MMBTU	-	200031	Y00056			-		9	2015	8	201
Y	BRAKE PARTS	0 KY-1496	Y00056	Cash Out - Tier 3	MMBTU	(127)	Z00031	Y00056			(201)		9	2015	8	201
Y	CENTERPOINT	0 KY-1653P-01	Y00056	Cash Out	MMBTU	549	Z00031	Y00056			2,213	:	10	2014	9	2014
Y	CENTERPOINT	0 KY-1653P-01	Y00056	Cash Out - Tier 1	MMBTU	842	Z00031	Y00056			3,255	:	11	2014	10	2014
Y	CENTERPOINT	0 KY-1653P-01	Y00056	Cash Out - Tier 2	MMBTU	842	Z00031	Y00056			3,581	:	11	2014	10	201
Y	CENTERPOINT	0 KY-1653P-01	Y00056	Cash Out - Tier 3	MMBTU	817		Y00056			3,790			2014	10	2014
Y	CENTERPOINT	0 KY-1653P-02	Y00056	Cash Out	MMBTU	277		Y00056			1,071			2014	10	2014
Y	CENTERPOINT	KY-1653P-02	Y00056	Cash Out	MMBTU		Z00031	Y00056			(290)		2015	-014	3	201
Y	CENTURY	0 KY-1486	Y00056	Cash Out	MMBTU		200031	Y00056						2015	3	201
(Y (Y	CENTURY		Y00056	Cash Out Cash Out	MMBTU	,		Y00056 Y00056			(4,526)	<b>A</b> 7	-	50T2		
		KY-1485					Z00031				734		2015		2	201
۲Y	CIMA ENERGY	0 KY-1642P-02	Y00056	Cash Out - Tier 1	MMBTU		Z00031	Y00056			992			2014	9	201
۲Y	CIMA ENERGY	0 KY-1642P-02	Y00056	Cash Out - Tier 2	MMBTU	245		Y00056			1,091	:	10	2014	9	201
(Y	CIMA ENERGY	0 KY-1642P-02	Y00056	Cash Out - Tier 3	MMBTU	221	Z00031	Y00056			1,002		10	2014	9	201-
Y	CIMA ENERGY	0 KY-1642P-02	Y00056	Cash Out - Tier 1	MMBTU	283	Z00031	Y00056			1,099	:	11	2014	10	2014
Y	CIMA ENERGY	0 KY-1642P-02	Y00056	Cash Out - Tier 2	MMBTU	247	Z00031	Y00056			1,055	:	11	2014	10	2014
Y	CIMA ENERGY	0 KY-1642P-02	Y00056	Cash Out - Tier 1	MMBTU	(357)	200031	Y00056			(1,255)		1	2015	12	201
Y	CIMA ENERGY	0 KY-1642P-02	Y00056	Cash Out - Tier 2	MMBTU	(357)	200031	Y00056			(1,130)		1	2015	12	201
Y	CIMA ENERGY	0 KY-1642P-02	Y00056	Cash Out - Tier 3	MMBTU		200031	Y00056			(340)			2015	12	201
Y	CIMA ENERGY	0 KY-1642P-02	Y00056	Cash Out - Tier 2	MMBTU		Z00031	Y00056			174			2015	4	
					MMBTU											201
Ŷ	CIMA ENERGY	0 KY-1642P-02	Y00056	Cash Out - Tier 1			Z00031	Y00056			744			2015	4	201
Ŷ	CIMA ENERGY	0 KY-1642P-02	Y00056	Cash Out - Tier 1	MMBTU		Z00031	Y00056			(655)			2015	5	201
Ϋ́	CIMA ENERGY	0 KY-1642P-02	Y00056	Cash Out - Tier 2	MMBTU		Z00031	Y00056			(589)		6	2015	5	201
KY	CIMA ENERGY	0 KY-1642P-02	Y00056	Cash Out - Tier 3	MMBTU	(132)	Z00031	Y00056			(303)		6	2015	5	2019
۲Y	CIMA ENERGY	0 KY-1642P-02	Y00056	Cash Out	MMBTU	(77)	Z00031	Y00056			(214)		7	2015	б	201
(Y	CIMA ENERGY	0 KY-1642P-02	Y00056	Cash Out	MMBTU	(29)	Z00031	Y00056			(84)		8	2015	7	2015
(Y	CIMA ENERGY	0 KY-1642P-02	Y00056	Cash Out	MMBTU	(79)	200031	Y00056			(214)		9	2015	8	2015
Ŷ	CIMA ENERGY	KY-1642P-02	Y00056	Cash Out	MMBTU		Z00031	Y00056			825	03	2015		2	201
ά	CIMA ENERGY	KY-1642P-02	Y00056	Cash Out	MMBTU		Z00031	Y00056			320		2015		3	201
(Y	CONSTELLATIO	0 KY-11282P-02	Y00056	Cash Out	MMBTU		Z00031	Y00056			12			2014	9	2014
ά Υ																
	CONSTELLATIO	0 KY-11282P-01	Y00056	Cash Out	MMBTU		Z00031	Y00056			(3,679)			2014	10	2014
Y	CONSTELLATIO	0 KY-11282P-04	Y00056	Cash Out	MMBTU		Z00031	Y00056			1,749			2014	10	201-
Y	CONSTELLATIO	0 KY-11282P-03	Y00056	Cash Out	MMBTU	393		Y00056			1,627			2014	11	201
(Y	CONSTELLATIO	0 KY-11282P-04	Y00056	Cash Out	MMBTU	353		Y00056			1,430	:		2014	11	201-
Υ	CONSTELLATIO	0 KY-11282P-03	Y00056	Cash Out	MMBTU		Z00031	Y00056			4,489		1	2015	12	201
Y	CONSTELLATIO	0 KY-11282P-05	Y00056	Cash Out	MMBTU	1	Z00031	Y00056			4		1	2015	12	201
Y	CONSTELLATIO	0 KY-11282P-03	Y00056	Cash Out	MMBTU	216	Z00031	Y00056			567			2015	4	201
Y	CONSTELLATIO	0 KY-11282P-03	Y00056	Cash Out	MMBTU		Z00031	Y00056			437			2015	5	201
Y	CONSTELLATIO	D KY-11282P-02	Y00056	Cash Out	MMBTU		Z00031	Y00056			371			2015	6	201
Ŷ	CONSTELLATIO	0 KY-11282P-05	Y00056	Cash Out	MMBTU		Z00031	Y00056			22		-	2015	6	201
Ŷ	CONSTELLATIO	0 KY-11282P-02	Y00056	Cash Out	MMBTU		Z00031	Y00056			5,719			2015	7	201
											-					
Y	CONSTELLATIO	0 KY-11282P-03	Y00056	Cash Out	MMBTU		200031	Y00056			1,587			2015	7	201
Y	CONSTELLATIO	0 KY-11282P-04	Y00056	Cash Out - Tier 2	MMBTU		Z00031	Y00056			2,534			2015	7	201
Y	CONSTELLATIO	0 KY-11282P-04	Y00056	Cash Out - Tier 1	MMBTU	1,397		Y00056			2,706		-	2015	7	201
Y	CONSTELLATIO	KY-11282P-05	Y00056	Cash Out - Tier 1	MMBTU	-	Z00031	Y00056			-	03	2015		2	201
Y	CONSTELLATIO	KY-11282P-05	Y00056	Cash Out - Tier 2	MMBTU	-	Z00031	Y00056			-	03	2015		2	201
Y	CONSTELLATIO	KY-11282P-05	Y00056	Cash Out - Tier 3	MMBTU	(260)	Z00031	Y00056			(608)	03	2015		2	201
Y	DART CONTAIN	0 KY-1624P-01	Y00056	Cash Out - Tier 1	MMBTU		Z00031	Y00056			(8,119)			2015	12	201
 (Y	DART CONTAIN	0 KY-1624P-01	Y00056	Cash Out - Tier 2	MMBTU		Z00031	Y00056			(6,378)			2015	12	201
Y	DART CONTAIN	0 KY-1624P-01	Y00056	Cash Out - Tier 1	MMBTU		Z00031	Y00056			(6,747)			2015	4	201
در ۲	DART CONTAIN	0 KY-1624P-01	Y00056	Cash Out - Tier 2			200031	Y00056								
											(758)			2015	4	201
(Y	DART CONTAIN	0 KY-1624P-01	Y00056	Cash Out	MMBTU		Z00031	Y00056			(6,115)			2015	б	201
KΥ	DART CONTAIN	0 KY-1624P-01	Y00056	Cash Out	MMBTU		Z00031	Y00056			2,566			2015	7	201
KY	DART POLY	0 KY-1353	Y00056	Cash Out - Tier 1			Z00031	Y00056			(4,137)			2015	4	201
ΚY	DART POLY	0 KY-1353	Y00056	Cash Out - Tier 2			Z00031	Y00056			(3,724)		5	2015	4	201

STATE	CUSTOMER	PREMISE CONTRACT	RATECODE	DESCRIPTION	B.UOM	BILLEDVOLUME	VOL RATE CODE	ACCOUNTNUMBER	C.UOM	CONSUMPTIONVOLUME	NETAMT	ACCTMONTH	ACCTYEAR	PRODMONTH P	RODYEAR
KY	DART POLY	0 KY-1353	Y00056	Cash Out - Tier 3	MMBTU	• •	200031	Y00056			(1,334)	5	2015		2015
KY	DART POLY	0 KY-1353	Y00056	Cash Out	MMBTU		200031	Y00056			(1,693)	7	2015		2015
KY	DIRECT	0 KY-11414P-0		Cash Out	MMBTU		Z00031	Y00056			389	10			2014
ky Ky	DIRECT	0 KY-11414P-0 0 KY-11414P-0		Cash Out Cash Out	MMBTU MMBTU		Z00031 Z00031	Y00056 Y00056			104 498	11			2014
KY	DIRECT	0 KY-11414P-0		Cash Out - Tier 1	MMBTU		200031	Y00056			498 (831)	11 5			2014
KY	DIRECT	0 KY-11414P-0		Cash Out - Tier 2	MMBTU		Z00031	Y00056			(748)	5	2015 2015		2015 2015
KY	DIRECT	0 KY-11414P-0		Cash Out - Tier 3	MMBTU	(2,046)		Y00056			(3,551)	5	2015		2015
KY	DIRECT	0 KY-11414P-0		Cash Out - Tier 1	MMBTU		200031	Y00056			(519)	6		5	2015
KY	DIRECT	0 KY-11414P-0		Cash Out - Tier 2	MMBTU		200031	Y00056			(467)	6			2015
KY	DIRECT	0 KY-11414P-0	2 Y00056	Cash Out - Tier 3	MMBTU	(1,206)	200031	Y00056			(2,043)	6	2015	5	2015
КY	DIRECT	0 KY-11414P-0	3 Y00056	Cash Out - Tier 1	MMBTU	838	Z00031	Y00056			2,414	6	2015	5	2015
KY	DIRECT	0 KY-11414P-0	3 Y00056	Cash Out - Tier 2	MMBTU	951	Z00031	Y00056			2,520	б	2015	5	2015
KY	DIRECT	0 KY-11414P-0		Cash Out - Tier 1	MMBTU		200031	Y00056			(358)	7	2015	6	2015
KY	DIRECT	0 KY-11414P-0		Cash Out - Tier 2	MMBTU		Z00031	Y00056			(21)	7	2015		2015
КY	DIRECT	0 KY-11414P-0		Cash Out - Tier 1	MMBTU		Z00031	Y00056			(1,439)	8	2015	7	2015
KY	DIRECT	0 KY-11414P-0		Cash Out - Tier 2	MMBTU		Z00031	Y00056			(109)	8	2015	7	2015
KY	DIRECT	0 KY-11414P-0		Cash Out	MMBTU		200031	Y00056			(136)	9	2015	8	2015
KY	DIRECT	0 KY-11414P-0		Cash Out - Tier 1			200031	Y00056			(235)	9	2015	8	2015
KY	DIRECT	0 KY-11414P-0		Cash Out - Tier 2	MMBTU MMBTU		Z00031	Y00056			(16)	9	2015	8	2015
KY KY	DIRECT	0 KY-11414P-0 0 KY-11414P-0		Cash Out - Tier 1 Cash Out - Tier 2	MMBTU		Z00031 Z00031	Y00056 Y00056			(160)	9	2015 2015	8 8	2015 2015
KY KY	DIRECT	KY-11414P-0		Cash Out - Her 2	MMBTU		200031	Y00056			(14) (1,951)		2015	8	2015
KY	DIRECT	KY-11414P-0		Cash Out	MMBTU		Z00031	Y00056			1,321		2015	2	2015
KY	GERDAU	0 KY-1299	Y00056	Cash Out	MMBTU		Z00031	Y00056			1,689	10		g	2013
КY	GERDAU	0 KY-1299	Y00056	Cash Out	MMBTU		Z00031	Y00056			(4,532)	11		-	2014
KY	GERDAU	0 KY-1299	Y00056	Cash Out - Tier 1	MMBTU		200031	Y00056			(6,994)	12			2014
KY	GERDAU	0 KY-1299	Y00056	Cash Out - Tier 2	MMBTU		Z00031	Y00056			(6,295)	12		11	2014
KY	GERDAU	0 KY-1299	Y00056	Cash Out - Tier 3	MMBTU	(2,511)	Z00031	Y00056			(8,353)	12	2014	11	2014
KΥ	GERDAU	0 KY-1299	Y00056	Cash Out	MMBTU	273	Z00031	Y00056			740	9	2015	8	2015
KY	GERDAU	KY-1299	Y00056	Cash Out	MMBTU		Z00031	Y00056			(2,535)	03	2015	2	2015
KY	LOGAN ALUM	0 KY-1415	Y00056	Cash Out - Tier 1	MMBTU	11,953		Y00056			48,189	10	2014	9	2014
KY	LOGAN ALUM	0 KY-1415	Y00056	Cash Out - Tier 2	MMBTU	11,953		Y00056			53,008	10		9	2014
KY	LOGAN ALUM	0 KY-1415	Y00056	Cash Out - Tier 3	MMBTU		Z00031	Y00056			16,431	10		9	2014
KY	LOGAN ALUM	0 KY-1415	Y00056	Cash Out - Tier 1	MMBTU	(13,229)		Y00056			(37,823)	6			2015
KY	LOGAN ALUM	0 KY-1415	Y00056	Cash Out - Tier 2	MMBTU	(13,229)		Y00056			(34,041)	6		5	2015
KY	LOGAN ALUM	0 KY-1415	Y00056	Cash Out - Tier 3	MMBTU	(30,204)		Y00056			(69,083)	6			2015
KY KY	RAIL SERVICE	0 KY-1420 0 KY-1420	Y00056 Y00056	Cash Out - Tier 1	MMBTU MMBTU		Z00031	Y00056			(171)	11			2014
KY KY	RAIL SERVICE RAIL SERVICE	0 KY-1420	Y00056	Cash Out - Tier 2 Cash Out - Tier 3	MMBTU		200031 200031	Y00056 Y00056			(154)	11 11			2014
KY	RAIL SERVICE	0 KY-1420	Y00056	Cash Out - Tier 1	MMBTU		Z00031	Y00056			(146) 204	11		10 11	2014 2014
KY	RAIL SERVICE	0 KY-1420	Y00056	Cash Out - Tier 2	MMBTU		Z00031	Y00056			224	12		11	2014
KY	RAIL SERVICE	0 KY-1420	Y00056	Cash Out - Tier 3	MMBTU		Z00031	Y00056			953	12		11	2014
KY	RAIL SERVICE	0 KY-1420	Y00056	Cash Out	MMBTU		Z00031	Y00056			132	5			2015
(Y	RAIL SERVICE	0 KY-1420	Y00056	Cash Out	MMBTU		Z00031	Y00056			20	6			2015
KY	RAIL SERVICE	0 KY-1420	Y00056	Cash Out - Tier 3	MMBTU		Z00031	Y00056			1,474	7			2015
кү	RAIL SERVICE	0 KY-1420	Y00056	Cash Out - Tier 1	MMBTU		Z00031	Y00056			53	7	2015		2015
KY	RAIL SERVICE	0 KY-1420	Y00056	Cash Out - Tier 2	MMBTU	19	200031	Y00056			58	7	2015	6	2015
KY	RAIL SERVICE	0 KY-1420	Y00056	Cash Out - Tier 1	MMBTU		Z00031	Y00056			118	8	2015	7	2015
KY	RAIL SERVICE	0 KY-1420	Y00056	Cash Out - Tier 2	MMBTU		Z00031	Y00056			10	8	2015	7	2015
κγ	RAIL SERVICE	0 KY-1420	Y00056	Cash Out - Tier 1			200031	Y00056			79	9	2015		2015
۲Y	RAIL SERVICE	0 KY-1420	Y00056	Cash Out - Tier 2	MMBTU		200031	Y00056			84	9	2015	8	2015
(Y	RAIL SERVICE	KY-1420	Y00056	Cash Out - Tier 1	MMBTU		Z00031	Y00056			119		2015	1	2015
(Y	RAIL SERVICE	KY-1420	Y00056	Cash Out - Tier 2	MMBTU		Z00031	Y00056			131		2015	1	2015
(Y	RAIL SERVICE	KY-1420	Y00056	Cash Out - Tier 3	MMBTU		200031	Y00056			2,673		2015	1	2015
(Y (Y	RAIL SERVICE RAIL SERVICE	KY-1420 KY-1420	Y00056 Y00056	Cash Out - Tier 1 Cash Out - Tier 2	MMBTU MMBTU		Z00031 Z00031	Y00056 Y00056			213		2015	2	2015
(Y (Y	RAIL SERVICE	KY-1420 KY-1420	Y00056 Y00056	Cash Out - Tier 2 Cash Out - Tier 3	MMBTU		Z00031 Z00031				235		2015	2	2015
(Y	SOUTHWIRE	0 KY-1420	Y00056	Cash Out - Her 3 Cash Out	MMBTU		Z00031 Z00031	Y00056 Y00056			702 (4,472)	03 12	2015 2014	-	2015 2014
(Y	SOUTHWIRE	0 KY-1439	Y00056	Cash Out Cash Out	MMBTU	(1,080) (2,890)		Y00056			(4,472) (10,118)	12			2014 2014
Ŷ	SOUTHWIRE	0 KY-1439	Y00056	Cash Out	MMBTU		Z00031	Y00056			(10,118) (4,219)	5			2014
άγ	SOUTHWIRE	0 KY-1439	Y00056	Cash Out	MMBTU		200031	Y00056			(3,347)	5	2015	4	2015
KY	SOUTHWIRE	0 KY-1439	Y00056	Cash Out	MMBTU		200031	Y00056			(502)	, 9	2015	8	2015
κγ	SOUTHWIRE	KY-1439	Y00056	Cash Out	MMBTU		Z00031	Y00056			(4,151)	-	2015	1	2015
κγ	SOUTHWIRE	KY-1439	Y00056	Cash Out	MMBTU		Z00031	Y0D056			(230)		2015	2	2015
KΥ	SOUTHWIRE	KY-1439	Y00056	Cash Out	MMBTU		200031	Y00056			(8,347)		2015	3	2015
KY	TEXICAN NAT	0 KY-11413P-0		Cash Out - Tier 1			Z00031	Y00056			2,066	10			2014

KY KY			RATECODE	DESCRIPTION	B.UOM	BILLEDVOLUME	VOL RATE CODE	ACCOUNTNUMBER	C.UOM	CONSUMPTIONVOLUME	NETAMT	ACCHVIONTP	1 ACCITE	AR PRC	DDMONTH P	'RODYEAR
<b>2</b> 2	TEXICAN NAT	0 KY-11413P-03	Y00056	Cash Out - Tier 2	MMBTU	25	Z00031	Y00056			111		10 2	014	9	2014
	TEXICAN NAT	0 KY-11413P-03	Y00056	Cash Out	MMBTU	151		Y00056			585	:	L1 2	014	10	2014
	TEXICAN NAT		Y00056	Cash Out - Tier 1	MMBTU		Z00031	Y00056			2,427			014	11	2014
	TEXICAN NAT		Y00056	Cash Out - Tier 2	MMBTU		Z00031	Y00056			2,670			014	11	2014
	TEXICAN NAT		Y00056	Cash Out - Tier 3	MMBTU		Z00031	Y00056			10,630			014	11	2014
	TEXICAN NAT		Y00056	Cash Out - Tier 1	MMBTU		200031	Y00056			2,603			015	4	2015
	TEXICAN NAT		Y00056	Cash Out - Tier 2	MMBTU		Z00031	Y00056			1,668			015	4	2015
	TEXICAN NAT	0 KY-11413P-04	Y00056	Cash Out - Tier 1	MMBTU		Z00031	Y00056			(2,593)			015	4	2015
	TEXICAN NAT	0 KY-11413P-04	Y0D056	Cash Out - Tier 2	MMBTU		200031	Y00056			(2,334)			015	4	2015
	TEXICAN NAT		Y00056	Cash Out - Tier 3	MMBTU		200031	Y00056			(294)			015	4	2015
	TEXICAN NAT TEXICAN NAT		Y00056 Y00056	Cash Out Cash Out	MMBTU MMBTU		Z00031 Z00031	Y00056 Y00056			(2,071)			015	5	2015
	TEXICAN NAT		Y00056	Cash Out	MMBTU		200031	Y00056			(1,403)			015	6 8	2015
	TEXICAN NAT		Y00056	Cash Out	MMBTU		Z00031	Y00056			955 1,942	02	2015	015	2	2015 2015
	TEXICAN NAT		Y00056	Cash Out	MMBTU		Z00031	Y00056			1,542		2015		2	2013
	тоуото	0 KY-1619	Y00056	Cash Out - Tier 1	MMBTU		Z00031	Y00056			72	44		015	7	2015
	τογοτο	0 KY-1619	Y00056	Cash Out - Tier 2	MMBTU		Z00031	Y00056			79			015	7	2015
	τογοτο	0 KY-1619	Y00056	Cash Out - Tier 3	MMBTU		200031	Y00056			.2			015	, 7	2015
	τογοτο	0 KY-1619	Y00056	Cash Out	MMBTU		Z00031	Y00056			(2)			015	8	2015
	TWIN EAGLE	0 KY-1645P-02	Y00056	Cash Out	MMBTU		Z00031	Y00056			145		-	014	9	2014
	TWIN EAGLE	0 KY-1645P-03	Y00056	Cash Out	MMBTU	10		Y00056			40			014	9	2014
KY	TWIN EAGLE	0 KY-1645P-01	Y00056	Cash Out	MMBTU	225	Z00031	Y00056			870			014	10	2014
KY	TWIN EAGLE	0 KY-1645P-02	Y00056	Cash Out	MMBTU	49	200031	Y00056			189	:	L1 2	014	10	2014
KY	TWIN EAGLE	0 KY-1645P-04	Y00056	Cash Out	MMBTU	350	Z00031	Y00056			1,070	:	L1 2	014	10	2014
KY	TWIN EAGLE	0 KY-1645P-01	Y00056	Cash Out - Tier 1	MMBTU	666,	Z00031	Y00056			2,332		1 2	015	12	2014
КY	TWIN EAGLE	0 KY-1645P-01	Y00056	Cash Out - Tier 2	MMBTU	74	200031	Y00056			285		1 2	015	12	2014
	TWIN EAGLE	0 KY-1645P-04	Y00056	Cash Out - Tier 1	MMBTU		Z00031	Y00056			8,804			015	12	2014
	TWIN EAGLE	0 KY-1645P-04	Y00056	Cash Out - Tier 2	MMBTU		Z00031	Y00056			4,204			015	12	2014
	TWIN EAGLE	0 KY-1645P-02	Y00056	Cash Out	MMBTU		200031	Y00056			26			015	4	2015
	TWIN EAGLE	0 KY-1645P-03	Y00056	Cash Out	MMBTU		Z00031	Y00056			(179)			015	4	2015
KY	TWIN EAGLE	0 KY-1645P-04	Y00056	Cash Out - Tier 1	MMBTU		Z00031	Y00056			5,274			015	4	2015
	TWIN EAGLE	0 KY-1645P-04	Y00056	Cash Out - Tier 2	MMBTU		Z00031	Y00056			5,802			015	4	2015
	TWIN EAGLE	0 KY-1645P-04 0 KY-1645P-01	Y00056 Y00056	Cash Out - Tier 3	MMBTU		200031 200031	Y00056			3,543			015	4	2015
	TWIN EAGLE TWIN EAGLE	0 KY-1645P-01	Y00056	Cash Out - Tier 1 Cash Out - Tier 2	MMBTU MMBTU	, ,	Z00031 Z00031	Y00056 Y00056			(397)			015	5	2015
	TWIN EAGLE	0 KY-1645P-01	Y00056	Cash Out - Tier 3	MMBTU		Z00031	Y00056			(358) (2,102)			015 015	5	2015 2015
	TWIN EAGLE	0 KY-1645P-02	Y00056	Cash Out - Tier 2	MMBTU		200031	Y00056			(2,102) 613			015	5	2015
	TWIN EAGLE	0 KY-1645P-02	Y00056	Cash Out - Tier 3	MMBTU		200031	Y00056			388			015	5	2015
	TWIN EAGLE	0 KY-1645P-02	Y00056	Cash Out - Tier 1	MMBTU		200031	Y00056			558			015	5	2015
	TWIN EAGLE	0 KY-1645P-03	Y00056	Cash Out	MMBTU		Z00031	Y00056			(253)			015	5	2015
	TWIN EAGLE	0 KY-1645P-01	Y00056	Cash Out - Tier 1	MMBTU		Z00031	Y00056			(128)			015	6	2015
KY	TWIN EAGLE	0 KY-1645P-01	Y00056	Cash Out - Tier 2	MMBTU		200031	Y00056			(115)			015	6	2015
KY	TWIN EAGLE	0 KY-1645P-01	Y00056	Cash Out - Tier 3	MMBTU	(559)	Z00031	Y00056			(1,247)		7 2	015	6	2015
KY	TWIN EAGLE	0 KY-1645P-03	Y00056	Cash Out - Tier 1	MMBTU	-	Z00031	Y00056			-		7 2	015	6	2015
KY	TWIN EAGLE	0 KY-1645P-03	Y00056	Cash Out - Tier 2	MMBTU	-	Z00031	Y00056			-		7 2	015	6	2015
KY	TWIN EAGLE	0 KY-1645P-03	Y00056	Cash Out - Tier 3	MMBTU	(199)	Z00031	Y00056			(443)		7 2	015	6	2015
	TWIN EAGLE	0 KY-1645P-04	Y00056	Cash Out	MMBTU		Z00031	Y00056			219		7 2	015	6	2015
	TWIN EAGLE	0 KY-1645P-01	Y00056	Cash Out	MMBTU		Z00031	Y00056			(16)			015	8	2015
	TWIN EAGLE	KY-1645P-01	Y00056	Cash Out	MMBTU		Z00031	Y00056			1,053		2015		1	2015
	TWIN EAGLE	KY-1645P-04	Y00056	Cash Out - Tier 1	MMBTU	,	200031	Y00056			11,396		2015		1	2015
	TWIN EAGLE	KY-1645P-04	Y00056	Cash Out - Tier 2	MMBTU		200031	Y00056			12,536		2015		1	2015
	TWIN EAGLE	KY-1645P-04	Y00056	Cash Out - Tier 3	MMBTU		Z00031	Y00055			12,812		2015		1	2015
	TWIN EAGLE	KY-1645P-01	Y00056	Cash Out	MMBTU		Z00031	Y00056			536		2015		2	2015
	TWIN EAGLE TYSON	KY-1645P-02	Y00056 Y00056	Cash Out Cash Out	MMBTU		200031	Y00056			125		2015		2	2015
	TYSON	0 KY-1215-01 0 KY-1215-01	Y00056 Y00056	Cash Out Cash Out	MMBTU MMBTU		Z00031 Z00031	Y00056 Y00056			(9,994) 1,134			014	9	2014
	TYSON	0 KY-1215-01 0 KY-1215-01	Y00056 Y00056	Cash Out Cash Out	MMBTU		Z00031 Z00031	Y00056			1,134 192			015	12 4	2014 2015
	TYSON	0 KY-1215-01	Y00056	Cash Out	MMBTU		Z00031	Y00056			(2,170)			015	4	2015
	TYSON	0 KY-1215-01	Y00056	Cash Out	MMBTU	957	200031	Y0D056			2,766			015	7	2015
	TYSON	0 KY-1215-01	Y00056	Cash Out	MMBTU	1,129		Y00056			3,062			015	8	2015
	TYSON	KY-1215-01	Y00056	Cash Out	MMBTU		200031	Y00056			76	02	2015		1	2015
	TYSON	KY-1215-01	Y00056	Cash Out	MMBTU		Z00031	Y00056			1,580		2015		3	2015
KY	VMV	0 KY-1345	Y00056	Cash Out - Tier 1	MMBTU	(151)	Z00031	Y00056			(584)			014	10	2014
KY	VMV	0 KY-1345	Y00056	Cash Out - Tier 2	MMBTU		Z00031	Y00056			(198)	-		014	10	2014
KΥ	VMV	0 KY-1345	Y00056	Cash Out	MMBTU		Z00031	Y00056			(375)			015	12	2014
KY	VMV	0 KY-1345	Y00056	Cash Out	MMBTU		Z00031	Y00056			(16)			015	4	2015
KY	VIVIV	0 KY-1345	Y00056	Cash Out	MMBTU	(16)	200031	Y00056			(46)		8 2	015	7	2015

Pipeline

CUSTOMER	CONTRACT	Service Level	Inquiry	Pipeline
AEM	KY-11283P-01	KY-POOL-TG	Texas Gas	TG
AEM	KY-11283P-02	KY-POOL-TG	Texas Gas	TG
AEM	KY-11283P-03	KY-POOL-TG	Texas Gas	TG
AEM	KY-11283P-04	KY-POOL-TG	Texas Gas	TG
AEM	KY-11283P-05	KY-POOL-TGP	Tennessee Gas	TGP
AEM (Arkema)	KY-1438	KYT4T3 Negot	Texas Gas	TG
ALERIS ROLL	KY-1396-01	KY T4 Negot	Texas Gas/Midwestern	TG
ALLTECH	KY-1516	КҮ ТЗ	Tennessee Gas	TGP
BLACK DECKER	KY-1424	KY T4	Texas Gas	TG
BP	KY-11281P-01	KY-POOL-TG	Texas Gas	TG
BP	KY-11281P-02	KY-POOL-TG	Texas Gas	TG
BRAKE PARTS	KY-1496	кү та	Tennessee Gas	TGP
CENTERPOINT	KY-1653P-01	KY-POOL-TG	Texas Gas	TG
CENTERPOINT	KY-1653P-02	KY-POOL-TG	Texas Gas	TG
CENTURY	KY-1486	KY T3 Negot	Texas Gas/Midwestern	TG
CIMA ENERGY	KY-1642P-02	KY-POOL-TG	Texas Gas	TG
CONSTELLATIO	KY-11282P-01	KY-POOL-TG	Texas Gas	TG
CONSTELLATIO	KY-11282P-02	KY-POOL-TG	Texas Gas	TG
CONSTELLATIO	KY-11282P-03	KY-POOL-TG	Texas Gas	TG
CONSTELLATIO	KY-11282P-04	KY-POOL-TGP	Tennessee Gas	TGP
CONSTELLATIO	KY-11282P-05	KY-POOL-TG	Texas Gas	TG
DART CONTAIN	KY-1624P-01	KY-POOL-TG	Texas Gas	TG
DART POLY	KY-1353	КҮ Т4Т3	Texas Gas	TG
DIRECT	KY-11414P-01	KY-POOL-TG	Texas Gas	TG
DIRECT	KY-11414P-02	KY-POOL-TGP	Tennessee Gas	TGP
DIRECT	KY-11414P-03	KY-POOL-TG	Texas Gas	TG
GERDAU	KY-1299	KY T3 Negot	Texas Gas	TG
LOGAN ALUM	KY-1415	KY T3 Negot	Texas Gas	TG
RAIL SERVICE	KY-1420	КҮ Т4	Texas Gas	TG
SOUTHWIRE	КҮ-1439	KY T3 Negot	Texas Gas/Midwestern	TG
TEXICAN NAT	KY-11413P-03	KY-POOL-TG	Texas Gas	TG
TEXICAN NAT	KY-11413P-04	KY-POOL-TG	Texas Gas	TG
τογοτο	KY-1619	KY T4	Tennessee Gas	TGP
TWIN EAGLE	KY-1645P-01	KY-POOL-TG	Texas Gas	TG
TWIN EAGLE	KY-1645P-02	KY-POOL-TG	Texas Gas	TG
TWIN EAGLE	KY-1645P-03	KY-POOL-TG	Texas Gas	TG
TWIN EAGLE	KY-1645P-04	KY-POOL-TGP	Tennessee Gas	TGP
TYSON	KY-1215-01	KY T4 Negot	Texas Gas	TG
VMV	KY-1345	KY T4	Texas Gas	TG

## Atmos Energy Corporation - Kentucky Response to Staff Data Request 3-1, part e.

Example Imbalance Proposed vs Current Tariff, for Cashout Dec15 Production Month

assumption:

### PER STAFF'S REQUEST, USE TEXAS GAS TARIFF TIERS AND PERCENTAGES;

*ASSUME STAFF'S INTENT IS FOR THE FIRST TIER TO BE 0% TO 5% SINCE ATMOS IS NOT PROPOSING A "GAS IN-KIND" PROVISION LIKE IN TEXAS GAS' FIRST TIER 0% TO 2% * Customer brings in gas from Tennessee Gas Pipeline (TGP) with an imbalance of 1,000 Mcf, which is a 25% imbalance.

Example provided for both a positive imbalance and a negative imbalance.

nom'd	usage	neg. Imb.	nom	11	pos. Imb.
4,000	5,000	-1,000	4,00	00 3,000	1,000

Proposed Tariff uses the NGW TGP Z0 Hi or Low price, plus TGP commodity & fuel.

Tiers & Percentages are those proposed by Staff, similar to Texas Gas tariff with more tiers than Atmos proposal, and not consistent with Atmos' other tariffs in the division.

~	-	•							•				
C 4	<u>% of Ir</u>	<u>mbalance</u>	<u>for ne</u>	gative Imb.	HI	C	charge	for positive	<u>e Imb.</u>	LOW	(	redit	
* 0%	up t	:o 5%	(200)	100%	\$ 2.2214	\$	(444)	200	100%	\$ 1.3791	\$	276	
5%	5 up t	:0 10%	(200)	110%	\$ 2.4435	\$	(489)	200	90%	\$ 1.2412	\$	248	
10%	5 up t	:0 15%	(200)	120%	\$ 2.6657	\$	(533)	200	80%	\$ 1.1033	\$	221	
15%	ն up t	:0 20%	(200)	130%	\$ 2.8878	\$	(578)	200	70%	\$ 0.9654	\$	193	
20%	5 up t	o 25%:	(200)	140%	\$ 3.1100	\$	(622)	200	60%	\$ 0.8275	\$	165	
25%	Ś	and over		150%	\$ 3.3321	\$	-	-	50%	\$ 0.6896	\$	-	
			(1,000)	Mcf		\$	(2,666)	1,000 Mcf			\$	1,103	
		:											

Current Atmos Tariff uses the TGP pipeline average cashout rate for the month, plus commodity & fuel.

%	of Imba	lance	for negativ	<u>e Imb.</u>	avg	¢	harge	for positive	<u>Imb.</u>	avg	c	redit
0%	up to	5%	(200)	100%	\$ 1.5088	\$	(302)	200	100%	\$ 1.5088	\$	302
5%	up to	10%	(200)	110%	\$ 1.6597	\$	(332)	200	90%	\$ 1.3579	\$	272
10%	and	over_	(600)	120%	\$ 1.8106	\$	(1,086)	600	80%	\$ 1.2070	\$	724
			(1,000) Mcf			\$	(1,720)	1,000 Mcf			\$	1,298

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## PROPOSED Kentucky Monthly Cashout Price Template

Month	December	2015						
		NGW Index Price	Pipeline Commodity Charge	Fuel Percent	Calculated Fuel Charge	ACA	Total amt to enter into TBS	
KY	KY-Texas Gas-Avg Zone SL-2 HI	\$ 2.3500	\$0.0460	2.30%	\$0,0553	\$0.0014	\$2.4527	NNS ZN SL-2 Com, Fuel zone Middle
KY	KY-Texas Gas-Avg Zone SL-2 LOW	\$ 1.4200	\$0.0460	2.30%	\$0.0334	\$0.0014	\$1.5008	NNS ZN SL-2 Com, Fuel zone Middle
KY	KY-Texas Gas-Avg ZoneSL- 3 HI	\$ 2.3500	\$0.0490	2.30%	\$0.0553	\$0.0014	\$2.4557	NNS ZN SL-3 Com, Fuel zone Middle
KY	KY-Texas Gas-Avg ZoneSL- 3 LOW	\$ 1.4200	\$0.0490	2.30%	\$0.0334	\$0.0014	\$1.5038	NNS ZN SL-3 Com, Fuel zone Middle
KY	KY-Texas Gas-Avg ZoneSL-4 HI	\$ 2.3500	\$0,0614	2.54%	\$0.0612	\$0.0014	\$2.4740	NNS ZN SL-4 Com, Fuel zone North
KY	KY-Texas Gas-Avg ZoneSL- 4 LOW	\$ 1.4200	\$0.0614	2.54%	\$0,0370	\$0.0014	\$1.5198	NNS ZN SL-4 Com, Fuel zone North
		NGW Index Price	Tenn Gas Pipeline Commodity Charge	Fuel Percent	Calculated Fuel Charge	ACA	Total amt to enter into TBS	
KY	KY-Tennessee Gas Pipeline-Zone 2 HI	\$ 2.1400	\$0.0483	1.46%	\$0,0317	\$0.0014	\$2.2214	Zn 0-2 Max Com Rate (sheet 15) + EPCR (sheet 32) and fuel % (sheet 32)
KY	KY-Tennessee Gas Pipeline-Zone 2 LOW	\$ 1.3100	\$0.0483	1.46%	\$0,0194	\$0.0014	\$1.3791	Zn 0-2 Max Com Rate (sheet 15) + EPCR (sheet 32) and fuel % (sheet 32)

Notes: Input to be entered in cells with Blue font.

Pellow shaded cells still need to be updated (pipe report not yet available). Atmos Kentucky Tariff indicates the Index Price for the cashout calculation shall be sourced from the cashout index price in effect for the transporting pipeline, or as filed with the Commission by Atmos.

## **Current Kentucky Monthly Cashout Price Template**

Month	December	2015						
		Pipeline Index Price	Pipeline Commodity Charge	Fuel Percent	Calculated Fuel Charge	ACA	Total amt to enter into TBS	
KY	KY-Texas Gas-Avg Zone SL-2	\$ 1.8590	\$0.0460	2,30%	\$0.0438	\$0.0014	\$1,9502	NNS ZN SL-2 Com, Fuel zone Middle
KY	KY-Texas Gas-Avg ZoneSL- 3	\$ 1.8590	\$0.0490	2.30%	\$0.0438	\$0.0014		NNS ZN SL-3 Com, Fuel zone Middle
KY	KY-Texas Gas-Avg ZoneSL- 4	\$ 1.8590	\$0.0614	2.54%	\$0.0484	\$0.0014	\$1.9702	NNS ZN SL-4 Com, Fuel zone North
								4
		Pipeline Index	Tenn Gas Pipeline		Calculated		Total amt to enter	
		Price	Commodity Charge	Fuel Percent	Fuel Charge	ACA	into TBS	
KY	KY-Tennessee Gas Pipeline-Zone 2-Avg	\$ 1,4378	\$0.0483	1,46%	\$0.0213	\$0,0014	\$1.5088	Zn 0-2 Max Com Rate (sheet 15) + EPCR (sheet 32) and fuel % (sheet 32)

Input to be entered in cells with Blue font. Notes:

Yellow shaded cells still need to be updated (pipe report not yet available). Atmos Kentucky Tariff indicates the index Price for the cashout calculation shall be sourced from the cashout index price in effect for the transporting pipeline, or as filed with the Commission by Atmos.

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# Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division Staff DR Set No. 3 Question No. 3-02 Page 1 of 1

## REQUEST:

Atmos-Ky's response to Staff's Second Request, Item 6, refers to a \$259,111 retirement and a \$259,726.65 transfer to a distribution account in January 2015. The response states, "The transactions caused the accumulated depreciation to have a negative balance. However, upon approval of the Kentucky Direct Depreciation Study labeled 'Exhibit DAW-2' in Mr. Watson's Direct Testimony, the Company will reallocate the accumulated depreciation and address any negative amounts." If the depreciation study is approved, explain how the \$259,726.65 allocation will be determined, identify the allocated amounts and the 300-level accounts in which they will be recorded , and explain whether there will be an impact on depreciation rates.

## RESPONSE:

The \$259,726.65 amount mentioned in the request is the total amount of assets transferred to Distribution Plant Account 37601 - Steel Mains in Account 101 - Plant-In-Service. The amount of accumulated depreciation transferred to Distribution Plant Account 37601 - Steel Mains in Account 108 - Accumulated Depreciation was \$239,150,71. Nevertheless, the specific transferred amount of accumulated depreciation is not the amount to be reallocated. The total accumulated depreciation within the Distribution Plant function will be reallocated amongst all the Distribution Plant 300-level accounts based on the theoretical reserve for each of the Distribution Plant accounts. Please see Attachment 3 in response to AG Request 1-01 for the Kentucky Direct Depreciation Study work papers. The file labeled, "Atmos KY Direct 2014 Accrual Final.xlsx" tab, "KY Direct 2014 TR" reflects the accumulated depreciation reallocation process by function. Also, for further process details please see Exhibit DAW-2, page 15-16, which explains the theoretical reserve calculation process and formula. If the depreciation study is approved, the accumulated depreciation will be reallocated for each plant function at the time depreciation rates are implemented using the same methodology as reflected in the depreciation study work papers, and it will not impact the depreciation rates.

Respondent: Dane Watson

# Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division Staff DR Set No. 3 Question No. 3-03 Page 1 of 1

## REQUEST:

Atmos-Ky's response to Staff's Second Request, Item 7, refers to the balance for Account 39705 being retired in May 2014 when it was not fully depreciated, and which created a negative accumulated depreciation amount. The response states:

"However, upon approval of the Kentucky Direct Depreciation Study labeled 'Exhibit DAW-2' in Mr. Watson's Direct Testimony, the Company will reallocate the accumulated depreciation and address any negative amounts." If the depreciation study is approved, explain how the negative accumulated depreciation allocation will be determined, identify the amounts and the 300-level accounts in which they will be recorded, and explain whether there will be an impact on depreciation rates.

## **RESPONSE:**

Please see the Company's response to Staff DR No. 3-02. The same process and methodology described in that response will be utilized for the General Plant function. There will be no impact on the depreciation rates.

Respondent: Dane Watson

# Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division Staff DR Set No. 3 Question No. 3-04 Page 1 of 1

## REQUEST:

Atmos-Ky's response to Staff's Second Request, Item 8, refers to December 2011 and April 2012 retirements of \$11,941,490 and \$12,143,843, respectively. The assets were not fully depreciated which caused accumulated depreciation to have a negative balance. The response states, "In January 2016, the Company addressed this issue by reallocating the accumulated reserve amongst 300-level plant accounts in Shared Services. There is no net impact related to this adjustment in Account 108." Explain how Atmos-Ky addressed the reallocation of the accumulated depreciation in January 2016, identify the amounts and the 300-level accounts in which they were recorded, and explain whether there will be an impact to depreciation rates.

## **RESPONSE:**

As provided in the Company's responses to Staff DR Nos. 3-02 and 3-03 and as explained in detail in Mr. Watson's Direct Testimony Exhibit DAW-4, pages 9-10, any negative amounts were ratably spread among all General Plant Accounts 39000-39924. There was no impact on the depreciation rates.

Respondent: Dane Watson

3-05

# Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division Staff DR Set No. 3 Question No. 3-05 Page 1 of 2

# REQUEST:

Refer to Atmos-Ky's response to Staff's Second Request, Item 9.b. The first paragraph states:

Stores Overhead costs are capitalized and debited to Account 1630 at a specified rate as determined from the Business Unit Finance team and Dallas Shared Services Procurement team. Once that rate is determined, positive expenditures that are incurred on a capital project generate a debit amount to the capital project (account 1 070) in the rate division that the project is established (typically the state level, or rate division 009 in the case of Kentucky) and the offsetting credit is to account 1630, also in the rate division that the project is established.

- a. Identify and describe the Stores Overhead costs, direct or indirect, that are capitalized and debited to account 1630, Stores Expense Undistributed.
- b. Explain how the specified rate is determined.
- c. Explain whether it is common for account 1630's balance to be negative, and whether Stores Overhead costs allocated can be greater than incurred.
- d. Explain whether Stores Overhead costs can be charged to an operation and maintenance account.
- e. Describe the Stores Overhead transaction when material and supplies are returned to the storeroom or inventory control center.

## **RESPONSE:**

- a) Please see Attachment 1 for the Account 1630 Stores Overhead activity for Calendar 2015.
- b) The Company apologizes for any confusion caused by its initial response. Stores Overhead costs are debited to Acct 1630 at their actual cost as they are incurred. During the course of capital construction activities, many projects incur charges that are coded as expenditure type "Materials with Stores". The Business Unit Finance team and Dallas Shared Service Procurement team establish the rate that is applied to such capital expenditures by comparing budgeted Stores Overhead expenses with budgeted capital investments. This is the rate referred to in the Company's initial response. For example, if a project involves \$1,000 of Materials with Stores and the rate for the Business Unit Stores Overhead is 10%, then \$100 is debited to the project (Acct 1070) and credited to Acct 1630. Actual Stores Overhead costs such as those in Attachment 1 accumulate as debits to 1630 and are charged to projects (debit Acct 1070) as credits at

# Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division Staff DR Set No. 3 Question No. 3-05 Page 2 of 2

the specified Stores Overhead rate. Over time, the Business Unit Finance team and Dallas Shared Service Procurement team adjust the rate as needed to avoid negative balances at the Kentucky Mid-States Division level between cost incurred and costs charged to projects in Acct 1630.

- c) Due to the issue described in the second paragraph of the Company's response to Staff's DR No. 1-09 subpart (b), it is common for the balance to be negative in Division 009. This negative (credit) balance is offset by the accumulated debit balance in Division 091. The accumulated debits in Division 091 represent the costs allocated to the Kentucky Mid-States Division from Shared Services as well as costs originating in Division 091 while the credit balance in Division 009 are a result of the costs being charged to projects.
- d) Yes, Stores Overhead costs can be charged to an O&M account. When inventory is charged to O&M and coded using sub account 02001, we apply Stores Overhead at the same rate that we use for capital.
- e) If and when a project incurs negative Materials with Stores expenditures, such as in the case of a return, the Stores Overhead rate applied would be similarly negative at the established rate and accounting entries would be the reverse of those described in subpart (b) of this response.

## ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_3-05_Att1 - Account 1630 Stores OH Activity CY15.xlsx, 1 Page.

Respondents: Greg Waller and Jason Schneider

#### Atmos Energy Corporation Stores Overhead Account 1630 Activity Calendar 2015

002 002

Shared Services General Office

Division	Division Description	Subaccount	Subaccount Description	JAN-15	FE8-15	MAR-15	APR-15	MAY-15	JUN-15	JUL-15	AUG-15	SEP-15	OCT-15	NOV-15	DEC-15	TOTAL
009	Kentucky Division	04580	Building Lease/Rents Capitalized	-	-	~	-	-	-	-	100	-	-	-	-	100
009	Kentucky Division	04581	Building Lease/Rents	18,088	15,778	15,778	18,668	15,887	15,778	14,882	14,882	15,782	15,182	15,182	15,182	191,071
009	Kentucky Division	04582	Building Maintenance	200	200	200	200	100	400	100	200				-	1,600
009	Kentucky Division	04590	Utilities	1.045	1,011	1,099	1,005	693	759	802	980	862	874	700	903	10,732
009	Kentucky Division	05111	Postage/Delivery Services		.,		14	238	15	27		49	64			407
009	Kentucky Division	09173	W/H Adjimnt - Dr/Cr	_		_	.+				5,741		4	_	_	5,741
009	Kentucky Division	09278	Storage O/H - Clearing	(27,096)	(169,337)	(91,824)	(55,360)	(50,212)	(89,977)	(150.984)	(211,234)	(268,666)	(105,963)	(142,154)	(96,484)	(1.459.290)
009	Kentucky Division	03210	Storage On Polisaring	(7,763)	(152,348)	(74,746)	(35,473)	(33,294)	(73,025)	(135,173)	(189,330)	(251,973)	(89,843)	(126,272)	(80,399)	(1,249,640)
008	Rendery Division			(1,100)	(102,040)	<u>(141140)</u>	(00,470)	(00,204)	(10,020)	(133,113)	(100,000)	(201,970)	(05,040)	(120,212)	(00.000)	(1.245,040)
Division	Division Description	Subaccount	Subaccount Description	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	JUL-15	AUG-15	SEP-15	OCT-15	NOV-15	DEC-15	TOTAL
091	Ky/Mid-States Division General Office	01000	Non-project Labor	13,406	13,452	13,406	13,406	20,109	13,406	13,406	13,406	13,406	22,665	13,587	13,587	177.245
091	Kv/Mid-States Division General Office	01008	Expense Labor Accrual	1,341	23	1,318	1,341	(6.033)	1,341	2,011	670	1.341	(4,937)	298	2,038	752
091	Ky/Mid-States Division General Office	01202	Pension Benefits Load	1,283	1,172	1,281	1,283	1.225	1,283	1,341	1,225	1,283	1.560	1,222	1,375	15.533
091	Ky/Mid-States Division General Office	01202	OPEB Benefits Load	1,203	1,779	1.944	1.947	1,858	1,263	2.035	1.858	1,947	957	750	844	19,811
091	Ky/Mid-States Division General Office	01203	Workers Comp Benefits Load	398	364	398	398	380	398	2,035	380	398	957 461	361	406	
		01251	Medical Benefits Load	2,595	2,372	2.591	2,595	2.477	2.595	2,713	2.477	2,595	3,298		2,906	4,759
091	Ky/Mid-States Division General Office													2,583		31,800
091	Ky/Mid-States Division General Office	01257	ESOP Benefits Load	575	526	574	575	549	575	601	549	575	727	569	641	7,036
091	Ky/Mid-States Division General Office	01260	HSA Benefits Load	30	27	29	30	28	30	31	28	30	18	14	16	309
091	Ky/Mid-States Division General Office	01263	RSP FACC Benefits Load	44	40	44	44	42	44	46	42	44	71	56	63	581
091	Ky/Mid-States Division General Office	01266	Life Benefits Load	74	67	74	74	70	74	77	70	74	89	69	78	890
091	Ky/Mid-States Division General Office	01269	LTD Benefits Load	118	108	118	118	113	118	123	113	118	142	111	125	1,424
091	Ky/Mid-States Division General Office	02005	Non-Inventory Supplies	32,108	1,206	1,169	-	366	269	851	28	-	5	-	-	36,003
091	Ky/Mid-States Division General Office	02006	Purchasing Card Charges	-	-	-	-	-	80	-	-	-	-	-	-	80
091	Ky/Mid-States Division General Office	03004	Vehicle Expense	9	-	-	10	20	-	19	54	-	22	-	9	142
091	Ky/Mid-States Division General Office	05010	Office Supplies	-	194	22	8	-	7	-	64	-	-	-	77	372
091	Ky/Mid-States Division General Office	05111	Postage/Delivery Services	176	17	85	-	452	-	-	-		-	44	-	774
091	Ky/Mid-States Division General Office	05411	Meals and Entertainment	507	245	-	166	54	12	37	778	482	24	-	52	2,357
091	Kv/Mid-States Division General Office	05413	Transportation	-	951	-	941	97	-	-	373	23	-	-	-	2.384
091	Ky/Mid-States Division General Office	05414	Lodging	1,009	417	-	207	391	133	113	782	247	155	-	311	3,766
091	Ky/Mid-States Division General Office	05421	Training	-	143	-	-	-	-	-	-	-	-	-	-	143
091	Ky/Mid-States Division General Office	07443	Uniforms	165	14	-	-	-	-	-	-	-	-	-	-	179
091	Kv/Mid-States Division General Office	07590	Misc General Expense	-	-	-	-	-	508	-	-	-	-	-	-	508
091	Kv/Mid-States Division General Office	09172	Receipt O/H Dr/Cr	34,715	63,539	37,273	51,828	34,260	60,606	70,045	61,593	70,855	49,784	56,094	53,363	643,955
091	Ky/Mid-States Division General Office	09173	W/H Adjmnt - Dr/Cr		-		-	-		-	1.272	-				1,272
091	Ky/Mid-States Division General Office	09174	W/H Obsolete Inv Adi	-	-	-	1.867	94		-		-	-	-	-	1,961
091	Kv/Mid-States Division General Office	09278	Storage O/H - Clearing	1,318	(1,540)	1.283	(1,818)	583	(2,723)	(8,291)	(2,220)	(3,831)	(965)	(1,230)	(587)	(20,021)
091	Ky/Mid-States Division General Office		olorugo onti olouralg	91.817	85,116	61,609	75.020	57,136	80,703	85,575	83,542	89,587	74.076	74,529	75,303	934,013
	· •															
Division	Division Description	Subaccount	Subaccount Description	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	JUL-15	AUG-15	SEP-15	OCT-15	NOV-15	DEC-15	TOTAL
002	Shared Services General Office	01000	Non-project Labor	19,116	19,116	19,681	20,731	31,097	20,731	20,731	20,731	20,731	31,861	20,421	20,906	265,852
002	Shared Services General Office	01008	Expense Labor Accrual	1,962	~	2,251	2,703	(9,329)	2,073	3,110	1,037	2,073	(8,165)	816	3,281	1,812
002	Shared Services General Office	01202	Pension Benefits Load	1,686	1,529	1,755	1,875	1,741	1,824	1,907	1,741	1,824	1,754	1,572	1,790	20,998
002	Shared Services General Office	01203	OPEB Benefits Load	1.349	1,223	1.404	1,500	1,393	1,459	1.526	1,393	1,459	924	828	943	15,402
002	Shared Services General Office	01221	Workers Comp Benefits Load	42	38	44	47	44	46	48	44	46	118	106	121	743
002	Shared Services General Office	01251	Medical Benefits Load	3.478	3,154	3,619	3,867	3,592	3,763	3,934	3,592	3.763	4,170	3,738	4,257	44,925
002	Shared Services General Office	01257	ESOP Benefits Load	759	688	790	844	784	821	858	784	821	829	743	847	9,567
002	Shared Services General Office	01260	HSA Benefits Load	21	19	22	23	22	23	24	22	23	24	21	24	268
002	Shared Services General Office	01263	RSP FACC Benefits Load	148	134	154	164	152	160	167	152	160	190	170	194	1,943
002	Shared Services General Office	01266	Life Benefits Load	105	96	110	117	109	114	119	109	114	118	106	121	1,338
002	Shared Services General Office	01269	LTD Benefits Load	169	153	175	187	109	182	191	174	182	190	106	194	2.141
	Shared Services General Office	01269	Transportation	103	100	1/5	101	114	102	េះ។	174	162	190		194	
002		05413	W/H Adimnt - Dr/Cr	•	-	-	-	-	-	-	210	-	-	11	-	11
002	Shared Services General Office			-	•	-	-	-	-	-	210	-	-	-	-	210
002	Shared Services General Office	09174	W/H Obsolete Inv Adj	-	00 450		-		-		-	-	(00.045)	-	(00.077	-
002	Shared Services General Office	09278	Storage O/H - Clearing	(28.834)	(26,150)	(30,003)	(32,058)	(29,778)	(31,196)	(32,614)	(29,988)	(31.196)	(32.013)	(28,703)	(32,677)	(365,210)

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3-06

# Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division Staff DR Set No. 3 Question No. 3-06 Page 1 of 1

## REQUEST:

Refer to Atmos-Ky's response to Staff's Second Request, Item 9.b. The second paragraph states:

Shared Services also incurs inventory costs and debits account 1630 (credit cash). That amount is then distributed to account 1630 in the business unit (such as the Kentucky/Mid-States Division) in the division's general office (rate division 091). It is not specific to the rate division or state. Thus, for Stores Overhead costs originating in Shared Services, the debit is recorded in the General Office (Division 091) while the offsetting credit (negative) balance is in Division 009 (KY).

- a. Identify and describe the types of inventory costs, direct or indirect, charged to account 1630.
- b. If it is not specific to the operating division or state, explain how the inventory costs are distributed to the business unit and the division's general office.
- c. Explain whether a business unit incurs inventory costs specific to its own operation.
- d. Explain whether Atmos-Ky has its own stores facility or if there is a central stores facility where all materials and supplies are distributed.

## **RESPONSE:**

- a) Please see Attachment 1 to the Company's response to Staff DR No. 3-05.
- b) Shared Services inventory costs are allocated to the utility division general offices using number of customers as the allocation factor (the business unit's number of customers as a percentage of the Company).
- c) Yes. Please see Attachment 1 to the Company's response to Staff DR No. 3-05.
- d) Many of the Company's service centers have some space dedicated to warehousing materials commonly used during the Company's course of business.

Respondents: Greg Waller and Jason Schneider

# Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division Staff DR Set No. 3 Question No. 3-07 Page 1 of 2

## REQUEST:

Atmos-Ky's response to Staff's Second Request, Item 10.a., states:

Shared Services capitalized overhead is recorded to account 9200-04863 as a credit and account 1070 (CWIP) as a debit. This credit to account 9200-04863, which is for all Shared Services capitalized overhead, results in account 9200 showing negative balances. The remaining charges recorded to account 9200 are primarily for administrative salaries and wages for employees working in the Shared Services general office (Div 002).

- a. Identify and describe the types of Shared Services costs, direct or indirect, that are considered capitalized overheads in account 9200-04863.
- b. Explain whether a rate is developed for allocating costs, and if so, whether the rate is applied by business unit, division, or a common corporate rate, and is the rate applicable to the specific operation of the business unit or division.
- c. Explain whether it is common for the balance in account 9200 to be negative and whether a greater amount of Shared Services capitalized costs can be allocated than incurred.

## **RESPONSE:**

- a) Shared Services cost centers that support the capital activities of the Company will have capitalized overhead. These cost center capitalization rates are based on a study described in subpart b) below. The Shared Services functions that may support capital activities include, but are not limited to, accounting functions (such as Plant Accounting), procurement functions supporting capital projects, budgeting and planning for capital projects and information technology support for capital activities.
- b) Each fiscal year, an overhead capitalization study is performed to determine the overhead capitalization rates to use for the Shared Services cost centers that support the capital activities of the Company. These rates are calculated on a labor and non-labor basis. Each month, these cost center rates are multiplied by the labor and non-labor O&M expenses for that cost center to determine the overhead capitalization. A journal entry is recorded each month to credit O&M account

# Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division Staff DR Set No. 3 Question No. 3-07 Page 2 of 2

9200-04863 and debit account 1070 for the Shared Services Overhead Project. The costs in the Shared Services Overhead Project are allocated to capital projects across the regulated operations of the Company based on project spending.

c) Yes, it is common for account 9200 to be negative. The reason for this is that all Shared Services capitalized overhead from all operation and maintenance accounts (not just account 9200) is recorded to account 9200-04863 as a credit. Most of the time, this more than offsets the debits recorded to the account which are primarily for general and administrative salaries and wages for general office (Div 002) employees.

Respondent: Jason Schneider

# Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division Staff DR Set No. 3 Question No. 3-08 Page 1 of 1

## REQUEST:

Refer to Atmos-Ky's response to Staff's Second Request, Item 19.c.

- a. Confirm, consistent with Atmos-Ky's application, paragraph 2, that Georgia is no longer a state in which Atmos Energy Corporation ("Atmos") has an operating division or operates a distribution system.
- b. Provide copies of the Tennessee and Virginia statutes which permit rate stabilization in those states and the orders issued by the Louisiana and Mississippi commissions which approved rate stabilization plans/mechanisms for the Atmos division operating in those jurisdictions.

## **RESPONSE:**

- a) Confirmed. Georgia is no longer a state in which the Company has an operating division or operates a distribution system; however, a rate stabilization mechanism was developed between the Company and the Georgia Public Service Commission while the Company did operate a distribution system in Georgia.
- b) Please see Attachment 1 and Attachment 2 for copies of the Tennessee and Virginia statutes which permit rate stabilization, respectively. Please see Attachment 3 and Attachment 4 for the orders by the Louisiana and Mississippi Commissions which approved rate stabilization plans/mechanisms for the Company's divisions operating in those jurisdictions, respectively.

## ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_3-08_Att1 - TN Statute.pdf, 4 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_3-08_Att2 - VA.pdf, 3 Page.

ATTACHMENT 3 - Atmos Energy Corporation, Staff_3-08_Att3 - Louisiana Orders.pdf, 134 Pages.

ATTACHMENT 4 - Atmos Energy Corporation, Staff_3-08_Att4 - Mississippi Order.pdf, 9 Pages.

Respondent: Mark Martin

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CASE NO. 2015-00343 ATTACHMENT 1 TO STAFF DR NO. 3-08

Tenn. Code Ann. § 65-5-103

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#### *** Current through the 2015 Regular Session ***

Title 65 Public Utilities and Carriers Chapter 5 Regulation of Rates Part 1 Public Utilities

Tenn. Code Ann. § 65-5-103 (2015)

# 65-5-103. Changes in utility rates, fares, schedules -- Implementation of alternative regulatory methods to allow for public utility rate reviews and cost recovery in lieu of a general rate case proceeding.

(a) When any public utility shall increase any existing individual rates, joint rates, tolls, fares, charges, or schedules thereof, or change or alter any existing classification, the authority shall have power either upon written complaint, or upon its own initiative, to hear and determine whether the increase, change or alteration is just and reasonable. The burden of proof to show that the increase, change, or alteration is just and reasonable shall be upon the public utility making the same. In determining whether such increase, change or alteration is just and reasonable, the authority shall take into account the safety, adequacy and efficiency or lack thereof of the service or services furnished by the public utility. The authority shall have authority pending such hearing and determination to order the suspension, not exceeding three (3) months from the date of the increase, change, or alteration until the authority shall have approved the increase, change, or alteration; provided, that if the investigation cannot be completed within three (3) months, the authority shall have authority to extend the period of suspension for such further period as will reasonably enable it to complete its investigation of any such increase, change or alteration; and provided further, that the authority shall give the investigation preference over other matters pending before it and shall decide the matter as speedily as possible, and in any event not later than nine (9) months after the filing of the increase, change or alteration. It shall be the duty of the authority to approve any such increase, change or alteration upon being satisfied after full hearing that the same is just and reasonable.

(b) (1) If the investigation has not been concluded and a final order made at the expiration of six (6) months from the date filed of any such increase, change or alteration, the utility may place the proposed increase, change or alteration, or any portion thereof, in effect at any time thereafter prior to the final authority decision thereon upon notifying the authority, in writing, of its intention so to do; provided, that the authority may require the utility to file with the authority a bond in an amount equal to the proposed annual increase conditioned upon making any refund ordered by the authority as provided in subdivision (b)(2).

(2) Where increased rates or charges are thus made effective, the interested utility shall maintain its records in such a manner as will enable it, or the authority, to determine the amounts to be refunded and to whom due, in the event a refund is subsequently ordered by the authority as provided in this subdivision (b)(2). Upon completion of the hearing and decision, the authority may order the utility to refund, to the persons in whose behalf such amounts were paid, such portion of such increase, change or alteration as shall have been collected under bond and subsequently disallowed by the authority. If the authority, at any time during the initial three (3) months' suspension period, finds that an emergency exists or that the utility's credit or operations will be materially impaired or damaged by the failure to permit the rates to become effective during the three-month period, the authority may permit all or a portion of the increase, change or alteration to become effective under such terms and conditions as the authority may by order prescribe. Any

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CASE NO. 2015-00343 ATTACHMENT 1

increase, change or alteration placed in effect under this subsection (b) under bond may be continued in effect by the utility, pending final determination of the proceeding by final order of the authority or, if the matter be appealed, by final order of the appellate court. Should the final order of the authority be appealed while increased rates or charges are being collected under bond, the court shall have power to order an increase or decrease in the amount of the bond as the court may determine to be proper. In the event that all or any portion of such rates or charges have not been placed into effect under bond before the authority, the court considering an appeal from an order of the authority shall have the power to permit the utility to place all or any part of the rates or charges into effect under bond.

(c) In the event the authority, by order, directs any utility to make a refund, as provided in subsection (b), of all or any portion of such increase, change or alteration, the utility shall make the same within ninety (90) days after a final determination of the proceeding by final order of the authority or, if the matter be appealed, by final order of the appellate court, with lawful interest thereon.

(d)(1)(A) The authority is authorized to implement alternative regulatory methods to allow for public utility rate reviews and cost recovery in lieu of a general rate case proceeding before the authority. (B) For all alternative regulatory methods, the authority is authorized to develop minimum filing requirements and procedural schedules; provided, however, that a final determination of the authority pursuant to any alternative regulatory method be made by the authority no later than one hundred twenty (120) days from the initial filing by the public utility.

**(C)** If the authority denies an alternative regulatory method filed by a public utility, the authority shall set forth with specificity the reasons for its denial and the public utility shall have the right to refile, without prejudice, an amended plan or amendment within sixty (60) days of the issuance of a final order. The authority shall thereafter have sixty (60) days to approve or deny the amended plan or amendment.

(2) (A) A public utility may request and the authority may authorize a mechanism to recover the operational expenses, capital costs or both, if such expenses or costs are found by the authority to be in the public interest, related to any one (1) of the following:

(i) Safety requirements imposed by the state or federal government;

(ii) Ensuring the reliability of the public utility plant in service; or

(iii) Weather-related natural disasters.

**(B)** The authority shall grant recovery and shall authorize a separate recovery mechanism or adjust rates to recover operational expenses, capital costs or both associated with the investment in such safety and reliability facilities, including the return on safety and reliability investments at the rate of return approved by the authority at the public utility's most recent general rate case pursuant to § 65-5-101 and subsection (a), upon a finding that such mechanism or adjustment is in the public interest.

(3) (A) A public utility may request and the authority may authorize a mechanism to recover the operational expenses, capital costs or both related to the expansion of infrastructure for the purpose of economic development, if such expenses or costs are found by the authority to be in the public interest. Expansion of economic development infrastructure may include, but is not limited to, the following:

(i) Infrastructure and equipment associated with alternative motor vehicle transportation fuel;

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(ii) Infrastructure and equipment associated with combined heat and power installations in industrial or commercial sites; and

(iii) Infrastructure that will provide opportunities for economic development benefits in the area to be directly served by the infrastructure.

(B) The authority shall grant recovery and shall authorize a separate recovery mechanism or adjust rates to recover operational expenses, capital costs or both associated with the investment in such economic development facilities, including the return on such economic development investments at the rate of return approved by the authority at the public utility's most recent general rate case pursuant to § 65-5-101 and subsection (a), upon a finding that such mechanism or adjustment is in the public interest.

(4) (A)(i) A public utility may request and the authority may authorize a mechanism to recover expenses associated with efforts to promote economic development in its service territory, if such expenses are found by the authority to be in the public interest.

(ii) Efforts to promote economic development may include, but are not limited to, foregone revenues associated with economic development riders and rates.

(iii) Expenses described in subdivision (d)(4)(A)(ii) may be reflected in cost of service and be subject to recovery through the annual review process in subdivision (d)(6).

(B) Upon a finding that expenses to promote economic development have been incurred, the authority shall authorize a separate recovery mechanism or adjust rates to recover such expenses or grant recovery through the annual review process set forth in subdivision (d)(6), upon a finding that such mechanism or adjustment is in the public interest.

(5) (A) A public utility may request and the authority may authorize a mechanism to recover the operational expenses, capital costs or both related to other programs that are in the public interest.

**(B)** A utility may request and the authority may authorize a mechanism to allow for and permit a more timely adjustment of rates resulting from changes in essential, nondiscretionary expenses, such as fuel and power and chemical expenses.

(C) Upon a finding that such programs are in the public interest, the authority shall grant recovery and shall authorize a separate recovery mechanism or adjust rates to recover operational expenses, capital costs or both associated with the investment in other programs, including the rate of return approved by the authority at the public utility's most recent general rate case pursuant to § 65-5-101 and subsection (a).

(6) (A) A public utility may opt to file for an annual review of its rates based upon the methodology adopted in its most recent rate case pursuant to § 65-5-101 and subsection (a), if applicable.

**(B)** In order for a public utility to be eligible to make an election to opt into an annual rate review, the public utility must have engaged in a general rate case pursuant to § 65-5-101 and subsection (a) within the last five (5) years; provided, however, that the authority may waive such requirement or increase the eligibility period upon a finding that doing such would be in the public interest.

(C) Pursuant to the procedures set forth in subdivision (d)(1), the authority shall review the annual filing by the public utility within one hundred twenty (120) days of receipt and order the public utility to make the adjustments to its tariff rates to provide that the public utility earns the authorized return on equity established in the public utility's most recent general rate case pursuant

to § 65-5-101 and subsection (a).

**(D) (i)** A public utility may terminate an approved annual review plan only by filing a general rate case pursuant to § 65-5-101 and subsection (a).

(ii) The authority may terminate an approved annual review plan only after citing the public utility to appear and show cause why the authority should not take such action pursuant to the procedures in § 65-2-106.

(iii) The authority or the public utility may propose a modification to the approved annual review plan for consideration by the authority. The authority shall determine whether any proposed modification is in the public interest and should be approved within the time frame set forth in subdivision (d)(6)(C). If the authority denies a modification to the approved annual review plan, the authority shall set forth with specificity the reasons for its denial.

(7) In addition to the alternative regulatory methods described in this subsection (d), a public utility may opt to file for other alternative regulatory methods. Upon a filing by a public utility for an alternative method not prescribed, the authority is empowered to adopt policies or procedures, that would permit a more timely review and revisions of the rates, tolls, fares, charges, schedules, classifications or rate structures of public utilities, and that would further streamline the regulatory process and reduce the cost and time associated with the ratemaking processes in § 65-5-101 and subsection (a).

(e) For purposes of this section, "public utility" does not include a telecommunications carrier that elects market regulation pursuant to § 65-5-109.

**HISTORY:** Acts 1919, ch. 49, § 5; Shan. Supp. § 3059a88; Code 1932, § 5451; Acts 1973, ch. 59, § 1; 1974, ch. 470, § 2; T.C.A. (orig. ed.), § 65-520; Acts 1983, ch. 347, § 1; 1995, ch. 305, § 23; T.C.A. § 65-5-203; Acts 2013, ch. 245, § 5.

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20VAC5-201-30. Annual informational filings.

Unless modified per a commission-approved alternative regulatory plan, each utility not subject to § <u>56-585.1</u> of the Code of Virginia, and which is not requesting a base rate increase shall make an annual informational filing consisting of Schedules <u>1-7</u>, 9, <u>11-12</u>, <u>14-19</u>, <u>21-22</u>, <u>24-25</u>, 27, 28, and 40 a and b as identified in <u>20VAC5-201-90</u>. The test period shall be the current 12 months ending in the same month used in the utility's most recent rate application. This information shall be filed with the commission within 120 days after the end of the test period. Accounting adjustments reflected in Column (2) of Schedule 21 shall incorporate the ratemaking treatment approved by the commission in the utility's last rate case and shall be calculated in accordance with the Expedited Rules of Schedule 25. Requirements found in <u>20VAC5-201-10</u> B 2 through B 4 may be omitted in Annual Informational Filings.

Applicants meeting each of the four following criteria may omit Schedules <u>9-18</u> in Annual Informational Filings: (i) the applicant is not subject to § <u>56-585.1</u> of the Code of Virginia, (ii) the applicant is not currently bound by a performance-based regulation plan authorized by the commission pursuant to § <u>56-235.6</u> of the Code of Virginia that includes an earnings sharing mechanism or other attribute for which the commission has directed the performance of an Earnings Test, (iii) the applicant has no Virginia jurisdictional regulatory assets on its books, and (iv) the applicant is not seeking to establish a regulatory asset.

Statutory Authority

§§ 12.1-13 and 56-585.1 of the Code of Virginia.

**Historical Notes** 

Derived from Virginia Register Volume 25, Issue 9, eff. January 1, 2009.

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CASE NO. 2015-00343 ATTACHMENT 3 TO STAFF DR NO. 3-08

#### BEFORE THE

#### LOUISIANA PUBLIC SERVICE COMMISSION

#### DOCKET NO. U-19631

TRANS LOUISIANA GAS COMPANY, EX PARTE, IN RE APPLICATION FOR APPROVAL OF AN INCREASE IN RATES AND CHARGES FOR NATURAL GAS SERVICE TO ALL CLASSES OF SERVICE WITHIN THE STATE OF LOUISIANA

ORDER NO U-19631

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#### I. INTRODUCTION

Docket No. U-19631 was initiated on October 23, 1991, when Trans Louisiana Gas Company ("Trans La" or the "Company") filed an application with the Commission to increase its rates and charges for gas services to its jurisdictional customers within the State of Louisiana. The Company sought a base rate increase of approximately \$3,400,000. Trans La also requested the implementation of an automatic rate adjustment mechanism that would permit certain changes in its rates on an annual basis without filing a rate case.

After the Company filed its application, extensive discovery was undertaken by the Commission Staff, including its outside expert consultants. Additionally, the Commission Staff and Trans La entered into negotiations in an attempt to resolve some or all of the issues in this Docket.

Prior to the filing of testimony by the Commission Staff, the Company filed supplemental testimony modifying its estimated revenue deficiency. The Company claimed that its revenue deficiency was \$5,360,000, an amount that exceeded the Company's prior estimate by \$1,960,000. However, the Company stated that it continued to seek the \$3,400,000 rate increase originally requested.

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The Commission Staff filed testimony on June 12, 1992. The Staff recommended a rate increase of \$506,223. This recommendation was based upon a return on equity of 11.50 percent and an overall rate of return of 10.48 percent. Additionally, the Staff utilized the actual capital structure of Atmos Energy Corporation, Trans La's parent company.

Trans La is a natural gas local distribution company operating within the State of Louisiana and subject to the jurisdiction of this Commission. Trans La serves approximately 65,000 residential and commercial customers in twenty-one parishes in the State of Louisiana. Trans La maintains its principal offices in Lafayette, Louisiana. Trans La is a division of Atmos Energy Corporation ("Atmos"), a Texas corporation authorized to do business in Louisiana, with its principal offices located in Dallas, Texas.

Trans La last filed a rate case in Louisiana in 1986, and in Order No. U-17159 (Feb. 27, 1987), the Commission granted the Company a rate increase of \$3,610,000 based on a 12.0 percent return on equity and a 10.77 percent overall rate of return. In this filing, Trans La seeks a return on equity of 13.75 percent and an overall rate of return of 12.17 percent. The requested increase is based upon a proposed capital structure consisting of 54.55 percent equity and 45.45 percent debt.

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This case was heard by the Commission on June 29 and 30, 1992, the Honorable Roy F. Edwards presiding. The Commission heard argument from the Company and the Staff at its Business and Executive meeting of August 18, 1992.

After considering the evidence submitted by the Company and the Staff, the Report of Special Counsel, and the argument of the parties, the Commission will grant the Company an increase in base rates of \$974,233, with a portion of this amount to be recovered subject to refund. The non-refundable increase, \$650,223, reflects an 11.75 percent return on equity and an 10.66 percent overall rate of return. The Commission will also allow the Company to implement a rate stabilization clause, subject to the limitations discussed in this Order.

#### **II. DETERMINATION OF REVENUE REQUIREMENT**

The analysis and determination of the Company's revenue requirement involves, at a minimum, consideration of the following matters: (1) the appropriate test year; (2) the appropriate rate base to be utilized for the test year; (3) the adjusted operating income for the test year; and (4) the overall fair rate of return. Additionally, the Commission must determine whether the implementation of an automatic rate adjustment mechanism will affect the Company's revenue requirement.

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#### A. The Test Year

Trans La's original filing was based on net operating income and invested capital as of April 30, 1991. However, the April 30, 1991 test year failed to utilize the most recent actual data available, which was for the year ending September 30, 1991. R. Allen, Dir. Test., p. 5, ln. 3-13. Further, the Company utilized year end figures rather than an average over the test year, the method traditionally utilized by this Commission. Id. The Company also failed to account for known and measurable changes in its test year data, another well-established practice utilized to set rates that more accurately reflect the revenues and expenses expected to prevail during the rate-effective period. Id. By selecting the April 30, 1991 test year, the Company excluded a \$20,000,000 long-term debt issuance that lowered the cost of the Company's long-term debt and increased the debt to equity ratio. M. Kahal, Dir. Test., p. 6, ln. 13 - p. 7, ln. 15. The use of the April 30, 1991 test year also affected the determination of the Company's net operating income, rate base, and revenue requirement. R. Allen, Dir. Test., p. 5, ln. 3-13.

The Company apparently agrees that the September 30, 1991 test year is appropriate. In his supplemental testimony, Mr. Thomas Petersen, the Manager of Revenue Requirements for Atmos and its Trans La division, recognized the policy of the Commission to set rates based upon the most recent time period

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for which actual data is available. T. Petersen, Supp. Test., p. 2, ln. 20-24. Mr. Petersen updated the Company's filing to reflect the test year ending September 30, 1991. T. Petersen, Supp. Test., p. 2, ln. 24 - p. 3, ln. 9.

The Commission finds that the test year ending September 30, 1991 is the appropriate basis for setting rates. As set forth in the testimony of Mr. Randy Allen, the Commission's expert consultant, this test year provides the most current data available and corresponds to the Company's fiscal year, which is also the basis for the proposed annual rate adjustment mechanism. R. Allen, Dir. Test., p. 5, ln. 3-13. Further, this test year accounts for the \$20,000,000 long-term debt issuance made by the Company in September, 1991. M. Kahal, Dir. Test., p. 6, ln. 13 - p. 7, ln. 15.

#### B. The Rate Base

In its original filing, the Company claimed a jurisdictional rate base of \$46,345,171. According to the Company, this amount included the net plant in service as of April 30, 1991 attributable to the Trans La distribution system; prepayments and materials and supplies based on test year average balances; cash working capital computed at one-eighth of the Company's operation and maintenance expenses, including purchased gas cost; and investment tax credits, construction work in progress, retirement

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work in progress, accumulated deferred income tax, and customer advances computed at actual April 30, 1991 balances. T. Petersen, Dir. Test., p. 5, ln. 13-23. The amount also included the unamortized portion of the acquisition premium paid by Atmos for the assets of Trans La.

The Company subsequently amended its claimed rate base to \$51,673,050. This adjustment was based in part on updating the test year to September 30, 1991. The Company also adjusted the major rate base components to a level consistent with a rate period ending September 30, 1992. Petersen, Supp. Test. p. 2, ln. 24 - p. 3, ln. 2.

Mr. Randy Allen analyzed the rate base reflected on the Company's books utilizing the September 30, 1991 test year. Mr. Allen adjusted the Company's rate base to exclude the allowances for construction work in progress, cash working capital, and the acquisition premium; to increase the deductions from rate base for customer deposits and customer advances for construction; to decrease the allowance for materials and supplies inventory; and, to include an attrition adjustment that accounts for additional invested capital.

The Commission agrees with the adjustments proposed by Mr. Allen, all of which are consistent with the established regulatory practices of this Commission. The Commission finds that

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the average rate base of Trans La for the test year ending September 30, 1991 is as follows:

#### Trans Louisiana Gas Company Summary of Rate Base Test Year Ended September 30, 1991

	Per Company	LPSC Staff Adjustments	Adjusted Rate Base
Total net plant	\$53,207,232	(\$1,623,691)	\$51,583,542
Construction work in progress	\$647,349	(\$647,349)	\$0
Investment tax credits	(\$65,326)	\$0	(\$65,326)
Retirement work in progress	\$785	\$0	\$785
Accumulated deferred federal income tax	(\$6,946,302)	(\$240,469)	(\$7,186,771)
Customer advances for construction	(\$170,395)	(\$50,014)	(\$220,409)
Customer deposits	(\$1,318,400)	(\$17,541)	(\$1,335,941)
Prepayments	\$630,431	\$0	\$630,431
Materials and supplies inventory	\$815,533	(\$102,898)	\$712,635
Cash working capital	\$1,213,386	(\$1,213,386)	\$0
TOTAL RATE BASE	\$48,014,293	(\$3,895,347)	\$44,118,946

R. Allen, Dir. Test., Exhibit RMA-1, Schedule 3, p. 1 of 2.

The adjustments that the Commission has ordered to the Company's claimed rate based are summarized below.

#### 1. Construction Work In Progress

The Commission finds it appropriate to exclude from the Company's rate base the requested allowance of \$647,349 for construction work in progress ("CWIP"). CWIP should be included in rate base only when necessary to maintain adequate coverage ratios, satisfy cash flow requirements, and maintain financial integrity. R. Allen, Dir. Test., p. 18, ln. 4-11. The Company presented no evidence of financial need to justify its requested allowance for CWIP.

The Company sought to justify an allowance for CWIP by arguing that some of the projects included in the allowance have been placed into service. According to the Company, Mr. Allen's recommendation to exclude CWIP from rate base rested not on an analysis of financial need but on the principle that plant not yet in service should be excluded from rate base. T. Petersen, Reb. Test., p. 5, ln. 24 - p. 6, ln. 10. <u>Id</u>. However, Mr. Allen made clear that the standard for determining whether to include CWIP in rate base is financial need, and no evidence of financial need was presented. Moreover, through the proposed attrition adjustment, Mr. Allen included in rate base the very projects the

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Company claims are now in service. Allen, Reb. Test. p. 4, ln. 8-16.

#### 2. Customer Deposits

The Commission adopts the Staff recommendation to reduce the Company's requested rate base by \$17,541 to reflect more accurately the level of customer deposits. The Company used the test year end level of customer deposits to determine the allowance for this expense. R. Allen, Dir. Test., p. 21, ln. 8-10. However, the level of customer deposits fluctuates monthly. Id. To better account for such fluctuations, a thirteen-month average balance of customer deposits should be utilized. R. Allen, Dir. Test. p. 21, ln. 7-12. Utilizing thirteen-month average balance reduces the Company's claimed rate base by \$17,541.

#### 3. Customer Advances For Construction

Like customer deposits, the level of customer advances should be calculated using a thirteen-month average to account for fluctuations. R. Allen, Dir. Test., p. 21, ln. 14-17. Again, the Company simply utilized the end-of-test-year level. Utilizing a thirteen-month average balance reduces the Company's claimed rate base by \$50,014 and more accurately reflects the level of customer advances for construction. The Commission

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therefore orders that the Company's rate base be reduced by \$50,014 to reflect a thirteen month average balance of customer advances for construction.

#### 4. Materials And Supplies Inventory

The Commission finds that the Company's allowance for materials and supplies ("M&S") should be adjusted downward by \$102,898 to \$712,635. The test year level for M&S was considerably higher than both the pre- and post-test year levels. R. Allen, Dir. Test., p. 21, ln. 20-22; Exhibit RMA-1, Sch. 15, p. 2 of 2. When asked to explain this variance, the Company simply denied its existence. R. Allen, Dir. Test., p. 21, ln. 22-26; Response of Trans La to LPSC Field Review Ques. No. 3. The variance, however, quite clearly exists. R. Allen Dir. Test., p. 21, ln. 19 - p. 22, ln. 5; Exhibit RMA-1, Sch. 15, p. 2 of 2.

In order to determine a more representative level of M&S inventory, the Staff utilized the average of the most recent seven-month period following the return to normal levels. R. Allen, Dir. Test., p. 22, ln. 3-5; Exhibit RMA-2, Sch. 15, p. 1. The Commission finds that the proposed Staff adjustment better reflects the normal level of the Company's M&S inventory, and the Commission adopts this adjustment.

#### 5. Cash Working Capital

To determine whether an allowance for cash working capital should be included in rate base, the Commission must determine whether the utility is required, on average, to make cash expenditures before revenues are received from ratepayers. If so, then a positive cash working capital allowance is appropriate. A negative cash working capital allowance is required when ratepayers, on average, provide funds to the Company before it is required to make cash expenditures. To determine whether an allowance is justified, the Commission has traditionally relied on lead-lag studies.

When a company fails to conduct a lead-lag study or other similar analysis of its cash working capital needs, the Commission may disallow this expense. <u>In Re Arkansas Louisiana</u> <u>Gas Co.</u>, Order No. U-19236, p. 7 (Dec. 10, 1991). In this case, Trans La failed to analyze its cash working capital needs and relied instead on the so called "45 day rule" (also known as the "one-eighth method"). T. Petersen, Dir. Test., p. 5, ln. 19-21. For this reason alone, it is appropriate to exclude the requested allowance for cash working capital from rate base.

The Company argued that the 45-day formula approach is an accepted method to determine its cash working capital requirement. To the contrary, although accepted at one time, this Com-

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mission generally prefers the more accurate lead-lag study. The recent changes in payment patterns and collection procedures brought on by the decline in the economy as well as the increased sophistication of computer resources render the formula approach inaccurate. R. Allen, Dir. Test., p. 23, ln. 1-5. The formula approach represents only the maximum amount allowed for cash working capital and bears no relationship to the Company's actual cash requirements. R. Allen, Dir. Test., p. 23, ln. 5-10. The formula approach assumes, with no basis, that the Company uses investor-supplied capital to provide the funds required for dayto-day operations. R. Allen, Dir. Test., p. 23, ln. 10-12. Contrary to the Company's suggestion, the formula approach no longer constitutes an acceptable methodology and has been rejected by this Commission.

The lead-lag study performed by Mr. Randy Allen, the Commission's expert consultant, further supports the decision to reject a positive allowance for cash working capital. R. Allen, Dir. Test., p. 23, ln. 22 - p. 24, ln. 5; Exhibit RMA-2, Sch. 16, p. 2 of 2. Mr. Allen performed a lead-lag study consistently with the practice of this Commission and regulatory jurisdictions across the country as well as the numerous studies he has performed in the past eight years. R. Allen, Reb. Test., p. 13, ln. 7-13. In performing the study, Mr. Allen conservatively weighed various Trans La specific and Atmos general lag days by using the lower value. R. Allen, Dir. Test., p. 24, ln. 1-3.

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Even utilizing a conservative approach, the lead-lag study indicates that the Company has a negative cash working capital requirement. Id. Thus, the lead-lag study fully supports the decision of this Commission to disallow the inclusion of cash working capital in rate base.

The Company contends that the fees it incurred in connection with a pending lawsuit should be included in the allowance for cash working capital. M. Lovell, Reb. Test., p. 3, ln. 1-18; T. Petersen, Reb. Test., p. 3, ln. 11 - p. 4, ln. 3. To the contrary, the inclusion of such fees in an allowance for cash working capital is inappropriate. Further, the proceeding for which the Company seeks to recover its expenses, <u>The Daily</u> <u>Advertiser v. Trans Louisiana Gas Co.</u>, No. 911279D (15th JDC), involves the alleged improper pass-through of certain costs to ratepayers and includes allegations of fraud, misrepresentation, and antitrust violations. As Mr. Allen testified, it may be improper to charge ratepayers for the expenses associated with this lawsuit. Tr., Vol. II, p. 87, ln. 1-10; R. Allen, Dir. Test., p. 29, ln. 14-16.¹

The Company also claims that non-cash items such as depreciation and return on equity should be included in a leadlag study. T. Petersen, Reb. Test., p. 2, ln. 21 - p. 3, ln. 10.

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¹ Although it is inappropriate to include the legal fees in an allowance for cash working capital, the Commission has decided to allow the Company limited relief for this expense, as discussed in Section II(C)(11), infra.

However, as Mr. Allen testified, this Commission has traditionally excluded non-cash items from lead-lag studies. R. Allen Reb. Test., p. 7, ln. 23 - p. 8, ln. 2; <u>In Re South Central Bell</u>, Order No. U-17949-G, pp. 11-12 (April 1, 1991) ("the exclusion of non-cash items is consistent with this Commission's policy"). Cash working capital is a measure of the Company's day-to-day <u>cash</u> needs that arise due to differences between the time when <u>cash</u> expenditures for the provision of service must be made and the time when revenues relating to those services are received. R. Allen, Reb. Test., p. 8, ln. 3 - p. 10, ln. 24; <u>In Re South</u> <u>Central Bell</u>, Order No. U-17949-G, at pp. 11-12. Non-cash expenses do not create a need for cash and are commonly excluded from a lead-lag analysis. Id.

Further, the Company's contention that the return on equity should be included in a lead-lag analysis erroneously assumes that the utility advances to the customer both the expenses incurred in rendering service and the return earned by the utility in rendering that service. R. Allen, Reb. Test., p. 11, ln. 14 - p. 12, ln. 10. In reality, the only amount advanced to the customer is the cost of service, not the price at which it is billed. Id. Investors do not advance the return on equity to the customer; rather, the customer pays the return. If the return is included in the calculation of cash available, the customer would then actually pay an additional return on the portion of the payment constituting the return. Id.

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Moreover, the return on equity is not due contemporaneously with the provision of service. R. Allen, Reb. Test., p. 11, ln. 2-5. An investor's equity return is stated <u>annually</u>, not daily. R. Allen, Reb. Test., p. 11, ln. 3 - p. 12, ln. 14. If the return on equity is included in the working capital analysis with a zero day lag, as suggested by the Company, then the return compounds daily and becomes a higher return than that authorized by the regulatory body. <u>Id</u>.

Finally, the Company argued that including interest expense in the lead-lag analysis was inconsistent with the position that non-cash items should be excluded from the study. T. Petersen, Reb. Test., p. 2, ln. 21 - p. 3, ln. 4. However, the lag in the payment of interest should be included in the determination of cash working capital for two reasons. First, debt shareholders receive interest payments at stated intervals specified by contract. R. Allen, Reb. Test., p. 12, ln. 20 p. 13, ln. 11. If the actual lag in the payment of interest is not recognized, the Company will recover interest from the ratepayers before it is due. The Company then has the use of these funds, interest-free, from the time they are received from the ratepayers to the time they must be paid to the creditor. Thus, the Company effectively receives a higher return than that required by the contract, and the excess becomes a windfall ultimately enjoyed by the common equity stockholders.

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Second, the embedded cost of debt charged to ratepayers reflects the costs associated with requiring investors to wait for interest payments to be made at specified intervals. R. Allen, Reb. Test., p. 12, ln. 15-25. Part of the interest rate that debt shareholders are willing to accept is based upon the frequency that interest payments are made. <u>Id</u>. If the Commission does not reflect the effect on cash working capital of the difference between the payment intervals and the receipt of revenues, then ratepayers are deprived of the benefit of that part of the interest rate associated with the frequency of payments. <u>Id</u>.

With regard to the remaining criticisms of the lead-lag study, Mr. Allen agreed that he overstated the cost of gas by \$204,600 and slightly understated the level of short-term debt interest by \$22,060. R. Allen, Reb. Test., p. 6, ln. 18-25. However, correcting for the overstatement in the cost of gas adds an additional <u>negative</u> \$560 to the resulting cash working capital requirement. <u>Id</u>. Correcting for the understatement of shortterm debt interest adds a positive \$1,565 to the resulting requirement. After adjusting for these calculations, the Company still has a negative cash working capital requirement. <u>Id</u>.; Exhibit RMA-2, Sch. 16, p. 2 of 2.

The Company failed to present any analysis of its claimed allowance for cash working capital. For this reason

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alone, the Commission may disallow this item from rate base. However, the lead-lag analysis performed by the Staff also supports the disallowance of cash working capital. For each of these reasons, the Commission will disallow the full \$1,213,386 allowance claimed by the Company for cash working capital.

# 6. Attrition Adjustment

The Commission finds it appropriate to allow an attrition adjustment that would increase the Company's rate base by \$2,053,836. R. Allen, Dir. Test., p. 24, ln. 6-15. The attrition adjustment adds to rate base the average additional invested capital anticipated for the twelve-month attrition period ending Thus, the attrition adjustment includes September 30, 1992. Id. in rate base projects that the Company sought to include in its allowance for CWIP, because the measurement period for rate base is extended eleven months beyond that requested by the Company. The attrition adjustment is based upon one-half of the Id. Company's fiscal year 1992 budgeted plant additions and revised depreciation, amortization, and deferred taxes. Id.

### 7. Acquisition Adjustment

The Company has requested that it be allowed to recover a return of and on the unamortized portion of the \$8,521,104 excess of book value paid by Atmos when it acquired Trans La. In

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May, 1986, Atmos (then Energas) purchased Trans La at an amount that exceeded the book value of Trans La's assets by \$8,521,104. The Company contends that recovery of the acquisition premium is appropriate because, according to the Company, the acquisition resulted in cost savings of \$8.5 to \$9.6 million to Trans La's customers. M. Lovell, Supp. Test., p. 5, ln. 13 - p. 6, ln. 3. According to Ms. Lovell, the Company has achieved operational savings and economies of scale of \$6.1 million, and the Company projects gas cost savings of \$3.5 to \$4.5 million. Because these alleged savings offset the \$1.3 million in revenue required to recover the acquisition premium, the Company believes that it should be allowed to recover the acquisition premium. <u>Id</u>.

The Commission disagrees and disallows recovery of the acquisition premium. First, the recovery of an acquisition premium falls within the discretion of this Commission, and the Commission does not believe, as a matter of policy, that it is appropriate to allow recovery of an acquisition premium. Any benefit to the ratepayers through the alleged operational and gas cost savings are secondary results of the acquisition. R. Allen, Dir. Test., p. 15, ln. 9-20. Atmos purchased Trans La to increase Atmos shareholder value, not because cost savings could be achieved by Trans La. <u>Id</u>.; Tr., Vol. I, p. 100, ln. 14-19 (M. Lovell). It is simply inequitable to require <u>Trans La's</u>

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ratepayers to pay the premium incurred by <u>Atmos</u> to acquire Trans La.²

Second, because this is the first rate case filed by Trans La after the acquisition in 1986, Trans La's rates have not reflected the alleged cost savings. R. Allen, Dir. Test., p. 15, ln. 21 - p. 16, ln. 9. Thus, the shareholders have reaped the benefit of any cost savings realized by Trans La since the acquisition.³ <u>Id</u>.

Third, the Company failed to present any evidence that the operational and gas cost savings achieved after the acquisition resulted from the acquisition. R. Allen, Dir. Test., p. 15,

When the Company filed its original request for rate relief, the Company entirely failed to discuss recovery of the acquisition premium. The Company first attempted to support its request in supplemental testimony filed after the parties engaged in settlement negotiations but before the Staff filed its case. The supplemental testimony was not contemplated by the procedural schedule entered in this case and was filed shortly before the Staff's filing was due. As Mr. Allen testified, all of the information in the supplemental testimony was known to the Company at the time it made its original filing and should have provided as part of the Company's original case when it could have been subject to full discovery. R. Allen, Dir. Test., p. 24, ln. 25 - p. 25, ln. 11.

² In theory, a company could be passed from acquiring company to acquiring company, with each purchaser paying a premium for the assets of the acquired company. If recovery of each acquisition premium were allowed, the ratepayers of the acquired company would ultimately pay rates set on a rate base that far exceeded the value of the assets of the acquired company. Indeed, in this case, to allow recovery of the acquisition premium would nearly <u>double</u> the nonrefundable increase in base rates that the Commission has found appropriate.

ln. 9 - p. 16, ln. 16. In her supplemental testimony, Ms. Lovell discussed the cost savings that allegedly resulted from the acquisition of Trans La. M. Lovell, Supp. Test., p. 5, ln. 4 p. 7, ln. 13. M. Lovell, Supp. Test., p. 6, ln. 4-22. Although Ms. Lovell testified that the Company's post-acquisition costs had declined, she failed to establish that the decline resulted from the acquisition. Ms. Lovell admitted that she was not involved in the acquisition and never analyzed whether Trans La's pre-acquisition costs were prudently incurred. Tr., Vol. I, p. 78, ln. 10-28. Ms. Lovell simply compared statistics concerning the number of customers per employees, customers per mile of pipeline, and 0 & M expenses per customer; she did not analyze any specific transactions, purchases, goods, or services. 4 Tr., Vol. I, p. 80, ln. 19 - p. 81, ln. 29. Further, Ms. Lovell did not analyze either the Company's pre- or post-acquisition gas purchase contract in light of then current market conditions. Tr., Vol. I, p. 82, ln. 3-23.

⁴ Ms. Lovell reviewed Trans La's pre-acquisition operation and maintenance ("O & M") costs adjusted for inflation and compared these costs to Trans La's current 0 & M costs. Because the current 0 & M costs are approximately \$6 million lower than the prior costs, Ms. Lovell concluded that this savings must have resulted from the acquisition. M. Lovell, Supp. Test., p. 6, 1n. 4-22; Exhibit MSL-1, pp. 2-4, 7. Ms. Lovell also compared Trans La's pre- and postacquisition capital structure and rate of return and concluded that the differences in these areas resulted in a \$100,000 savings to Trans La because the Company now has increased access to debt capital. Id.; Exhibit MSL-1, pp. 5-6, 9. Finally, Ms. Lovell concluded that Trans La's ability to negotiate a more favorable gas purchase contract resulted from the negotiation skills of Atmos's management and the fact that Trans La was part of Atmos, a much larger Company. M. Lovell, Supp. Test., p. 5, ln. 18-23; Exhibit MSL-1, pp. 4-5, 7.

As Mr. Allen testified, the post-acquisition savings noted by Ms. Lovell could have resulted as easily from changes in the economy, including declining gas prices, as from the acquisition. R. Allen, Dir. Test., p. 26, ln. 10 - p. 27, ln. 18. While the Company may have achieved some economies of scale as a result of the acquisition, the Company failed to establish the amount of these savings and simply imputed all savings to the acquisition.

In its supplemental testimony, the Company sought to shorten the requested amortization period for the acquisition premium from twenty to fifteen years, which increases the Company's annual revenue requirement by \$258,215. The Company argued that the savings to ratepayers from the acquisition justified the shortened amortization period. Id. T. Petersen, Supp. Test., p. 3, ln. 22 - p. 4, ln. 20. However, the Company offered no evidence of any change that occurred between its original filing and supplemental filing that would justify shortening the amortization period. The twenty-year amortization period requested by the Company in its original filing reflected the remaining book life of Trans La's assets at the time of the acquisition and was consistent with Generally Accepted Accounting Principles. Tr., Vol. I, p. 87, ln. 30-33; p. 93, ln. 33 - p. 94, ln. 5 (M. Lovell). The Company offered no evidence to establish that the book or actual life of Trans La's assets was

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shorter than the twenty-year period originally utilized by the Company.⁵

## C. Adjusted Operating Income

The next step in determining the Company's revenue requirement is to calculate its adjusted net operating income. Trans La claimed a net operating income for the test year ended September 30, 1991 of \$3,474,082. In deriving this figure, the Company failed to account for certain factors that this Commission requires be reflected in net operating income, including weather normalization and annualization of base payroll. As the Staff recommended, the Commission will adjust the Company's calculation of its net operating income consistently with wellestablished regulatory practices in this State. The Commission finds that the adjusted net operating income of Trans La for the year ended September 30, 1991 is as follows:

⁵ Additionally, the Company did not request a shortened amortization period until after settlement negotiations between the Staff and the Company. During the settlement negotiations, the Company learned the Staff's position regarding the acquisition adjustment as well as other adjustments sought by the Company. The Company then submitted supplemental testimony, which was not contemplated by the procedural schedule, in which the Company proposed shortening the amortization period. Even if the Commission were inclined to grant relief for the acquisition adjustment, which it is not, the Commission will not grant rate relief for an improperly requested adjustment.

## Trans Louisiana Gas Company Summary Of Adjustments To Operating Income Test Year Ended September 30, 1991

	Amount
Net Income Per Company	\$3,474,082
LPSC Staff Adjustments	
Weather normalization	\$347,796
Annualization of base payroll	\$146,745
Work force level	(\$33,970)
Benefits expense	\$29,557
Residential conservation service program	\$5,593
Depreciation of other tangible plant	\$55,475
Amortization of acquisition adjustment	\$265,935
Payroll taxes	\$9,460
Interest synchronization deduction	\$1,273
Interest on customer deposits	\$6,573
Total LPSC Staff Adjustments	\$834,437
TOTAL ADJUSTED NET OPERATING INCOME	\$4,308,519

R. Allen, Dir. Test., Exhibit RMA-1, Schedule 2, p. 2 of 2.

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A more detailed analysis of the adjustments ordered by the Commission is set forth below.

# 1. Weather Normalization

The Company failed to include an adjustment for weather normalization in its calculation of net operating income. However, the Company conceded that the weather normalization adjustment recommended by the Staff was appropriate, and the Company does not oppose the recommended adjustment. <u>Id</u>. Tr., Vol. I, p. 18, ln. 13-15 (M. Lovell). Indeed, at the August 18, 1992 meeting of the Commission, the Company acknowledged that it weather normalizes in the other regulatory jurisdictions in which it conducts business.

The Commission adopts the Staff recommended adjustment for weather normalization. Weather normalization adjustments are particularly appropriate for gas local distribution companies because so much of their income is dependent upon the winter heating season. A particularly warm or cold test year might yield results that are not representative of what conditions are likely to be during the rate effective period. If rates are set based on warmer-than-normal temperatures, the Company may earn more than its authorized rate of return because the Company's sales revenues will increase as actual temperatures move toward normal. R. Allen, Dir. Test., p. 7, ln. 21 - p. 8, ln. 6. The reverse is true if rates are set based upon sales during a cooler-than-normal year. Id. In this case, a weather normaliza-

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tion adjustment is particularly appropriate because the test year was one of the warmest years in the past fifty.

Mr. Allen performed a weather analysis and determined that heating degree days during the test year were 5.55 percent below normal. R. Allen, Dir. Test., p. 9, ln. 20-25. The accumulated weather normalization for each of Trans La's customer classes results in an increase of \$558,668 to net revenues, which represents a 4.37 percent increase in total sales volume. <u>Id</u>. The increase to net operating income is \$347,796. <u>Id</u>. The Commission agrees with and adopts the \$347,796 adjustment to net operating income proposed by Mr. Allen.

### 2. Annualization Of Base Payroll

The Commission orders that the Company adjust its net operating income upward by \$146,745 to account properly for the annualization of base payroll. In calculating its annualization adjustment, the Company inadvertently excluded certain non-base payroll costs, thereby overstating the <u>pro forma</u> payroll expense. R. Allen, Dir. Test., p. 10, ln. 7-17; Exhibit RMA-2, Schedule 2. To correct for this error, the Staff recalculated the Company's adjustment using the actual annualized base payroll for 1992. <u>Id</u>. Other than the exclusion of vacant positions, which is addressed below, the Staff utilized the same method used by the Company in calculating the adjustment.

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#### 3. Work Force Level

To prevent recovery of payroll expenses for vacant positions, the Staff recommended that the Company's annualized wage expense be adjusted downward by \$33,970 to exclude the cost of 2.25 positions. R. Allen, Dir. Test., p. 10, ln. 19 - p. 11, ln. 10; Exhibit RMA-2, Schedule 3. In calculating its payroll, the Company included five positions that were vacant as of January, 1992. R. Allen, Dir. Test., p. 10, ln. 19 - p. 11, 1n. 10. Companies such as Trans La generally experience recurring vacancies over time due to employee turnover. Iđ. In Trans La's case, a review of the historical work force indicates that the Company experienced an average of 2.25 vacant positions during the test year. Id. The Commission finds the adjustment recommended by the Staff to be appropriate.

### 4. Benefits Expense

In order to reflect the effects of the payroll expense adjustments previously addressed, the Staff recommended reducing the benefits expense by \$47,354 and increasing net operating income by \$29,557. R. Allen, Dir. Test., p. 11, ln. 11-17; Exhibit RMA, Schedule 4. In calculating this adjustment, the Staff applied the benefits factor utilized by the Company in its rate request. The Staff's adjustment to benefits expense is

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consistent with the treatment of payroll expense previously ordered by this Commission and is hereby adopted.

### 5. Amortization Of Residential Conservation Service Program

The Commission denies the Company's requested \$5,593 adjustment to net operating income for the amortization of the costs associated with the Company's Residential Conservation Service ("RCS") program. The Company does not anticipate incurring these costs during the rate-effective period. R. Allen, Dir. Test., p. 11, ln. 19 - p. 12, ln. 11. The Company conceded that there has been no activity in the RCS program since February of 1989. Id.; Response of Trans La to Data Request No. LPSC-I-Additionally, the Company deferred the RCS program costs in 37. a separate account without the prior approval of the Commission. Id. To allow the recovery of these costs now would violate the rule against retroactive ratemaking. Id.

## 6. Depreciation Of Other Tangible Plant

The Company proposes to depreciate the amounts contained in Trans La's "other tangible property" account over a five year period. However, the Company depreciates over ten years its share of the amounts contained in the Atmos "other tangible property" account. R. Allen, Dir. Test., p. 12, ln. 17-21. According to the Company, seventy-six percent of the

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other tangible property in the Trans La account consists of application software. T. Petersen, Reb. Test., p. 6, ln. 11 p. 7, ln. 4. By contrast, the property in the Atmos account consists of computer hardware. The Company believes that the software in the Trans La account depreciates more quickly than the hardware in the Atmos account, thus justifying the shorter depreciation rate. T. Petersen, Reb. Test., p. 6, ln. 11 - p. 7, ln. 4; Response of Trans La to Data Request No. LPSC-IV-8.

The Company provided no depreciation study to support its proposed depreciation rate for the Trans La account. R. Allen, Dir. Test., p. 13, ln. 5-14; Response of Trans La to LPSC follow-up Ques. No. 4. In his rebuttal testimony, Mr. Petersen claimed to have reviewed the results of a recent study prepared by Coopers & Lybrand, which established that slightly more than half of all gas utilities capitalize software development costs. T. Petersen, Reb. Test., p. 7, ln. 7 - p. 8, ln. 16. Mr. Petersen contends that because Trans La capitalized its costs, rather than expensing them, the Company is entitled to a shorter depreciation rate. Id.

The Company's argument misses the point. As

Mr. Petersen conceded, the purpose of the Coopers & Lybrand study was to analyze whether gas utilities expense or capitalize software costs. Tr., Vol. II, p. 53, ln. 15-22. Trans La, however, previously decided to capitalize its software costs, and this

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decision was presumably a business decision made by the Company's management. Tr., Vol. II, p. 53, ln. 23-25. While the study certainly supports the Company's decision to capitalize software costs, the study did not address the appropriate depreciation rate once this decision has been made.

Additionally, a large portion of the software account (approximately 38.5%) consists of the costs of the ACIS billing According to Mr. John Ray, the President of Trans La, system. the ACIS system was implemented to allow the Company to retrieve customer information more quickly and efficiently, to provide more prompt and accurate billing information, and to help control costs. J. Ray, Dir. Test., p. 8, ln. 13-21. Atmos spent \$3,374,004.35 on the ACIS system. Id.; Exhibit THP-2 Rebuttal. Given the high cost and purpose of the ACIS billing system, it is highly unlikely that this system has a useful life of only five years. Additionally, while software packages may be modified every few years, such modifications generally are aimed at extending the useful life of the software, not replacing it. R. Allen, Reb. Test., p. 3, ln. 15-20. Without a depreciation study, there is simply no reason to assume that the software, particularly the ACIS system, has a useful life of only five years.

Finally, the Company contends that this Commission should approve a five-year depreciation rate because the Com-

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pany's other regulators have approved that rate. The Company suggests that it would be administratively burdensome to depreciate at different rates in different jurisdictions. However, this Commission is not bound by the decisions of other regulatory authorities. The Company may use a subaccount or off-book work papers to book the different depreciation expenses, a procedure that is straightforward and simple. R. Allen, Dir. Test., p. 13, ln. 22 - p. 14, ln. 3.

The use of a ten-year rather than a five-year depreciation rate in no way prevents the Company from fully recovering its software investment. Tr., Vol. II, p. 53, ln. 10-14. The Company submitted no study to support the five-year rate. As the Staff recommended, the Company's requested net operating income should be increased by \$55,475 and its depreciation expense decreased by \$88,877 to reflect the use of the ten-year depreciation rate. R. Allen, Dir., Test., p. 13, ln. 15-21. The Commission adopts these adjustments.

### 7. Acquisition Adjustment

As previously discussed, the Commission has disallowed any recovery on or of the acquisition adjustment. <u>See</u>, pp. 17-23, <u>supra</u>. Disallowance of this expense increases the Company's net operating income by \$265,935. R. Allen, Dir. Test., p. 16, 1n. 17-26; Exhibit RMA-2, Schedule 7.

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# 8. Payroll Taxes

The Staff recommended that the Company's allowance for payroll taxes be reduced by \$15,156 and net operating income correspondingly increased by \$9,460. R. Allen, Dir. Test., p. 17, ln. 2-5; Exhibit RMA-2, Schedule 8. These adjustments are appropriate and are necessary to account for the adjustments to the Company's payroll previously ordered by the Commission. <u>See</u> pp. 26-27, <u>supra</u>.

# 9. Interest Synchronization Deduction

The level of interest deduction used in calculating federal income taxes should be based upon the level of interest charged to ratepayers. R. Allen, Dir. Test., p. 17, ln. 7-14. In order to synchronize the interest deduction for tax purposes between the Commission-ordered rate base and capital structure, the Company's federal income tax expense must be reduced by \$3,387 and its net operating income increased by \$1,273.⁶ <u>Id</u>.; Exhibit RMA-2, Schedule 9. The Commission orders that this adjustment be made to the Company's net operating income.

⁶ The narrative portion of Mr. Allen's testimony improperly reflected that the adjustment to net operating income should be \$1,436. The proper adjustment, \$1,273, is reflected on Schedule 9 of Exhibit RMA-2, attached to Mr. Allen's testimony.

## 10. Interest On Customer Deposits

The Commission orders that the Company's net operating income be adjusted upward by \$6,573 and its allowance for interest on customer deposits reduced by \$10,530. R. Allen, Dir. Test., p. 17, ln. 26 - p. 18, ln. 2; Exhibit RMA-2, Schedule 10.⁷ On September 17, 1991, the Commission issued a general order reducing the approved interest rate on customer deposits from six to five percent effective January 1, 1992. R. Allen, Dir. Test., p. 17, ln. 16-25. Both Trans La's original and supplemental filings reflect the six percent interest rate. <u>Id</u>. The Company's requested level of interest on customer deposits must be adjusted to reflect the currently approved rate.

# 11. Litigation Expenses

The Commission will allow the Company to recover the full amount, \$150,000, of the expenses associated with the current rate case. R. Allen, Dir. Test., p. 29, ln. 21 - p. 30, ln. 11. This expense will be recovered during the first year rates are in effect. However, after one year, the Company is ordered to eliminate this expense from its rates through the Rate Stabilization Clause. Thus, after the first year rates are in

⁷ The narrative portion of Mr. Allen's testimony improperly reflects that the reduction to the expense adjustment for interest on customer deposits should be \$10,590. The correct reduction, \$10,530, is reflected on Schedule 10 of Exhibit RMA-2, attached to Mr. Allen's testimony.

effect, the Company will recover only \$600,233 of the \$650,223 non-refundable increase in base rates allowed by this Order (subject to any other modifications allowed under the Rate Stabilization Clause).⁸ After the first year rates are in effect, the total rate increase will be \$924,223.

Although it is inappropriate to include the legal fees associated with the <u>Daily Advertiser</u> proceeding in an allowance for cash working capital, the Commission has decided to allow the Company some relief for these expenses. The Commission will allow the Company to recover, subject to refund, a portion of the costs associated with the lawsuit.⁹ The first year rates are in effect, the Company shall be allowed to recover \$224,000 toward the <u>Daily Advertiser</u> expenses. Thereafter, the Company shall recover \$324,000 annually for this expense pending resolution of the lawsuit and the investigation instituted by this Commission into the Company's Purchased Gas Adjustment Clause. When either the lawsuit or the investigation has been resolved, the Commission will then determine whether the fees associated with

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⁸ The \$650,223 increase in base rates included \$50,000 for rate case expenses. Because the Company will recover the full amount of its rate case expenses during the first year rates are in effect, the Company must eliminate the expense from its base rates after the first year.

⁹ The Staff recommended that the Commission allow the Company to accrue the expenses in a deferred account for future rate consideration (Tr., Vol. II, p. 87, ln. 11-17; R. Allen, Dir. Test., p. 29, ln. 17-29). While the Staff's recommendation is an appropriate method of treating this expense, the Commission believes that the refund mechanism it has adopted provides adequate protection to ratepayers against absorbing imprudently incurred costs.

the lawsuit are properly recoverable from ratepayers. If the Commission finds that the fees may not be recovered, then the Company must refund the fees already collected, with interest at the overall rate of return authorized in this Order. If during the pendency of the lawsuit, the revenues collected equal or exceed the amount of legal fees expended, then the Company must cease collecting this expense or lower the amount collected to match the fees expended. If, at any time, the Commission determines that the fees are not properly recoverable, the Commission may order the Company immediately to cease collecting this expense and to refund amounts already collected.

### 12. The Potential Loss Of Customers

In its supplemental filing, the Company sought to increase its revenue requirement to reflect the potential loss of two customers, Southwest Louisiana University and Northwestern State University. T. Petersen, Supp. Test., p. 6, ln. 6-21. The Commission finds that the loss of these customers is <u>potential</u> only and does not constitute a known and measurable change. R. Allen, Dir. Test., p. 30, ln. 18-25. During the hearing, Mr. Peterson testified that it was his "understanding" that the smaller of the two universities, Northwestern, committed to get off the system as of midnight January, 1993. Tr., Vol. II, p. 25, ln. 10-32. Other than Mr. Petersen's "understanding," the Company presented no evidence, such as a letter of commitment,

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that this university actually intended to leave the system. Indeed, the Company even proposed alternative treatment should these customers remain on the system. <u>Id</u>. Further, it would be inequitable to account for the potential loss of these customers while ignoring the potential .098 percent and .233 percent growth in residential and commercial customers projected in the Company's 1992 operating budget.¹⁰ <u>Id</u>. Finally, any changes in sales caused by the loss of the university customers can be accounted for through the Rate Stabilization Clause.

Because the Company failed to establish that the potential loss of its university customers constituted a known and measurable change, the Commission will disallow this adjustment.

#### III. COST OF CAPITAL

### A. The Fair Rate Of Return

The determination of the overall fair rate of return for a regulated utility requires determination of the utility's capital structure, its cost of fixed charge capital (long and short term debt and preferred stock), and its cost of equity. Once these determinations have been made, the overall authorized rate of return is calculated by applying the costs of fixed charge capital and equity to the utility's capital structure.

10 The Commission made no adjustment for customer growth.

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The determination of an overall fair rate of return requires a balancing of the interests of investors and rate-Bluefield Water Works v. Public Service Commission, 262 payers. U.S. 679 (1923); FPC v. Hope Natural Gas, 320 U.S. 591 (1944). The allowed return should be designed to ensure confidence in the financial integrity of the utility and enable it to maintain its. credit and attract capital. By the same token, ratepayers must be protected against paying an excessive return on equity and from supporting an overly expensive capital structure. This responsibility is particularly important when the regulated utility is a wholly owned subsidiary or division of a parent company, giving that parent total control over the utility's capitalization. The Commission must "provide appropriate protection to the relevant public interest, both existing and foreseeable." In Re: Permian Basin Area Rate Case, 390 U.S. 747, 792, 88 S. Ct. 1344, 1373 (1968).

Three witnesses offered testimony on capital structure and cost of capital: O. Carl Brown and Thomas H. Petersen on behalf of Trans La and Matthew I. Kahal, the Commission's expert consultant. All three witnesses submitted pre-filed testimony and were subject to cross examination.

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## 1. Capital Structure

As discussed previously, Trans La is not a separate entity, but a division of Atmos Energy. Therefore, Atmos is the source of all Trans La's debt and equity capital. Trans La does not have a separately identifiable capital structure, as both the Company and Staff agree. Thus, it is appropriate to look to the corporate consolidated capital structure of the parent company for use in setting rates for the regulated subsidiary.

Mr. Petersen proposed the following capital structure for Trans La:

Long Term Debt	45.45%
Short Term Debt	0.00%
Common Equity	54.55%
	100.00%

Mr. Petersen testified that his proposal was based on the actual capital structure of Atmos.

To the contrary, Mr. Petersen's proposed capital structure is hypothetical. First, the Company attempted to separate the Atmos capital into "regulated" and "unregulated" dollars. Second, Trans La failed to include its least-expensive form of financing, short term debt. Finally, the Company ignored a \$20 million long term debt issuance that took place in September,

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1991. For each of these reasons, the Commission rejects the Company's proposed capital structure.

No basis exists in this case to accept Trans La's attempt to "allocate" capital to regulated and unregulated opera-The Company itself does not distinguish between "regutions. lated" and "unregulated" operations in reporting its long term debt balances. M. Kahal, Dir. Test., p. 16, ln. 9-18; see also Response of Trans La to Data Request LPSC No. II-16 and II-18. Atmos raises capital at the corporate, not the division level. When Atmos allocates capital to its divisions and subsidiaries, Atmos bases the allocation on its view of what is appropriate or advantageous to shareholders. M. Kahal, Dir. Test., p. 16, ln. 19 - p. 17, ln. 9. There is no guarantee that ratepayer interests are protected. Although the amount of capital allocated to unregulated activities is not substantial, the Company offered no evidence to support the allocation. Therefore, the Commission rejects the proposed allocation.

The Company also eliminated short term debt from its proposed capital structure. However, short term debt represents between 6 and 7.5 percent of the Company's total capitalization. Tr., Vol. II, p. 33, ln. 5-32 (T. Petersen). Mr. Petersen testified that in the last fiscal year, the daily average balance of Atmos short term debt was approximately \$15 million. The balance

through April, 1992 was approximately \$12 million. Tr., Vol. II, p. 32, ln. 17-22 (T. Petersen).

. . . . .

While the Company claims that Atmos' short term debt is used to finance non-Louisiana operations, Mr. Petersen conceded that a portion of Trans La's Louisiana operation is in fact financed by short term debt. Tr., Vol. II, p. 44, ln. 29-31 (T. Petersen). Further, short term debt constitutes the least expensive source of financing available to Atmos and Trans La. Tr., Vol. II, p. 34, ln. 25-33, p. 45, ln. 15-17 (T. Petersen). Yet the Company proposes that the Commission completely ignore short term debt as a source of financing when setting rates for Louisiana ratepayers. Tr., Vol. II, p. 45, ln. 10-25 (T. Petersen).

Trans La's proposal to eliminate artificially its least expensive form of capital in computing capital structure is unsupportable. This Commission has consistently included short term debt as a component of capital structure when used by utilities to finance their operations. Mr. Kahal, the Commission's expert consultant, summarized his reasons for recommending the inclusion of short term debt in Trans La's capital structure:

> Atmos makes considerable and continuous use of short term debt for financing operations . . . It would be arbitrary to claim that the Atmos short term debt exclusively finances the operations of Atmos outside of Louisiana.

> > M. Kahal, Dir. Test., p. 17, ln. 11-16.

The Company has chosen to exclude short term debt for capital structure without any legitimate reason for doing so. Short term debt is a normal source of funds for Atmos and unquestionably helps fund Trans La's Louisiana jurisdictional rate base.

<u>Id</u>. at ln. 19-22.

Short-term debt comprises a significant portion of the capitalization of Atmos. Trans La consistently utilizes short term debt as a part of its financing to fund Louisiana operations. No justification has been offered to exclude short term debt in determining the Company's cost of capital.

Based on the historical levels of short term debt for Atmos, Mr. Kahal recommended that \$15.4 million of short term debt be included in the Company's capital structure. The Commission agrees with and adopts this recommendation.

The Company used a test year ended April, 1991 in its rate increase request. The application was not filed, however, until October, 1991. In September, 1991 Atmos issued \$20 million in long term debt that now forms a part of its capitalization and its embedded cost of debt. Notwithstanding this debt issuance and the fact that the Company filed its Direct, Supplemental Direct, and Rebuttal testimony after the date of the debt issuance, Trans La never included this additional debt in its proposed capital structure.

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Exclusion of the \$20 million debt issuance from the capital structure is inappropriate and would unduly burden ratepayers. The debt issue constitutes a known and measurable change that will significantly impact the Company's capitalization during the rate effective period. Prior to September, 1991, the Atmos debt balance was approximately \$80 million. The \$20 million issuance represents a 25 percent increase in outstanding debt and constitutes approximately 10 percent of Atmos' total capitalization. The debt issuance is simply too large to ignore. Even the Company's witness, Mr. Petersen, acknowledged that it would be appropriate to recognize the debt issuance in computing capital structure. Tr., Vol. II, p. 40, ln. 4-13.

The Staff proposed a capital structure that averages the April and September 1991 equity and debt balances and takes into account short-term debt. The Staff recommended that the average of the September and April, 1991 balances be used to account for seasonal changes in the Company's equity balance. M. Kahal, Dir. Test., pp. 17-18.

The Commission agrees with the Staff that the September, 1991 long-term debt issue as well as the short-term debt must be accounted for in the Company's capital structure. However, the Commission has determined that a thirteen-month average balance is the appropriate method to determine the Company's equity and debt balances. The thirteen-month average

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balance better accounts for seasonal swings than the April and September average proposed by the Staff.

By utilizing a thirteen-month average of the debt and equity balances, the Commission has revised the Staff recommended revenue deficiency upward by \$61,000. Also based upon these adjustments, the Commission adopts the following capital structure for use in setting Trans La's rates:

Long Term Debt	45.83%
Short Term Debt	6.35%
Common Equity	47.92%
	100.00%

This capital structure is reflective of the test year capital structure of Atmos. Further, it is similar to the industry average for gas local distribution companies. M. Kahal, Dir. Test., p. 19, ln. 14-20.¹¹

## B. Cost Of Fixed Charge Capital

#### 1. Short Term Debt

....

The Commission previously found that short term debt must be included in the capital structure of Trans La to account

¹¹ Interestingly, Mr. Petersen testified that it was Atmos' goal to achieve a 50/50 capital structure, yet Trans La sought almost a 55% equity ratio in this case. Tr., Vol. II, p. 39, ln. 29 - p. 40, ln. 13.

for the fact that Trans La utilizes short term debt to finance its operations. However, the Company made no recommendation for the proper rate to be applied to short term debt. Tr., Vol. II, p. 37, ln. 2-31. Further, the Company has no rated commercial paper, and all of its short term debt is financed through revolving bank credit.

Mr. Kahal has recommended that the cost of short term debt be fixed at 6.2 percent. This rate represents a base interest rate of one percent below prime plus a 0.7 percent adder to allow recovery of test year commitment fees.¹² M. Kahal, Dir. Test., p. 19, ln. 22 - p. 20, ln. 12. This cost rate was not challenged by the Company's witnesses. The Commission agrees with Mr. Kahal's recommendation and adopts 6.2 percent as the cost of short term debt.

#### 2. Long Term Debt

Trans La recommended a long term cost of debt of 10.28 percent. This recommendation was based on the embedded cost of debt as of April, 1991 and failed to account for the September, 1991 \$20 million debt issuance. If this issuance is considered, the Company's embedded cost of debt is 10.14 percent. As the Staff recommended, the Commission will adopt the Company's

¹² As of June, 1992, when Mr. Kahal filed his testimony, the bank prime rate was 6.5 percent. As of August, 1992, the prime rate had dropped to 6.0 percent.

proposed cost of debt as adjusted for the \$20 million debt issue, or 10.14 percent.

#### 3. Cost Of Equity

The Company sponsored Mr. O. Carl Brown as its cost of equity witness. Mr. Brown recommended that the Company be awarded a 13.75 return on equity. The Staff sponsored the testimony of Mr. Kahal, who recommended that the appropriate return on equity for Trans La falls within the range of 11.0 percent to 12.0 percent, with a midpoint of 11.5 percent. The Staff recommended that Mr. Kahal's midpoint of 11.5 percent be adopted as the authorized return on equity.

Both Mr. Brown and Mr. Kahal utilized the Discounted Cash Flow ("DCF") method to calculate a return on equity. This methodology has consistently been utilized by this Commission in determining the cost of capital. However, due to various errors and misapplication of the DCF method, Mr. Brown has vastly overstated the return on equity required by Trans La.

Both Mr. Brown and Mr. Kahal applied the DCF methodology to proxy groups of local distribution companies ("LDC's"). Mr. Kahal's proxy group consisted of thirteen LDC's with risk characteristics comparable to those of Trans La and Atmos. Based on this proxy group, Mr. Kahal determined that the cost of equity

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ranged from 11.0 to 12.0 percent. Mr. Kahal performed a second DCF analysis utilizing the ten LDCs in Mr. Brown's proxy group. This analysis yielded a return on equity range of 11.1 to 12.6 percent. Finally, Mr. Kahal, as a check, performed a DCF analysis applied to Atmos on a stand-alone basis, which yielded a return on equity of 11.7 percent. All of these analyses included a 0.2 percent allowance for flotation (i.e., stock issuance). costs.

The proxy group chosen by Mr. Brown included inappropriate comparable companies. For example, one company, Providence Energy, recently cut its dividend. Because a DCF analysis assumes steady year-to-year dividend increases, a company that has recently cut its dividend cannot be included in a proxy group. National Fuel Gas Company, another company chosen by Mr. Brown, also should have been excluded because only half of its operations are as an LDC. By including noncomparable companies in his proxy group, Mr. Brown skewed his DCF analysis toward a higher rate of return.

In performing his DCF analysis, Mr. Brown also combined the dividend yield for Atmos with the growth rate for the comparison group. This combination ignored the inter-relationship between dividend yield and growth rate. Mr. Brown should have performed separate dividend yield and growth rate analyses for Atmos and the proxy group.

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Mr. Brown also miscalculated the historic growth rate in Atmos per share dividends. The 1989 dividend was simply omitted from the calculation. Had that figure been included, the six year historic growth rate would have been 6.55 percent rather than the 7.91 per cent claimed. Correcting this error and updating to include 1991 data produces a 3.71 percent five year historic growth rate.

In addition to miscalculating the growth rate and failing to update his data, Mr. Brown also relied upon excessively narrow data. Mr. Brown relied exclusively on historic dividend growth. By contrast, Mr. Kahal relied upon a range of evidence, including earnings retentions, historic data, and published analyst projections.

A final consideration is the recovery of flotation costs. This Commission has approved flotation adjustments to compensate utilities for the costs (such as underwriters, legal fees, and printing) associated with the issuance of new common stock. A flotation adjustment should be designed to recover only those expenses associated with recent or known future stock issuances.

Mr. Kahal's proposed flotation adjustment included only the Company's most recent offering amortized over three years. However, Mr. Brown sought recovery of the Company's past <u>two</u>

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issuances, one of which occurred over 4 years ago. Reaching back over four years is inappropriate and may promote double-counting of issuance expenses. M. Kahal, Dir. Test., p. 52, ln. 1-6.

The Commission finds that 11.75 percent constitutes the appropriate return on equity. This rate is within the range recommended by the Staff and is consistent with the return on equity granted by the Commission to Arkansas Louisiana Gas Co. in its most recent rate case. The Commission further adopts a cost of short term debt of 6.2 percent and a cost of long term debt of 10.14 percent. The Company's overall authorized rate of return is 10.66 percent, as set forth below:

	Percent Of Total	Cost Rate	Weighted Cost
Long Term Debt	45.83%	10.14%	4.65%
Short Term Debt	6.35%	6.20%	.39%
Common Equity	47.82%	11.75%	5.62%
	100.00%		10.66%

The Commission finds that 10.66 percent is an appropriate overall rate of return for the Company.

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### IV. REVENUE DEFICIENCY

When the overall rate of return is applied to the adjusted rate base and net operating income, the Company has a revenue deficiency of \$650,223 in its base rates. This deficiency is slightly less than one-fifth of the \$3,408,663 sought by the Company in its application for a rate increase.

### V. OTHER ISSUES

### A. Rate Stabilization Clause

The Company has requested approval of an automatic rate adjustment mechanism, termed by the Company as a "Rate Stabilization Clause," that would permit the Company to adjust its rates to reflect changes in costs without the necessity of filing a rate case. The Staff did not recommend the implementation of an automatic adjustment clause.¹³

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¹³ By deciding to allow the Company to implement a Rate Stabilization Clause on a trial basis, the Commission in no way suggests that such clauses are appropriate in all cases or that the Commission will approve a permanent Rate Stabilization Clause for Trans La. In general, with the exception of fuel adjustment clauses, this Commission has been reluctant to grant utilities the right to adjust their rates without prior regulatory scrutiny. In Re Arkansas Louisiana Gas Co., No. U-19236, p. 19 (La. Pub. Serv. Comm'n. Dec. 10, 1991). Allowing automatic recovery of increases in cost reduces the incentive to control costs. T. Catlin, Dir. Test., p. 5, ln. 11-12. Further, the Commission's regulatory scrutiny, which otherwise helps ensure that only costs properly recoverable from ratepayers are included in revenue requirements, may be reduced. Id. The loss of (footnote continued)

However, as the Staff recognized, there are reasons why the Commission may decide to approve an automatic adjustment mechanism on a trial basis as it did in the last rate case T. Catlin, Dir. Test., p. 3, ln. 18-25. In involving Arkla. this case, Trans La's customer base and sales are relatively stable. T. Catlin, Dir. Test., p. 5, ln. 23 - p. 6, ln. 14. At the same time, the Company is investing in new and replacement facilities. Id. Further, the Company has already undertaken cost control measures and may have a limited ability to control costs. As a result, the Company may be required to file future rate requests more frequently to offset a potential underrecovery of earnings caused by increasing investment, low sales growth, and a limited ability to reduce costs. Id. A rate adjustment mechanism will help avoid burdening the Commission, the Company, and the ratepayers with frequent rate cases. Additionally, implementation of a rate adjustment mechanism should increase the stability of the Company's earnings and reduce its cost of capital. Id.

Although the Commission has decided to allow the Company to implement an automatic rate adjustment mechanism, the Commission will impose certain limitations on the Rate Stabilization Clause ("RSC") proposed by the Company. <u>Id.</u> Mr. Catlin, the Commission's expert consultant, has proposed modifications to the

⁽footnote continued from previous page) incentive and regulatory review together may allow the utility to incur unnecessary costs and pass them to ratepayers. <u>Id</u>.

Company's proposed RSC that will allow the Company to account for changes in certain costs and reduce the frequency of rate filings while at the same time maintaining incentives for the Company to control costs. <u>Id</u>.; <u>see also</u> p. 6, ln. 15 - p. 7, ln. 9. These modifications limit the costs that may be adjusted, provide for regulatory scrutiny before rates are adjusted, and ensure that the analysis of the Company's costs and earnings is performed on a Commission regulatory and not a Company "per books" basis. The Commission agrees with and adopts each of the modifications proposed by Mr. Catlin, which include the following:

- 1. The RSC is authorized for a period of three years. T. Catlin, Dir. Test., p. 6, ln. 15 - p. 7, ln. 9. After the trial period, the Commission will evaluate the efficacy of the RSC and whether it should be continued in the future. Id. If the Commission decides to implement the RSC permanently, the Company's rates shall be reviewed every three years to ensure that only costs properly recoverable from ratepayers are included in the cost of service. Id.
- Rate changes shall occur annually only.
   T. Catlin, Dir. Test., p. 7, ln. 10-22.
- 3. Each annual rate adjustment will be based on results for the twelve months ending in September of each year, beginning with September, 1992. <u>Id</u>. By January 1 of the following year, the Company must submit its analysis of revenues and expenses for the prior fiscal year ended September to the Staff for review. <u>Id</u>. The Staff shall review the submissions by March 1, and, if not disputed, the adjustments to rates will be effective on March 1. The first rate adjustment will occur on March 1, 1993. <u>Id</u>.
- 4. The analysis of the Company's costs and earnings shall be performed on a commission regulatory and not a Company per book basis. T. Catlin, Dir. Test., p. 8, ln. 11-23. Revenues shall be weather normalized and adjusted to reflect the full annual

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effect of any prior rate increases. Id. Expenses shall be adjusted to exclude costs not allowed in rates, such as lobbying expenses and expenses that the Commission has disallowed or limited recovery Id. of in this proceeding. Income taxes shall be adjusted to reflect interest synchronization consistent with the capital structure adopted in this Rate base shall be calculated utilizing case. average balances and shall be consistent with the Commission's findings in this case on items such as cash working capital. Id. Finally, the equity component of the return shall be based on the capital structure and cost components found . appropriate in this case, subject to changes in the actual cost of outstanding debt. Id.

- 5. The range on the Company's return on common equity shall be 11.50 to 12.00 percent. If the Company's earned return falls below the lower end of the range, any adjustment made shall only bring the return to the lower end of the range. T. Catlin, Dir. Test., p. 7, ln. 25 - p. 8, ln. 10. If the return exceeds the upper end of the range, the rate reduction necessary to bring the return to the upper end shall be made. Id. Any return within the range will result in no change. Id. By allowing only the rate adjustments necessary to bring the return to the upper or lower end of the range, the Company will receive only dollar-fordollar recovery of any additional expenditures. T. Catlin, Dir. Test., p. 8, ln. 24 - p. 9, In. 20. The incentive to increase costs or investment to reduce the earned rate of return and receive a larger rate adjustment is eliminated. Id.
- 6. The only changes that shall be considered in determining the adjustments are in the following categories:
  - Revenue changes necessary to weather normalize sales and to reflect the full annual effect of prior rate increases or decreases;
  - Purchased gas cost changes necessary to annualize current rates and to reflect weather normalized sales quantities;
  - Operation and maintenance expense increases resulting from increases in wage rates and the resulting increases

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in payroll taxes and benefits expenses. As Mr. Catlin testified, the Company shall utilize as a standard for determining wage increases an index such as that published by the American Gas Association. Tr., Vol. II, p. 73, ln. 7-32, p. 78, ln. 3-25);

- * Increases in property taxes due to the addition of plant in service;
- Increases in average plant in service due to additional net of contributions-in-aid-of-construction and customer advances; and,
- Increases in the average balance of accumulated depreciation and accumulated deferred income taxes during the year the adjusted rates will be in effect based on the annualized level of depreciation and deferred tax expense utilized in rates.

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T. Catlin, Dir. Test.,
p. 9, ln. 21 - p. 10,
ln. 15.
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The Commission's decision to allow the RSC to be contingent upon the Company's agreement not to seek general rate relief for three years. T. Catlin, Dir. Test., p. 12, ln. 23p. 13, ln. 11. One important benefit of adopting an RSC is to Id. avoid the expense of frequent rate filings. Thus, Trans La must refrain from filing for a general rate increase to take effect before March 1, 1996, except under force majeure conditions. The term "force majeure" includes damage caused by Id. uncontrollable events that cannot be anticipated by the Company, and its definition is subject to the discretion of the Commission. Tr., Vol. II, p. 74, ln. 24-p. 78, ln. 8. If Trans La

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does not agree to this condition, then the RSC will not be implemented.

Finally, only undisputed adjustments proposed in the RSC will be implemented after the normal review period. T. Catlin, Dir. Test., p. 13, ln. 16-11. The disputed amounts shall go into effect only after a final ruling by the Commission. <u>Id</u>. The Company is ordered to supply the information on which it will base its adjustment to the Staff at the earliest possible date to ensure adequate time for analysis.

### B. Rate Design

Trans La proposes to spread the revenue increase among all tariffed customer classes through a uniform percentage increase of approximately 9.70 percent.¹⁴ Within each class, the Company proposes to increase the monthly customer charge by 32 to 33 percent and then increase the commodity charge to recover the remaining increase.¹⁵ The Company seeks to justify increasing the customer charge solely by pointing out that its customer

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¹⁴ The two university customers are not tariffed customers, and the Company does not propose to increase their rates.

¹⁵ For Residential Service Customer the proposed increase in the customer charge is from \$6.00 to \$8.00 per month; for General Service, Irrigation Pump, and Agricultural Drying Service, the increase is from \$7.50 to \$10.00; for Large General Service, the increase is from \$110 to \$145 per month; for the Winn Parish Prison Service Rate, which has no customer charge, an increase of 9.71 per cent in the commodity rates has been proposed.

charges are the lowest in Louisiana. M. Lovell, Reb. Test., p. 14, ln. 2-16.

The Commission disagrees and orders that the allowed increase in base rates be recovered through a uniform increase in the commodity charge under each tariff. T. Catlin, Dir. Test., p. 14, ln. 5-25. As a result of entering into a new gas supply contact with Louisiana Intrastate Gas Co. ("LIG"), Trans La has experienced a reduction in its purchased gas costs since June 1, 1992. T. Catlin, Dir. Test., p. 14, ln. 7-14. This reduction uniformly reduces the commodity rates charged to all customers. Id. By recovering the increase in base rates through the same charge in which the reduction in gas costs is reflected, all customers will receive a rate reduction. T. Catlin, Dir. Test., p. 14, ln. 15-25.

Moreover, recovery of the increase through the commodity charge will help avoid the controversy that often accompanies increases in customer charges. Customers, particularly residential customers (who comprise the majority of Trans La's ratepayers), often do not understand the customer charge and perceive it as a charge for which the utility provides no service. T. Catlin, Dir. Test., p. 14, ln. 20-22. Even when a customer receives an overall reduction in his bill, as should happen in this case, an increase in the customer charge will still leave many ratepayers with the perception that they pay a charge for no

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apparent service. <u>Id</u>. Although the Company disparages customer confusion (M. Lovell, Reb. Test., p. 15 ln. 20 - p. 16, ln. 11), this Commission has sought and will continue to address concerns expressed by ratepayers over increases in customer charges. Tr., Vol. II, p. 79, ln. 1-33 (T. Catlin).

Finally, because Trans La's overall commodity rates should decline, recovering the base rate increase through the commodity charge should not adversely affect Trans La's ability to sell gas. T. Catlin, Dir. Test., p. 14, ln. 22-25. The Company presented no evidence to suggest otherwise.

### C. Postretirement Benefits

The Company has reflected the test year postretirement benefits expense on a cash basis as part of the Company's revenue requirement. The Commission (and the Staff) agrees that the Company's proposed treatment is appropriate. T. Catlin, Dir. Test., p. 17, ln. 14-24.

With the upcoming implementation of Statement of Financial Accounting Standards ("SFAS") No. 106, the utility industry must reconsider whether to switch the regulatory treatment of postretirement benefits from the present cash basis to an accrual basis. T. Catlin, Dir. Test., p. 16, ln. 7-17. For financial reporting purposes, the utility must use the accrual basis and

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treat the expense as one incurred contemporaneously with the provision of service by the employee. <u>Id</u>. However, SFAS No. 106 allows utilities, for regulatory purposes, to continue to treat postretirement benefits on a cash basis if the utility's regulatory commission so directs. T. Catlin, Dir. Test., p. 17, ln. 1-13.

In this case, the Commission directs the Company to treat the expense on a cash basis so that the Company continues to fund its postretirement benefits on a pay-as-you-go basis. <u>Id</u>. The Company's ongoing level of expenses for financial reporting purposes will not change, and the Company will record as a regulatory asset the difference in accounting expense and ratemaking allowance pursuant to SFAS No. 71. <u>Id</u>. The asset will then be amortized in future years as the expense is actually incurred. <u>Id</u>. The Company's earned return will be unaffected. Id.

In order to satisfy the "reasonable assurance" criterion required to allow the Company to record a regulatory asset, the Commission orders Trans La to remain on a pay-as-you-go basis of accounting for post retirement benefits for ratemaking purposes consistent with established and standard regulatory practice. The Company shall defer the difference between the cost computed according to SFAS No. 106 and the pay-as-you-go amount

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as a regulatory asset. This deferred cost will be recognized for rate recovery when it is actually paid.

### D. Franchise Taxes

The Commission will allow the Company to collect franchise taxes as a line item on the Company's bills. Tr., Vol. II, p. 80, ln. 8-26. By General Order dated October 18, 1988, the Commission allowed companies to collect franchise taxes as a line item on the bill. All parties agree that such treatment is appropriate. <u>Id</u>.

### VI. IMPACT OF THE RECOMMENDATION

The Company has recently negotiated a new gas service contract and anticipates gas cost savings of between \$3 and \$4 million per year, all of which flow through the fuel adjustment clause. These savings far outweigh the effect of the base rate increase, so the Company's customers should receive a net reduction in their bills. If a \$3.5 million savings in gas costs is assumed, the net effect on customer bills will be a decrease of approximately \$24.84 annually.

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### VII. CONCLUSION

For the foregoing reasons, the Commission hereby orders

that:

- Trans Louisiana Gas Co. will be permitted to (1)increase its base rates by \$974,223, with \$224,000 of this amount subject to refund the first year rates are in effect, and \$324,000 subject to refund each year thereafter. The amounts subject to refund will be used to offset the expenses incurred in the proceeding entitled The Daily Advertiser, et al. v. Trans Louisiana Gas Co., et al., No. 9112790 (15th JDC). After the first year rates are in effect, the \$50,000 allowance for rate case expenses in the non-refundable portion of the allowed increase (\$650,223) will be excluded from rates through the RSC so that the non-refundable portion of Trans La's rates will be \$600,223. The total increase allowed after the first year will be \$924,223.
- (2) The Company will implement on a three-year trial basis the RSC approved in this Order. The Company must agree, however, to refrain from seeking a general rate increase during the three-year period, except under <u>force</u> <u>majeure</u> conditions. At the end of the three-year trial period, the Commission will determine whether and what conditions to implement the RSC permanently.
- (3) The increase will be implemented through an increase in the commodity charge.
- (4) Trans La is directed to remain on a pay-asyou-go basis of accounting for post retirement benefits for ratemaking purposes consistent with established and standard regulatory practice. The Company shall defer the difference between the cost computed according to SFAS No. 106 and the pay-as-you-go amount as a regulatory asset. This deferred cost will be recognized for rate recovery when it is actually paid.

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- (5) The Company will collect franchise taxes as a line item on the bill.
- (6) This rate increase shall be effective for bills on or after the date of this Order.
- (7) The Company will take all other actions required by this Order.

BY ORDER OF THE COMMISSION: BATON ROUGE, LOUISIANA

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September 3, 1992

DISTRICT III CHAIRMAN LOUIS J. LAMBERT, JR.

and

DISTRICT II VICE CHAIRMAN KATHLEEN B. BLANCO

JOHN F. SCHWEGMANN DISSENTING DISTRICT I COMMISSIONER JOHN F. SCHWEGMANN

DISTRICT

COMMISSIONER THOMAS E. POWELL

DISTRICT V COMMISSIONER DON OWEN

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#### LOUISIANA PUBLIC SERVICE COMMISSION

### ORDER NO. U-21484 (A)

### LOUISIANA PUBLIC SERVICE COMMISSION EX PARTE

In re: Earnings Review of Louisiana Gas Service Company for the year ending December 31, 1998.

#### (Decided at Open Session held on January 24, 2001)

### Background

This docket was initiated by a vote of the Louisiana Public Service Commission (the "Commission" or "LPSC") at its Open Session on October 13, 1999 at which time the Commission directed the LPSC Staff to conduct an examination of the earnings of LGS, a division of Citizens. LGS' earnings level had previously been established in accordance with LPSC Order No. U-21484, dated May 1, 1996, which order authorized LGS to earn 10.77% (return on equity) and required LGS to refund to the ratepayers 50% of all earnings in excess of 14% (return on equity). Additionally, LGS was required to file an annual surveillance report (the first of which was due no later than April 1, 1997) in order to enable the Commission to monitor LGS' earnings.

Pursuant to the Commission's directive, the LPSC Audit Division Staff initiated its investigation by issuing data requests to LGS and conducting an onsite review of LGS' books and records on November 16, 1999. At the onsite visit, LPSC Staff obtained copies of LGS' financial reports and other documentation LGS used in preparing its 1998 Surveillance Report dated March 31, 1999, for the period ending December 31, 1998. Subsequent to the Audit Staff's initial visit, the LPSC Staff issued two additional sets of data requests.

On April 13, 2000, Atmos executed a Purchase and Sale Agreement with Citizens for the purchase of the assets of Citizens' division, LGS. As the potential successor in interest of the assets of LGS, on May 1, 2000, Atmos filed a Notice of Intervention in this docket.

A Status Conference was held in this docket on June 15, 2000, at which time a procedural schedule was established which schedule set forth the dates for the filing of pre-filed testimony. The Procedural Schedule was subsequently modified on September 27, 2000. On October 9, 2000, Theresa Thomas filed Direct Testimony and the LPSC Staff Audit Report on behalf of the LPSC Audit Division. On the same date, Farhad Niami, Ph.D. and Robert Crowe, likewise, filed Direct Testimony and the LPSC Staff Cost of Capital Study on behalf of the LPSC Economics and Rates Analysis Division and the LPSC Utilities Division, respectively.

An additional Status Conference was held on October 17, 2000, at which time the Procedural Schedule was further modified and additionally, a date for the Hearing on the issues in this docket was established. Subsequently, a settlement conference was held on October 24, 2000 at which time the LPSC Staff, Atmos and LGS agreed, in principle, regarding the outstanding issues in the subject case, which agreement has been reduced to writing herein.

### Agreement

### A. <u>Earnings Review</u>

Based on the LPSC Audit Division Staff's investigation, the Staff determined that LGS' operating expenses and rate base components contained items that were believed to be inappropriate for ratemaking purposes and thus resulted in LGS' operating expenses and rate base being overstated and the earnings level understated. The Staff recommended the following:

- 1) For Operating and Maintenance Expense:
  - a) The disallowance of social dues expenses in the amount of \$5,824.61;
  - b) The disallowance of separation costs in the amount of \$125,231.56; and
  - c) The disallowance of Year 2000 compliance costs in the amount of \$630,142.61.
- 2) For Utility Plant in Service:
  - A decrease in plant in service in the amount of \$2,600,000.00 for the acquisition adjustment associated with the purchase of St. Charles Natural Gas Company;
  - b) An increase in utility plant in service by \$103,581.13 for the additional costs of purchasing the municipal natural gas distribution system of the Parish of St. John the Baptist; and
  - c) A decrease in plant in service by \$63,769.00 and the accumulated depreciation account by \$48,358.00 (\$6,908.00/month starting the month of June 1998) for the capital lease agreement for the Logan Fuel Cell Gas Generator,
- 3) Rate Base Items:
  - a) The disallowance of the inclusion of CWIP in the amount of \$6,813,892.00.
- 4) Income Adjustments:
  - An increase in income by \$30,827.00 for the income credit related to AFUDC.

The total effect of the disallowances and adjustments, and the recalculations made to LGS' rate base and operating income due to the disallowances and adjustments was presented by the Audit Division Staff in the schedules attached to its report. Based on the Staff's analysis, the result was an increase in LGS' return on equity from the reported 9.5% to 11.74% and a reduction in its rate base from \$151.997 million to \$136.359 million for the year ending December 31, 1998. Based upon the earnings review by the Audit Staff, the parties agree to the following:

 Though Ms. Thomas states on Page 3, line 18 of her prefiled Direct Testimony that "LGS' rate base is reduced from \$151.997 million to \$136.359 million," the rate base of LGS will not be affected on a going forward basis. The recommended rate base reduction by Staff was made only for the purpose of

> General Order No. U-21484 (A) Page 2 of 6

calculating 1998 earnings. LGS' rate base will be calculated annually under the RSC.

- LPSC Order No. U-21484 will be discontinued on the date the LPSC Order approving this settlement is final and not subject to further judicial or administrative review. Upon the discontinuance of Order No. U-21484, LGS' rates will remain the same. The cap on LGS' earnings, however, will be reduced from 14% to 11.5%.
- Due to the discontinuance of LPSC Commission Order No. U-21484, LGS will be regulated pursuant to a Rate Stabilization Clause ("RSC") for a three-year period beginning January 1, 2001.

#### B. The Method of Regulation on a Going Forward Basis

As a consequence of the discontinuance of LPSC Order No. U-21484, the establishment of a new method of regulating the earnings of LGS is required. The Staff recommended that LGS' earnings be regulated pursuant to an RSC which would include earnings ranges below which LGS would be allowed to adjust rates and above which LGS would be allowed to retain all earnings or be required to share or return its earnings to the ratepayers.

In order to establish the appropriate earnings ranges upon which LGS would be allowed to earn, the LPSC Economics and Rate Analysis Division, along with the Utilities Division, prepared a Cost of Capital Study. As part of the Staff's analysis, the Staff determined that the appropriate capital structure to be used was that of Citizens since LGS was a division of Citizens. The actual capital structure of Citizens for the year ending December 31, 1999 was determined by Staff to consist of 45.21% of equity (comprised of 44.95% common stock and 0.26% of minority interest in a subsidiary) and 54.79% of debt (consisting of 50.074% of debt and 4.712% of convertible, preferred securities with a fixed cost of 5.24%).

The Staff then employed the Discounted Cash Flow Model ("DCF") and the Capital Asset Pricing Model ("CAPM") to determine the cost of equity. Using the DCF Model, Staff concluded that cost of equity ranged from 9.48% to 10% with a midpoint of 9.74%. The Staff then utilized the CAPM analysis which produced a cost of equity ranging from 10.88% to 13.14% with a midpoint of 12.01%. Combining the two models, the Staff determined that the midpoints for the cost of equity ranged from 9.74% to 12.01% with a midpoint of 10.88%. Based on Staff's analysis, Staff recommended a cost of equity of 10.88%.

Next, Staff concluded that the actual cost of debt for Citizens was 6.44%. Since LGS receives all needed funds from Citizens, the approximate cost of debt for LGS was determined to be 6.44%.

Finally, Staff determined that the value of LGS' overall cost of capital was 8.56% using its previously calculated cost of equity of 10.88% and its assignment of 6.44% as LGS' cost of debt.

Based upon Staff's recommendation that LGS be regulated pursuant to an RSC and the above analysis conducted by Staff, the parties hereby agree to the following:

 LGS will be regulated pursuant to the RSC for a three-year period beginning January 1, 2001. Under the RSC, LGS will be allowed to earn (return on equity)

> General Order No. U-21484 (A) Page 3 of 6

within the following earnings ranges and maintain and/or share the percentage of earnings as follows:

Earnings (ROE) Range	Distribution of Earnings	
10.88% - 11.5%	100% retained by LGS	
11.5% - 12%	60% refunded to Ratepayers, 40% to LGS	
12% - above	100% refunded to Ratepayers	

- Under the RSC, should LGS earn below 10.88% in any fiscal year, LGS will be allowed to adjust rates upward, effective April 1 of the following fiscal year where LGS under-earned, in order to produce an earning level of 10.88%.
- Under the RSC, LGS' earnings and rates of return shall be monitored on an annual basis. LGS shall be required to file monitoring reports no later than March 1, 2002, March 1, 2003 and March 1, 2004.
- 4. Theresa Thomas' Audit Report shall be amended by deleting the sentence, "[s]hould the Commission decide that weather normalization is appropriate, it shall determine the weather normals during the specific test period," and substituting in its place the sentence, "[s]hould the Commission decide that weather normalization is appropriate, revenue shall be weather normalized and adjusted to reflect the full annual effect of any prior rate increases throughout the existence of the rate stabilization clause." Further, the method for calculating the weather normalization adjustment shall be determined during the review of the first RSC filing made by LGS.
- 5. Thirteen (13) month averaging will be used for reporting purposes throughout the existence of the RSC.
- 6. Construction work in progress (CWIP) shall not be included in LGS' rate base due to LGS' current method of capitalizing its financing costs through the use of allowance for funds used during construction (AFUDC). Should LGS elect not capitalize its financing costs through AFUDC, CWIP shall be included in the rate base.
- 7. Though Staff used Citizens' actual cost of debt of 6.44% as the approximate cost of debt for LGS, debt costs for future RSC filings will be adjusted to the current debt cost of LGS each year.
- 8. Should the Commission find in a separate proceeding that LGS' Year 2000 Compliance Costs were just and reasonable, LGS will be allowed to amortize Year 2000 Compliance over a five-year period beginning January 1, 2000. LGS shall provide the Commission Staff with the total amount of Year 2000 Compliance Costs it has incurred through December 31, 1999 and the yearly amount to be amortized over the five-year period.

9. LGS shall develop and maintain a cost allocation manual outlining the allocation methods it will establish to insure that the correct costs of providing services to its affiliates, whether fully loaded or market, whichever is greater, is allocated to those affiliates.

Docket No. U-24184 Subdocket A was considered and decided at the Business and Executive Session held on January 24, 2001. On motion of Commissioner Dixon, seconded by Commissioner Blossman, the Commission unanimously adopted the proposed settlement between Commission Staff, Louisiana Gas Service Company, a Division of Citizens Communications, and Atmos Energy Corporation.

### IT IS THEREFORE ORDERED THAT:

 LGS shall be regulated pursuant to the RSC for a three-year period beginning January 1, 2001. Under the RSC, LGS will be allowed to earn (return on equity) within the following earnings ranges and maintain and/or share the percentage of earnings as follows:

Earnings (ROE) Range	Distribution of Earnings	
10.88% - 11.5%	100% retained by LGS	
11.5% - 12%	60% refunded to Ratepayers, 40% to LGS	
12% - above	100% refunded to Ratepayers	

- 2. Under the RSC, should LGS earn below 10.88% in any fiscal year, LGS will be allowed to adjust rates upward, effective April 1 of the following fiscal year where LGS under-earned, in order to produce an earning level of 10.88%.
- Under the RSC, LGS` earnings and rates of return shall be monitored on an annual basis. LGS shall be required to file monitoring reports no later than March 1, 2002, March 1, 2003 and March 1, 2004.
- 4. Should the Commission decide that weather normalization is appropriate, revenue shall be weather normalized and adjusted to reflect the full annual effect of any prior rate increases throughout the existence of the rate stabilization clause." Further, the method for calculating the weather normalization adjustment shall be determined during the review of the first RSC filing made by LGS.
- 5. Thirteen (13) month averaging will be used for reporting purposes throughout the existence of the RSC.
- Construction work in progress (CWIP) shall not be included in LGS' rate base due to LGS' current method of capitalizing its financing costs through the use of allowance for funds used during construction (AFUDC). Should LGS elect not

capitalize its financing costs through AFUDC, CWIP shall be included in the rate base.

- Though Staff used Citizens' actual cost of debt of 6.44% as the approximate cost of debt for LGS, debt costs for future RSC filings will be adjusted to the current debt cost of LGS each year.
- 8. Should the Commission find in a separate proceeding that LGS' Year 2000 Compliance Costs were just and reasonable, LGS will be allowed to amortize Year 2000 Compliance over a five-year period beginning January 1, 2000. LGS shall provide the Commission Staff with the total amount of Year 2000 Compliance Costs it has incurred through December 31, 1999 and the yearly amount to be amortized over the five-year period.
- 9. LGS shall develop and maintain a cost allocation manual outlining the allocation methods it will establish to insure that the correct costs of providing services to its affiliates, whether fully loaded or market, whichever is greater, is allocated to those affiliates.
- 10. This Order shall be effective immediately.

### BY ORDER OF THE COMMISSION BATON ROUGE, LOUISIANA

January 29, 2001

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<u>/S/ JAMES M. FIELD</u> DISTRICT II CHAIRMAN JAMES M. FIELD

<u>/S/ JACK "JAY" A. BLOSSMAN</u> DISTRICT I VICE CHAIRMAN JACK "JAY" A. BLOSSMAN

<u>/S/ DON OWEN</u> DISTRICT V COMMISSIONER DON OWEN

<u>/S/ IRMA MUSE DIXON</u> DISTRICT III COMMISSIONER IRMA MUSE DIXON

<u>/S/ C. DALE SITTIG</u> DISTRICT IV COMMISSIONER C. DALE SITTIG

LAWRENCE C. ST. BLANC

General Order No. U-21484 (A) Page 6 of 6

Service List Docket No. U-21484-(Subdocket-A)

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All Commissioners Vanessa Caston-Porter - LPSC Staff Attorney Phillip Nichols - LPSC Utilities Division Farhad Niami, Economics Division Robert Crowe - LPSC Economics Division Deborah Smith - LPSC Auditing Division Theresa Thomas - LPSC Auditing Division

I -John Shirley, Esq., Shirley & Ezell, 2354 South Acadian Thruway, Suite F, Baton Rouge, LA 70808 (P-344-0302)(Fax-343-2040)(Rep. Louisiana Gas Service)

I - J. Kenton Parsons, Gayle Kellner, Roedel, Parsons, et al., 8440 Jefferson Hwy., Suite 301, Baton Rouge, LA 70809 (P-929-7033)(Fax 929-6942)(Rep. Atmos Energy Corp)

# LOUISIANA PUBLIC SERVICE COMMISSION CONFERENCE ATTENDANCE RECORD

DATE

# PLEASE PRINT CLEARLY!

<b>n</b> m m	CONTENENCE ATTENDED ALCOLO					
CHMENT CHMENT	DOCKET NO1-21484	CASE:	t. Gas Serv	ice Reyiew	DATE: 14 J	Dec/QQ
D STAFF DR NO. 3-08	PLEASE PRINT CLEARLY!					
	NAME	FIRM	POSITION	PARTY REPRESENTED	PHONE NUMBER (include area code)	FAX NUMBER (include area code)
1.	JOHN SHIRLEY	SHIRLY : EZELL	LAwyer	LG5	225 3440302	225 3432040
2.	VANESSA L. CASTON	LPSC	COUNTEL	LASC	225 342-9888	225 342-4087
3.	CHRISTINE TABOR	TRAIK LA	V.P. Regulatory After	TEAMSLA ATMOS	337-268-4457	337-234-1040
4.	David Tippett	LGS	Atty/Manager	LGS	804-299-4523	504-544-5825
5.	Theresa K. Thomas	).ASC	Auditor	LPSC	225-342-9371	225-342-4221
6.	RICKY BURKE	LG3 ·	V.P.	443	504 849-4360	849-4370
7.	Cayle Kellner 7	Roedel Parms	attorney	atmos	225-929-7053	225-929-6942
•8.	Robert Crows	LPSC	Superbisor	LPSC	342-14/3	342-4221
9.	FARHAD NIAMI	LPSC	Economist	LPSC	X-2727	X- 422)
10.	RELACTION	TANS LiA	1 1 1	Atmos	337-268-4401	337-244-1040
11.						
12.						<u>.</u>

# BEFORE THE LOUISIANA PUBLIC SERVICE COMMISSION ADMINISTRATIVE HEARINGS DIVISION

# DOCKET NUMBER U-21484 SUBDOCKET-A

LOUISIANA PUBLIC SERVICE COMMISSION, EX PARTE

In re: Earnings Review of Louisiana Gas Service Company for the year ending December 31, 1998.

# REPORT OF PROCEEDINGS AND SUBMISSION OF STIPULATION FOR CONSIDERATION BY COMMISSIONERS

The Louisiana Public Service Commission initiated this proceeding at its Open Session held on October 13, 1999, directing the LPSC Staff to conduct an earnings review of Louisiana Gas Service Company ("LGS"). Notice of the investigation was published in the Commission's Official Bulletin on November 12, 1999. Atmos Energy Corporation ("Atmos") filed a request for intervention into this proceeding on May 9, 2000; the intervention was granted on June 15, 2000. Status conferences were held on January 11, June 15, and October 17, 2000, at which procedural schedules were established. On October 26, 2000, Staff advised that the parties had reached an agreement and requested that a Stipulation Hearing be scheduled.

A Stipulation Hearing initially was scheduled for November 21, 2000. At a status conference convened on that date, however, the administrative law judge granted a request for continuance by LGS and Atmos to allow for further negotiations between those parties. On November 29, 2000, Staff, LGS and Atmos filed a Stipulation signed by all parties. On the same day, Staff filed an Unopposed Motion to Set Stipulation Hearing. In response to the motion, a Stipulation Hearing was set for December 14, 2000.

The Stipulation Hearing was convened on December 14, 2000, at which time all parties appeared and presented witnesses in support of the Stipulation. Theresa Thomas, Dr. Farhad Niami, and Robert Crowe, of the Commission's Auditing, Economics, and Utilities Divisions, respectively, testified in support of the proposed Stipulation on behalf of the LPSC Staff. Written testimony and exhibits prepared by the Staff witnesses were submitted into the record as Staff Exhibits 1, 2 and 3. The proposed Stipulation was submitted by all parties as Joint Exhibit 1. Ricky Burke, Vice President and General Manager of LGS, testified in support of the proposed Stipulation, as did B.J. Hackler, President of Trans La Gas Company, a Division of Atmos, testifying at the hearing on behalf of Atmos.

In light of the parties' proposed Stipulation, there are no disputed issues to be considered and addressed by the administrative law judge in the form of a Recommendation. Instead, the administrative law judge herewith submits a copy of the proposed Stipulation to the Commissioners for consideration.

All parties are advised that the Stipulation will be considered and voted on by the Commissioners at an upcoming monthly Commission meeting. Parties may ascertain whether the Joint Stipulation will be considered at the Commission's next monthly meeting by accessing the Commission's web page at <a href="http://www.lpsc.org">http://www.lpsc.org</a> and "clicking" on **Official Business** to view the Agenda for the Commission's upcoming monthly meeting. Alternatively, parties may obtain this information by calling the Commission's Administrative Hearings Division at either of the two following numbers:

(225) 219-9417 or (800) 256-2397

Baton Rouge, Louisiana, this 15th day of December,/2000.

Valerie Seal Meiners

cc: Official Service List

Chief Administrative Law Judge

Louisiana Public Service Commission Administrative Hearings Division 16th Floor, One American Place Post Office Box 91154 Baton Rouge, Louisiana 70821-9154 Telephone (225) 219-9417 Fax (225) 342-5611

Service List Docket No. U-21484-(Subdocket-A)

All Commissioners

Vanessa Caston-Porter - LPSC Staff Attorney Phillip Nichols - LPSC Utilities Division Farhad Niami, Economics Division

Robert Crowe - LPSC Economics Division

Deborah Smith - LPSC Auditing Division

Theresa Thomas - LPSC Auditing Division

- I -John Shirley, Esq., Shirley & Ezell, 2354 South Acadian Thruway, Suite F, Baton Rouge, LA 70808 (P-344-0302)(Fax-343-2040)(Rep. Louisiana Gas Service)
- I J. Kenton Parsons, Gayle Kellner, Roedel, Parsons, et al., 8440 Jefferson Hwy., Suite 301, Baton Rouge, LA 70809 (P-929-7033)(Fax 929-6942)(Rep. Atmos Energy Corp)

Louisiana Public Service Commission Administrative Hearings Division 16th Floor, One American Place Post Office Box 91154 Baton Rouge, Louisiana 70821-9154 Telephone (225) 219-9417 Fax (225) 342-5611

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# **BEFORE THE** ADMINISTRATIVE HEARINGS DIVISION LOUISIANA PUBLIC SERVICE COMMISSION

4 LOUISIANA PUBLIC SERVICE COMMISSION ) **DOCKET NO. U-21484** SUBDOCKET A **EX PARTE** ) 5

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Earnings Review of Louisiana Gas Service Company for the year ending December 31, 1998. In re:

## **UNOPPOSED MOTION AND ORDER TO SET** STIPULATION HEARING DATE

NOW BEFORE THIS COMMISSION, through undersigned counsel, comes Commission 9 Staff who, upon representing that the parties to this proceeding have reached a settlement as to all issues 10raised in this proceeding, and as is set forth in the previously filed stipulation agreement, respectfully 11 request that the Administrative Law Judge set this matter for public hearing on December 14, 2000 at 12 13 9:00 a.m.

Considering the foregoing Motion, IT IS ORDERED by this Court that the Stipulation Hearing 14 is hereby set for the 14th day of December 2000 at 9:00 a.m. in the Marshall Burton Brinkley Auditorium 15 of the Louisiana Public Service Commission, One American Place, North and Fourth Streets, Baton 16 17 Rouge, Louisiana, 70825.

18 2000. day of Baton Rouge, Louisiana this 19 20 21 **IUDGE** ΓRΑΤΙν 22 23 Respectfully Submitted: LPSC LEGAL DIVISION 24 25 CASTON (#22296) NOISSIWWOO 26 P.O. Box 91154 One American Place, Suite 1630 LA. PUBLIC SERVICE 27 Baton Rouge, Louisiana 70821-9154 Telephone: 225/342-9888

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cc: Official Service List



Service List Docket No. U-21484-(Subdocket-A)

All Commissioners

Vanessa Caston-Porter - LPSC Staff Attorney

Phillip Nichols - LPSC Utilities Division

Farhad Niami, Economics Division

Robert Crowe - LPSC Economics Division

Deborah Smith - LPSC Auditing Division

Theresa Thomas - LPSC Auditing Division

I -John Shirley, Esq., Shirley & Ezell, 2354 South Acadian Thruway, Suite F, Baton Rouge, LA 70808 (P-344-0302)(Fax-343-2040)(Rep. Louisiana Gas Service)

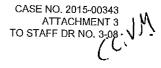
I - J. Kenton Parsons, Gayle Kellner, Roedel, Parsons, et al., 8440 Jefferson Hwy., Suite 301, Baton Rouge, LA 70809 (P-929-7033)(Fax 929-6942)(Rep. Atmos Energy Corp)

	CASE NO. 2015-00343 ATTACHMEN なって、ひM TO STAFF DR NO. 3-08
1	BEFORE THE
2	ADMINISTRATIVE HEARINGS DIVISION LOUISIANA PUBLIC SERVICE COMMISSION
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4	LOUISIANA PUBLIC SERVICE COMMISSION ) DOCKET NO. U-21484
5	EX PARTE ) SUBDOCKET A
6	In re: Earnings Review of Louisiana Gas Service Company for the year ending December 31, 1998.
7	UNOPPOSED MOTION AND ORDER TO SET STIPULATION HEARING DATE
8	<u>STILULATION HEARING DATE</u>
9	NOW BEFORE THIS COMMISSION, through undersigned counsel, comes Commission
10	Staff who, upon representing that the parties to this proceeding have reached a settlement as to all issues
11	raised in this proceeding, and as is set forth in the previously filed stipulation agreement, respectfully
12	request that the Administrative Law Judge set this matter for public hearing on December 14, 2000 at
13	9:00 a.m.
14	Considering the foregoing Motion, IT IS ORDERED by this Court that the Stipulation Hearing
15	is hereby set for the $14^{th}$ day of December 2000 at 9:00 a.m. in the Marshall Burton Brinkley Auditorium
16	of the Louisiana Public Service Commission, One American Place, North and Fourth Streets, Baton
17	Rouge, Louisiana, 70825.
18	
19	Baton Rouge, Louisiana this day of 2000.
20	
21	
22	CHIEF ADMINISTRATIVE LAW JUDGE
23	Respectfully Submitted:
24	LPŜC LEĜAL DIVISION
25	Vanesse L. aster Norocimmon
26	P.O. Box 91154 301(#22250) 301AH2S 017804 7
27	One American Place, Suite 1630 Baton Rouge, Louisiana 70821-9154 Telembana: 225/242-0888
28	Telephone: 225/342-9888 cc: Official Service List

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addressed, postage prepaid, to all parties of record.	1	CERTIFICATE OF SERVICE
4       Vanuessa L Casto         5          6          7          8          9          101          111          12          13          14          15          16          17          18          19          20          21          22          23          24          25          26          27	2	I certify that I served a copy of the foregoing motion by mailing a copy, first class mail, properly
5         6         7         8         9         10         11         12         13         14         15         16         17         18         19         20         21         22         23         24         25         26         27	3	addressed, postage prepaid, to all parties of record.
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# **BEFORE THE**

# LOUISIANA PUBLIC SERVICE COMMISSION * UO NUU 29 PM 2 45

# LOUISIANA PUBLIC SERVICE COMMISSION EX PARTE

LA. PUBLIC SERVICE DOCKET NO. U-2148 COMMISSION SUBDOCKET A

In re: Earnings review of Louisiana Gas Service company for the year ending December 31, 1998.

### STIPULATION

COMES NOW, the Louisiana Public Service Commission Staff ("LPSC Staff"), Louisiana Gas Service ("LGS"), a division of Citizens Communications Company formerly known as Citizens Utilities Company ("Citizens") and Atmos Energy Corporation ("Atmos") (collectively referred to herein as the "parties") and hereby enter into the following Stipulation:

### Background

This docket was initiated by a vote of the Louisiana Public Service Commission (the "Commission" or "LPSC") at its Open Session on October 13, 1999 at which time the Commission directed the LPSC Staff to conduct an examination of the earnings of LGS, a division of Citizens. LGS' earnings level had previously been established in accordance with LPSC Order No. U-21484, dated May 1, 1996, which order authorized LGS to earn 10.77% (return on equity) and required LGS to refund to the ratepayers 50% of all earnings in excess of 14% (return on equity). Additionally, LGS was required to file an annual surveillance report (the first of which was due no later than April 1, 1997) in order to enable the Commission to monitor LGS' earnings.

Pursuant to the Commission's directive, the LPSC Audit Division Staff initiated its investigation by issuing data requests to LGS and conducting an onsite review of LGS' books and records on November 16, 1999. At the onsite visit, LPSC Staff obtained copies of LGS' financial reports and other documentation LGS used in preparing its 1998 Surveillance Report dated March 31, 1999, for the period ending December 31, 1998. Subsequent to the Audit Staff's initial visit, the LPSC Staff issued two additional sets of data requests.

On April 13, 2000, Atmos executed a Purchase and Sale Agreement with Citizens for the purchase of the assets of Citizens' division, LGS. As the potential successor in interest of the assets of LGS, on May 1, 2000, Atmos filed a Notice of Intervention in this docket.

A Status Conference was held in this docket on June 15, 2000, at which time a procedural schedule was established which schedule set forth the dates for the filing of pre-filed testimony. The Procedural Schedule was subsequently modified on September 27, 2000. On October 9, 2000, Theresa Thomas filed Direct Testimony and the LPSC Staff Audit Report on behalf of the LPSC Audit Division. On the same date, Farhad Niami, Ph.D. and Robert Crowe, likewise, filed Direct Testimony and the LPSC Staff Cost of Capital Study on behalf of the LPSC Economics and Rates Analysis Division and the LPSC Utilities Division, respectively.

An additional Status Conference was held on October 17, 2000, at which time the Procedural Schedule was further modified and additionally, a date for the Hearing on the issues in this docket was established. Subsequently, a settlement conference was held on October 24, 2000 at which time the LPSC Staff, Atmos and LGS agreed, in principle, regarding the outstanding issues in the subject case, which agreement has been reduced to writing herein.

### Agreement

### A. Earnings Review

Based on the LPSC Audit Division Staff's investigation, the Staff determined that LGS' operating expenses and rate base components contained items that were believed to be inappropriate for ratemaking purposes and thus resulted in LGS' operating expenses and rate base being overstated and the earnings level understated. The Staff recommended the following:

- 1) For Operating and Maintenance Expense:
  - a) The disallowance of social dues expenses in the amount of \$5,824.61;
  - b) The disallowance of separation costs in the amount of \$125,231.56; and
  - c) The disallowance of Year 2000 compliance costs in the amount of \$630,142.61.
- 2) For Utility Plant in Service:
  - A decrease in plant in service in the amount of \$2,600,000.00 for the acquisition adjustment associated with the purchase of St. Charles Natural Gas Company;
  - b) An increase in utility plant in service by \$103,581.13 for the additional costs of purchasing the municipal natural gas distribution system of the Parish of St. John the Baptist; and
  - c) A decrease in plant in service by \$63,769.00 and the accumulated depreciation account by \$48,358.00 (\$6,908.00/month starting the month of June 1998) for the capital lease agreement for the Logan Fuel Cell Gas Generator.

3) Rate Base Items:

- a) The disallowance of the inclusion of CWIP in the amount of \$6,813,892.00.
- 4) Income Adjustments:
  - a) An increase in income by \$30,827.00 for the income credit related to AFUDC.

The total effect of the disallowances and adjustments, and the recalculations made to LGS' rate base and operating income due to the disallowances and adjustments was presented by the Audit Division Staff in the schedules attached to its report. Based on the Staff's analysis, the result was an increase in LGS' return on equity from the reported 9.5% to 11.74% and a reduction in its rate base from \$151.997 million to \$136.359 million for the year ending December 31, 1998. Based upon the earnings review by the Audit Staff, the parties agree to the following:

- Though Ms. Thomas states on Page 3, line 18 of her prefiled Direct Testimony that "LGS' rate base is reduced from \$151.997 million to \$136.359 million," the rate base of LGS will not be affected on a going forward basis. The recommended rate base reduction by Staff was made only for the purpose of calculating 1998 earnings. LGS' rate base will be calculated annually under the RSC.
- 2. LPSC Order No. U-21484 will be discontinued on the date the LPSC Order approving this settlement is final and not subject to further judicial or administrative review. Upon the discontinuance of Order No. U-21484, LGS'

rates will remain the same. The cap on LGS' earnings, however, will be reduced from 14% to 11.5%.

 Due to the discontinuance of LPSC Commission Order No. U-21484, LGS will be regulated pursuant to a Rate Stabilization Clause ("RSC") for a three-year period beginning January 1, 2001.

## B. The Method of Regulation on a Going Forward Basis

As a consequence of the discontinuance of LPSC Order No. U-21484, the establishment of a new method of regulating the earnings of LGS is required. The Staff recommended that LGS' earnings be regulated pursuant to an RSC which would include earnings ranges below which LGS would be allowed to adjust rates and above which LGS would be allowed to retain all earnings or be required to share or return its earnings to the ratepayers.

In order to establish the appropriate earnings ranges upon which LGS would be allowed to earn, the LPSC Economics and Rate Analysis Division, along with the Utilities Division, prepared a Cost of Capital Study. As part of the Staff's analysis, the Staff determined that the appropriate capital structure to be used was that of Citizens since LGS was a division of Citizens. The actual capital structure of Citizens for the year ending December 31, 1999 was determined by Staff to consist of 45.21% of equity (comprised of 44.95% common stock and 0.26% of minority interest in a subsidiary) and 54.79% of debt (consisting of 50.074% of debt and 4.712% of convertible, preferred securities with a fixed cost of 5.24%).

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Finally, Staff determined that the value of LGS' overall cost of capital was 8.56% using its previously calculated cost of equity of 10.88% and its assignment of 6.44% as LGS' cost of debt.

Based upon Staff's recommendation that LGS be regulated pursuant to an RSC and the above analysis conducted by Staff, the parties hereby agree to the following:

 LGS will be regulated pursuant to the RSC for a three year period beginning January 1, 2001. Under the RSC, LGS will be allowed to earn (return on equity) within the following earnings ranges and maintain and/or share the percentage of earnings as follows:

Earnings (ROE) Range	Distribution of Earnings	
10.88% - 11.5%	100% retained by LGS	
11.5% - 12%	60% refunded to Ratepayers, 40% to LGS	
12% - above	100% refunded to Ratepayers	

2. Under the RSC, should LGS earn below 10.88% in any fiscal year, LGS will be allowed to adjust rates upward, effective April 1 of the following fiscal year where LGS under-earned, in order to produce an earning level of 10.88%.

- Under the RSC, LGS' earnings and rates of return shall be monitored on an annual basis. LGS shall be required to file monitoring reports no later than March 1, 2002, March 1, 2003 and March 1, 2004.
- 4. Theresa Thomas' Audit Report shall be amended by deleting the sentence, "[s]hould the Commission decide that weather normalization is appropriate, it shall determine the weather normals during the specific test period," and substituting in its place the sentence, "[s]hould the Commission decide that weather normalization is appropriate, revenue shall be weather normalized and adjusted to reflect the full annual effect of any prior rate increases throughout the existence of the rate stabilization clause." Further, the method for calculating the weather normalization adjustment shall be determined during the review of the first RSC filing made by LGS.
- 5. Thirteen (13) month averaging will be used for reporting purposes throughout the existence of the RSC.
- 6. Construction work in progress (CWIP) shall not be included in LGS' rate base due to LGS' current method of capitalizing its financing costs through the use of allowance for funds used during construction (AFUDC). Should LGS elect not capitalize its financing costs through AFUDC, CWIP shall be included in the rate base.
- 7. Though Staff used Citizens' actual cost of debt of 6.44% as the approximate cost of debt for LGS, debt costs for future RSC filings will be adjusted to the current debt cost of LGS each year.

- 8. Should the Commission find in a separate proceeding that LGS' Year 2000 Compliance Costs were just and reasonable, LGS will be allowed to amortize Year 2000 Compliance over a five year period beginning January 1, 2000. LGS shall provide the Commission Staff with the total amount of Year 2000 Compliance Costs it has incurred through December 31, 1999 and the yearly amount to be amortized over the five year period.
- 9. LGS shall develop and maintain a cost allocation manual outlining the allocation methods it will establish to insure that the correct costs of providing services to its affiliates, whether fully loaded or market, whichever is greater, is allocated to those affiliates.

IN WITNESS WHEREOF, the Louisiana Public Service Commission Staff, Louisiana Gas Service, a division of Citizens Communications Company, and Atmos Energy Corporation have executed this stipulation this  $2 \frac{14}{2}$  day of <u>November</u>, 2000, each of whom further hereby affirms that the above referenced stipulation entirely resolves all disputed issues before the Commission in Docket No. U-21484 (Subdocket A) and is in the best interest of the public and the State of Louisiana.

LOUISIANA PUBLIC SERVICE COMMISSION STAFF

By: Vanessa Caston Senior Attorney

LOUISIANA GAS SERVICE, A DIVISION OF CITIZENS COMMUNICATIONS COMPANY

Ricky A. Burke JOHN D. SHIRLEY By: //

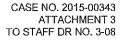
Vice-President and General Manager COUNSEL OF RECORD Louisiana Gas Division Citizens Communications Company

ATMOS ENERGY CORPORATION

de

By: B. J. Hackler President, Trans Louisiana Gas Company A Division of Atmos Energy Corporation





### BEFORE THE LOUISIANA PUBLIC SERVICE COMMISSION ADMINISTRATIVE HEARINGS DIVISION

### DOCKET NUMBER U-21484 SUBDOCKET-A

### LOUISIANA PUBLIC SERVICE COMMISSION, EX PARTE

In re: Earnings Review of Louisiana Gas Service Company for the year ending December 31, 1998.

### REPORT OF NOVEMBER 21, 2000 STATUS CONFERENCE <u>AND</u> <u>CONTINUANCE OF STIPULATION HEARING</u>

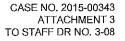
In a status conference convened on the morning of November 21, 2000, the date previously scheduled for the convening of a Stipulation Hearing, the parties appeared and participated through counsel as follows:

John Shirley, on behalf of Louisiana Gas Service Company ("LGS"); Kent Parsons and Gayle Kellner, on behalf of Atmos Energy Corporation ("Atmos"); and Vanessa Caston, on behalf of the LPSC Staff.

Counsel for LGS and Atmos advised that negotiations were still being conducted between the two entities with regard to the proposed stipulation and that additional time would be needed to complete negotiations. Accordingly, LGS and Atmos requested a continuance of the Stipulation Hearing. Counsel for the Commission Staff had no objection to the requested continuance.

Therefore, PLEASE TAKE NOTICE that:

- (1) The Stipulation Hearing previously scheduled for November 21, 2000 has been continued without date.
- (2) The parties may file a proposed Joint Stipulation, signed by all parties, on or before November 29, 2000. If a Joint Stipulation is not filed by that date, a status conference will be scheduled for the purpose of establishing a hearing and procedural schedule.
- (3) The parties are directed to file, in conjunction with the filing of a proposed Joint Stipulation, a joint motion for the rescheduling of the Stipulation Hearing. The motion shall propose dates for the hearing, which allow for a ten-day notice period.



Baton Rouge, Louisiana, this 21st day of November, 2000.

Valerie Seal Meiners

Chief Administrative Law Judge

cc: Official Service List



Service List Docket No. U-21484-(Subdocket-A)

All Commissioners

Vanessa Caston-Porter - LPSC Staff Attorney

Phillip Nichols - LPSC Utilities Division

Farhad Niami, Economics Division

Robert Crowe - LPSC Economics Division

Deborah Smith - LPSC Auditing Division

Theresa Thomas - LPSC Auditing Division

I -John Shirley, Esq., Shirley & Ezell, 2354 South Acadian Thruway, Suite F, Baton Rouge, LA 70808 (P-344-0302)(Fax-343-2040)(Rep. Louisiana Gas Service)

I - J. Kenton Parsons, Gayle Kellner, Roedel, Parsons, et al., 8440 Jefferson Hwy., Suite 301, Baton Rouge, LA 70809 (P-929-7033)(Fax 929-6942)(Rep. Atmos Energy Corp)



COMMISSIONERS

Irma Muse Dixon, Chairperson District III Jimmy Field, Vice Chairman District II Don L. Owen District V C. Dale Sittig District IV Jack A. "Jay" Blossman District I

# Louisiana Public Service Commission

POST OFFICE BOX 91154 BATON ROUGE, LOUISIANA 70821-9154

Telephone: 225/342-9888

November 16, 2000

LAWRENCE C. ST. BLANC Secretary

CASE NO. 2015-00348

(MRS.) VON M. MEADOR Deputy Undersecretary

EVE KAHAO GONZALEZ General Counsel

Ms. Susan Cowart Docketing Division

Post Office Box 91154 Baton Rouge, Louisiana 70821

Re: Docket Number U-21484 Subdocket A

Dear Susan:

Enclosed for filing please find an original and two copies of Theresa Thomas' Testimony in Support of Settlement for the aforementioned docket. Please file stamp the extra copy of the filing and return it to the undersigned.

Should you have any questions, please feel free to contact me.

With kindest personal regards, I remain

Sincerely,

Vanessa L

Vanessa L. Caston, Esq. Supervising Attorney

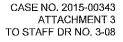
Enclosure

xc: Service List



A Century of Public Service





### BEFORE THE LOUISIANA PUBLIC SERVICE COMMISSION ADMINISTRATIVE HEARINGS DIVISION

### DOCKET NUMBER U-21484 SUBDOCKET-A

### LOUISIANA PUBLIC SERVICE COMMISSION, EX PARTE

In re: Earnings Review of Louisiana Gas Service Company for the year ending December 31, 1998.

### NOTICE OF STIPULATION HEARING

**PLEASE TAKE NOTICE** that, pursuant to a request by the Commission Staff on behalf of all parties, a stipulation hearing has been scheduled for **Tuesday**, **November 21, 2000 at 9:30 a.m.** in the Marshall Burton Brinkley Auditorium of the Louisiana Public Service Commission, 16th Floor, One American Place (corner of North and Fourth Streets), Baton Rouge, Louisiana.

If you are disabled and need special accommodation at the hearing, please contact the Administrative Hearings Division at (225) 342-3157 at least five days prior to the hearing.

Baton Rouge, Louisiana, this 1st day of November, 2000.

Valerie Seal Meiners

Chief Administrative Law Judge

cc: Official Service List



Service List Docket No. U-21484-(Subdocket-A)

All Commissioners

Vanessa Caston-Porter - LPSC Staff Attorney

Phillip Nichols - LPSC Utilities Division

Farhad Niami, Economics Division

Robert Crowe - LPSC Economics Division

Deborah Smith - LPSC Auditing Division

Theresa Thomas - LPSC Auditing Division

I -John Shirley, Esq., Shirley & Ezell, 2354 South Acadian Thruway, Suite F, Baton Rouge, LA 70808 (P-344-0302)(Fax-343-2040)(Rep. Louisiana Gas Service)

I - J. Kenton Parsons, Gayle Kellner, Roedel, Parsons, et al., 8440 Jefferson Hwy., Suite 301, Baton Rouge, LA 70809 (P-929-7033)(Fax 929-6942)(Rep. Atmos Energy Corp)



COMMISSIONERS

Irma Muse Dixon, Chairperson District III Jimmy Field, Vice Chairman District II Don L. Owen District V C. Dale Sittig District IV Jack A. "Jay" Blossman District I

CASE NO. 2015-00343 ATTACHMENT 3 TO STAFF DR NO, 3-08

POST OFFICE BOX 91154

Louisiana Public Service Commission

BATON ROUGE, LOUISIANA 70821-9154

Telephone: 225/342-9888

October 26, 2000

LAWRENCE C. ST. BLANC Secretary

(MRS.) VON M. MEADOR Deputy Undersecretary

EVE KAHAO GONZALEZ General Counsel

### **Honorable Valerie Seal Meiners**

Chief Administrative Law Judge Louisiana Public Service Commission Post Office Box 91154 Baton Rouge, Louisiana 70821-9154

### Re: Louisiana Public Service Commission, Ex Parte Docket No. U-21484 Subdocket A

Dear Judge Meiners:

Please be advised that the parties have reached an agreement to settle all contested issues between them in the aforementioned proceeding. In light of said, we are requesting that this matter be set for Stipulation Hearing on your earliest possible date.

Should you have any questions or need additional information, please do not hesitate to contact me.

With kindest regards, I remain

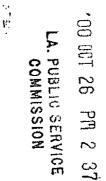
Sincerely,

Vanissa L. Cietan

Vanessa L. Caston Supervising Attorney

xc: Service List

/vlc





### BEFORE THE LOUISIANA PUBLIC SERVICE COMMISSION ADMINISTRATIVE HEARINGS DIVISION

### DOCKET NUMBER U-21484 SUBDOCKET-A

### LOUISIANA PUBLIC SERVICE COMMISSION, EX PARTE

In re: Earnings Review of Louisiana Gas Service Company for the year ending December 31, 1998.

### REPORT OF OCTOBER 17, 2000 STATUS CONFERENCE AND MODIFICATION OF PROCEDURAL SCHEDULE

A status conference was held in Docket Number U-21484, Subdocket A, before Administrative Law Judge Valerie Seal Meiners. Participating in the conference were:

John Shirley and David Tippett on behalf of Louisiana Gas Service Company ("LGS"); Gayle Kellner, Gerard Morgan and Christine Tabor on behalf of Atmos Energy Corporation ("Atmos"); and

Vanessa Caston, Stan Perkins, Theresa Thomas, and Robert Crowe on behalf of the LPSC Staff.

This status conference was convened to set new hearing dates. After discussion, the parties agreed to further revision of the procedural schedule as follows:

Nov. 7 - Dec. 1, 2000	Deposition discovery regarding LGS's and Atmos's Testimony
December 11, 2000	Staff to file its Rebuttal Testimony
December 11-18, 2000	Deposition discovery regarding Staff's Rebuttal Testimony
January 23, 2001	Joint Pretrial Order. This should consist of a list of all facts and/or issues of law stipulated to by the parties, a list of the remaining issues in controversy, and a brief statement of each party's position in regard to the issues in controversy.

January 30-31, 2001

Hearing Dates. Hearing will commence at 9:30 a.m. on January 30, 2001 in the Marshall Burton Brinkley Auditorium of the Louisiana Public Service Commission, 16th Floor, One American Place (corner of North and Fourth Streets), Baton Rouge, Louisiana.

If you are disabled and need special accommodation at the hearing, please contact the Administrative Hearings Division at (225) 342-3157 at least five days prior to the hearing.

Baton Rouge, Louisiana, this 19th day of October, 2000.

Valerie Seal Meiners Chief Administrative Law Judge

cc: Official Service List



Service List Docket No. U-21484-(Subdocket-A)

All Commissioners

Vanessa Caston-Porter - LPSC Staff Attorney

Phillip Nichols - LPSC Utilities Division

Farhad Niami, Economics Division

Robert Crowe - LPSC Economics Division

Deborah Smith - LPSC Auditing Division

Theresa Thomas - LPSC Auditing Division

I -John Shirley, Esq., Shirley & Ezell, 2354 South Acadian Thruway, Suite F, Baton Rouge, LA 70808 (P-344-0302)(Fax-343-2040)(Rep. Louisiana Gas Service)

I - J. Kenton Parsons, Gayle Kellner, Roedel, Parsons, et al., 8440 Jefferson Hwy., Suite 301, Baton Rouge, LA 70809 (P-929-7033)(Fax 929-6942)(Rep. Atmos Energy Corp)

### BEFORE THE LOUISIANA PUBLIC SERVICE COMMISSION ADMINISTRATIVE HEARINGS DIVISION

### DOCKET NUMBER U-21484 SUBDOCKET-A

LOUISIANA PUBLIC SERVICE COMMISSION, EX PARTE

In re: Earnings Review of Louisiana Gas Service Company for the year ending December 31, 1998.

### **ORDER**

Considering the above and foregoing Motion for Rescheduling of Status Conference:

IT IS ORDERED that the Status Conference scheduled for October 13, 2000 be continued.

IT IS FURTHER ORDERED that the Status Conference has been rescheduled for the

dav of Surto Baton Rouge, Louisiana, this E day of 2000.

Administrative Law Judge

PLEASE SERVE:

**Official Service List** 



Service List Docket No. U-21484-(Subdocket-A)

All Commissioners

- - -

Vanessa Caston-Porter - LPSC Staff Attorney

Phillip Nichols - LPSC Utilities Division

Farhad Niami, Economics Division

Robert Crowe - LPSC Economics Division

Deborah Smith - LPSC Auditing Division

Theresa Thomas - LPSC Auditing Division

I -John Shirley, Esq., Shirley & Ezell, 2354 South Acadian Thruway, Suite F, Baton Rouge, LA 70808 (P-344-0302)(Fax-343-2040)(Rep. Louisiana Gas Service)

I - J. Kenton Parsons, Gayle Kellner, Roedel, Parsons, et al., 8440 Jefferson Hwy., Suite 301, Baton Rouge, LA 70809 (P-929-7033)(Fax 929-6942)(Rep. Atmos Energy Corp)

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Louisiana Public Service Commission Administrative Hearings Division One American Place, Suite 1630 Post Office Box 91154 Baton Rouge, Louisiana 70821-9154 Telephone (225) 342-3157 Fax (225) 342-5610

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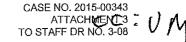
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### BEFORE THE LOUISIANA PUBLIC SERVICE COMMISSION PM 1 47 ADMINISTRATIVE HEARINGS DIVISION

### DOCKET NUMBER U-21484 SUBDOCKET-A

LA. PUBLIC SERVICE COMMISSION

### LOUISIANA PUBLIC SERVICE COMMISSION, EX PARTE

In re: Earnings Review of Louisiana Gas Service Company for the year ending December 31, 1998.

### MOTION FOR RESCHEDULING OF STATUS CONFERENCE SET FOR FRIDAY, OCTOBER 13, 2000

NOW INTO COURT, through undersigned counsel comes, Louisiana Gas Service ("LGS"),

who respectfully represents the following:

1.

A Status Conference is scheduled for Friday, October 13, 2000 at 10:00 a.m. in the above referenced matter.

2.

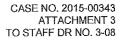
Due to the fact that counsel for LGS has a medical conflict, a postponement of the Status

Conference is requested.

3.

Counsel for the staff and intervenors have stated that they have no objection to a postponement of this Status Conference.





4.

Consequently, counsel requests that the Status Conference be rescheduled at your Honor's earliest convenience, not to include October 18 - 20, 2000, dates that staff counsel will be unavailable.

WHEREFORE, Louisiana Gas Service ("LGS"), requests an Order from this Tribunal granting a rescheduling of the Status Conference currently set for October 13, 2000 at 10:00 a.m.

Respectfully submitted:

**SHIRLEY & EZELL** 

JOHN O. SHIRLEY (Bar Roll No. 18023)

2354 South Acadian Thruway, Suite F Baton Rouge, Louisiana 70808 Phone: (225) 344-0302 Fax: (225) 343-2040 Attorney for: Louisiana Gas Service

_ . . . . . . . . .

### **CERTIFICATE OF SERVICE**

I hereby certify that the above and foregoing Motion for Rescheduling of Status Conference has been sent by United States mail and facsimile, postage prepaid and properly addressed to all parties on the official service list.

Baton Rouge, Louisiana, this <u>1</u> day of October, 2000.

Mm JOHN O. SHIRLEY



### BEFORE THE LOUISIANA PUBLIC SERVICE COMMISSION ADMINISTRATIVE HEARINGS DIVISION

DOCKET NUMBER U-21484 SUBDOCKET-A

LOUISIANA PUBLIC SERVICE COMMISSION, EX PARTE

In re: Earnings Review of Louisiana Gas Service Company for the year ending December 31, 1998.

### <u>ORDER</u>

Considering the above and foregoing Motion for Rescheduling of Status Conference:

IT IS ORDERED that the Status Conference scheduled for October 13, 2000 be continued.

IT IS FURTHER ORDERED that the Status Conference has been rescheduled for the

_____day of ______, 2000, at ____o'clock ____m.

Baton Rouge, Louisiana, this _____ day of _____, 2000.

Administrative Law Judge

**PLEASE SERVE:** 

Official Service List



COMMISSIONERS

Irma Muse Dixon, Chairperson District III Jimmy Field, Vice Chairman District II Don L. Owen District V C. Dale Sittig District IV Jack A. "Jay" Blossman District I

October 9, 2000

Louisiana Public Service Commission

POST OFFICE BOX 91154 BATON ROUGE, LOUISIANA 70821-9154 Telephone: 225/342-9888

CASE NO. 2015-00343 ATTACHMEN TO STAFF DR NO. 3-08

LAWRENCE C. ST. BLANC Secretary

(MRS.) VON M. MEADOR Deputy Undersecretary

EVE KAHAO GONZALEZ General Counsel

Ms. Susan Cowart Docketing Division Post Office Box 91154 Baton Rouge, Louisiana 70821

Re: Docket Number U-21484 Subdocket A

Dear Susan:

Enclosed for filing please find an original and two copies of the Staff's Direct Testimony for the aforementioned docket. Please file stamp the extra copy of the filing and return it to the undersigned.

Should you have any questions, please feel free to contact me.

With kindest personal regards, I remain

Sincerely,

Vanessa L. Caston, Esq. Supervising Attorney

Enclosure

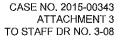
xc: Service List

## COMMISSION

SH I WA 6 100 00,

A Century of Public Service





### LOUISIANA PUBLIC SERVICE COMMISSION ADMINISTRATIVE HEARINGS DIVISION

### DOCKET NUMBER U-21484, SUBDOCKET-A

### LOUISIANA PUBLIC SERVICE COMMISSION, EX PARTE

## In re: Earnings Review of Louisiana Gas Service Company for the year ending December 31, 1998.

### NOTICE OF MODIFICATION OF PROCEDURAL SCHEDULE AND NOTICE OF STATUS CONFERENCE

On September 24, 2000, Staff filed a proposed modified procedural schedule, resetting all dates except that of the hearing date. Staff stated that the parties were in agreement with the proposed dates. Thus, *please take notice* that the procedural schedule is modified as follows:

October 9, 2000	Staff to file its Report and Supporting Direct Testimony
October 10-27, 2000	Deposition discovery regarding Staff's Report and Direct Testimony
November 6, 2000	LGS and Atmos to file its Direct Testimony, including any Response to Staff's Report and Direct Testimony
November 7-17, 2000	Deposition discovery regarding LGS's and Atmos's Direct and Response Testimony
November 27, 2000	Staff to file its Rebuttal Testimony

In its letter, Staff also requested that a status conference be set to discuss setting new dates for the pretrial order and for the hearing. *Please take notice* that a status conference will be held on **Friday, October 13, 2000 at 10:00 a.m. in the Marshall Burton Brinkley Auditorium** of the Louisiana Public Service Commission, 16th Floor, One American Place (corner of North and Fourth Streets), Baton Rouge, Louisiana.

If you are disabled and need special accommodation at the hearing, please contact the Administrative Hearings Division at (225) 342-3157 at least five days prior to the hearing.

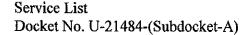


Baton Rouge, Louisiana, this 27th day of September, 2000.

Valerie Seal Meiners

Chief Administrative Law Judge

cc: Official Service List



All Commissioners

Vanessa Caston-Porter - LPSC Staff Attorney

Phillip Nichols - LPSC Utilities Division

Farhad Niami, Economics Division

Robert Crowe - LPSC Economics Division

Deborah Smith - LPSC Auditing Division

Theresa Thomas - LPSC Auditing Division

I -John Shirley, Esq., Shirley & Ezell, 2354 South Acadian Thruway, Suite F, Baton Rouge, LA 70808 (P-344-0302)(Fax-343-2040)(Rep. Louisiana Gas Service)

I - J. Kenton Parsons, Gayle Kellner, Roedel, Parsons, et al., 8440 Jefferson Hwy., Suite 301, Baton Rouge, LA 70809 (P-929-7033)(Fax 929-6942)(Rep. Atmos Energy Corp)



COMMISSIONERS

Irma Muse Dixon, Chairperson District III Jimmy Field, Vice Chairman District II Don L. Owen District V C. Dale Sittig District IV Jack A. "Jay" Blossman District I

### Louisiana Public Service Commission

POST OFFICE BOX 91154 BATON ROUGE, LOUISIANA 70821-9154

Telephone: 225/342-9888

September 20, 2000

CASE NO. 2015-00343 ATTACHMENT 3 TO STAFF DR NO. 3-08

> LAWRENCE C. ST. BLANC Secretary

(MRS.) VON M. MEADOR Deputy Undersecretary

EVE KAHAO GONZALEZ General Counsel

**Honorable Valerie Seal Meiners** 

Chief Administrative Law Judge Administrative Hearing Division Louisiana Public Service Commission One American Place-Suite 1630 Baton Rouge, Louisiana 70821

### *Re:* LPSC Docket No. U-21484 (A)

Dear Judge Meiners:

Please accept this letter as a request to modify the procedural schedule in the aforementioned docket. I have attached a chart indicating the original dates and the proposed dated for various deadlines. These dates have been agreed upon by the parties to this proceeding. You will note that we have not suggested a date for a hearing on the merits. In order to set a hearing date, the parties would request that you set a status conference so that this may be accomplished.

We greatly appreciate your indulgence in this matter.

With kindest regards, I remain

Sincerely yours,

Vanessa L. Caston Attorney Supervisor

cc: Official Service List (w/enclosure)

LA. PUBLIC SERVICE



### **BEFORE THE** LOUISIANA PUBLIC SERVICE COMMISSION ADMINISTRATIVE HEARINGS DIVISION

### LOUISIANA PUBLIC SERVICE COMMISSION EXPARTE

### DOCKET NUMBER U-21484 (A)

In re: Earnings Review of Louisiana Gas Service Company for the year ending December 31, 1998

### **DRAFT PROCEDURAL SCHEDULE**

ORIGINAL DATE	PROPOSED DATES	
September 20, 2000	October 9, 2000	Staff to File its Report and Supporting Direct Testimony
September 20-29, 2000	October 10-27, 2000	Deposition Discovery regarding Staff's Report and Direct Testimony
October 4, 2000	November 6, 2000	LGS and Atmos to file its Direct Testimony, including any Response to Staff's Report and Direct Testimony
October 4-13, 2000	November 7-17, 2000	Deposition discovery regarding LGS's and Atmos' Direct and Response Testimony
October 18, 2000	November 27	Staff to File Rebuttal Testimony
October 30, 2000	1 week before trial date.	Pretrial Order
November 1-3, 200-	Based on Judge's Calendar	Hearing Dates.

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### BEFORE THE LOUISIANA PUBLIC SERVICE COMMISSION ADMINISTRATIVE HEARINGS DIVISION

### DOCKET NUMBER U-21484 SUBDOCKET-A

### LOUISIANA PUBLIC SERVICE COMMISSION, EX PARTE

In re: Earnings Review of Louisiana Gas Service Company for the year ending December 31, 1998.

### REPORT OF JUNE 15, 2000 STATUS CONFERENCE AND ESTABLISHMENT OF PROCEDURAL SCHEDULE

A status conference was held in Docket Number U-21484, Subdocket A, before Administrative Law Judge Valerie Seal Meiners. Participating in the conference were:

David Tippett, Andy Ezell, and Billy Wright on behalf of Louisiana Gas Service Company ("LGS");

Gayle Kellner and Christine Tabor on behalf of Atmos Energy Corporation ("Atmos"); and Vanessa Caston-Porter, Farhad Niami, Stan Perkins, Deborah Smith, Theresa Thomas, and Robert Crowe on behalf of the LPSC Staff.

Atmos previously filed a Consent Motion for Leave to File Intervention, wherein all parties agreed to the intervention of Atmos. At the status conference, the administrative law judge advised the parties that the Intervention would be granted and the Order issued shortly.

After discussion, the parties agreed to the following procedural schedule:

** *** *

August 1, 2000	End of written discovery. Parties are reminded that the final round of discovery requests must be issued fifteen days prior to this date.
September 20, 2000	Staff to file its Report and Supporting Direct Testimony*
September 20-29, 2000	Deposition discovery regarding Staff's Report and Direct Testimony
October 4, 2000	LGS and Atmos to file its Direct Testimony*, including any Response to Staff's Report and Direct Testimony

-----

.....

October 4-13, 2000	Deposition discovery regarding LGS's and Atmos's Direct and Response Testimony
October 18, 2000	Staff to file its Rebuttal Testimony*
October 18-25, 2000	Deposition discovery regarding Staff's Rebuttal Testimony
October 30, 2000	Pretrial Order (see attached form)
November 1-3, 2000	Hearing Dates. Hearing will commence at 9:30 a.m. on November 1, 2000 in the Marshall Burton Brinkley Auditorium of the Louisiana Public Service Commission, 16 th Floor, One American Place (corner of North and Fourth Streets), Baton Rouge, Louisiana.

- Parties are advised of the following with regard to pre-filed written testimony:
  - (1) Pre-filed written testimony does not become a part of the official record of the proceeding until it is formally admitted into evidence at the hearing, at which time the witness shall be subject to cross and re-direct examination.
  - (2) A computer disc containing the pre-filed written testimony should accompany the paper filing.

If you are disabled and need special accommodation at the hearing, please contact the Administrative Hearings Division at (225) 342-3157 at least five days prior to the hearing.

Baton Rouge, Louisiana, this 19th day of June, 2000.

Valerie Seal Meiners

Chief Administrative Law Judge

cc: Official Service List



Service List Docket No. U-21484-(Subdocket-A)

All Commissioners

Vanessa Caston-Porter - LPSC Staff Attorney

Phillip Nichols - LPSC Utilities Division

Farhad Niami, Economics Division

Robert Crowe - LPSC Economics Division

Deborah Smith - LPSC Auditing Division

Theresa Thomas - LPSC Auditing Division

I -John Shirley, Esq., Shirley & Ezell, 2354 South Acadian Thruway, Suite F, Baton Rouge, LA 70808 (P-344-0302)(Fax-343-2040)(Rep. Louisiana Gas Service)

I - J. Kenton Parsons, Gayle Kellner, Roedel, Parsons, et al., 8440 Jefferson Hwy., Suite 301, Baton Rouge, LA 70809 (P-929-7033)(Fax 929-6942)(Rep. Atmos Energy Corp)



### LOUISIANA PUBLIC SERVICE COMMISSION ADMINISTRATIVE HEARINGS DIVISION

### **INSTRUCTIONS FOR PREPARING JOINT PRE-HEARING STATEMENT**

The Joint Pre-Hearing Statement to be prepared and filed by the parties to this proceeding shall present the following information.

- (1) A joint statement (or individual statements by each party if the parties are not in agreement) concerning the authority by which the Louisiana Public Service Commission has subject matter jurisdiction over this case, citing specific statutory and/or constitutional provisions.
- (2) A joint statement (or individual statements by each party if the parties are not in agreement) concerning the burden of proof applicable to this proceeding.
- (3) A listing of all stipulations reached by the parties prior to the hearing.
- (4) A listing of all unresolved issues, followed by the staff's and each other party's position with regard to the issues.
- (5) A statement of whether or not the parties request a pre-hearing conference on the morning of the first day of hearing.



### **BEFORE THE**

### LOUISIANA PUBLIC SERVICE COMMISSION

## LOUISIANA PUBLIC SERVICE COMMISSION EX PARTE

DOCKET NO. U-21484 SUBDOCKET A

In re: Earnings review of Louisiana Gas Service company for the year ending December 31, 1998.

### **ORDER**

Considering the foregoing Motion for Leave to File Intervention;

IT IS ORDERED that the Atmos Energy Corporation's Motion to File Intervention in the above referenced proceeding is granted;

IT IS FURTHER ORDERED that Atmos Energy Corporation is granted permission to participate fully in all hearings, status and/or technical conferences, and other proceedings in this docket, and that it be provided with notice of all filings and all official notices issued by this Commission.

Baton Rouge, Louisiana, this day of lice . 2000.

ALERIE MEINERS ADMINISTRATIVE LAW JUDGE

cc: Africal Service Tiot

Service List Docket No. U-21484-(Subdocket-A)

All Commissioners

Vanessa Caston-Porter - LPSC Staff Attorney

Phillip Nichols - LPSC Utilities Division

Farhad Niami, Economics Division

Robert Crowe - LPSC Economics Division

Deborah Smith - LPSC Auditing Division

Theresa Thomas - LPSC Auditing Division

I -John Shirley, Esq., Shirley & Ezell, 2354 South Acadian Thruway, Suite F, Baton Rouge, LA 70808 (P-344-0302)(Fax-343-2040)(Rep. Louisiana Gas Service)

I - J. Kenton Parsons, Gayle Kellner, Roedel, Parsons, et al., 8440 Jefferson Hwy., Suite 301, Baton Rouge, LA 70809 (P-929-7033)(Fax 929-6942)(Rep. Atmos Energy Corp)



### SHIRLEY & EZELL

CASE NO. 2015-00343 ATTACHMENT 3 TO STAFF DR NO. 3-08

ATTORNEYS AT LAW

2354 South Acadian Thruway • Suite F • Baton Rouge, Louisiana 70808 Phone (225) 344-0302 • Fax (225) 343-2040

John O. Shirley Andrew B. Ezeli, Kyle C. Marionneaux

May 9, 2000

Ms. Susan Cowart Louisiana Public Service Commission Administrative Hearings Division 16th Floor, One American Place P.O. Box 91154 Baton Rouge, Louisiana 70821-9154

> RE: Louisiana Public Service Commission, ex parte Docket No. U-21484 (A)
>  In re: Earnings Review of Louisiana Gas Service Company for the year ending December 31, 1998.
>  Our File No.: 99-13

Dear Susan:

I am requesting that you place my name on the official service list for the above referenced docket as counsel of record for the Intervenor, Louisiana Gas Service Company, and remove both Mr. David E. Tippett and Mr. William Wright as counsel of record. Please disregard my correspondence to you dated January 18, 2000 wherein I requested that I be placed on the service list on behalf of Louisiana Gas Service Company as an "Interested Party".

Should you have any questions, please do not hesitate to contact me.

Sincerely, hn O. Shirley

JOS/nc Enclosures cc: Mr. David Tippett Mr. William Wright Official Service List

> COMMISSION FV ENBRIC SERAICE .00 WW IO EWISSION

C:\Files\99-13 (Earnings Review)\Cowart Ltr.050900 (Service List).wpd

Docket No. U-21484-(Subdocket-A)

All Commissioners

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Vanessa Caston-Porter - LPSC Staff Attorney

Phillip Nichols - LPSC Utilities Division

Farhad Niami, Economics Division

Robert Crowe - LPSC Economics Division

Deborah Smith - LPSC Auditing Division

Theresa Thomas - LPSC Auditing Division

David E. Tippett, Esq., Manager, Gas Rates & Regulatory Affairs, Louisiana Gas Service, 1233 West Bank Expressway, Post Office Box 433, Harvey, LA 70058

(Phone: 504/374-7271) (E-Mail: dtippett@czn.com)

Service List Docket No. U-21484-(Subdocket-A)

. 3. .

4

All Commissioners Vanessa Caston-Porter - LPSC Staff Attorney Phillip Nichols - LPSC Utilities Division Farhad Niami, Economics Division Robert Crowe - LPSC Economics Division Deborah Smith - LPSC Auditing Division Theresa Thomas - LPSC Auditing Division I - William Wright, III, Director, Regulatory Affairs, LGS, P.O. Box 433, Harvey, LA 70058

(P-504-374-7302)(Fax-504-374-7682)

#### **BEFORE THE**

### 100 MAY 9 PM 2 35 LOUISIANA PUBLIC SERVICE COMMISSION LOUISIANA PUBLIC SERVICE COMMISSION EX PAR 92 MMISSION BOCKET NO. U-21484 SUBDOCKET A

In re: Earnings review of Louisiana Gas Service company for the year ending December 31, 1998.

### <u>CONSENT MOTION FOR LEAVE</u> <u>TO FILE INTERVENTION</u>

NOW COMES, through his undersigned counsel, Atmos Energy Corporation, (hereinafter referred to as "Atmos"), Louisiana Gas Service, a division of Citizens Utilities Company (hereinafter referred to as "LGS") and the Louisiana Public Service Commission Staff (hereinafter referred to as "the Commission" or "LPSC Staff"), and hereby respectfully move this tribunal to accept for filing Atmos' attached Notice of Intervention in the current proceeding, and respectfully represents as follows:

1.

The current proceeding was initiated by a vote of the Louisiana Public Service Commission (hereinafter referred to as the "Commission" or "LPSC") at its Open Session held on October 13, 1999. Notice of publication of the opening of the docket to examine the earnings of LGS was published in the Commission's Official Bulletin No. 684 dated November 12, 1999.

2.

Atmos through its operating division, Trans Louisiana Gas Company ("TransLa"), provides natural gas utility service within the State of Louisiana as a Commission authorized, local distribution company and public utility. Currently, TransLa provides service within twenty-five (25) parishes in Louisiana.

3.

On April 13, 2000, Atmos executed a Purchase and Sale Agreement with Citizens Utilities Company to purchase the assets of Citizens' Louisiana Division, Louisiana Gas Services. Atmos' interest in the current proceeding materialized on that date, and no sooner. Upon closing Atmos will be the successor in interest as owner of the assets of LGS. For the reasons set forth in the attached Notice of Intervention, Atmos as a matter of right has an actual interest in this proceeding as the potential successor in interest as owner of the assets of LGS.

### 4.

Pursuant to Rule 10 of the Rules of Practice of Procedure of the Louisiana Public Service Commission (the "Commission"), and as a matter of right, Atmos should be permitted to intervene and participate fully in the current proceeding pending before this Commission. Atmos asserts that:

- Atmos' intervention at this time will not cause any undue delay in the proceedings nor will it cause a disruption in the procedural schedule of this matter;
- B. Atmos' intervention will not be prejudicial to the rights of any of the parties to this proceeding; and
- C. No other party in the proceeding can adequately protect Atmos' interests and therefore, it must be permitted to participate in this docket as an intervenor in order to ensure that its interests are fully protected.

.....

5.

For the reasons set forth in paragraph 3. above, LGS does not object to the intervention of Atmos and believes that Atmos should be granted intervenor status as a matter of right in the current proceeding.

6.

The Commission Staff does not object to the intervention of Atmos at this time in the current proceeding and believes that Atmos should be allowed to intervene as a matter of right.

WHEREFORE, Atmos Energy Corporation, Louisiana Gas Service and the Louisiana Public Service Commission Staff pray that this Commission grant this Consent Motion for Leave to File Intervention in the above-referenced proceeding and accept Atmos' Notice of Intervention for filing in same. Further, Atmos prays that this Commission grant it permission to participate fully in all hearings, status and/or technical conferences, and other proceedings in this docket, and that it be provided with notice of all filings and all official notices issued by this Commission.

Respectfully submitted,

ROEDEL, PARSONS, KOCH, FROST, BALHOFF & McCOLLISTER A Law Corporation 8440 Jefferson Highway, Suite 301 Baton Rouge, LA 70809 Telephone (225) 929-7033

Bv:∽ tan

J. Kenton Parsons Bar Roll No. 10377 Gayle T. Kellner Bar Roll No. 20585

SHIRLEY & EZELL 2354 South Acadian Thruway, Suite F Baton Rouge, LA 70808 Telephone (225) 344-0302

B John O. Shirley Bar Roll No. 18023

LOUISIANA PUBLIC SERVICE COMMISSION One American Place, 16th Floor Baton Rouge, LA 70821 Telephone (225) 342-9888

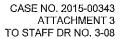
By:

Vanessa Caston-Porter Staff Attorney

### **CERTIFICATE**

I hereby certify that a copy of the foregoing Consent Motion for Leave to File Intervention has, this date, been served upon all parties in this proceeding by depositing same, postage prepaid, with the United States Mail, through their counsel of record at their addresses reflected in the record.

Baton Rouge, Louisiana, this <u>9</u>th day of May, 2000.



# RECEIVED

### **BEFORE THE**

MAY 0 1 2000

### LOUISIANA PUBLIC SERVICE COMMISSION

LOUISIANA PUBLIC SERVICE COMMISSION ADMINISTRATIVE HEARINGS DIVISION

## LOUISIANA PUBLIC SERVICE COMMISSION EX PARTE

DOCKET NO. U-21484 SUBDOCKET A

In re: Earnings review of Louisiana Gas Service company for the year ending December 31, 1998.

### **NOTICE OF INTERVENTION**

NOW COMES, through undersigned counsel, Atmos Energy Corporation, (hereinafter referred to as "Atmos") for the purpose of intervening in the above-captioned proceeding as a matter of right, and in connection herewith, respectfully represents:

1.

Atmos entered into a Purchase and Sale Agreement on April 13, 2000 (hereinafter referred to as "the Agreement") with Citizens Utilities Company (hereinafter referred to as "Citizens") to purchase the assets of Citizens' division, Louisiana Gas Service (hereinafter referred to as "LGS"). Consequently, Atmos now has an actual interest in the above captioned docket. The review of LGS' prior earnings and rate of return and the possible revision of future rates and rate of return level for LGS is of paramount interest to Atmos as the successor in interest as owner of LGS' assets. The names and addresses of Atmos' attorneys to whom all pleadings, notices, orders and correspondence related to this action should be mailed are:

J. Kenton Parsons Gayle T. Kellner Roedel, Parsons, Koch, Frost, Balhoff & McCollister 8440 Jefferson Highway, Suite 301 Baton Rouge, LA 70809

### 65 C WH I ANN 00.

The current proceeding was initiated by a vote of the Louisiana Public Service Commission (hereinafter referred to as the "Commission" or "LPSC") at its Open Session held on October 13, 1999. Notice of publication of the opening of the docket to examine the earnings of LGS was published in the Commission's Official Bulletin No. 684 dated November 12, 1999. Atmos' actual interest in the current proceeding did not materialize until the execution of the Agreement on April 13, 2000, long after publication of said Notice.

3.

Atmos asserts that it has a right to intervene in the current proceeding. Since, upon closing Atmos will be the successor in interest as owner of the assets of LGS which assets form the ratebase for LGS, Atmos has an actual interest in the establishment or revision of the authorized rate of return and tariffed rates of LGS on a going forward basis. To the extent that the current proceeding may impact the current and future authorized rate of return and tariffed rates of LGS, Atmos, as a matter of right, is entitled to participate in the proceeding. No other party to the proceeding, including LGS, can adequately protect Atmos' interest. Indeed, the parties, Atmos and Citizens, have agreed that Atmos is entitled to intervene in this matter.

#### 4.

Atmos is of the understanding and belief that a procedural schedule has not been established in this proceeding, but rather a Status Conference has been scheduled for June 15, 2000. Therefore, the intervention of Atmos at this time will not cause any undue delay in the proceedings nor will it otherwise cause a disruption in the procedural schedule. Further, the intervention of Atmos will not create any undue prejudice to the rights of any of the parties to this proceeding.

WHEREFORE, Atmos Energy Corporation requests the Commission to accept its Notice of Intervention and designate it an Intervenor in the above-captioned docket, and further, provide Atmos prior notice of any and all hearings and proceedings which may be set in this matter

Respectfully submitted,

ROEDEL, PARSONS, KOCH, FROST, BALHOFF & McCOLLISTER A Law Corporation 8440 Jefferson Highway, Suite 301 Baton Rouge, LA 70809 Telephone (504) 929-7033

By:

J. Kenton Parson's Bar Roll No. 10377 Gayle T. Kellner Bar Roll No. 20585

#### **CERTIFICATE**

I hereby certify that a copy of the foregoing Notice of Intervention and has been mailed to all parties in this Docket by depositing same, postage prepaid, with the United States Mail, through their counsel of record at their addresses reflected in the record, as follows:

Baton Rouge, Louisiana, this day of May, 2000.

Layle 5-54 Fayle T. Kellner



nisiana Public Service Commiss

POST OFFICE BOX 91154 BATON ROUGE, LOUISIANA 70821-9154

May 2, 2000

(225)342-1418

Telephone:

COMMISSIONERS

C. Dale Sittig, Chairman District IV Jack A. "Jay" Blossman, Vice Chairman District I Don L. Owen, Member District V Irma Muse Dixon, Member District III Jimmy Field, Member District II

Gayle T. Kellner Roedel, Parsons, Koch, Frost, Balhoff & McCollister 8440 Jefferson Hwy., Suite 301 Baton Rouge, LA 70809

Re: U-21484-(Subdocket-A)

Dear Ms. Kellner:

This is to acknowledge receipt of Petition to Intervene on behalf of Atmos Energy Corp. Our records reflect that this matter was published on the 12th day of November, 1999 for 25 days. Your protest was received on the 1st day of May, 2000. The publication period expired on December 7, 1999, accordingly, this intervention is untimely.

Should you remain interested in intervening in these proceedings, I would strongly recommend that you file an a Motion for Leave to File Out of Time with reasons. Motions for Late Filed Interventions will be subject to objection by persons already a party to this docketed case.

Any future filings in the above captioned proceeding should be directed to the Administrative Hearings Division, Susan Cowart.

If you have any questions please feel free to contact me.

incerely. Cowent uxan

Susan Cowart Administrative Manager

cc: Official Service List

CASE NO. 2015-00343 ATTACHMENT 3 TO STAFF DR NO. 3-08

> LAWRENCE C. ST. BLANC Secretary

(MRS.) VON M. MEADOR Deputy Undersecretary

EVE KAHAO GONZALEZ General Counsel

Service List Docket No. U-21484-(Subdocket-A)

All Commissioners

Vanessa Caston-Porter - LPSC Staff Attorney

Phillip Nichols - LPSC Utilities Division

Farhad Niami, Economics Division

Robert Crowe - LPSC Economics Division

Deborah Smith - LPSC Auditing Division

Theresa Thomas - LPSC Auditing Division

I - William Wright, III, Director, Regulatory Affairs, LGS, P.O. Box 433, Harvey, LA 70058 (P-504-374-7302)(Fax-504-374-7682)

IP - John O. Shirley, Shirley & Ezell, 2354 South Acadian Thruway, Suite F, Baton Rouge, LA 70808 (P-344-0302)(Fax-343-2040)



ATTORNEYS AT LAW

2354 South Acadian Thruway • Suite F • Baton Rouge, Louisiana 70808 Phone (225) 344-0302 • Fax (225) 343-2040

JOHN O. SHIRLEY JOHN J. PRICE ANDREW B. EZELL

January 18, 2000

Mrs. Susan Cowart Docketing Officer Louisiana Public Service Commission Post Office Box 91154 Baton Rouge, Louisiana 70821-9154

RECEIVED LOUISIANA PUBLIC SERVICE COMMISSION ADMINISTRATIVE HEARINGS DIVISION

CASE NO. 2015-00343 ATTACHMENT 3 TO STAFF DR NO. 3-08

Re: Docket No. U-21484 Louisiana Public Service Commission ex parte In re: Earnings Review of Louisiana Gas Service Company for the year ending December 31, 1998. Our File No. 99-13

Dear Mrs. Cowart:

I am writing to ask that you please place my name on the service list in the above referenced docket as an interested party for Louisiana Gas Service Company ("LGS") to reflect the name and address shown on the letterhead above.

• --

Should you have any questions, please do not hesitate to call.

With kind personal regards, I am

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_____

Sincerely, Shirley

JOS/twm

cc: Dave Tippett

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# BEFORE THE LOUISIANA PUBLIC SERVICE COMMISSION ADMINISTRATIVE HEARINGS DIVISION

#### DOCKET NUMBER U-21484 SUBDOCKET-A

### LOUISIANA PUBLIC SERVICE COMMISSION, EX PARTE

In re: Earnings Review of Louisiana Gas Service Company for the year ending December 31, 1998.

#### **REPORT OF JANUARY 11, 2000 STATUS CONFERENCE** <u>AND</u> SCHEDULING OF ADDITIONAL STATUS CONFERENCE

A status conference was held in Docket Number U-21484, Subdocket A, before Administrative Law Judge Valerie Seal Meiners. Participating in the conference were:

David Tippett and John Shirley on behalf of Louisiana Gas Service Company ("LGS"), and Vanessa Caston-Porter, Farhad Niami, Stan Perkins, Deborah Smith, Theresa Thomas, and Robert Crowe on behalf of the LPSC Staff.

Staff reported that it has begun the investigation into LGS's earnings using the test year of 1998. When asked by the administrative law judge why a test year of 1998 is being used, Staff and LGS stated that it would be difficult to use 1999 as a test year, as data for 1999 has not been completed. LGS advised that the company changed accounting systems in May of 1999, and some difficulties have arisen in accomplishing the change. The judge requested that the parties explore the appropriateness of using more recent data in this review and provide feedback at the next status conference.

Staff said that it has already made a site visit to LGS and is expecting to do further discovery for its Report, which may be completed by July, 2000. Parties requested that an additional status conference be scheduled prior to July to establish a procedural schedule. A status conference has been scheduled for **June 15, 2000 at 9:30 a.m. in the Picou Conference Room** of the Louisiana Public Service Commission, 16th Floor, One American Place (corner of North and Fourth Streets), Baton Rouge, Louisiana.

If you are disabled and need special accommodation at the status conference, please contact the Administrative Hearings Division at (225) 342-3157 at least five days prior to the status conference.

Baton Rouge, Louisiana, this 13th day of January, 2000.

Valerie Seal Meiners

Chief Administrative Law Judge

cc: Official Service List

Louisiana Public Service Commission Administrative Hearings Division One American Place, Suite 1630 Post Office Box 91154 Baton Rouge, Louisiana 70821-9154 Telephone (225) 342-3157 Fax (225) 342-5610



Service List Docket No. U-21484-(Subdocket-A)

All Commissioners Vanessa Caston-Porter - LPSC Staff Attorney Phillip Nichols - LPSC Utilities Division Farhad Niami, Economics Division Robert Crowe - LPSC Economics Division Deborah Smith - LPSC Auditing Division

Theresa Thomas - LPSC Auditing Division

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I - William Wright, III, Director, Regulatory Affairs, LGS, P.O. Box 433, Harvey, LA 70058 (P-504-374-7302)(Fax-504-374-7682)

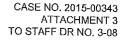
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Louisiana Public Service Commission Administrative Hearings Division One American Place, Suite 1630 Post Office Box 91154 Baton Rouge, Louisiana 70821-9154 Telephone (225) 342-3157 Fax (225) 342-5610

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# BEFORE THE LOUISIANA PUBLIC SERVICE COMMISSION ADMINISTRATIVE HEARINGS DIVISION

### DOCKET NUMBER U-21484 SUBDOCKET-A

LOUISIANA PUBLIC SERVICE COMMISSION, EX PARTE

In re: Earnings Review of Louisiana Gas Service Company for the year ending December 31, 1998.

#### NOTICE OF ASSIGNMENT AND NOTICE OF STATUS CONFERENCE

**PLEASE TAKE NOTICE** that Docket Number U-21484, Subdocket A has been assigned to Administrative Law Judge Valerie Seal Meiners.

**PLEASE TAKE FURTHER NOTICE** that a status conference has been scheduled for **January 12, 2000 at 1:00 p.m. in the Marshall Burton Brinkley Auditorium** of the Louisiana Public Service Commission, 16th Floor, One American Place (corner of North and Fourth Streets), Baton Rouge, Louisiana.

If you are disabled and need special accommodation at the status conference, please contact the Administrative Hearings Division at (225) 342-3157 at least five days prior to the status conference.

Baton Rouge, Louisiana, this 6th day of January, 2000.

Valerie Seal Meiners

Chief Administrative Law Judge

cc: Official Service List

Louisiana Public Service Commission Administrative Hearings Division One American Place, Suite 1630 Post Office Box 91154 Baton Rouge, Louisiana 70821-9154 Telephone (225) 342-3157 Fax (225) 342-5610



Service List Docket No. U-21484-(Subdocket-A)

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All Commissioners Vanessa Caston-Porter - LPSC Staff Attorney Phillip Nichols - LPSC Utilities Division Farhad Niami, Economics Division Robert Crowe - LPSC Economics Division Deborah Smith - LPSC Auditing Division Theresa Thomas - LPSC Auditing Division David E. Tippett, Esq., Manager, Gas Rates & Regulatory Affairs, Louisiana Gas Service, 1233 West Bank Expressway, Post Office Box 433, Harvey, LA 70058 (Phone: 504/374-7271) (E-Mail: <u>dtippett@czn.com</u>) TRAKS LA.

÷.,

Trans Louisiana Gas Company

P. O. Box 4331 Lafayette, Louisiana 70502-4331

December 13, 1999

CASE NO. 2015-00343 ATTACHMENT 3 TO STAFF DR NO. 3-08

# '99 DEC 15 AM 10 15

Ms. Susan Cowart Louisiana Public Service Commission Docketing Division P. O. Box 91154 Baton Rouge, Louisiana 70821-9154 DEC 1 J 1999

LOUISIANA PUBLIC SERVICE COMMISSION Administrative hearings division

Dear Ms. Cowart:

Trans Louisiana Gas Company hereby requests to be placed on the service list as an interested party in LPSC **Docket No. U-21484**, Louisiana Public Service Commission, ex parte; In re: Earnings Review of Louisiana Gas Service Company for the year ending December 31, 1998.

Please send notifications and/ or mailings to:

Trans Louisiana Gas Company Attention: Christine Tabor P. O. Box 4331 Lafayette, Louisiana 70502

Email address: c.tabor@transla.com

Sincerely,

Fabor ristme.

Christine Tabor Vice President, Rates & Regulatory Affairs



U-24209 - Louisiana Public Service Commission, ex parte. In re: Investigation into and Rulemaking regarding Construction costs for underground Electric Distribution and Service Lines, possible amendment to General Order dated 10/20/67.

> On motion of Commissioner Dixon, seconded by Commissioner Blossman, and unanimously adopted, the Commission voted to accept the Staff recommendation that upon reviewing the comments from industry, Staff will hold a technical conference, if needed, and prepare a revised Draft Order for Commission decision.

> Chairman Sittig read into the record a letter from the City of Westlake declaring that: "the City of Westlake feels that underground electric distribution and service lines is a good thing that the consumer could receive underground service at no cost. It is the opinion of the City of Westlake that any company should be able to do what they choose in way of servicing the consumer without a charge. Competition pays a vital role in today's society and the City of Westlake supports the right to offer a consumer underground electric distribution and service lines with no construction cost."

U-23839 - KMC Telecom, Inc. ("KMC") Vs. BellSouth Telecommunications, Inc. ("BST") In re: Petition of KMC against BST to enforce reciprocal compensation provisions of the Parties' Interconnection Agreement.

Commissioner Owen moved to accept the ALJ recommendation, said motion was seconded by Commissioner Field.

Commissioner Blossman made a substitution motion to reject the ALJ recommendation and adopt Staff's recommendation to reject KMC's claim for reciprocal compensation. Said motion was seconded by Commissioner Sittig, with Commissioner Dixon concurring and Commissioners Owen and Field dissenting. Motion carried.

The Commissioners additionally voted to open a generic proceeding for the purpose of addressing whether it may be appropriate to adopt a new pricing policy with respect to compensation for ISP traffic.

U-21922 - Consolidated With U-23508 - Louisiana Public Service Commission, ex parte. In re: Investigation of the Rates and Charges of Trans Louisiana Gas Company, A Division of Atmos Energy Corp. (formerly styled: Trans Louisiana Gas Company (Dallas, Texas), ex parte. Request to continue Rate Stabilization Clause (RSC) beyond the three year trial period, which expired September 3, 1995) and now Consolidated with Docket U-23508, Trans Louisiana Gas Company, A Division of Atmos Energy Corp. ex parte. In re: Request for approval of Commodity Performance Mechanism.

Re: Proposed Stipulation and Settlement

On motion of Commissioner Field, seconded by Commissioner Sittig, with Commissioners Blossman and Dixon concurring, and Commissioner Owen dissenting, the Commission voted to accept and confirm the Settlement Agreement.

On motion of Commissioner Dixon, seconded by Commissioner Owen, and unanimously adopted, the Commission voted to suspend the rules and bring up an item not on the agenda.

On motion of Commissioner Owen, seconded by Commissioner Dixon, and unanimously adopted, the Commission voted to open a docket to examine the earnings of Louisiana Gas Service (LGS) in view of the ambiguous order issued by the Commission in Docket No. U-21484 dated May 1, 1996.

-2-

Minutes - Open Session 10/13/99---

#### BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSISSIPPI

DOCKET NO. 92-UN-0230 IN RE: MISSISSIPPI VALLEY GAS COMPANY UTILITY I.D. NO. GC-123-0081-00 NOTICE OF INTENT TO ESTABLISH STABLE/RATE (RIDER SCHEDULE NO. 327)

CASE NO. 2015-00343 ATTACHMENT 4 TO STAFF DR NO. 3-08

#### FINAL ORDER APPROVING STABLE/RATE

Came on this day to be heard and was heard the above referenced matter, and the Court having considered the evidence and testimony of witnesses and the data, documentation and exhibits on file in this proceeding, and having carefully considered the same finds as follows:

1.

On June 8, 1992, Mississippi Valley Gas Company ("MVG") filed its Notice of Intent to establish Stable/Rate Rider Schedule 327 ("Stable/Rate") with the Mississippi Public Service Commission.

2.

On June 10, 1992, the Commission suspended the operation of Stable/Rate pending a full investigation of the lawfulness of same to be made by the Public Utility Staff ("Staff"). Notice of these proceedings was provided to the public by publication of a Notice in the <u>Clarion-Ledger</u>, a paper of general circulation in the State of Mississippi on the 18th day of June, 1992. A written notice of the Company's filing was provided to each of MVG's customers by letter dated June 19, 1992.

3.

On June 22, 1992, the Office of the Attorney General of the State of Mississippi filed its Notice of Intervention.

4.

On July 6, 1992, the Public Utilities Commission of the City of Clarksdale filed a Motion for Leave to Intervene with the Commission. On July 7, 1992, the Commission granted said Motion entitling said entity to participate fully as a party of record in this cause as provided by the applicable statutes and rules of this Commission.

Electronic Copy * MS Public Service Commission * 8/28/2015 * MS Public Service Commission * Electronic

5.

On July 15, 1992, the Commission issued a Scheduling Order which set forth important dates for various matters, including the setting of the Pre-hearing Conference in this cause on September 1, 1992, and notice of same was given to all parties.

6.

On August 26, 1992, the Office of the Attorney General of the State of Mississippi filed with the Commission its Notice of Withdrawal from the present cause.

7.

All parties were given the benefit of full discovery and the opportunity to pre-file testimony. Pre-filed testimony was presented by MVG and the Staff. None of the intervenors in this cause have presented any pre-filed testimony to the Commission.

8.

On September 1, 1992, a Pre-hearing Conference was held pursuant to Commission order and Bruce McKinley, Attorney for the Commission, chaired the Pre-hearing Conference. The parties represented at the Pre-hearing Conference were MVG and the Staff.

9.

MVG and the Staff entered into certain stipulations which were reduced to a writing dated September 16, 1992 signed by Bill Wilkerson as the Executive Director of the Public Utility Staff and by Richard W. Wise as Vice President and General Attorney of Mississippi Valley Gas Company ("Stipulations"). A copy of the Stipulations has been introduced into the record of this cause and is incorporated herein by reference. The Commission finds that the Stipulations resolve all material issues in this matter, are just and reasonable, and hereby approves and adopts the same.

10.

It is therefore ordered that:

(a) The Commission's Order dated June 10, 1992 suspending the operation of Stable/Rate is hereby vacated.

(b) The Commission finds that the provisions of Stable/Rate Rider Schedule 327, as clarified in and subject to the provisions of the Stipulations, are just and reasonable.

Electronic Copy * MS Public Service Commission * 8/28/2015 * MS Public Service Commission * Electro

(c) MVG is directed to file its first quarterly filing under Stable/Rate on or before November 13, 1992 covering the evaluation period ending December 31, 1992.

(d) Effective December 1, 1992, the Company's existing tax adjustment mechanism shall be withdrawn.

This Order shall be effective from and after the date of issuance.

Commissioner Bo Robinson, Chairman votes Commissioner Curt Hebert, Jr., Vice Chairman votes Commissioner Nielsen Cochran, votes

SO ORDERED, this the 12 day of Cotober 1992.

Electronic Copy * MS Public Service Commission * 8/28/2015 * MS Public Service Commission * Electro



MISSISSIPPI PUBLIC SERVICE COMMISSION

a BO ROBINSON, CHAIRMAN

VICE CHAIRMAN CURT HEBERT, JR.,

NIELSEN COCHRAN, COMMISSIONER

ATTEST: A True Copy Uan BRIAN U. RAY EXECUTIVE SECRETARY



MISSISSIPPI VALLEY GAS COMPANY P.O. Box 3348 Jackson, Missission 39207-3348 Telephone: 601/961-6900

June 19, 1992

#### Dear Valued Customer:

Keeping you informed as a customer of Mississippi Valley Gas Company is important to us. We believe it is important for you to know the facts about your gas service. This letter is to update you on ongoing efforts to improve gas service and respond to your needs for a clean, cost-efficient energy source.

In the following paragraphs, we want to review what has happened recently with your gas service, and what we foresee for the future.

<u>Monthly gas bills have consistently gone down, year after year</u> For the past five years in a row, the average annual bill for a residential customer has gone down. Rates are now 19 percent below what they were five years ago. In fact, your rates are below what they were ten years ago. Mississippi Valley Gas has worked hard to control expenses, including what we pay for natural gas, and passed along that savings to you, the customer.

The next important step is to make sure rates remain stable. No one wants surprises in their monthly bills. To assure that your rates remain stable, Mississippi Valley Gas has filed with the Mississippi Public Service Commission (PSC) a Stable/Rate plan. This new plan requests neither an increase nor a decrease in rates. It simply provides a way for the PSC to review rates quarterly and adjust them up or down slightly as needed to help avoid a jump in prices.

Any upward or downward adjustments would be capped To provide additional protection against significant changes in rates, no quarterly adjustment up or down can exceed two percent. Under the Stable/Rate plan, no annual change can exceed a total of four percent. With this plan, any changes would be gradual.

The Stable/Rate plan increases PSC and public oversight of MVG In fact, financial operations will be reviewed each quarter. We think it is important for you to know that your gas rates are fair. This way you know they are being watched more closely than ever.

<u>MVG is asking for an immediate reduction in its rate of return</u> As part of the Stable/Rate plan, we have asked for our allowed rate of return to be *lowered significantly* from what is currently allowed. Just like you, we know how important it is to make sure we do what we can to control costs.

#### The Stable/Rate plan saves taxpayers' and customers' dollars

This proposed plan is not a traditional rate case, since it does not ask for a change in rates. But it does provide an alternative to the traditional rate case and can help us avoid costing taxpayers and customers these expenses in the future. Traditional rate cases usually require a sizable group of lawyers, accountants, economists and other expert witnesses, and may last for years. Under the Stable/Rate plan most or all of these costs are avoided, reducing the need for additional taxpayer support of the PSC and lowering operating costs of the gas company.

<u>Our competition is strong, so we'll keep fighting to keep costs down</u> Some people think being a gas utility makes it easy to be a successful business. But the truth is, we face intense competition for new and existing business. That's important for our customers, because we have great incentive for controlling costs and keeping rates low.

Our customers could choose electricity for their heating, cooling and cooking, or wood, fuel oil or coal for heating. Or they could choose another type of gas. The truth is plain, there is a substitute for virtually every application of natural gas. That's why we work hard to provide good service and keep costs low. For many people, their monthly gas bill is the lowest household bill they pay each month.

#### Natural gas is the clean energy to protect the environment

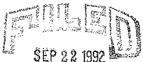
All of us are learning more about how important it is to protect the environment. Natural gas is an abundant, clean energy, with many ways of helping clean up our environment. For example, compressed natural gas (CNG) will be the fuel of the future for our automobiles, buses and other vehicles. CNG greatly reduces the carbon monoxide from cars and other vehicles that contributes to global warming. We've been using this fuel in our company vehicles here for years. We're already using CNG in test programs in Mississippi for industrial uses such as fork lifts, to provide a cleaner air and safer work environment in warehouses and factories.

We at Mississippi Valley Gas want each of our nearly 238,000 customers to know that we will do everything we can to continue to provide you with a reliable, clean energy source at a reasonable price. We welcome your comments and questions about natural gas.

Sincerely,

Effution

E. R. Butler President



MS. PUBLIC SERVICE COMMISSION

SEP 1 6 1992 4

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSISSIPPI

DOCKET NO. 92-UN-0230 IN RE:

MISSISSIPPI VALLEY GAS COMPANY UTILITY I.D. NO. GC-123-0081-00 NOTICE OF INTENT TO ESTANSION STABLE/RATE (RIDER SCHEDULE NO. 327)

#### STIPULATION

Pursuant to <u>Mississippi Code Annotated</u>, \$77-3-47 (1972), as amended, and purusant to the agreements reached at the Pre-hearing Conference held in this cause on the 1st day of September, 1992, the following stipulations are submitted to the Commission, to wit:

#### PROCEDURAL BACKGROUND

1. On June 8, 1992, Mississippi Valley Gas Company (hereinafter "MVG") filed its Notice of Intent to establish Stable/Rate Rider Schedule 327 with the Mississippi Public Service Commission.

2. On June 10, 1992, the Commission suspended the operation of the proposed plan, rates and charges pending a full investigation of the lawfulness of the same to be made by the Public Utilities Staff (hereinafter "Staff").

3. On June 22, 1992, the Office of the Attorney General of the State of Mississippi filed its Notice of Intervention.

4. On July 6, 1992, the Public Utilities Commission of the City of Clarksdale, Mississippi, filed a Motion for Leave to Intervene with the Commission. On July 7, 1992, the Commission granted said Motion entitling said entity to participate fully as a party of record in this cause as provided by the applicable statutes and rules of this Commission.

5. On July 15, 1992, the Commission issued a Scheduling Order which set forth important dates for various matters, including the setting of the Pre-hearing Conference in this cause on September 1, 1992.

6. On August 26, 1992, the Office of the Attorney General of the State of Mississippi filed with the Commission its Notice of Withdrawal from the present cause.

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7. All parties were given the benefit of full discovery and the opportunity to pre-file testimony. Pre-filed testimony was presented by MVG and the Staff. None of the Intervenors in this cause have presented any pre-filed testimony to the Commission.

8. On September 1, 1992, a Pre-hearing Conference was held pursuant to Commission Order and Bruce McKinley, attorney for the Commission, chaired the Pre-hearing Conference. The parties represented at the Pre-hearing Conference were MVG and the Staff.

9. All parties to this Stipulation understand and expressly agree that the agreements and stipulations made herein are for the purposes of this proceeding only and shall not apply to or serve as precedent in any other proceeding of MVG or any other public utility.

#### STIPULATIONS

The following stipulations are made by the undersigned:

10. THE PLAN.

The Stable/Rate Adjustment Rider, specifically Rider Schedule 327, will establish a method by which future adjustments to rates will be determined.

MVG shall file with the Commission each calendar quarter (defined as the periods of January through March, April through June, July through September, and October through December) documentation as per the terms of the Plan and as clarified herein, that will establish the appropriate ratebase, expenses, revenues, and rate of return for MVG.

The Stable/Rate Plan, if approved by the Commission, will dictate how the ratebase, expenses, revenues and rate of return are calculated with the rates and reveneus to be increased or decreased as needed within the limits set by the Plan.

Stable/Rate, if approved by the Commission, shall be applicable to all MVG rate schedules except Rate Schedule 319 (Flex Rate), Rate Schedule 323 (Spot Gas Sales and/or Transportation) and Rate Schedule 325 (Municipal Gas Distributors). Stable/Rate is not applicable to special contracts with manufactureres specifically approved by the Commission under <u>Mississippi Code Annoted</u>, Section 77-3-35(1) (1972), as amended.

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#### 11. THE INTITIAL EVALUATION

The intitial evaluation and establishment of the appropriate ratebase, cost of service, with appropriate rates and revenue to be earned by MVG, should occur with the first quarterly filing on or before November 13, 1992. This initial filing will cover the evaluation period ending December 31, 1992.

12. CONSTRUCTION WORK IN PROGRESS/ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION

The parties propose that Construction Work in Progress (CWIP) be allowed in the ratebase of MVG only if the project(s) of MVG are completed within a year.

Stable/Rate utilizes a largely historic test year. Therefore, CWIP is proper as it yields a smaller number than would occur in a traditional calculation where a future test year average ratebase is used.

Since certain CWIP is proposed to be allowed in ratebase under Stable/Rate, MVG will be required to reduce its Cost of Service by the amount of the AFUDC accruing on the CWIP.

13. BANK BALANCES

Stable/Rate calculation excludes bank balances which were included in rate base in 1985. Stable/Rate uses actual ending balances since a projected test year is not being used.

14. PLANT HELD FOR FUTURE USE (PHFU)

Gas PHFU may be included in ratebase under Stable/Rate if MVG proves to the satisfaction of the Commisison that it has definite plans for the use of the plant. The determination of whether a plan is deemed a "definite plan" shall be evaluated and decided by the Commission based upon each request by MVG for the inclusion of Gas PHFU in its ratebase.

**15. OPERATING EXPENSES** 

The types of operating expenses under Stable/Rate are generally the same as have been previously approved by the Commission. However, operating expenses will be reduced by the amount of AFUDC to account for the fact that certain CWIP is allowed in the ratebase.

16. ADVERTISING.

MVG shall, at least annually, as a part of its quarterly filing under Stable/Rate, provide to the Commission and the staff an itemization of all advertising expenditures, with the cost incurred for each expenditure, that the Company believes are allowable under the provisions of Commission Rule 7G (Commission Order 2-2-84 in Docket No. U-4407). The parties stipulate that this information will be provided on Appendix D of the Stable Rate Filing. Provided further that MVG shall, upon request, provide to the Commission and the staff representative samples of and access to any advertisements associated with such expenditures.

The parties further stipulate that, as long as the advertising expenses submitted by MVG conform to <u>Mississippi Code Annotated</u>, Section 77-3-36(1972), as amended, and Commission Rule 7(G), and are determined to be reasonable and are otherwise approved by the Commission, said expenditures will be properly includable in operating expenses under the Stable/Rate Plan.

17. CHARITABLE AND CIVIC CONTRIBUTIONS

MVG shall, at least annually, as a part of its quarterly filing, report to the Commission a detailed itemization of these types of expenses which shall include the recipient of each expenditure and the cost incurred.

The parties stipulate that as long as MVG's expenses in these categories conform to <u>Mississippi Code Annotated</u>, Section 77-3-79 (1972), as amended, and Commission Rule 7I, and are determined to be reasonable and are otherwise approved by the Commission, said charitable and civic contributions should be included in the operating expenses of MVG under Stable/Rate.

**18. DISALLOWED EXPENDITURES** 

MVG stipulates that the adjustments, as set forth in the Prefiled Testimony of Leon Browning, are accepted. Accordingly, the earned return (ER) under Stable/Rate shall utilize a cost of service as set forth in the Plan but said cost of service shall not include expenses for legislative advocacy, political activities, or dues for country club or other social clubs.

Also, MVG shall insure that the cost of service calculated

under Stable/Rate does not include a double counting of the expense item "Rent of Distribution Property".

19. RATE OF RETURN

The parties are in agreement regarding the methodology to be utilized in calculating the approprate rate of return. The calculations consist of an average of the Discounted Cash Flow Method, the Capital Asset Pricing Model Method and a Risk Premium Method, which models are traditionally used in determining a fair rate of return on equity.

The formula proposed in Stable/Rate establishes an initial "benchmark" rate of return on rate base equity of 12.20%.

20. MISCELLANEOUS

MVG shall provide to the Staff such other and additional reports and information as may be requested of MVG by the Staff from time to time in order for the Staff to fully evaluate the quarterly filings purusant to Stable/Rate.

The parties agree that the Stable/Rate Plan, as filed by MVG, but with the clarifications discussed herein, should be approved by the Commission.

so stipulated, this the <u>16</u> day of <u>September</u>, 1992.

PUBLIC UTILITIES STAFF

Byt Wilkerson, Executive Director of the Public Utilities Staff

MISSISSIPPI VALLEY GAS COMPANY

By: Richard W. Wise, Vice President and General Attorney of Mississippi Valley Gas Company

# Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division Staff DR Set No. 3 Question No. 3-09 Page 1 of 1

### REQUEST:

Refer to Atmos-Ky's response to Staff's Second Request, Item 20.b., and the Martin Testimony, page 20, lines 16-18, and page 21, line 18. Expected annualized cost savings of \$197,160 from the wireless meter reading ("WMR") project shown in the response is based on installing 16,000 WMR devices. Page 20 of the Martin Testimony refers to the WMR project as discussed by witness Ernest Napier in Atmos-Ky's last rate case, Case No. 2013-00148,1 which "involved the installation of 20,000 endpoints in certain Company locations within Kentucky." The Martin Testimony, page 21, indicates that "[a] II planned WMR devices were installed prior to January 2015."

- a. Explain why only 16,000 WMR devices have been installed given the planned installation of 20,000 endpoints, as discussed in Case No. 2013-00148.
- b. Confirm whether the WMR devices now installed represent the total number of such devices Atmos-Ky plans to install.
- c. Clarify whether any savings beyond the \$197,160 identified in the response to Item 20.b. are anticipated.

### RESPONSE:

- a) The wireless meter reading (WMR) project involved multiple layers of costs. First, the two necessary metro towers were purchased. Next, contractor labor installation rates were ascertained. Finally, after towers and labor costs were established, the remaining allocated dollars allowed the Company to purchase approximately 16,000 WMRs. These multiple layers of costs represent the anticipated spend from Case No. 2013-00148.
- b) The Company cannot confirm that the 16,000 WMR devices now installed represent the total number of such devices that the Company plans to install in Kentucky. The Company is currently in the process of installing 10,000 additional WMR devices in Kentucky. The Company continually investigates the most appropriate WMR devices to install and where to install such devices. The Company anticipates installing even more WMR devices at some point in the future.
- c) As the Company implements additional WMR devices, the Company anticipates that additional savings may occur.

Respondent: Mark Martin

3-10

# Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division Staff DR Set No. 3 Question No. 3-10 Page 1 of 1

#### REQUEST:

Refer to Atmos-Ky's response to Staff's Second Request, Item 21, Attachment 1, Schedules A.1 and C.1, respectively, pages 4 and 58 of 123.

- a. Confirm that recognizing the impact of bonus depreciation results in Atmos-Ky's rate request being reduced by \$94,082, from \$3,307,688 to \$3,213,606.
- b. Confirm that the reduction, from \$3,307,688 to \$3,213,606, in the requested rate increase is solely due to the recognition of bonus depreciation.

#### **RESPONSE:**

- a) Confirmed, with the minor exception noted in the response to subpart (b).
- b) As noted in subpart (d) to the Company's response to Staff DR No. 2-21, the Company also included the impact of its response to Staff DR No. 2-09 subpart (a) in the updated revenue requirement calculations. This adjustment reduced a materials and supplies forecast from \$4,636 to zero. When isolated, the impact of the adjustment on revenue requirement is a reduction of \$553. The remainder of the \$94,082 reduction is attributable to the recognition of bonus depreciation.

Respondent: Greg Waller

3-11

# Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division Staff DR Set No. 3 Question No. 3-11 Page 1 of 1

#### REQUEST:

Refer to Atmos-Ky's responses to Staff's Second Request, Item 22, Attachment 1. Explain why actual capital expenditures have been \$3.5 million, or 14.1 percent, less than budgeted amounts through the first five months of fiscal year 2016.

#### **RESPONSE:**

The Company's February 2016 month-end close had not occurred at the time of responding to Staff DR No. 2-22. The Company has updated Attachment 1 to reflect February 2016 final numbers. Through February 2016, capital expenditures in Kentucky were \$25,183,225 for FY16 compared to a budgeted amount of \$24,778,668. The result is a 1.63% variance of actual versus budget for capital spend during the first five months of fiscal year 2016. The Company apologizes for any confusion caused by providing incomplete month to date results for February in its initial response.

#### ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_3-11_Att1 - Capital Expenditures.xlsx, 1 Page.

Respondent: Jason Schneider

# Atmos Energy Corporation Capital Expenditures

# Atmos Energy-KY/Mid-States Kentucky Division - 009DIV

		Fiscal 2016	Budget 2016	Fiscal 2015	Budget 2015	Fiscal 2014	Budget 2014	Fiscal 2013	Budget 2013
Capital	October	3,781,595	4,253,673	4,546,901	4,212,677	2,830,247	4,736,472	2,463,691	3,124,438
	November	6,964,803	4,958,596	2,956,561	4,361,721	3,030,340	4,791,804	2,705,239	2,906,702
	December	4,803,276	6,548,687	3,694,621	5,185,860	3,172,368	3,705,514	3,079,362	2,939,983
	January	3,640,353	4,253,172	2,394,917	4,268,296	2,740,035	2,658,647	2,633,378	1,693,137
	February	5,993,197	4,764,541	4,108,196	4,980,180	2,055,574	2,195,816	3,252,795	1,552,390
	March	0	5,196,074	3,677,676	5,084,944	3,580,652	3,929,111	2,020,899	2,411,069
	April	0	5,618,464	2,720,476	5,110,977	5,669,281	3,860,250	2,258,162	2,570,594
	May	0	6,878,287	4,796,960	6,648,216	4,147,320	3,857,814	2,713,561	3,385,416
	June	0	5,709,432	5,587,104	6,135,059	7,057,382	4,216,344	2,533,590	2,878,158
	July	0	5,820,303	5,194,561	3,971,526	6,860,264	3,576,720	3,131,980	2,543,564
	August	0	4,228,978	6,226,511	3,915,791	5,506,739	3,359,654	4,493,216	1,988,883
	September	0	5,795,924	9,582,169	1,978,456	2,636,535	2,768,150	4,226,175	1,811,074
	<b>Total Year</b>	26,570,931	64,026,131	55,486,654	55,853,703	49,286,734	43,656,295	35,512,047	29,805,409

# Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division Staff DR Set No. 3 Question No. 3-12 Page 1 of 1

### REQUEST:

Refer to Atmos-Ky's responses to Staff's Second Request, Items 23.b. and 52, Attachment 1.

- a. The response to Item 23.b. describing the 10 percent add-on to the budgeted amounts for capital investment in test-period months in fiscal year 2016 being applied to derive capital investment amounts for corresponding months that are beyond the end of fiscal year 2016 as being "consistent with the Company's five-year financial plan ... " mirrors the Direct Testimony of Gregory K. Waller ("Waller Testimony"), page 7, lines 21-23, and page 9, lines 20-21. A repeat of the testimony is not responsive to the request. As originally requested, explain why the Commission should rely upon this 1 0 percent add-on for capital investment in the last eight months of the test period.
- b. Item 52, Attachment 1, shows significant growth in annual capital expenditures in Atmos-Ky's pipe replacement program ("PRP") since its implementation. However, it also shows that non-PRP capital expenditures: (1) averaged \$19.44 million for the last 10 fiscal years; (2) fell outside a range of \$16.4-\$21 .5 million in only one of those years; (3) were less than the 1 0-year average in three of the five most recent fiscal years and; (4) experienced an average annual growth rate of less than two percent over the last 1 0 fiscal years. Explain how this history of non-PRP capital expenditures supports a 10 percent increase in such expenditures going forward.

### **RESPONSE:**

- a) The Company respectfully disagrees with the premise of the question. The 10 percent year over year change is not merely an "add-on", but rather the level of financial resources that the Company anticipates needing to meet the operational needs of its Kentucky distribution system during fiscal year 2017. The Commission can continue to rely on the Company's ability to plan and manage its financial and operational resources in the same reliable manner in which it has managed its Kentucky operations since acquiring Western Kentucky Gas in 1987.
- b) Please see the response to subpart (a).

Respondent: Greg Waller

# Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division Staff DR Set No. 3 Question No. 3-13 Page 1 of 1

### REQUEST:

Refer to Atmos-Ky's response to Staff's Second Request, Item 24.

- a. Regarding rate-case expense for Case No. 2013-00148, part a. of the response states that "[b]ecause the Order in that case was silent on the issue, the Company did not have the documentation required to defer the expense and establish a regulatory asset as proposed." The rate-case expense in Case No. 2013-00148 was addressed in the Direct Testimony of Joshua C. Densman, page 18, lines 19-21, as one of five ratemaking adjustments Atmos-Ky proposed. Identify the location in the record of that case which shows that Atmos-Ky sought to establish a regulatory asset.
- b. None of the ratemaking adjustments proposed by Atmos-Ky was discussed in the final Order in Case No. 2013-00148, which is typical practice for adjustments to which no intervenor objects and that are acceptable to the Commission. If the Order's silence on the issue of rate-case expense was cause for concern by Atmos-Ky, explain why it made no request for reconsideration or clarification of the Order.
- c. Part b. of the response explains the expectation for more frequent rate filings in the future as support for the two-year amortization of rate-case expenses proposed by Atmos-Ky in this proceeding. Confirm that Atmos-Ky's application in this case was submitted approximately 2.5 years after it submitted its prior rate application in the proceeding that was docketed as Case No. 2013-00148.

#### RESPONSE:

- a) The Company apologizes for any confusion caused by its response to Staff's DR No. 2-24. While the Company did propose and include in cost of service an O&M adjustment to account for a three year amortization of the rate case expenses, it failed to include in rate base the projected unamortized balance of the regulatory asset that would have resulted from deferring the expense. The Company realizes its omission and once again apologizes for the confusion.
- b) It is the Company's practice to require specific authorization in an Order from a regulatory authority for the establishment of a regulatory asset on the Company's balance sheet. When the Company realized the issue, the decision was made to leave the expense booked to its original account rather than burden the Commission with a request for reconsideration.
- c) Confirmed.

Respondents: Greg Waller and Jason Schneider

### Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division Staff DR Set No. 3 Question No. 3-14 Page 1 of 1

### REQUEST:

Refer to Atmos-Ky's response to Staff's Second Request, Item 25.a. The last four sentences of the response read:

In addition, the Company budgets a reduction to labor expense to account for unanticipated attrition and vacancy. In 2016, that amount for the Kentucky Mid-States Division was (\$237,526). While this amount reduces budgeted (and therefore test period) labor expense, it does not have a reduction in headcount associated with it in the budget. Please see the response to subpart (c) for a revised Schedule C.2 with corrected headcount data.

- a. Clarify whether the reference to "2016" in the second sentence refers to calendar year 2016, fiscal year 2016, or something else.
- b. Confirm that the budgeted reduction for the Kentucky Mid-States Division (which reduces test-period labor expense) is reflected in the labor cost included in both the original and revised Schedule C.2. If this cannot be confirmed, provide a new version of Schedule C.2 which reflects this reduction.

#### **RESPONSE:**

- a) "2016" refers to fiscal year 2016.
- b) The data provided on the original and revised Schedule G.2 includes only data related to Division 009 Kentucky. The Company would like to apologize for any confusion caused by the incorrect reference in the last sentence of its response to Staff DR No. 2-25 as referenced above. That reference to "C.2" should have been "G.2" While Schedule G.2 includes Division 009 data only, the O&M amounts reflected on C.2 and Exhibit GKW-2 (attached to Mr. Waller's Direct Testimony) for the forecasted test period do include allocated labor costs from Division 091 (Kentucky Mid-States General Office) and therefore do include the allocated amount of the labor expense reduction allocable to Kentucky.

Respondent: Greg Waller

3-15

# Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division Staff DR Set No. 3 Question No. 3-15 Page 1 of 1

### REQUEST:

Refer to Atmos-Ky's response to Staff's Second Request, Item 26, the Waller Testimony, pages 28-29, and Atmos-Ky's application, FR 16(8){d), Schedule 0 .2.2.

- a. For calendar years 2012, 2013, and 2014, base period and test period, provide the total amounts of "General Office O&M" and "Shared Services O&M" and the amounts that were, or are projected to be, allocated to Atmos-Ky.
- b. For each instance in which totai "General Office O&M" increases by more than five percent from one time period to the next, identify and describe the major factors responsible for the increase.
- c. For each instance in which total "Shared Services O&M" increases by more than five percent from one time period to the next, identify and describe the major factors responsible for the increase.
- d. Explain whether any change in how these amounts are allocated to Atmos-Ky is reflected in either the base period or test period.

#### **RESPONSE:**

- a) Please see Attachment 1.
- b) Please see the response to subpart (a).
- c) Please see the response to subpart (a).
- d) Please see the response to subpart (a).

#### ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_3-15_Att1 - Allocated OM Charges to KY Comparison.xlsx, 1 Page.

Respondents: Jason Schneider and Greg Waller

#### Atmos Energy Corporation General Office O&M Allocations to Kentucky Base Period and Test Period

								Percentage Cl	hange	
		Calendar	Calendar	Calendar	Total	Total			Base Year	Test Year
Account	Description	2012	2013	2014	Base Year	Test Year	CY13 vs CY12	CY14 vs CY13	vs CY14	vs Base Year
A&G-Administrative expense tra - Admin & General Expenses 9220-09341	Div 091 Allocation	3,858,980	4,408,831	4,717,942	5,497,869	6,070,057	14.25% A	7.01% C	16.53% E	10.41% G
A&G-Administrative expense tra - Billing for CSC O&M 9220-41131	Div 012 Allocation	2,351,196	2,846,668	3,474,574	3,159,308	2,982,355	21.07% B	22.06% D	-9.07%	-5.60%
A&G-Administrative expense tra - Billing for SS O&M 9220-41132	Div 002 Allocation	3,875,498	4,278,520	3,843,455	4,413,042	4,972,866	10.40% B	-10.17%	14.82% F	12,69% G
		10,085,675	11,534,020	12,035,970	13,070,219	14,025,277				

- A The increase in the Div 091 general office allocation from CY12 to CY13 was primarily due to a higher allocation rate during CY13 due to the sale of our Georgia operations in April 2013 and to the sale of our IL, IA and MO operations in August 2012. Please note that the higher allocation rate also impacted TN and VA.
- B The increase in the Shared Services allocation is a combination of a higher allocation factor and increased SSU expenses year-over-year. The allocation factor to KY increased due to the sale of our assets in GA, IL, IA and MO as noted above. In addition, SSU incurred higher expenses for labor, benefits, employee welfare and outside services year-over year which increased the allocated cost across all business units.
- C The increase in the Div 091 general office allocation from CY13 to CY14 was primarily due to including GA in our expense allocations from Jan-13 to Mar-13 which lowered the expense allocated to KY for those months.
- D The increase in the Div 012 customer support allocation was primarily due to higher Div 012 expenses during CY14, primarily for labor and benefits expense which increased the allocated cost across all business units. In addition, the increase in the allocation of Div012 from CY13 to CY14 was due to including GA in our expense allocations from Jan-13 to Mar-13 which lowered the expense allocated to KY for those months.
- E The increase in the base period allocation is due to higher expense incurred and forecasted for the base period as compared to CY14. When performing a CY14 to CY15 comparison of Div 091 actual expense, the CY15 period incurred higher expense for labor, benefits, employee welfare and outside services. Please see also the variance analysis in "AG_1-08_Att2 - Div 091 Variance.xlsx" for a description of certain costs budgeted in Div 091 but booked to Div 009 (causing Div 091 forecasted periods to appear high releative to booked actual periods.)
- F The increase in the base period allocation is due to higher expense incurred and forecasted for the base period as compared to CY14. When performing a CY14 to CY15 comparison of Div 002 actual expense, the CY15 period incurred higher expense for labor, benefits, employee welfare, outside services, insurance and information. technology.
- G The increase in the test year allocation is due to higher projected expenses for Div 002 and DIV 091for the test year period. This is partially offset by lower projected expenses in Div 012 and Div 009. Please see FR_16(8)(c)_Att1 - Schedules C.1-C.2.3 for the base and test year expenses by FERC account. Please see also the response to AG_1-05_Att2 - SSU Variance (02 and 012).xisx and AG_1-08_Att2 - Div 091 Variance.xisx for variance analysis between the Base Year and Test Year.

3-16

# Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division Staff DR Set No. 3 Question No. 3-16 Page 1 of 1

# **REQUEST:**

Refer to Atmos-Ky's response to Staff's Second Request, Item 27. Confirm that Exhibit GLS-4(8) provided in Attachment 2 to this response should reference the 20 years ending 8/31 /2015, with a "BASE NOAA" period of 1995-2015.

## **RESPONSE:**

Confirm. Exhibit GLS-4 (B) provided in Attachment 2 to Staff DR No. 2-17 should reference a weather basis of a 20-year average for the period ending 8/31/2015.

**Respondent: Gary Smith** 

3-17

# Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division Staff DR Set No. 3 Question No. 3-17 Page 1 of 2

## REQUEST:

Refer to Atmos-Ky's responses to Staff's Second Request, Item 28, Attachment 1, and Staff's First Request for Information ("Staff First Request"), Item 27, both the original and supplemental Attachment 1.

- a. The adjustment for the customers in the City of Livermore is 350. However, the differences in residential customers for calendar years 2012, 2013, and 2014 in the original and supplemental attachments to Staff First Request, Item 27, are 2,250, 1,31 0, and 2,637, respectively. Explain the derivation of the historical customer numbers in the original attachment and the extent to which they vary from the numbers in the supplemental attachment.
- b. Given that the historical customer numbers being compared reflect annual averages, explain whether advantages or disadvantages result from using fiscal year numbers versus calendar year numbers, or vice versa.
- c. (1) The average residential customer growth used by Atmos-Ky is 400 although the response to Staff's Second Request, Item 28, Attachment 1, reflects a three-year average growth of 426. Explain why this amount was reduced to 400.
  - (2) Staff's Second Request, Item 28, Attachment 1, shows average residential customers of 155,559 in fiscal year 2015. While only five months separate the end of fiscal year 2015 from the end of the base period, explain why average residential customers in the base period are 155,670, which is only 111 (only slightly more than one-fourth of 400) greater than the fiscal year 2015 average of 155,559.

### **RESPONSE:**

a) As a reference throughout the responses to this request, the Company prepared Attachment 1 detailing monthly customer counts from October 2011 through December 2015.

The original and corrected submittal to Staff DR No. 1-27 were both per books numbers and did not incorporate any adjustments for the addition of customers in Livermore. The original submittal erroneously stated active customer counts for the month of December in each of the years 2010 through 2014 (refer to Column d of Attachment 3-17). The projected customer counts on that original submittal were, correctly, 12-month average customer counts. Thus, the comparison between historic December customer counts

# Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division Staff DR Set No. 3 Question No. 3-17 Page 2 of 2

versus projected 12-month averages was flawed. In the corrected response to Staff DR No. 1-27, the Company stated the 12-month average customer counts for periods ending December 2012-2014 (refer to Columns g-I, Lines 38-42 of Attachment 3-17).

- b) As noted in the response to Staff DR No. 2-28 and subpart (a) of this request, the Company's original submittal to Staff DR No. 1-27 was, erroneously, not reflective of a twelve-month average, but instead was a one month snapshot of each December. The corrected submittal to Staff DR No. 1-27, the response to Staff DR No. 2-28 and lines 38-42 of Attachment 3-17 all reflect 12-month average customer counts. The Company believes that it is essential to compare 12-month average customer counts; but with that basis, comparing fiscal year periods or calendar year periods produce equal quality results.
- c)
- (1) The Company, historically, considers average growth in recent periods and typically rounds that result to the nearest 100 customers.
- (2) As is seen in all of the reviews of customer counts, there exists variability from one period to another. For purposes projecting a 12-month average ending May 2016, line 45 of Attachment to Staff 3-17, adds 400 residential customer to the prior year counts to project counts for the months of January-May 2016. If that occurs, the 12-month average residential customers for the period ending May 2016 would be 155,767. Either way, the Company's forecast of 155,670 residential customer in the base period appears reasonable.

## ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_3-17_Att1 - Monthly Customer Counts.xlsx, 1 Page.

Respondent: Gary Smith

CASE NO. 2015-00343 ATTACHMENT 1 TO STAFF DR NO. 3-17

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Atmos Energy Corporation, Kentucky Monthy Customer Counts

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(I)	(m)
1		<u>Oct-2011</u>	<u>Nov-2011</u>	<u>Dec-2011</u>	Jan-2012	Feb-2012	<u>Mar-2012</u>	Apr-2012	<u>May-2012</u>	Jun-2012	<u>Jul-2012</u>	<u>Aug-2012</u>	Sep-2012
2	Residential	152,002	153,080	154,947	156,468	156,644	156,660	155,122	155,085	152,852	151,980	151,511	150,823
3	Commercial	17,055	17,350	17,587	17,761	17,750	17,818	17,429	17,427	17,101	16,910	16,841	16,771
4	Industrial	216	201	200	208	204	204	1.97	202	201	156	232	179
5	Public Authority & Other	1,578	1,585	1,592	1,592	1,593	1,589	1,583	1,595	1,585	1,593	1,586	1,575
6	Total	170,851	172,216	174,326	176,029	176,191	176,271	174,331	174,309	171,739	170,639	170,170	169,348
7													
8		Oct-2012	Nov-2012	Dec-2012	<u>Jan-2013</u>	Feb-2013	<u>Mar-2013</u>	Apr-2013	May-2013	Jun-2013	Jul-2013	Aug-2013	Sep-2013
9	Residential	151,649	151,892	156,159	156,411	156,532	156,002	156,602	155,535	155,128	155,257	155,256	154,560
10	Commercial	17,010	17,260	17,706	17,750	17,779	17,728	17,793	17,599	17,373	17,311	17,120	17,032
11	Industrial	211	197	192	204	197	196	199	193	199	197	191	197
12	Public Authority & Other	1,584	1,559	1,609	1,594	1,593	1,584	1,604	1,578	1,577	1,607	1,567	1,602
13	Total	170,454	170,908	175,666	175,959	176,101	175,510	176,198	174,905	174,277	174,372	174,134	173,391
14 15		Oct-2013	Nov-2013	Dec-2013	Jan-2014	Feb-2014	Mar-2014	Apr-2014	May-2014	Jun-2014	Jul-2014	Aug-2014	Sep-2014
15	Residential	154,777	155,325	157,009	157,962	158,305	158,160	157,456	157,435	155,336	153,873	151,042	151,012
10	Commercial	16,995	17,217	17,470	17,797	138,303	17,768	17,591	17,648	17,211	16,979	16,850	16,763
17	Industrial	10,555	17,217	188	17,737	17,783	194	191	17,048	188	190	10,830	18,705
18	Public Authority & Other	1,587	1,579	1,575	1,591	1,589	1,574	1,580	1,594	1,549	1,587	1,544	1,551
20	Total	173,554	174,314	176,242	177,542	177,882	177,696	176,818	176,873	174,284	172,629	169,625	169,515
21	10(0)	2,00,001	1,1,211	17 0,2 12	277,516	177,002	1,,,050	1,0,010	270,075	17 .,=01	.,.,	205,025	105,015
22		Oct-2014	Nov-2014	Dec-2014	Jan-2015	Feb-2015	Mar-2015	<u>Apr-2015</u>	May-2015	<u>Jun-2015</u>	Jul-2015	Aug-2015	Sep-2015
23	Residential	152,519	152,394	157,920	157,873	141,181	175,369	158,239	156,709	156,293	154,293	151,835	152,079
24	Commercial	16,900	16,920	17,698	17,809	16,330	19,213	17,745	17,372	17,239	17,099	16,768	16,856
25	Industrial	195	181	200	201	169	234	197	193	205	193	211	197
26	Public Authority & Other	1,582	1,530	1,568	1,580	1,388	1,779	1,567	1,558	1,571	1,571	1,493	1,539
27	Total	171,196	171,025	177,386	177,463	159,068	196,595	177,748	175,832	175,308	173,156	170,307	170,671
28			2		ŗ	·	·	·	·	-	,	·	
29		Oct-2015	Nov-2015	Dec-2015									
30	Residential	152,786	153,750	156,795									
31	Commercial	16,872	17,102	17,602									
32	Industrial	186	192	193									
33	Public Authority & Other	1,542	1,541	1,556									
34	Total	171,386	172,585	176,146									
35													
36	Average Customer Counts												
37		FY 2012	FY 2013	FY 2014	FY 2015		<u>Cal 2012</u>	Cal 2013	<u>Cal 2014</u>	<u>Cal 2015</u>			
38	Residential	153,931	155,082	155,641	155,559		153,904	155,700	155,285	155,600			
39	Commercial	17,317	17,455	17,340	17,329		17,315	17,431	17,326	17,334			
40	Industrial	200	198	192	198		19 <del>9</del>	196	192	198			
41	Public Authority & Other	1,587	1,588	1,575	1,561		1,587	1,587	1,570	1,557			
42	Total	173,035	174,323	174,748	174,646		173,005	174,913	174,373	174,689			
43										12	Mo Average		
44					Jan-2016	Feb-2016	<u> Mar-2016</u>	<u> Apr-2016</u>	<u>May-2016</u>	T	ru May 2016		
45	Residential Projection @ 400	) growth over p	rìor year		158,273	141,581	175,769	158,639	157,109		155,767		

# Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division Staff DR Set No. 3 Question No. 3-18 Page 1 of 1

## **REQUEST:**

Refer to Atmos-Ky's response to Staff's Second Request, Item 29, and the Direct Testimony of Gary L. Smith ("Smith Testimony"), page 15. Provide the calculation of estimated individual customer revenue for "Special Contract Reformations" which is referenced in the Smith Testimony on page 15, lines 2430, or indicate its location in the record.

#### **RESPONSE:**

Please see Confidential Attachment 55 to the Company's response to Staff DR No. 1-57.

**Respondent: Gary Smith** 

# Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division Staff DR Set No. 3 Question No. 3-19 Page 1 of 1

### REQUEST:

Refer to Atmos-Ky's response to Staff's Second Request, Item 32, Attachment 1.

- a. State whether the Atmos distribution system designated as "Environs" is in Texas, and if so, confirm that five of the 13 Atmos systems included in the comparison are in Texas.
- b. Confirm th at, for fiscal year 2015, Atmos-Ky has the highest contribution from base charges of all the Atmos systems not located in Texas and that, with the exception of Kansas, which is practically identical in its base charge contribution percentage, it also has the highest base charge contribution for fiscal year 2016.

## **RESPONSE:**

- a) The Company confirms both statements.
- b) The Company confirms this statement.

Respondents: Gary Smith and Greg Waller

3-20

# Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division Staff DR Set No. 3 Question No. 3-20 Page 1 of 1

## REQUEST:

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Refer to Atmos-Ky's response to Staff's Second Request, Item 40.d., Attachment 1. Provide the dates of each Proxy Company's Return on Equity approval.

### **RESPONSE:**

Please see Attachment 1 for the requested information. In addition, the Company noticed in its review that the Return on Equity for Washington Gas & Light in Virginia should be 9.75%, rather than the 10.0% as reported in Attachment 1 to Staff DR No. 1-40 subpart (d). The Company has made the update within this attachment.

### ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_3-20_Att1 - Gas Proxy ROEs.xlsx, 1 Page.

Respondent: Greg Waller

Atmos Energy Corporation Gas Proxy ROEs

Proxy Company	Approved ROE	Increase Authorized
Laclede Gas Co.	N/A	4/23/2014
New Jersey Natural Gas Co	10.30%	10/3/2008
Northwest Natural Gas Co.	9.50%	10/26/2012
Piedmont Natural Gas Co.	10% (NC)	12/17/2013
Piedmont Natural Gas Co.	10.2% (TN)	1/23/2012
South Jersey Gas Co.	9.75%	9/30/2014
UGI Central Penn Gas	N/A	8/11/2011
Washington Gas & Light	9.25% (D.C.)	5/10/2013
Washington Gas & Light	9.50% (MD)	11/22/2013
Washington Gas & Light	9.75% (VA)	7/2/2012

Note: All numbers from SNL RRA

3-21

# Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division Staff DR Set No. 3 Question No. 3-21 Page 1 of 2

#### REQUEST:

Refer to Atmos-Ky's response to Staff's Second Request, Item 44.b., which states:

The zero-intercept study that formed the basis for Mr. Raab's class cost of service in Case No. 2013-00148 relied on a semi-logarithmic functional specification of the relationship between mains investments and demands. As Mr. Raab prepared his study for this case, he was concerned that this specification resulted in an overstatement of the importance of customers in explaining the relationship between mains investments and demands and reverted to a linear specification for the current study.

- a. Explain the difference between the two methods and why a semilogarithmic functional specification can result in an overstatement of the importance of customers in explaining the relationship between mains investments and demands.
- b. In the cost-of-service studies filed by Atmos-Ky in base-rate proceedings prior to Case No. 2013-00148, state whether the zero-intercept studies used a semi-logarithmic functional specification or a linear specification.

## **RESPONSE:**

a) By its very nature, the zero-intercept approach is making predictions about cost behavior that is outside of the range of experience (i.e., the point of theoretical zero demand) by extrapolating the cost/size relationship to the point of zero demand and this intersection point will be influenced by the slope of the line that is estimated to quantify the cost/size relationship. This is shown graphically for steel mains using a linear specification on the tab entitled "calcs" on Attachment 1. The same information is presented for steel mains using a semi-logarithmic functional specification on the tab entitled "calcs" on Attachment 2. The intercept of the linear specification is \$2.0988 and the intercept of the semi-logarithmic specification is \$3.1700. This difference changes the estimated customer-related component of mains as shown in the two spreadsheets.

It is not a general rule that a semi-logarithmic functional specification will result in an overstatement of the customer component in explaining the relationship between mains investments and demands. Whether it will do so or not will depend on the estimated equation. In this case, the linear functional specification appears to

# Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division Staff DR Set No. 3 Question No. 3-21 Page 2 of 2

explain the data better (compare the R-squared values of the two regressions) and so it was chosen in this case. In addition, the linear specification results are closer to the minimum system results, providing additional support.

b) Mr. Raab does not have access to all cost-of-service studies filed by Atmos Energy Kentucky in base-rate proceedings prior to Case No. 2013-00148. However, the studies that he has reviewed relied on a linear specification.

#### ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_3-21_Att1 - zero_intercept.xlsx, 1 Page.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_3-21_Att2 - zero_intercept prior case.xlsx, 25 Pages.

Respondent: Paul Raab

#### DISTRIBUTION MAINS STUDY

	(1)	(2)	(3)		(4)	(5)				
Line	Discription	Х	W		W*Y	Y	-			
No.			Feet	Gross	Cost of Plant	Unit Cost	Volume	Fitted	Est Y	
							-	2.0988090	2.0988090 Steel	NEWY NEWX
	Distribution Main Pipe, Steel, X<≃1in.	1		726,653 \$	1,500,696		0.785398	2.4615565	2.4615555	2.0652 0.785398
	Distribution Main Pipe, Steel, 1 in <x<∞2 in<="" td=""><td></td><td>6</td><td>3,579,440 \$</td><td>22.920,058</td><td></td><td>3.141593</td><td></td><td>3.5497949</td><td>2.6715 3.141593</td></x<∞2>		6	3,579,440 \$	22.920,058		3.141593		3.5497949	2.6715 3.141593
	Distribution Main Pipe, Steel, 2 in <x<=3 in<="" td=""><td>3</td><td>,</td><td>417.298 \$ 2.936.863 \$</td><td>760,076</td><td></td><td>7.068583</td><td>5.3635273</td><td>5,3635273</td><td>1.8693 7.068583</td></x<=3>	3	,	417.298 \$ 2.936.863 \$	760,076		7.068583	5.3635273	5,3635273	1.8693 7.068583
	Distribution Main Pipe, Steet, 3 in <x<≈4 in<br="">Distribution Main Pipe, Steet, 4 in<x<≈6 in<="" td=""><td>4</td><td>4</td><td>48,997 5</td><td>18,702,740</td><td></td><td>12.566371</td><td>7.9027527</td><td>7,9027527</td><td>6.3682 12.566371</td></x<≈6></x<≈4>	4	4	48,997 5	18,702,740		12.566371	7.9027527	7,9027527	6.3682 12.566371
	Distribution Main Pipe, Steel, 4 In <x<=6 in<br="">Distribution Main Pipe, Steel, 6 In<x<=8 in<="" td=""><td>5</td><td></td><td>48.997 \$</td><td>1,679,862 8,496,563</td><td></td><td>28.274334 50.265482</td><td>15.1576825</td><td>15.1576825</td><td>34.285 28.274334</td></x<=8></x<=6>	5		48.997 \$	1,679,862 8,496,563		28.274334 50.265482	15.1576825	15.1576825	34.285 28.274334
	Distribution Main Pipe, Steel, 8 in <x<=0 in<="" td=""><td>12</td><td></td><td>14,990 \$</td><td>850,458</td><td></td><td>50.265462 113.097336</td><td>25.3145841</td><td>25.3145841 54.3343029</td><td>10.09 50.265482</td></x<=0>	12		14,990 \$	850,458		50.265462 113.097336	25.3145841	25.3145841 54.3343029	10.09 50.265482
	Distribution Main Pipe, Steer, 5 IN-X<-12 III Distribution Main Pipe, PE, X<=1 in	1		6.427 \$	94,966		0,785398		4.7581725	56.735 113.097336
	Distribution Main Pipe, PE, 1in <x<=2 in<="" td=""><td>2</td><td></td><td>330,025 \$</td><td>21,659,706</td><td></td><td>3,141593</td><td></td><td>4.7001720 8.0717727</td><td>14.7762 0.785398 6.4743 3 141593</td></x<=2>	2		330,025 \$	21,659,706		3,141593		4.7001720 8.0717727	14.7762 0.785398 6.4743 3 141593
	Distribution Main Pipe, PE, 2 in <x<=3 in<="" td=""><td>2</td><td></td><td>58.649 5</td><td>545,115</td><td></td><td>7.068583</td><td></td><td>13,5944397</td><td></td></x<=3>	2		58.649 5	545,115		7.068583		13,5944397	
	Distribution Main Pipe, PE, 3 in <x<=3 in<="" td=""><td>4</td><td></td><td>744.587 \$</td><td>9,050,799</td><td></td><td>12.566371</td><td>21,3261735</td><td>21.3261735</td><td>9.2945 7.068583 12.1555 12.568371</td></x<=3>	4		744.587 \$	9,050,799		12.566371	21,3261735	21.3261735	9.2945 7.068583 12.1555 12.568371
	Distribution Main Pipe, PE, 4 in <x<=6 in<="" td=""><td>- e</td><td></td><td>36,746 \$</td><td>1,780,985</td><td></td><td>28.274334</td><td>43.4168414</td><td>43.4168414</td><td>48.4669 28.274334</td></x<=6>	- e		36,746 \$	1,780,985		28.274334	43.4168414	43.4168414	48.4669 28.274334
	Total	ŭ		742.769 5	87,962,005	5 40.4009	26.2/4334 N	3.6536391	3.6536391 PE	46.4009 26.274334
1.57					01,002,000		- U	3.0330381	3.0330381 FE	
		Steel	4	9,306,093 \$	24,420,754,33	SCORES DUCTORIST	Minimum System	1		
		PE		3,336,452 \$	21,654,672,53		Minimum System	¢	60.000000	
		Total		2,642,545 \$	46,075,426.86		Minimum System			1
		( Stall	14	6,042,040 Q	40,070,420.00	80.020.000.08 <b>/8/98</b>	aukinistratinidas talkinstatut 200 p. 15	11	50.0000000	
			,	otal Cost	Customer-Related	Demand-Related	Customer-Related	Demand-Related		/
		Steel		0.453.15 \$	24.420.754.33		44.46%		40.0000000	A
		PE		31,551,87 \$	21,654,672,53		65.56%		40.000000	1
		Tota		52.005.02 \$	46,075,426.66		52.38%		l.	A //
		1045	φ φ		40,010,420.00	* *1.000,010,10	J2.30 X	47.0270	30.000000	Fitted
										Actual
		Steel	13	3,566,335 \$	28,473,145.63	entri de la conse	Règression	1	20.0000000	······································
		PE		1,176,434 \$	15,259,182.55		Regression			
		Total		742.769 5	43,732,326.18	S 2464B	Regression	9 //	10.000000	
						and states and a second state of the	1 Cardine and a second of 11.111 (+ 511 (+)	n.	1	
			7	Fotal Cost	Customer-Related	Demand-Related	Customer-Related	Domand-Related		State
		Steel		0.453.15 \$	28,473,145.63				0.000000	······································
		PE	5 33.03	1,551.87 \$	15,259,182.55		46.20%		1 2	3 4 6 8 12
		Total		32.005.02 5	43,732,326.18		49.72%		••••••••••••••••••••••••••••••••••••••	
		Total	5 87.96	32.005.02 S	43,732,328,18	\$ 44,229,676,84	49.72%	50.28%		
	Dependent Variable: NEWY									
	Method: Least Squares									
	Date: 11/01/15 Time: 13:08									
	Sample(adjusted): 6 12 IF STEEL≍0									
	included observations; 5 after adjusting endpoints									
	Variable	Coefficient	Std. Error	t-Statis	ic I	ono,				
	C	3.65363909		2097217	0,639631813	0.567907274				
	NEWX	1.406335	56 0.40	00358208	3.512693313	0.039122032				
	R-squared	0.80442028				18.23348				
	Adjusted R-squared	0.73922705	S.D. depende	ent var		17.1838				
	Adjusted R-squared S.E. of regression	0.73922705 8.77509026	1 S.D. depende 5 Akalke infor	ent var riterion		17.1838 7.470885554				
	Adjusted R-squared S.E. of regression Sum squared resid	0.73922705 8.77509026 231.006627	51 S.D. depende 15 Akalke info o 15 Schwarz crite	ent var riterion		17.1838 7.470886554 7.314660719				
	Adjusted R-squared S.E. of regression	0.73922705 8.77509026	51 S.D. depende 55 Akalke info o 75 Schwarz crite 39 F-statistic	ent var riterion rion		17.1838 7.470885554				

Dependent Variable: NEWY Method: Least Squares Date: 11/01/15 Time: 13:08 Sample(adusted): 17 /IF STEEL=1 Included observations; 7 after adjusting endpoints

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C NEWX	2.096808973 0.46186317	5.451503574 0.112849606		
R-squared Adjusted R-squared S.E. of recreasion Sum squared resid Log likelihood Durbn-Watson stat	0.770119735 0.724143682 11.125633 618.6985487 -25.61967898 3.116071653	S.D. dependent var Akaike info criterion Schwarz criterion		16.29774286 21.18279495 7.891336853 7.875882609 16.75045342 0.009421584

Dependent Variable: NEWY Method: Least Squares Date: 11/01/15 Time: 13:06 Sample: 1 12 Included observations: 12

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C NEWX	7.256632155 0.44253318			
R-oquared Adjusted R-squared SE. of reversion Sum squared resid Log Ikelihood Durbn-Walson stat	0.57530156 0.532831716 12.84394662 1849,869648 -46.5678045 1.798587695	S.D. dependent var Akaike Info criterion Schwarz criterion F-statistic		17.1043 18.79151592 8.094634084 8.175451859 13.54611896 0.004242837

Atmos Energy Corp. Kentucky Class Cost of Service Support

Mains / Meters as of June 30, 2009

Note: Non Unitized Retirement Unit is in 1060 - Completed, but not Classified. The units default to 1 per occurrence - amounts displayed are understated.

		Data		]									
utility_account	retirement_unit	quantity	cost				quantity		cost	quantity			
37601-Mains - Steel	DIS-37601-Main, Cast Iron, 4 in.	3,000	78,955.72			0.5	726,653	\$	1,500,696	726,653			
	DIS-37601-Main, Steel, 12 in.	14,990	850,458.24			2	8,579,440	\$	22,920,058	8,579,440			
	DIS-37601-Main, Steel, 2 in.	8,579,440	22,920,058.32			3	417,298	\$	780,076	417,298			
	DIS-37601-Main, Steel, 3 in.	417,298	780,075.57			4	2,936,883	\$	18,702,740	2,936,883			
	DIS-37601-Main, Steel, 4 in.	2,933,883	18,623,784.59			6	48,997	\$	1,679,862	48,997			
	DIS-37601-Main, Steel, 6 in.	48,997	1,679,861.81			8	842,074	Ş	8,496,563	842,074			
	DIS-37601-Main, Steel, 8 in.	842,074	8,496,562.89			12	14,990	\$	850,458	14,990			
	DIS-37601-Main, Steel, X<=1in.	726,653	1,500,696.01		Check		-		-	-			
	Non Unitized Retirement Unit	2,620	5,665,452.78										
37601-Mains - Steel Total		13,568,955	60,595,905,93	1									
37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	3,330,025	21,559,706.04	1		0.5	6,427	\$	94,966	6,427			
	DIS-37602-Main, PE, 3 in.	58,649	545,115.21			2	3,330,025	\$	21,559,706	3,330,025			
	DIS-37602-Main, PE, 4 in.	744,587	9,050,799.04			3	58,649	\$	545,115	58,649			
	DIS-37602-Main, PE, 6 in.	36,746	1,780,965.09			4	744,587	\$	9,050,799	744,587			
	DIS-37602-Main, PE, X<=1in	6,427	94,966.49			6	36,746	\$	1,780,965	36,746			
	Non Unitized Retirement Unit	1,253	1,361,250,87		Check		-		-	-			
37602-Mains - Plastic Total		4,177,687	34,392,802.74	]									
38100-Meters	DIS-38100-Meter & Reg Install, Gen	36,249	97,780.73										
	DIS-38100-Meter Gas, Gen	46,172	1,804,239.36	Cost	Group	Met	ters			Customers	Meters		Meter Cost
	DIS-38100-Meter, Class 1 Meter	161,812	7,491,529.93	\$ 46.30	A		161,812	Reside	ential	152,237	151,272	\$ 46.30	\$7,003,552
	DIS-38100-Meter, Class 2 Meter	5,398	768,806.41	\$ 142.42	В		5,398	Comm	ercial & Public Authority:	18,956			\$3,921,199
	DIS-38100-Meter, Class 3 Meter	1,346	592,906,60	\$ 919.72	С		3,312	Group	A Meters		10,540	\$ 46.30	\$ 487,978
	DIS-38100-Meter, Class 4 Meter	742	474,922.61					Group	B Meters		5,398	\$ 142.42	\$ 768,806
	DIS-38100-Meter, Class 5 Meter	-	-					Group	C Meters		2,897	\$ 919.72	\$2,664,415
	DIS-38100-Meter, Class 6 Meter	326	385,849.04					Firm Ir	Idustrial	207	206	\$1,765.26	\$ 363,643
	DIS-38100-Meter, Class 8 Meter	108	197,863.97					Interru	ptible & Transportation	210	209	\$1,765,26	\$ 368,939
1	DIS-38100-Meter, Class 9 Meter	790	1,394,554.44	\$1,765.26					•				
	Non Unitized Retirement Unit	1,085	655,776.54										
38100-Meters Total		254,028	13,864,229.63	\$ 66.30			170,522			171,610			
Grand Total		18,000,670	108,852,938.30										
				-						0,993663			

business_segment 009 - WKG Division	utility_account 37601-Mains - Steel	retirement_unit DIS-37601-Main, Steei, 4 in.	gl_account 1010 - Gas Plant in Service	act_work_order_number 040.12037	-	2,215.71	average_cost
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 4 in. DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	ADMIN 040 040.12793	(2,939,088) 536	(18,661,608.58) 99,319,36	6,35 185,30
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	040.12359	56	12,352.06	220.57
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Miscellaneous Equip DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service 1010 - Gas Plant in Service	ADMIN 040 Conversion	(243) 256	500,697,39 433,288.02	(2,060,48) 1,692.53
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 8 In.	1010 - Gas Plant in Service	Conversion	844,250	8,315,998.25	9.85
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 8 in. DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service 1010 - Gas Plant in Service	ADMIN 040 040.13044	(844,677) (43)	(8,572,563.29) (294,050.17)	10.15 6,838.38
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12270 040.11960	(21) 2,265	(62,037,20) 145,292,42	2,954.15 64.15
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	1010 - Gas Plant in Service	040.11384	2,205	9,738.64	4,869.32
009 - WKG Division 009 - WKG Division	37601-Mains - Sleel 37601-Mains - Steel	DIS-37601-Main, Steel, 6 in. DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11019 040.11199	1,391 7,200	48,503,04 69,979,84	34.87 9.72
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.11398	230	3,820,16	16.61
009 - WKG Division 009 - WKG Division	37601-Mains - Sleel 37601-Mains - Steel	DIS-37601-Main, Steel, 4 in. DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant In Service	040.12602 040.11673	(2,309) 1	(51,321.65) 4,935.00	22.23 4,935.00
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	040.12984	(76)	(63,28)	0,83
009 - WKG Division 009 - WKG Division	37601-Mains - Sleel 37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11119 040.13043	77 (6)	781,396.15 (175,670.45)	10,148.00 29,278.41
009 - WKG Division 009 - WKG Division	37601-Mains - Sleei 37601-Mains - Sleei	DIS-37601-Clamp - Large > 2 in DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11122 040.12987	5 (435)	421 880.48 (2,938.77)	84,376,10 6.76
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 12 in.	1010 - Gas Plant in Service	040.11080	139	35,806.80	257.60
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 8 in. DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service 1010 - Gas Plant In Service	040.10890 040.11134	185 4	38,138,56 8,656.63	206,15 2,164.16
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	040.12928	(2)	(4,663.02)	2,331.51
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in. DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10898 040.10723	7	789,27 213,34	112,75 35,56
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	040.11134	7	26,511.36	3,787.34
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in. DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10315 040.10014	38 2	917,36 34,254,42	24.14 17,127.21
009 - WKG Division	37601-Mains - Steel	DIS-37601-Anode	1010 - Gas Plant in Service	040.10019	144	56,192.76	390.23
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 3 in. DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10185 040.12767	78 (40)	19,953,30 (69,62)	255.81 2.24
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 12 in.	1010 - Gas Plant in Service	040.11664	1	12,168.61	12,168.61
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in. DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant In Service	040.11724 040.10821	222 10	1,793.19 11,171.41	8.08 1,117.14
009 - WKG Division 009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.10318	10	4,025.53	402.55
009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in. DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10640 040.10439	1 2	(0.01) 17,643.99	(0.01) 8,822.00
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Cast Iron, 4 in. DIS-37601-Main, Steel, 3 în.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	ADMIN 040 040.12624	(3,000) (440)	(78,955.72) (540.81)	26.32 1.23
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 3 In.	1010 - Gas Plant in Service	040.12373	(103)	(197.62)	1.92
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 4 în. DIS-37601-Main, Steel, 4 în.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12606 050.20640	2,120 (172)	162,063.91 (8,856.35)	76,45 51,49
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 In.	1010 - Gas Plant in Service	ADMIN 050	52,633	1,806,288.35	34.32
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 3 in. Non Unitized Retirement Unit	1010 - Gas Plant in Service 1060 - Completed construction not c	ADMIN 050 050.19599	419,213 78	782,681,92 67,857,83	1,87 869,97
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	050,20334	(89)	16,056.05	(180.41)
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 6 in. Non Unitized Retirement Unit	1010 - Gas Plant in Service 1060 - Completed construction not c	050.20641 050.21073	427 57	(6,953,17) 134,059,82	(16.28) 2,351.93
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	1010 - Gas Plant in Service	050,18870	280	38,657.42	138.06
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	Non Unitized Retirement Unit DIS-37601-Main Ext Contract Forfeit	1060 - Completed construction not c 1010 - Gas Plant in Service	050.18343 ADMIN 050	82 17	157,121.96 (475,217.10)	1,916.12 (27,953.95)
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 3 In.	1010 - Gas Plant in Service	050,19344	(380)	(436.12)	1.15
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 3 in. DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.20884 050.21585	(63) (95)	(99.27) (306,70)	1.58 3.23
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In. DIS 37601 Clamp Small 47 2 in	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.20714	(280)	(1,071.88)	3.83
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	050.19599 050.21585	(2) (4)	(7,866.88) (51,728,73)	3,933.44 12,932.18
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,12562 040,12760	200 900	5,661.31 4,231.27	28.31 4.70
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12788	100	1,026,34	10.26
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,12926 040,12958	145 520	1,918.20 1,873.59	13.23 3.60
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12612	3,200	9,996,04	3.12
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12634 040.13013	2,916 1,290	7,537.32 3,452.75	2.58 2.68
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12769	11	61,586,41	5,598.76
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,13069 040,13080	1	(65,938.52) (553.00)	(65,938.52) (553.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service 1010 - Gas Plant în Service	040.13079 040.12632	1 7,195	(126.00) 28,520.66	(126.00) 3.96
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12382	335	6,112.83	18.25
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12998 040.12991	1	(1,844.00) (1,488.00)	(1,844.00) (1,488.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12783	-	2,920,79	-
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12807 040.13043	3,288 425	7,129.46 (30,680.10)	2.17 (72.19)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12904	250	4,956.67	19.83
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.13052 040.12359	1 138	(493.00) 6,770.63	(493.00) 49.06
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12377	2,675	(186.33) 49,525,33	18.51
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 4 In. DIS-37602-Main, PE, 6 In.	1010 - Gas Plant in Service	040.12812 ADMIN 040	(25,583)	(1,028,847.25)	40.22
009 - WKG Divisian 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.13135 040.13139	1	(1,065.00) (1,185.00)	(1,065.00) (1,185.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040,12972	1	(3,082.00)	(3,082.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12981 040.12979	1	(1,395.00) (1,148.00)	(1,395,00) (1,148,00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11338	i	3,155.96	3,155.98
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	D(S-37602-Main, PE, 2 in. D(S-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11267 040.11937	62 1,440	808.37 235,743,74	13.04 163.71
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,11790	1,400	5,832.94	4.17
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11793 040.11829	1,408 560	7,341.19 2,427,27	5.21 4.33
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040,11881	1,556	7,989.49 18,902.73	5.13
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11555 040.11652	844 167	7,842,43	22.40 46.96
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10849 040.10977	1,100 1,036	5,317.74 5,474.74	4.83 5.28
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.11581	550	2,959,24	5,38
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 6 in. DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,11583 040,11715	560 596	23,881.83 9,052.10	42.65 15.19
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11721	1,140	37.79	0.03
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 4 In. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11836 040.12584	742 3,179	10,032,29 20,046.07	13.52 6.31
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11847	800	4,327.65 6,335.50	5.41
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11851 040.11849	1,171 940	10,423.18	5.41 11.09
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11696	393	1,588.73	4.04

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business_segment	utility_account	retirement_unit	gl_account	act_work_order_numb	er activity <u>quantity a</u>	ctivity_cost	average_cost
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11456	1,170	3,309.01	2.83
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10238	130	275.49	2.12
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10247	184	683.62	3.72
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10175	350	1,384,69	3.96
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11568	653	4,066.30	6.23
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11647	2,020	10,410.08	5.15
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	Conversion	4,149 1	147,968,15 22,048.79	35.66 22,048.79
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 3 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12144 040.12053	1,480	5,407.39	3,65
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12104	1,640	8,700.86	5.31
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12105	250	1,607.15	6.43
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant în Service	040.11986	175	813,20	4.65
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11717	1,420	9,459.11	5.66
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11967	400	724.97	1.81
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11980	120	4,813.74	40.11
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11966	2,870	3,016.01	1.05
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11051	1,400	1,468,17	1.05
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11371	224	8,793.24	39.26
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10997	484	895.43	1.85
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11179	1,180	5,136,77 19,046.68	4,35
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11071 040.11125	1,233	3.41	15.45 0.57
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11952	110	5,690,81	51.73
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10810	669	3,457.32	5.17
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10902	1,423	7,649.74	5.38
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10921	404	1,053,18	2.61
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11023	269	7,869.35	29.25
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10989	4,500	69,051.82	15.34
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10989	1,800	15,549.59	8.64
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,12186	983	22,275.80	22.66
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11949	120	14,404.58	120.04
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11965	3,412	26,094,38	7,65
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 In.	1010 - Gas Plant in Service	040.12118	800	3,538.57	4.42
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11830	1,130	91,715.00	4.27
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040.12026	659		139,17
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11724	525	18,458.42	35.16
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11059	625	1,544.69	2.47
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.10089	1	(3,698,56)	(3,698,56)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 In.	1010 - Gas Plant in Service	040.11180	4,617	16,795.11	3.64
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.11906	390	594.71	1.52
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,12057 040,12178	1,615 4,390	28,392.59 16,385.55	17.58 3.73
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12201	521	38,170,49	73,26
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12240	660	30,104.06	45.61
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12280	2,106	12,040.33	5.72
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11370	517	1,223,95	2.37
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.11374	295	258.15	0.88
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11400	250	1,791.12	7.16
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12757	403	1,764,68	4.38
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12789	790	4,450,86	5.63
009 - WKG Division	37602-Mains - Plaslic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12518	2,182	41,103.11	18.84
009 - WKG Division	37602-Mains - Plastic	DIS-37802-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12382	1,426	8,808.61	6.18
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12492	1,011	5,599.61	5.54
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10575	800	1,728.58 735,86	2.16 7.36
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10628 040.10638	3,043	6,215.33	2.04
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10583	6,960	9,730.89	1.40
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10593	3,892	(7,581,16)	(1.95)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10919	435	9,154.70	21.05
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10616	1,632	314.38	0.19
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10634	610	3,562,75	5,84
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10382	989	869.63	0.88
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10469	318	1,084.28	3.41
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10392	1,088	11,369,00	10,45
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10495	90	995.63	11.06
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10071	1,750	4,902.22	2.80
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10504	100	2,071,59	20,72
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10086	125	970,94	7,77
009 - WKG Division	37602-Mains - Plaslic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10832	956	5,772.08	6.04
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service	040.10314	123	3,979,42	32,35
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10385	1,000	3,095.10	3,10
009 - WKG Division	37602-Mains - Plaslic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10340	349	2,499.14	7.16
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.10374	190	963.92	5.07
009 - WKG Division	37602-Mains - Plastic		1010 - Gas Plant in Service	040.10425	125	635.45	5.08
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10061	407	1,382.46	3.35
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10164	466	3,624.91	7.78
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10561	500	259.88	0.52
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10797	1,391	8,257.36	4,50
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10213	432	2,481.16	5,74
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10343	400	1,384.64	3.46
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10104	260	1,875.05	7,21
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Mein, PE, 2 in.	1010 - Gas Plant in Service	040.10137	185	444.74	2.40
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10195	90	395.99	4.40
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10198	2,000	6,204.95	3.10
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10452	3,740	31,099,05	8.32
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040,10450	293	428.72	1.46
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040,10196	1,500	(1,914.52)	(1.28)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10078	650	1,972.81	3.04
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10080	565	3,184.62	4.79
009 - WKG Division	37602-Mains - Plaslic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10092	230	977.87	4.25
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.13095 040.13048	-	1,421.15 8,142,15	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040.12433	1	94,053.78	94,053.78
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12730		(1,272.00)	(1,272.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12722	1	(285.00)	(285.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12617	1,000	14,746.78	14.75
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12700		(12,203.00)	(12,203.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 In.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12512 040.12530	16	1,573.56 8,011.56	98.35 2.29
009 - WKG Division 009 - WKG Division	37602-Mains - Plaslic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12713	3,500	(5,321.00)	(5,321.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12688	1	(3,770.52)	(3,770.52)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12710		(1,219.00)	(1,219.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13007	1	(1,216.00)	(1,216.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13005	1	(956.00)	(956.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13117		(2,151.36)	(2,151.36)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12937	1	(449.00)	(449.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12944		(52.00)	(52.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12801	387	4,400.76	11.37
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,12838	890	416.23	0.47
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,13024	746	4,319.11	5.79
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13058	100	1,394.03	13.94

109 - WKG Division 109 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic 37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit Non Unitized Retirement Unit		050,20559 050.21547	1	(750.00) (8,146.00)	(750.00) (8,146.00)
209 - WKG Division 209 - WKG Division	37602-Mains - Plastic					(8,146,00)	(0.140.00)
009 - WKG Division 009 - WKG Division			1060 - Completed construction not c	050.21079	17	1,815.75	106.81
009 - WKG Division 009 - WKG Division 009 - WKG Division 009 - WKG Division		Non Unitized Relirement Unit	1060 - Completed construction not c	050,19607	70	104,959.67	1,499.42
009 - WKG Divisian 009 - WKG Division 009 - WKG Division	37602-Mains - Plastic	Non Unitized Retirement Unit	1060 - Completed construction not c	050.21067	1	155.32	155.32
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.20756 050.21556	1,580 1,002	32,754.63 7,098.01	20.73 7.08
	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant în Service	050.21097	1	(23,410.00)	(23,410.00)
	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050,21600	1	(1,907.00) (570.00)	(1,907.00) (570.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.21596 050.21681	1	(856.00)	(856.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21564	1	(2,209.00)	(2,209,00)
009 - WKG Division	37602-Mains - Plastic		1010 - Gas Plant in Service	050.21563 050,21660	1	(2,436.00) (684.00)	(2,436.00) (684.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit		050.21091	1	(27,785.50)	(27,785.50)
009 - WKG Division	37602-Mains - Plaslic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19033	5,200	34,933.09	6.72
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS 37602 Main Evid Construct Forfait	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.20535 050.21592	1,474	1,899.00 (678.00)	1,29 (678.00)
109 - WKG Division 109 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21644	1	(544.00)	(544.00)
309 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050,21536	270	641.65	2.38
109 - WKG Division 109 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.21722 050.20350	340 260	1,304.00 1,281.78	3.84 4.93
09 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	050.20442	612	1,060.63	1.73
09 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20525	332	(270.80)	(0.82)
09 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,19366 050,20971	953 (1,026)	4,738.20 (15,138.20)	4.97 14.75
109 - WKG Division 109 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 3 m.	1010 - Gas Plant in Service	050.19593	(1,020) (85)	(1,104.13)	12,99
09 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050,18969	562	1,413.26	2.51
09 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18714	435 500	2,358.76	5.42 0.39
109 - WKG Division 109 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant în Service 1010 - Gas Plant în Service	050.19153 050,19095	1	196.15 (15.852.00)	(15,852.00)
109 - WKG Division	37602-Mains - Plastic	Non Unitized Retirement Unit	1060 - Completed construction not c	050.18353	63	29,940.35	475.24
09 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19015	-	3,879.97	-
109 - WKG Division 109 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,18848 050,19599	2,229 (48)	19,333.53 (271.55)	8.67 5,66
09 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.18823	1	(506.00)	(506.00
09 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050,19339	910	(191.85)	(0.21
09 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.18789 050.20236	1,247 1,365	11,982.15 6,525.48	9.61 4.78
09 - WKG Division 109 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant In Service	050.20929	315	2,130.04	6,76
09 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20318	1,891	4,196.38	2.22
09 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main Ext Contract Forfelt	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.19008 050.19182	670 1	3,132.01 (1,899.95)	4.67 (1,899.95)
109 - WKG Division 109 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19387	1	(653.00)	(653.00)
09 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050,19393	1	(3,622.53)	(3,622.53)
09 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19391	1	(748.00)	(748,00)
09 - WKG Division 09 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.19322 050,19616	178 1	440.84 (4,066.00)	2.48 (4,066.00)
09 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19472	1	(240.00)	(240.00
109 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit		050.19465	1	(690.00)	(690.00)
109 - WKG Division 109 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,19468 050,18988	3,000	(170.00) 22,699,88	(170.00) 7.57
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 9 Meter	1010 - Gas Plant in Service	040.12842	6	24,751.02	4,125.17
09 - WKG Division	38100-Meters	DIS-38100-Meter, Class 2 Meter	1010 - Gas Plant In Service	040.12830	9	1,855.50	206.17
09 - WKG Division	38100-Meters 38100 Meters	DIS-38100-Meter, Class 2 Meter DIS-38100-Meter, Class 2 Meter	1010 - Gas Plant in Service 1010 - Gas Plant in Service	ADMIN 040 040.12831	(5,292) 21	(760,199.38) 4,368.72	143.65 208.03
109 - WKG Division 109 - WKG Division	38100-Meters 38100-Meters	DIS-38100-Meter, Class 2 Meter	1010 - Gas Plant In Service	ADMIN 040	(1,317)	(591,079.85)	448.81
109 - WKG Division	38100-Meters	DIS-38100-Meter, Class 2 Meter	1010 - Gas Plant in Service	040.12835	18	1,605.82	89.21
009 - WKG Division 109 - WKG Division	38100-Meters 38100-Meters	DIS-38100-Pressure Recorder DIS-38100-Meler, Class 2 Meler	1010 - Gas Plant in Service 1010 - Gas Plant in Service	Conversion 040,10759	30 250	24,689.97 15,579.58	823.00 62.32
109 - WKG Division	38100-Meters	DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant in Service	040.11320	2,500	115,495.24	46.20
109 - WKG Division	38100-Meters	DIS-38100-Meter Gas, Gen	1010 - Gas Plant in Service	040.11666	1,500	148,058.54	98.71
109 - WKG Divisian 109 - WKG Divisian	38100-Meters 38100-Meters	DIS-38100-Meler Gas, Gen DIS-38100-Meler Gas, Gen	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11892 040.11977	500 5,500	141,659.08 128,766.90	283.32 23,41
09 - WKG Division	38100-Meters	DIS-38100-Meter Gas, Gen	1010 - Gas Plant in Service	040.12347	2,500	73,596.33	29,44
09 - WKG Division	38100-Meters	DIS-38100-Meter, Class 6 Meter	1010 - Gas Plant in Service	ADMIN 040	(326)	(385,849.04)	1,183.59
09 - WKG Division	38100-Meters 38100-Meters	Non Unitized Retirement Unit DIS-38100-Meter, Class 4 Meter	1060 - Completed construction not c 1010 - Gas Plant in Service	050.21069 050.19708	47	20,746.62 416.96	441,42 208,48
109 - WKG Division 109 - WKG Division	38100-Meters	DIS-38100-Meter & Reg Install, Gen	1010 - Gas Plant In Service	050.19708	36	7,505.79	208.49
09 - WKG Division	38100-Meters	DIS-38100-Meter, Class 4 Meter	1010 - Gas Plant in Service	050,19706	11	767.39	69,76
09 - WKG Division	38100-Meters	DIS-38100-Meter, Class 4 Meter	1010 - Gas Plant in Service	050.18653	21	1,995.42	95.02
09 - WKG Division 09 - WKG Division	38100-Meters 38100-Meters	DIS-38100-Meter & Reg Install, Gen Non Unitized Retirement Unit	1010 - Gas Plant In Service 1060 - Completed construction not c	050.19706 050.20452	212 3	14,790.05 414.36	69.76 138.12
09 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant în Service	040.12794	3,961	288,618.74	72.87
09 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	040,12365	96	117,762.18	1,226.69
09 - WKG Division 09 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in. DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12390 040.10316	100 136	1,058.16 384,448.61	10.58 2,826.83
09 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 In	1010 - Gas Plant in Service	Conversion	177	305,572.84	1,726.40
09 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.12337	(785)	(3,306.74)	4.21
09 - WKG Division 09 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in. DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12791 040.12513	(698) (1,165)	(6,048.73) (18,620.01)	8.67 15.98
09 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant in Service	040.12330	(3)	(1,276.23)	425,41
09 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.11953	5	1,699.79	339.96
09 - WKG Division 09 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 4 in. DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12038 040.11138	1	14,475.58 65,634.18	14,475.58 13,126.83
09 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	040.11141	4	2,471.81	617.95
09 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant in Service	040.10809	1	6.75	6.75
09 - WKG Division 09 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in. DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12635 040.13011	(49) (110)	(14,876.38) (1,188.76)	303.60 10.81
09 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	Conversion	6,030	6,010.08	1.00
09 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.13041	(72)	(529.15)	7.35
09 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.13109 040.11079	(675) 77	(2,849.78) 19,711.82	4.22 256.00
109 - WKG Division 109 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 12 in. DIS-37601-Anode	1010 - Gas Plant in Service	040.11119	1	65,710.92	65,710,92
109 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.11128	10	1,596.71	159.67
09 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040,10314	58	23,392.05 (40,137.01)	403.31 40,137,01
09 - WKG Division 09 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.13065 040.11131	(1) 110	4,023,11	40,137,01 36,57
109 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040,10867	211	15,103.73	71.58
109 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.11955	25	31,433.17	1,257,33
09 - WKG Division 09 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10012 040.10019	3 309	799.00 23,060.18	266.33 74.63
09 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 m.	1010 - Gas Plant in Service	040.11759	1	11,240.71	11,240,71
109 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant în Service	040.11431	30	(26,017.02)	(867.23
	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10355 040.12402	2,345 (446)	12,780.34 (2,332.13)	5.45 5.23
	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in. DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	040.13108	(448)	42,652.75	41.41
109 - WKG Division 109 - WKG Division 109 - WKG Division							
	37601-Mains - Steel 37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 5 m. DIS-37601-Main, Steel, 3 in. DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.13043 040.13064	(1) (3,918)	(1.36) (7,646.18)	1.36 1.95

business_segment 009 - WKG Division	utility_account 37601-Mains - Steel	retirement_unit DIS-37601-Main, Steel, 2 in.	gl_account 1010 - Gas Plant in Service	act_work_order_number 040.13064	activity_quantity (2)	activity_cost (4.16)	average_cost 2.08
009 - WKG Division	37601-Mains - Steel	Non Unitized Retirement Unit	1060 - Completed construction not c 1010 - Gas Plant in Service	050.21069	59	60,830,84	1,031.03
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 4 In. Non Unitized Retirement Unit	1010 - Gas Plant in Service 1060 - Completed construction not c	ADMIN 050 050.19601	2,939,088 100	18,661,608.58 67,802,35	6.35 678.02
009 - WKG Division	37601-Mains - Steel	Non Unilized Retirement Unit	1060 - Completed construction not c	050.19591	53	54,493.61	1,028.18
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	Non Unitized Retirement Unit DIS-37601-Main, Steel, 6 in.	1060 - Completed construction not c 1010 - Gas Plant in Service	050,19607 050,19209	98 (1,289)	183,020.48 (44,229.15)	1,663.47 34.31
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	050.19508	-	(17,182.23)	-
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 4 in. Non Unilized Retirement Unit	1010 - Gas Plant in Service 1060 - Completed construction not c	050.20287 050.18353	2,648 87	(45,766,47) 226,943.41	(17.28) 2,608.54
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 8 In.	1010 - Gas Plant in Service	ADMIN 050	844,677	8,572,563.29	10.15
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 8 in. DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.19209 050.19264	(165) (10)	(34,015.47) (975.88)	206.15 97.59
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	1010 - Gas Plant in Service	050.19065	(486)	(4,431.23)	9.12
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	Non Unitized Retirement Unit Non Unitized Retirement Unit	1060 - Completed construction not c 1060 - Completed construction not c	050.18351 050.18347	85 67	62,885.26 101,964.65	739.83 1,521.86
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	050.21065	(1)	(6.70)	6,70
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	050.20525	(318)	(876.67)	2.76
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Cast Iron, 4 in. DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service 1010 - Gas Plant in Service	ADMIN 050 050.19264	3,000 (8)	78,955.72 (11,105.00)	26.32 1,388.13
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12144	(538)	(2,667.02)	4.96
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 3 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12653 040.12608	200 45	160.41 453.58	0.80 10.08
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040,13027	1,275	3,199.48	2.51
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	ADMIN 040 040.12775	(874) 5	2,693,358.29 6,026.07	(3,081.65) 1,205.21
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13003	1	(14,737.00)	(14,737.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.13113 040.12909	1 1,050	(3,417.00) 6,649.03	(3,417.00) 6,33
009 - WKG Division	37602-Mains - Plastic	D(S-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12639	1,500	6,063.09	4.04
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12798 040.13020	6,500 670	26,897.72 1,666.81	4.14 2.49
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12771	490	65,678.94	134.04
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13054	1	(278.00)	(278.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant în Service 1010 - Gas Plant în Service	040.12810 040.13146	1,280 1	4,707.11 (6,957.60)	3,68 (6,957,60)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12975	1	(9,745.00)	(9,745.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12981 040.12982	1	(3,174.00) (2,410.00)	(3,174.00) (2,410.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit		040.13134	1	(2,052.00)	(2,052.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10992	300 875	1,782.42 877.02	5.94 1.00
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 m.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11318 040.10756	600	7,335,07	12.23
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11806	702	37,830.46	53.89
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 3 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11820 040.11555	2,750 187	11,784.44 2,122,23	4.29 11.35
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11560	556	11,625.73	20.91
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11562 040.11652	8 1,512	2,364.61 93,047.23	295.58 61.54
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040,11945	111	14,785.09	133.20
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11953	1,152 709	78,128.84	67.82
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10785 040.10942	670	3,904.29 5,378.56	5.51 8.03
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11600	925	13,380.79	14.47
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12791 040.11754	674 3,700	23,098.42 82,240.53	34.27 22.23
009 - WKG Division	37602-Mains - Plaslic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11755	1	3,250.30	3,250.30
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11757 040.11724	2,812 7,114	27,491.07 7,583.64	9.78 1.07
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11732	1,545	9,965.39	6.45
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11749	675 140	4,234,30 1,534.22	6.27 10.96
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service 1010 - Gas Plant in Service	040,10159 040,10181	75	525.77	7.01
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10190	691	(218.25)	(0.32)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10317 040.10022	90 1,205	543.76 (7,481.87)	6.04 (6.21)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11440	1	2,539,63	2,539,63
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,10038 040,11286	1,232 388	6,709.89 22,470.22	5.45 57.91
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11580	1,300	5,465,26	4.20
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 6 in. DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,11586 040,11669	1 106	56,791.24 638.59	56,791.24 6.02
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11594	2,200	13,384,30	6,08
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,11625 Conversion	935 3	(1,796.01) 505,82	(1.92) 168.61
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10351	2,775	6,057.54	2.18
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12317	410	4,121.25 13,666.07	10.05 172,99
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11941 040.12054	79 306	12,624.12	41.26
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12114	1,317	24,837.27	18.86
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11918 040.11968	2,150 350	126,441.53 8,821.08	58.81 25.20
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11968	400	6,691.75	16.73
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11845 040.11298	1,330 4,634	9,544.95 20,828.65	7.18 4.49
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11303	1,545	(34.34)	(0.02)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11234 040.11611	672 731	2,183.51 8,941.58	3.22 12.23
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10409	2,175	72,642.88	33.40
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11177 040.10866	1 960	6,428.11 4,915,85	6,428.11 5,12
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 In. DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040,11001	200	1,384.52	6.92
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11031	138	6,305.05	45.69
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 6 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant In Service	040.10920 040.11204	503 1	2,269.37 7,872.14	4,51 7,872.14
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11225	1,875	4,127.79	2.46
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service 1010 - Gas Plant în Service	040.11910 040.12083	565 750	4,468,30 1,413.64	7.91 1.88
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12121	880	4,080.39	4.64
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11850 040.11894	140 924	1,356,79 5,328.65	9.69 5.77
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11898	2,959	14,344.89	4.85
009 - WKG Division	37602-Mains - Plastic 27603 Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11969	138	1,954,31 1,948.68	14.16
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 In. DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12089 040.11125	460 5	1,948.68 6.07	4.24 1.21
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11141	225	7,587.71	33.72
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 3 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service 1010 - Gas Plant in Service	040.11048 040.11288	168 456	3,003.09 2,384.54	17.88 5.23
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12057	310	7,979,21	25.74
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 3 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant In Service	040.12108 040.12166	800 2,545	6,666.59 18,613.57	8.33 7.31
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009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12248	3,279	68,448.45	20.87
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12560	1,194	7,236.55	6,06
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12565	2,500	12,570.98	5.03
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12403	3,791	22,963,72	6.06
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12435	669	3,936.76	5.88
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12509	782	5,969.65	7.63
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Miscellaneous Equip	1010 - Gas Plant in Service	Conversion	156	(660,669,50)	(4,235.06)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10482	1,219	2,957.63	2.43
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10775	4,201	14,473,33	3.45
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10643	3,111	9,110.11	2.93
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10776	330	1,250.73	3.79
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10892	1	5,082.26	5,082,26
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10725	1,600	91.04	0.06
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.10384	240	2,080.92	8.67
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10475	362	2,199.36	6.08
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10809	1,151	8,190.71	7.12
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service	040.10138	1	23,170.88	23,170.88
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10341	2,000	6,562.13	3.28
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10349	367	468.39	1.28
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10405	3,200	6,405.84	2,00
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040,10407	72	607.86	8.44
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10205	340	5,307.27	15.61
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10529	250	1,411.75	5.65
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10824	88	2,966.76	33.71
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	040,10365	863	6,300,96	7.30
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10323	500	1,810.04	3.62
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10109	2,431	42,421.28	17.45
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10240	4,295	6,006,87	1.40
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10047	730	4,978.07	6.82
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.10749	1,250	2,766.94	2.21
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.10120	1	(2,230.69)	(2,230,69)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10598	200	1,116.36	5.58
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10546	3,162	7,023.96	2.22
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10513	622 550	3,462.64	5.57 36,96
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 In. DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12987 040.12391	925	20,327.38 4,842.56	5.24
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12232	1	23,203.02	23,203.02
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12389	1,400	17,578,06	12.56
009 - WKG Division	37602-Mains - Plaslic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040.12332	1	6,287.91	6,287.91
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12620	5,125	23,630,77	4.61
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12555	2,704	8,235.23	3.05
009 - WKG Division	37602-Mains - Plaslic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12720	1	(14,340.00)	(14,340.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12724	1	(3,729.00)	(3,729.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12745		(9,718.00)	(9,718.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12787 040.12911	844 2,145	2,328.52 11,715.50	2.76 5.46
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040,12566	2,143	78.29	78.29
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12939	1	(1,955.00)	(1,955.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12938		(2,199.00)	(2,199.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13148	1	(49.00)	(49.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12973	1	(1,080.00)	(1,080.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13074		(6,499.00)	(6,499.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13073	- 1	(1,673.00) (944.00)	(1,673.00) (944.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.18573 050.20443	644	7,966.76	12.37
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050,20686	1,734	77,082.23	44.45
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	ADMIN 050	693,652	7,672,734.26	11.06
009 - WKG Division	37602-Mains - Plastic	Non Unitized Retirement Unit	1060 - Completed construction not c	050.19599	44	8,787,43	199.71
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.21542	959	6,414.59	6.69
009 - WKG Division	37602-Mains - Plastic	Non Unitized Retirement Unit	1060 - Completed construction not c	050.21075	15	4,218.81	281.25
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20877	925	(2,541.08)	(2.75)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfelt	1010 - Gas Plant in Service	050.21093	1	(5,541.00)	(5,541.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfelt	1010 - Gas Plant in Service	050.21597		(1,071.00)	(1,071.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21659	1	(3,068,00)	(3,068,00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21658		(1,171.00)	(1,171.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21687	1	(258.00)	(258.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21550	1	(2,438.00)	(2,438,00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21554		(1,944.00)	(1,944.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21673	1	(1,601.00)	(1,601.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20714	280	6,839.84	24.43
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050,20967	12,000	62,920.47	5.24
009 - WKG Division	37602-Mains - Plastic	Non Unitized Retirement Unit	1060 - Completed construction not c	050.20364	7	281,521.83	40,217.40
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.22005	153	3,210.27	20,98
009 - WKG Division	37602-Mains - Plastic	Non Unitized Retirement Unit	1060 - Completed construction not c	050,19605	68	34,865.11	512.72
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20514	161	6,446.56	40.04
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.18989	900	172.60	0.19
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050,18648 050,19338	3,350	19,171.81	5.72
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19338	330	2,442.27	7.40
009 - WKG Division	37602-Mains - Plastic	Non Unitized Retirement Unit	1060 - Completed construction not c		55	15,191.87	276,22
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18586	-	12,137.31	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20277	742	6,993.77	9.43
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant In Service	050,19601	(48)	(295.71)	6.16
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050,20523	1,920	7,986.42	4.16
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050,20708	670	7,101.93	10.60
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant In Service	050.20601	530	3,720,85	7.02
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050,19599	(4)	(28.35)	7.09
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050,19430	1,250	10,693.49	8.55
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfelt	1010 - Gas Plant in Service	050.19184	1	(3,403,00)	(3,403.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfelt	1010 - Gas Plant in Service	050.19390		(76.00)	(76.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19455	1	(245.00)	(245.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19471	1	(157.00)	(157.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050,19481		(456.00)	(456.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19456	1	(1,355.00)	(1,355.00)
009 - WKG Division	37602-Mains - Plastic	Non Unitized Retirement Unit	1060 - Completed construction not c	050.18700	1	15,326.03	15,326.03
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 2 Meter	1010 - Gas Plant in Service	040.12834	8	1,878.14	234.77
009 - WKG Division	38100-Meters	DIS-38100-Meter Gas, Gen	1010 - Gas Plant in Service	040.12822	6,226	74,522.28	11.97
009 - WKG Division	38100-Meters	DIS-38100-Meter Gas, Gen	1010 - Gas Plant in Service	ADMIN 040	(46,172)	(1,804,239.36)	39.08
009 - WKG Division	38100-Melers	DIS-38100-Meter, Class 9 Meter	1010 - Gas Plant in Service	Conversion	649	1,097,656.75	1,691.30
009 - WKG Division	38100-Meters	DIS-38100-Miscellaneous Equip	1010 - Gas Plant in Service	040.10843	1	8,234.64	8,234.64
009 - WKG Division	38100-Meters	DIS-38100-Meter Gas, Gen	1010 - Gas Plant in Service	040.10731	2,779	264,571.89	95.20
009 - WKG Division	38100-Melers	DIS-38100-Meter Gas, Gen	1010 - Gas Plant in Service	040.11569	341	19,720.16	57.83
009 - WKG Division	38100-Meters	DIS-38100-Meter Gas, Gen	1010 - Gas Plant in Service	040.11869	200	43,150.98	215.75
009 - WKG Division	38100-Meters	DIS-38100-Meter & Reg Install, Gen	1010 - Gas Plant in Service	040.12050	1	27,270,87	27,270.87
009 - WKG Division	38100-Meters	Non Unitized Retirement Unit	1060 - Completed construction not c	050.21068	48 47	10,111.89 37,675.24	210.66 801.60
009 - WKG Division 009 - WKG Division	38100-Meters 38100-Meters	Non Unitized Retirement Unit Non Unitized Retirement Unit	1060 - Completed construction not c 1060 - Completed construction not c	050.21071 050.21072	40	7,552.08	188,80
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant in Service	050,20233	(1,728)	(56,882,81)	32.92
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 2 Meter	1010 - Gas Plant in Service	ADMIN 050	5,292	760,199.38	143.65
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 4 Meter	1010 - Gas Plant in Service	ADMIN 050	683	470,168.07	688,39
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in. DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	ADMIN 040 040.12145	(8,584,520)	(22,892,072.41) (1,006.53)	2.67
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business_segment 009 - WKG Division	utility_account 37601-Mains - Steel	retirement_unit DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	act_work_order_number ADMIN 040	(52,633)	(1,806,288,35)	34.32
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.12649	22	3,093.84	140.63
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.12359	47	68,139.02	1,449.77
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040,12372	85	1,224.11	14.40
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040,12607	5,382	226,492.84	42,08
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	040.12607	182	11,550.97	63.47
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	040.10315	19	1,512,217.70	79,590.41
009 - WKG Division	37601-Mains - Steel	DIS-37601-Anode	1010 - Gas Plant in Service	040.10317	289	368,467.98	1,274.98
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main Ext Contract Forfeit	1010 - Gas Plant in Service	ADMIN 040	(17)	475,217.10	(27,953.95)
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.11643	(2,300)	(11,996,56)	5.22
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant in Service	040.12330	(101)	(573.10)	5.67
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.13098	(1,432)	(8,001.61)	4.19
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant in Service	040.12162	(390)	(2,286.64)	5.86
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	1010 - Gas Plant in Service	040.11955	10	3,452.24	345.22
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.10398		98,20	98,20
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 In.	1010 - Gas Plant in Service	040.10967	1	4,536.65	4,536.65
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 In.	1010 - Gas Plant in Service	040,11202	1	140,787.81	140,787,81
009 - WKG Division	37601-Mains - Sleel	DIS-37601-Main, Steel, 6 In.	1010 - Gas Plant in Service	040,11384		9,738.65	4,869,33
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.11201	3,621	35,162.01	9.71
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.11362	3,100	8,299.41	2,68
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.11561	1	1,781,71	1,781.71
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant in Service	040,11649	1,062	29,521.67	27.80
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant in Service	ADMIN 040	(419,213)	(782,681.92)	1.87
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.12367	-	72,847.67	8,100.36
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	040.11125	15	121,505.42	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	040.11125	32	168,548.15	5,267.13
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	040.10314	70	1,085,247.69	15,503,54
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant in Service	040.10813	1	2,685.28	2,685.28
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.10840	150	9,390.16	62.60
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant in Service	Conversion	425,848	779,133,64	1,83
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	040.11945	186	1,295.14	6.96
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.12145	1,474	146,263.31	99.23
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	040.10317	13	140,771,91	10,828.61
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant In Service	040,10008	3	42,048.34	14,016.11
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in		040,10019	21	6,558.94	312.24
009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Clamp - Large > 2 m DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10019	376	25,701.10	68.35
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	1010 - Gas Plant in Service	040.11724	2,350	44,607.90	18,98
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.11743	1	395.80	395,80
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.10082	710	(16,866,66)	(23.76)
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.10212	1,457	4,393.23	3.02
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.10163	1,717	36,168.26	21.06
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant in Service	040.10641	1	6,785.09	6,785.09
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.10424	100	617.23	6.17
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.12525	(2)	(4.38)	2,19
009 - WKG Division	37601-Mains - Steel	Non Unitized Retirement Unit	1060 - Completed construction not c	050,21079	61	44,963.78	737.11
009 - WKG Division	37601-Mains - Steel	Non Unitized Retirement Unit	1060 - Completed construction not c	050,21083	58	101,368.55	1,747.73
009 - WKG Division	37601-Mains - Steel	Non Unitized Retirement Unit Non Unitized Retirement Unit	1060 - Completed construction not c 1060 - Completed construction not c	050.21067 050,19589	62 114	123,261,33 1,139,988.07	1,988.09 9,999.90
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	050.18709	(850)	(5,224.98)	6.15
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant în Service	050.19605	(1)	(3.78)	3,78
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant în Service	050,20756	(733)	(1,826.93)	2,49
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	050.19601	(366)	(2,485.76)	6.74
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	050.19172	6	7,509,21	1,251,54
009 - WKG Division	37601-Mains - Steel	Non Unitized Retirement Unit	1080 - Completed construction not c	050,18341	82	68,349.05	833,53
009 - WKG Division	37601-Mains - Sleel	DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant in Service	050.18353	(48)	(59.00)	1.23
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	050.20624	(90)	(228,48)	2,54
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	050,19595	(20)	(27.94)	1.40
009 - WKG Division	37601-Mains - Sleel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	ADMIN 050	594	3,786,130.59	6,373.96
009 - WKG Division	37601-Mains - Steel	Non Unitized Retirement Unit	1060 - Completed construction not c	050.18640	1	221,958,16	221,958.16
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12583	506	8,889.72	17.57
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12804	100	2,634.23	26.34
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12790	900	2,072.64	2.30
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12674	(695)	(24,050.04)	34.60
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12630	1	9,411.55	9,411.55
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13087	(455)	(2,652.43)	5.83
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.13106	622	7,467.13	12.01
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12781	35	40,317.30	1,151.92
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service 1010 - Gas Plant în Service	040.12291 040.12249	1,525	(161.42) 15,378.82	10.08
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.13072	1	(1,997.00) (134.00)	(1,997.00) (134.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant In Service	040.13081 040.12795	3,037	10,658.04	3.51
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12818	810	6,597.79	8.15
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant în Service	040.12989	1	(1,349.00)	(1,349.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040,12994	1	(1,292.00)	(1,292.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12907	1,910	8,688.50	4.55
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12924	740	1,267.16	1.71
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13061	250	618.32	2.47
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12763	474	298,166.96	629.04
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 In.	1010 - Gas Plant in Service	040.12775	-	6,454.56	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.13092	310	11,119.44	35.87
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13050	1	(1,262.00)	(1,262.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant în Service 1010 - Gas Plant în Service	040.12367 040.13142	- 1	21,778.39 (1,099.00)	(1,099.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13143	1	(276.00)	(276.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.13051	1	(1,542.00)	(1,542.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.13133	1	(580.00)	(580.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12978	1	(1,659.00)	(1,659,00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12828	693	(1,144.27)	(1,65)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13138	1	(8,618.00)	(8,618.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10891	753	32,678.80	43.40
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant în Service	040.10465	2,380	62,220.92	26.14
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10737	640	84,264,48 11,571,46	131.66
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10747	2,841	4,406.02	4.07
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11793	2,285		1.93
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11798	2,687	13,034,13	4.85
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11852	270	583.60	2.16
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11882	4,016	19,505.62	4.86
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11820	2,774	(10,741.09)	(3.87)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11553	300	88,932.84	295.44
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11554	453	25,732.12	56.80
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11556	149	13,501.13	90,61
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11648	135	9,790.99	72.53
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11681	400	(72.27)	(0.18)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11688	250	3,950,54	15.80
009 - WKG Division	37602-Mains - Plaslic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11726	545	4,120.57	7.56
009 - WKG Division	37602-Mains - Plaslic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11747	600	1,948.35	3.25
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11801	1,420	9,967,11	7.02
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11827	450	4,034.75	8.97
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11624	1,762	1,972.81	1.12
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.10591	14,508	1,634,66	0.11

business_segment 009 - WKG Division	utility_account 37602-Mains - Plastic	retirement_unit DIS-37602-Main, PE, 4 in.	gl_account 1010 - Gas Plant in Service	act_work_order_number_ 040.11032	activity_quantity 860	activity_cost 13,614.89	average_cost 15.83
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11578 040.11553	1 559	2,390.08 9,113,38	2,390.08 16.30
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Miscellaneous Equip	1010 - Gas Plant in Service	040.11038	1	59.47	59.47
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10173 040.10316	50 20	575.56 1,316,02	11.51 65,80
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10160	356	(2,883.08)	(8.10)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10183	1,400	(39,084.22)	(27.92)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10346 040.11577	100 460	5,336.36 4,041.17	53.36 8.79
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11628	1,430	8,529,69	5,96
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11560 040.11576	560 687	226.56 3,815.97	0.40 5.55
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	Conversion	497,364	4,978,033.47	10.01
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11413 040.10348	1,545 240	8,767.39 (119.12)	5.67 (0.50)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12337	490	12,462.51	25.43
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12285 040.12192	410 2,930	1,475.50 26,186,56	3.60 8,94
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040,12214	728	3,356.46	4.61
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12027	380 366	7,052.20 8,631.27	18.56 23.58
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11943 040.11738	1,852	13,680.48	7.39
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11788	1,383	31,732.43	22.94
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 3 in. DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12135 040.12254	1 480	18,923.81 3,313.17	18,923.81 6.90
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12335	1,080	3,891.67	3.60
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11302 040.11305	3,451 696	9,804,98 48,360,80	2.84 69.48
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11301	1,914	5,965.84	3.12
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11337 040.12162	386 200	4,206,00 7,639.12	10.90 38.20
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11122	22	134.84	6,13
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11163 040.10752	600 910	716.19 2,697.11	1.19 2.96
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10784	200	2,696.18	13.48
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Anode	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11003 ADMIN 040	780 (228)	3,295.30 (6,848.21)	4.22 30.04
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	ADMIN 040 040.11848	1,112	7,090.86	6,38
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,11987	3,243	18,113.28 3,462.41	5.59
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12127 040.11665	310 1,100	6,075.87	11.17 5.52
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.11859	320	448.40	1.40
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11970 040.12046	2,389 1,293	2,316.62 51,904.46	0.97 40.14
009 - WKG Division	37602-Mains - Plastic	DIS-37602-MaIn, PE, 2 in.	1010 - Gas Plant in Service	040.12052	625	8,601.99	13.76
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12064 040.12067	337 500	2,449.32 3,517.24	7.27 7.03
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.11964	648	4,693.98	7.24
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11959 040.10122	562 1	5,430.58 (6,013.67)	9.68 (6,013.67)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant In Service	040.11336	1	195.26	195.26
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11161 040.11193	210 25	1,622.69 3,909,32	7.73 156,37
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040,10924	750	339.19	0.45
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11394 040.11771	365 821	1,892.52 56,780,39	4.64 69,16
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 4 In.	1010 - Gas Plant in Service	040,12166	944	4,510.97	4.78
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12175	730	21,174.38	29.01
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12241 040.12245	830 615	68,979,17 32,014.79	83.11 52.06
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12984	(643)	(3,061.01)	4.76
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11369 040.11948	375 100	2,444,22 61,028.17	6,52 610.28
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11618	1,440	8,648.32	6.01
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11644 040.12624	1,500 340	8,088,56 17,267,53	5.39 50.79
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12168	2,655	6,142.14	2.31
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12348 040.12361	3,500	111,290.03 16,154.68	31,80
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10008	14	9,055.12	646.79
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10638 040.10664	1,463 1,000	2,070,98 1,455.87	1.42 1.46
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10493	1,169	5,021.43	4.30
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10474 040.10782	357 260	7,955,86 4,219,80	22,29 16.23
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10804	4,136	7,957,84	1.92
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10432 040.10620	295	2,470.67	8.38 4.38
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10367	750 2,075	3,286.07 3,414.63	1.65
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic	DIS-37602-Casing, 6 in	1010 - Gas Plant in Service	Conversion 040,10892	388 1	3,065.73 5,082.50	7.90 5,082.50
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10801	265	1,096.50	5,082.50
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10454	300	2,139.16	7.13
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10377 040.10569	365 500	2,316.90 3,433.90	6.35 6.87
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10393	120	815,91	6.80
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service 1010 - Gas Plant in Service	040,10834 040.10852	1,088 630	3,526.77 842.55	3.24 1.34
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10972	300	2,315,12	7.72
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 In. DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,10138 040,10406	588 1,440	35.51 7,347.57	0.06 5.10
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10298	100	1,017.04	10.17
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10211 040.10768	1,178 50	3,926.62 796.47	3.33 15.93
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10345	1,790	2,308.75	1.29
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10639 040.10730	2,408 1,387	5,452,85 4,089.83	2.26 2,95
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10736	350	1,139.03	3,25
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040,10178	138	566.43 1,661.27	4.10
009 - WKG Division 009 - WKG Divisian	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10192 040.10531	425 150	1,001.27 883.50	3.91 5,89
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040,10539	200	1,513.09	7.57
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10509 040.10510	490 2,505	2,002.90 13,075.45	4.09 5,22
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040,10095	250	881.13	3.52
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 3 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10097 040.10102	840 100	2,818.92 1,201.16	3.36 12.01
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	040.12386	2,550	16,905,01	6,63
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12780 040.13118	345	45.68 3,993.86	11.58
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business_segment 009 - WKG Division	utility_account 37602-Mains - Plastic	retirement_unit DIS-37602-Main, PE, 4 in.	gl_account 1010 - Gas Plant in Service	act_work_order_number_ 040.13044	activity quantity	activity_cost 10,674.12	average_cost
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	040.13099	-	24,477.62	12.00
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.13062 040.13096	1,220	15,832,11 9,547.45	12,98
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12319	1,300	4,960.82	3.82
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 4 In. DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12391 040.12042	795 750	21,078.21 5,328.75	26.51 7.11
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12628	500	1,311.57	2.62
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,12550 040,12515	3,113 1,090	10,196.94 4,827,83	3.28 4.43
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12537	10,100	11,529,11	1.14
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12718 040.12728	1	(1,042.00) (359,00)	(1,042.00) (359.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040,12755	1	(13,780.29)	(13,780.29)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12742 040.12756	1	(10,980.00) (8,328,65)	(10,980.00) (8,328,65)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12751	, 1	(2,117.00)	(2,117.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12716	1	(182,00) (189,00)	(182.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12750 040.12699	1	(39.00)	(189.00) (39.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12735	1	(150,00)	(150.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12659 040.12941	1,032 1	7,227.35 (3,092.00)	7.00 (3,092.00)
009 - WKG Division	37602-Mains - Plaslic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13145	1	(302,00)	(302.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.13008 040.13078	1	(406.00) (812.00)	(406.00) (812.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Gervice	040.12821	310	28,65	0.09
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,12839	1,233	10,384.06	8.42
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12800 040.13018	845 1,250	(282.91) 7,533.13	(0.33) 6,03
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040,12387	220	414.32	1.88
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12024 040.12573	1,528 1,772	24,198.57 25,918.23	15.84 14.63
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11774	925	1,845.61	2.00
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main Evid Contrast Forfait	1010 - Gas Plant in Service	040.12652	330 1	3,443.87	10.44
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.18572 050.18569	1	(4,759,00) (2,265.00)	(4,759.00) (2,265.00)
009 - WKG Division	37602-Mains - Plastic	Non Unitized Retirement Unit	1060 - Completed construction not c	050.21081	51	57,450.29	1,126.48
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Miscellaneous Equip DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	ADMIN 050 050.20799	157 2,940	(660,610.03) 40,820.79	(4,207.71) 13.88
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	050.22014	168	8,173.80	48.65
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050,20640 050,21671	320	(1,852.72)	(5.79) (7,889.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.21651	1	(7,889.00) (5,082.00)	(5,082.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050,21684	1	(2,481.00)	(2,481.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.21679 050.21646	1	(2,395.00) (1,064.00)	(2,395.00) (1,064.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit		050.21553	1	(1,206.00)	(1,206.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21570	1	(1,442.00) (1,269.00)	(1,442.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.21675 050.21677	1	(1,269,00) (978,10)	(1,269,00) (978,10)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21680	1	(865.00)	(865.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.20391 050.19311	682 25	2,431,23 2,035.50	3,56 81.42
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20230	530	4,260.61	8.04
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 6 in. DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.20493 050.21604	1,706 1	203,786.19 (5,195.00)	119.45 (5,195.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21603	1	(542.00)	(542.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21594	1	(1,818,00)	(1,818.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.21612 050.20821	1 1,700	(1,260.00) 3,413.64	(1,260.00) 2.01
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.21750	687	1,027.55	1.50
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	Non Unitized Relirement Unit DIS-37602-Main, PE, 2 in,	1060 - Completed construction not c 1010 - Gas Plant in Service	050.19603 050.20723	33 987	9,530.28 4,981.06	288,80 5.05
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service	ADMIN 050	6,432	94,972.66	14.77
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 6 in. DIS-37602-Casing, 6 in	1010 - Gas Plant in Service 1010 - Gas Plant in Service	ADMIN 050 ADMIN 050	25,583 388	1,028,847.25 3,065.73	40.22 7.90
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Anode	1010 - Gas Plant in Service	ADMIN 050	228	6,848.21	30.04
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18710	370	3,161.24	8.54
009 - WKG Division 009 - WKG Division	37602-Mains - Plaslic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.19607 050.19094	(59) 1	(274.68) (13,788.00)	4.66 (13,788.00)
009 - WKG Division	37602-Mains - Plastic	Non Unitized Retirement Unit	1060 - Completed construction not c	050.18339	9	(1,260.47)	(140.05)
009 - WKG Division 009 - WKG Division	37602-Mains - Plaslic 37602-Mains - Plastic	Non Unitized Retirement Unit Non Unitized Retirement Unit	1060 - Completed construction not c 1060 - Completed construction not c	050.18343 050.18341	19 13	2,124.88 1,857.17	111.84 142.86
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	050.18630	591	971.06	1.64
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.19495 050.19625	1	(417.00) (1,736,00)	(417.00) (1,736.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050,18579	350	1,726.28	4.93
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19088	10	10,151.48	1,015.15
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.19286 050.19417	100 585	1,831,96 2,914,88	18.32 4.98
009 - WKG Division	37602-Mains - Plaslic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050,19609	(95)	(363.15)	3.82
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.21079 050,21083	(6) (13)	(74,96) (66,26)	12.49 5.10
009 - WKG Divisian	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19595	(81)	(427.64)	5.28
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.20999	- 1,090	3,583,21 2,728,05	2.50
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,20213 050,20213	42	3,495.10	83.22
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20704	730	2,475.21	3,39
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.20620 050.20971	245	1,905.53 4,857.81	7.78
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19603	(11)	(49.51)	4.50
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service 1010 - Gas Plant in Service	050.19691 050.19617	1	(579.00) (39,533.00)	(579,00) (39,533.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19618	1	(810.00)	(810.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.19303 050.19177	1	(18,244,21) (691.00)	(18,244.21) (691.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.19179	1	(378.00)	(378.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfelt	1010 - Gas Plant in Service	050.19621	1	(941.00)	(941.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.18623 050.19451	80 1	1,115.44 (13,316.00)	13.94 (13,316.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfelt	1010 - Gas Plant in Service	050.20317	1	(22,190.00)	(22,190.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.19482 050.19487	1	(2,547.28) (422.00)	(2,547.28) (422.00)
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.19487	1	(4,749.00)	(4,749.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050,19483	1	(1,008.00)	(1,008.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.19462 050.19445	1	(772.00) (3,222.00)	(772.00) (3,222.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050,19454	1	(2,832.00)	(2,832.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service 1010 - Gas Plant în Service	050.19623 050.19192	1 197	(12,331.00) 1,910.55	(12,331.00) 9.70

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business_segment 009 - WKG Division	utility_account 38100-Meters	DIS-38100-Meter, Class 1 Meter	gl_account 1010 - Gas Plant in Service	act_work_order_number 040.12831	activity_quantity 197	activity_cost 40,982.78	average_cost 208.03
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 9 Meter	1010 - Gas Plant in Service	040.12822	(10)	(18,697.03)	1,869.70
009 - WKG Division 009 - WKG Division	38100-Meters 38100-Meters	DIS-38100-Meter, Class 1 Meter DIS-38100-Meter, Class 3 Meter	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12830 040.12835	403 2	83,085,00 178,41	206,17 89,21
009 - WKG Division	38100-Melers	DIS-38100-Pressure Recorder	1010 - Gas Plant in Service	040.12618	(3)	(2,631.34)	877.11
009 - WKG Division 009 - WKG Division	38100-Meters 38100-Meters	DIS-38100-Meter, Class 1 Meter DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11191 040.12822	3,300 (3,600)	150,398.42 (268,413.62)	45.58 74.56
009 - WKG Division	38100-Melers	DIS-38100-Meter, Class 9 Meter	1010 - Gas Plant in Service	040.11148	10	23,405,94	2,340.59
009 - WKG Division 009 - WKG Division	38100-Meters 38100-Meters	DIS-38100-Meter, Class 1 Meter DIS-38100-Meter Gas, Gen	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11653 040.12251	1,100 3,500	157,477.66 53,195.45	143.16 15.20
009 - WKG Division	38100-Melers	DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant in Service	Conversion	118,810	5,035,976.51	42.39
009 - WKG Division 009 - WKG Division	38100-Meters 38100-Meters	DIS-38100-Meter Gas, Gen Non Unitized Retirement Unit	1010 - Gas Plant in Service 1060 - Completed construction not c	Conversion 050.21079	14 45	14,150.41 15,096.46	1,010.74 335,48
009 - WKG Division	38100-Meters	Non Unitized Retirement Unit	1060 - Completed construction not c	050.21076	43	13,340.26	283.84
009 - WKG Division	38100-Meters	Non Unitized Retirement Unit	1060 - Completed construction not o	050.19701	10	22,802.27 57,392.53	2,280.23
009 - WKG Division 009 - WKG Division	38100-Meters 38100-Meters	DIS-38100-Meter, Class 1 Meter Non Unitized Retirement Unit	1010 - Gas Plant in Service 1060 - Completed construction not c	050.18653 050.21073	604 39	16,844.46	95.02 431.91
009 - WKG Division	38100-Meters	Non Unitized Retirement Unit	1060 - Completed construction not c	050,18336	14	19,269.50	1,376.39
009 - WKG Division 009 - WKG Division	38100-Meters 38100-Meters	DIS-38100-Meter, Class 3 Meter DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant in Service 1010 - Gas Plant In Service	ADMIN 050 ADMIN 050	1,317 162,376	591,079.85 7,413,462.35	448.81 45.66
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 8 Meter	1010 - Gas Plant in Service	ADMIN 050	159	240,528,48	1,512.76
009 - WKG Division 009 - WKG Division	38100-Meters 38100-Meters	DIS-38100-Meler, Class 6 Meter DIS-38100-Meler, Class 5 Meter	1010 - Gas Plant în Service 1010 - Gas Plant în Service	ADMIN 050 ADMIN 050	326 143	385,849.04 46,520.45	1,183.59 325.32
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	040.10316	54	233,295,58	4,320,29
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Sleel, 2 in. DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.13043 040.13016	(529) (1,01 <del>9</del> )	(2,064.79) 127,060.26	3.90 (124.69)
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.12916	(197)	(816.33)	4.14
009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in DIS-37601 Clamp - Large > 2 in	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12137 040.12434	(31)	(145,830.23) (239.681.27)	4,704.20 4,357.84
009 - WKG Division 009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	040.12349	(55) (9)	(12,370,28)	1,374,48
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.11945	5	603.35	120.67
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in. DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11939 040.11141	2 4	3,969.66 2,472.36	1,984.83 618.09
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.10139	1	(1,131.40)	(1,131.40)
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 8 in. DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11000 040.11181	1 134	24,090.47 20,041.24	24,090.47 149,56
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040,11562	6	6,296.74	1,049.46
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.12781	(35)	(48.00)	1.37
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in. DIS-37601-Main, Steel, 4 In.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11125 040.11189	6 14,300	8,77 224,718,86	1.46 15.71
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	040.10572	2,771	28,852.70	10.41
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 6 in. DIS-37601-Anode	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11128 040.10316	16 29	8,897,17 83,603,75	556.07 2,882.89
009 - WKG Division	37601-Mains - Steel	DIS-37601-Anode	1010 - Gas Plant in Service	040.10315	71	63,715.09	897.40
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.10827	30 1	(1,769.58)	(58,99)
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 12 In. DIS-37601-Main, Steel, X<≂1in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,12128 040,10010	5	19,498.38 40.85	19,498.38 8.17
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.10185	64	47,424.19	741.00
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 4 in. DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,10151 040,12361	42 (15)	489.73 (34.46)	11.66 2.30
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Pianl in Service	040.11925	35	10,300.70	294.31
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, X<=1in. DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.13064 040.13026	(1) 100	(2.13) 2,034.42	2.13 20,34
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	040.12367	-	4,110.32	-
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In. DIS 37601 Main, Steel, 1 in	1010 - Gas Plant in Service	040,13011	(1,363)	(2,460.59)	1.81
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 3 in. DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12337 040.12832	(418) 1	(513,77) 77,247.40	1.23 77,247.40
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	040,12410	1	24,143.82	24,143.82
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	Non Unitized Retirement Unit DIS-37601-Main, Sleel, 4 in.	1060 - Completed construction not c 1010 - Gas Plant in Service	050.21081 050.20986	63 112	134,552.82 15,273,90	2,135.76 136.37
009 - WKG Division	37601-Mains - Steel	DIS-37601-Miscellaneous Equip	1010 - Gas Plant In Service	ADMIN 050	243	(500,697.39)	(2,060.48)
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, X<=1in. DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.18357 050.19222	(1) 209	(0.60) 24,321.33	0.60 116.37
009 - WKG Division	37601-Mains - Steel	Non Unitized Retirement Unit	1060 - Completed construction not c	050,18337	105	656,918.60	6,256.37
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 6 in. DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.18337 050.19589	(492) (870)	(13,850.11) (2,763.43)	28.15 3.18
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	050,19208	(115)	(394.48)	3.43
009 - WKG Division	37601-Mains - Steel	DIS-37601-Anode	1010 - Gas Plant in Service	ADMIN 050	1,028	808,802.64	786.77
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Anode DIS-37601-Clamp - Large > 2 In	1010 - Gas Plant in Service 1010 - Gas Plant In Service	050.20665 050,19068	(4) (3)	(5,117.30) (146,176.50)	1,279.33 48,725.50
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 12 in.	1010 - Gas Plant in Service	ADMIN 050	14,990	850,458.24	56.74
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	Non Unitized Retirement Unit DIS-37601-Main, Steel, 3 in.	1060 - Completed construction not c 1010 - Gas Plant in Service	050.19379 050.19605	12 (3)	92,735.20 (3.69)	7,727.93 1.23
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant in Service	050.18349	(5)	(7.88)	1,58
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <≈ 2 in	1010 - Gas Plant In Service 1010 - Gas Plant In Service	050.19589 040.12614	(3) 800	(364,382.66) 4,622.78	121,460.89
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 3 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12362	50	9,482.11	5.78 189,64
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13077	1	(1,985.00)	(1,985.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service 1010 - Gas Plant în Service	040.12640 040.13014	2,070 1,185	3,700.19 4,524.73	1.79 3.82
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040,13000	1	(3,771.00)	(3,771.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant în Service 1010 - Gas Plant în Service	040.13001 040.13112	1	(2,966.00) (3,286,00)	(2,966.00) (3,286.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant In Service	040.12779	415	160,104.63	385.79
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.13017 040.12786	2,305 3,300	67,608.79 27,503,60	29.33 8,33
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12797	280	2,071.54	7.40
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12765	471 3,327	43,753.50 35,689.02	92.89
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service 1010 - Gas Plant în Service	040.12812 040.12365	5	75,887.99	10.73 15,177.60
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	040.13129	1	(11,624.00)	(11,624.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.13132 040.12953	1 800	(1,413.00) 1,150,94	(1,413.00) 1.44
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040,12901	550	2,044.48	3.72
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.13140 040.12959	1	(1,640.00) (21,163,05)	(1,640.00) (21,163.05)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040,12992	i	(3,131.00)	(3,131.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13149	1	(534.00)	(534.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.13131 040.12969	1	(351.00) (2,210.00)	(351,00) (2,210.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.10129	690	(2,003,934.34)	(2,904.25)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 In. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10314 040.10737	1,713 1	54,351.90 131.56	31.73 131.56
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11769	850	5,137.12	6.04
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 3 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11909 040.11562	1,500 17	4,908.85 873.65	3.27 51.39
009 - WKG Division	37602-Mains - Plasilc	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12314	(1,200)	(304.60)	0.25
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10887 040.10912	975 516	4,702,81 13,824,46	4.82 26.79
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11623	1,430	4,490.03	3.14
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12373	290	80,835,93	278.74

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business_segment 009 - WKG Division	utility_account 37602-Mains - Plastic	retirement_unit DIS-37602-Miscellaneous Equip	gi_account 1010 - Gas Plant in Service	act_work_order_number_ ADMIN 040	activity_quantity (157)	660,610.03	average_cost (4,207.71)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12024 040.11352	450 24	(18,868,24) 7,255.55	(41.93) 302.31
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, X<=1in DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11442	24 1,605	2,124.57	1.32
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10165	1,842	7,554.85	4.10
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10243 040.10069	334 2,110	2,656.89 12,994,59	7.95 8.16
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10084	674	2,970.91	4.41
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10332 Conversion	250 2,127,573	631.13 11,051,930.86	2.52 5.19
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 In.	1010 - Gas Plant in Service	040.11627	460	1,568.97	3.41
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11635 040.11414	175 5	999,05 7,427.69	5.71 1,485.54
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10314	388	8,291.49	21.37
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service 1010 - Gas Plant în Service	040.11399	5,079 3,879	39,484.36 11,487.92	7.77 2.96
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11434 040.10245	230	873,48	3.80
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12139	510	5,688.01	11.15
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 3 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,12282 040.11957	760 514	28,634.18 9,865,09	37.68 19,19
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12055	1,525	19,133.72	12.55
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11949 040.12022	280 200	7,770.88 1,938.06	27.75 9,69
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12151	350	1,708.44	4.88
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12304	1,600	2,048.88	1.28
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11306 040.12147	2,972 780	240,359,82 12,152.39	80.87 15.58
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11131	20	4,260.92	213.05
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11030 040.11254	65 470	1,715.97 3,104.99	26.40 6.61
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11197	760	4,069.01	5.35
009 - WKG Division	37602-Mains - Plaslic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10379	5,413	18,718,96	3,46
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 6 In. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10650 040.11020	1 347	(1,478.40) 1,914.08	(1,478.40) 5.52
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11292	2,447	13,007,01	5,32
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11341 040.10157	1,581 3,407	11,355.17 517.65	7.18 0.15
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11910	399	5,358,70	13.43
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11984	750	2,680.22	3.57
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12061 040.11989	460 382	2,134.30 2,261.39	4.64 5.92
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.11043	175	5,072.55	28.99
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11128 040.10979	10 1,619	1,267.89 3,044.25	126.79 1.88
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11224	1,020	3,938.02	3.86
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 3 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12115 040.12176	800 265	(1,426,16) 996,48	(1.78) 3.76
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12237	785	7,584.32	9.66
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12243	440	18,299,44	41.59
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 3 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service 1010 - Gas Plant in Service	040.11340 040.11375	306 1,430	825.63 5,608.30	2.70 3.92
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12635	2,458	67,836,40	27.59
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12568 040.12385	1,772 3,214	13,557.76 22,798.38	7.65 7.09
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12388	5,250	15,770.22	3.00
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11687	738	3,119.37	4.23
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12371 040.10474	12 436	3,570.19 (9,578.27)	297.52 (21.97)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10773	1,535	9,911.21	6.46
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10727 040.10530	100 135	767.74 1,331.20	7.68 9.86
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10373	8,472	17,345.31	2.05
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10534 040.10559	960 682	1,355.78 2,307.27	1.41 3.38
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10378	1,862	34,352,69	18.45
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service 1010 - Gas Plant in Service	040,10880	945	6,989.56	7.40 2.75
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10324 040.10502	5,045 230	13,878.42 303,52	1.32
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10376	185	610.51	3.30
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10381 040.10025	173	3,109.17 (109,922.31)	17.97 (109,922.31)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10169	2,668	10,162.22	3.81
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10100 040.10111	115 2,750	4,291.11 14,006,18	37,31 5.09
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10498	185	(550.17)	(2.97)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10337	2,012	7,278.27	3,62
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10547 040.10671	300 330	228.97 1,928.25	0.76 5.84
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10208	100	(564.81)	(5.65)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10400 040.10158	440 330	2,745.14 241.74	6.24 0.73
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10529	330	3,498.30	10.60
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 In. DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,10619 040,10403	110 2,378	1,316.00 2,454.08	11.96 1.03
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service 1010 - Gas Plant in Service	040.10403	1,014	5,569.02	5.49
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 In.	1010 - Gas Plant in Service	040.12427	805	26,848.98	33,35
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12916 040.13104	182 895	5,119.29 3,478.30	28.13 3.89
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040,13032	1,600	6,081,85	3,80
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12380 040.12161	1,196 160	7,887.86 1,174.90	6.60 7.34
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12402	410	19,083,68	46,55
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040,12635	1,150 1	48,775.12 2,062.03	42.41 2,062.03
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12523 040.12284	1,742	2,082.03	2,082.03
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12392	1,000	14,133.11	14.13
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12511 040.12549	1,220 4,940	44,988.95 35,906,80	36.88 7.27
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12705	1	(2,563.00)	(2, 563.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit		040.12729 040.12725	1	(897.00) (89.00)	(897.00) (89.00)
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12255	1,780	11,994.89	6.74
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit		040.12747	1	(1,512.00)	(1,512.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,12701 040,12702	1	(7,999.00) (568.00)	(7,999.00) (568.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant în Service	040.12691	1	(2,056.00)	(2,056.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 In. DIS-37602-Main Ext Contract Forfell	1010 - Gas Plant In Service 1010 - Gas Plant in Service	040.12669 040.12709	2,665 1	3,142.89 (2,109.00)	1.18 (2,109.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfoit	1010 - Gas Plant în Service	040.12737	1	(756.00)	(756.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit		040.12703 040.12687	1	(187,00) (15,056.00)	(187.00) (15,056.00)

			retirement_unit DIS-37602-Main Ext Contract Forfeit	gl_account 1010 - Gas Plant in Service		er_number activity_guantity_ 1		average_cost (8,628.00)
	009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12947		(1,596,00)	(1,596.00)
								(3,065.00) (4,252.00)
06 WG Links         P102         M124 June - Theor         District Start	009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13004		(1,741.00)	(1,741.00)
								2.92 (18.29)
Oper Med Double         Dis Strötzer Laure , France         Dis Strötzer Laure , France <thdis ,="" france<="" laure="" strötzer="" th="">         Dis Strötze</thdis>	009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050,18575	1	(1,035,52)	(1,035.52)
Oper Mitch Date         Status         Constraint Brown								(2,287.00) (2,102.00)
100         MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011         100 MC2 2011								18.06
Die Web Ohlung         Prifes Meiner, Press         Die Prifes Meiner, Press <thdie meiner,="" press<="" prifes="" th=""> <thdie meiner,="" pres<="" prifes="" td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>(13,900,00) (12,376.00)</td></thdie></thdie>								(13,900,00) (12,376.00)
BD. Mild Public         PRODAME: Pack         PALAGE         PALAGE           Mild Public         Mild Public         PRODAME: Pack         PALAGE           Mild Public         Mild Public         Mild Public         PRODAME: Pack         PALAGE           Mild Public         Mild Public         Mild Public         Mild Public         PRODAME: Pack								16.45
000         MC Million         MC Multip         MC								8.50
666         Work Diskins         TROMANS-Park         Dis Process Mark Process         Dis Proces								166.74 (358.00)
00. * WG Division         7002-Mates         Pulses         018 * WG Division         110 * - 0.6 * Partial is barring         502 * MG Division         1         0.4 ± 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0 * 0.0	009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20473		2,361.57	23.62
66. W.G. Diekes         PTEL-Males         Public         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00         0.5700.00								2.43 (688.00)
Bits - MCD Features         TTREE - MADE - Present         Bits - MCD Member 2015         TTREE - MADE - Present         III. (1, 108, 100)           Bits - MCD Features         TTREE - MADE - Present         Bits - MCD Member 2015         TTREE - MADE - Present         III. (1, 108, 100)         IIII. (1, 108, 100)         IIII. (1, 108, 100)         IIIII. (1, 108, 100)         IIII. (1, 108, 100)	009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21685	1	(3,676,00)	(3,676.00)
66         Word Device         20122 Johns - Plants         DIS 3702 Ablasts - Plants         DIS 3702 Ablasts - Plants         Total Schwart						-		(8,485.00) (1,086.00)
Bit WAG Detuger         7102 Monitor         Particle Monitor         1081 - Comparison deconstruction of 0         981.1088         77         11,77.77         11,77.77         11,77.77         11,77.77         11,77.77         11,77.77         11,77.77         11,77.77         11,77.77         11,77.77         11,77.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72.77         11,72								(187.00)
Mor. Work Theorem         1012-5-2008 Ables France         1012-5-2008 Ables France         1012-5-2008 Ables France           More Theorem         1012-5-2008 Ables France         1012-5-2008 Ables France         1012-5-2008 Ables France           More Theorem         1012-5-2008 Ables France         1012-5-2008 Ables France         1012-5-2008 Ables France           More Theorem         1012-5-2008 Ables France         1012-5-2008 Ables France         1012-5-2008 Ables France           More Theorem         1012-5-2008 Ables France         1012-5-2008 Ables France         1012-5-2008 Ables France           More Theorem         1012-5-2008 Ables France         1012-5-2008 Ables France         1012-5-2008 Ables France           More Theorem         1012-5-2008 Ables France         1012-5-2008 Ables France         1012-5-2008 Ables France         1012-5-2008 Ables France           More Theorem         1012-5-2008 Ables France         1012-5-2008 Ables France         1012-5-2008 Ables France         1012-5-2008 Ables France           MOR Theorem         1012-5-2008 Ables France         1012-5-2008 Ables France         1012-5-2008 Ables France         1012-5-2008 Ables France           MOR Theorem         1012-5-2008 Ables France         1012-5-2008 Ables France         1012-5-2008 Ables France         1012-5-2008 Ables France           MOR Theorem         1012-5-2008 Ables France         1012-5-2008 Ables France								(1,476.00)
UND. UND. Disk.         UB3-NUC Addition         UB3-NUC Addition </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>1,332.52 (28,347.00)</td>								1,332.52 (28,347.00)
98. WGC Diebaier         37402 Ablas - Flastic         Dis 37602 Ablas - Flastic         Dis 37602 Ablas - Flastic         S. 202 Ablas - Flastic </td <td>09 - WKG Division</td> <td>37602-Mains - Plastic</td> <td>DIS-37602-Main, PE, 6 in.</td> <td>1010 - Gas Plant in Service</td> <td>050,19209</td> <td></td> <td>257,861.67</td> <td>188.35</td>	09 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050,19209		257,861.67	188.35
OW WILD Indexim         STR02-Marker, Franzi         Dis STR02-Marker, Franzi <thdis franzi<="" str02-marker,="" th=""> <thdis fran<="" str02-marker,="" td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>103.95 65.42</td></thdis></thdis>								103.95 65.42
Or.         U.C. Dehision         27820-Allant - Fluid         Dis 7780-Allant - Fluid         Dis 77								64.73
00         WC Diebeies         1702 Abart. Flastic         UI: 3702 Abart. Flastic         1         (1,12) (1,12)           00         WC Diebeies         1702 Abart. Flastic         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0.11 (1,12)         0								(1,829.00)
Ber Witc Division         57802-Maine _ Flatter         No. Hubber Returnment Junt         1905 - Complete construction into         00.21877         11         6,1417.0         5,           OF Witc Division         STR02-Maine _ Flatter         Dis STR02-Maine _ Flatter         Dis STR02-Maine _ Flatter         5,541.4         5,541.4           OF Witc Division         STR02-Maine _ Flatter         Dis STR02-Maine _ Flatter         Dis STR02-Maine _ Flatter         5,641.4         5,641.4           OF Witc Division         STR02-Maine _ Flatter         Dis STR02-Maine _ Flatter         Dis STR02-Maine _ Flatter         5,762.3         11         5,763.3           OF Witc Division         STR02-Maine _ Flatter         Dis STR02-Maine _ Flatter         Dis STR02-Maine _ Flatter         100.5         Complete Construction into          00.11321         11         5,763.3           OF Witc Division         STR02-Maine _ Flatter         Dis STR02-Maine _ Flatter         Dis STR02-Maine _ Flatter         100.5         2,726.4         11.5         11.5         12,769.0         0.0           OF WICD Division         STR02-Maine _ Flatter         Dis STR02-Maine _ Flatter         100.5         2,726.4         11.5         1,726.4         11.5         1,726.4         1,726.4         1,726.4         1,726.4         1,726.4         1,726.4         1,726.4         <								(1,031,00) (1,033.00)
Ope:         Ope: <th< td=""><td>009 - WKG Division</td><td>37602-Mains - Plastic</td><td>Non Unitized Retirement Unit</td><td>1060 - Completed construction not c</td><td>050.20873</td><td></td><td>61,511.70</td><td>5,591.97</td></th<>	009 - WKG Division	37602-Mains - Plastic	Non Unitized Retirement Unit	1060 - Completed construction not c	050.20873		61,511.70	5,591.97
Od. W.G. Division         STROMARMAN - Pleate         DIS STROMARM, FE, 21 A.         1010 - Gas Plant In Service         OSIA         STROMARMAN - Pleate         DIS STROMARMAN - FE         A         STROMARMAN - Pleate         DIS STROMARMAN - Pleate         DIS STROMARMAN - FE         DIS STROMARMAN - FE <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>184.95 9.54</td>								184.95 9.54
US: WG Division         STR0E Marker         Peak Division         Dis STR0E Marker, Fig. 2 h.         1010 - Gas Final In Services         C65 10211         44.00         68.918.75           US: WG Division         STR0E Marker, Fusita         Not Division         STR0E Marker         C65 10291         1.15         1.15         1.15         1.172.88         1.172.88           US: WG Division         STR0E Marker, Fusita         Not Division         STR0E Marker, Fusita         1.15         1.172.88         1.172.88         1.172.88         1.172.88         1.172.88         1.172.88         1.172.88         1.172.88         1.172.88         1.172.88         1.172.88         1.172.88         1.172.88         1.172.88         1.172.88         1.172.88         1.172.88         1.172.88         1.172.88         1.172.88         1.172.88         1.172.88         1.172.88         1.172.88         1.172.88         1.172.88         1.172.88         1.172.88         1.172.88         1.172.88         1.172.88         1.172.88         1.172.88         1.172.88         1.172.88         1.172.88         1.172.88         1.172.88         1.172.88         1.172.88         1.172.88         1.172.88         1.172.88         1.172.88         1.172.88         1.172.88         1.172.88         1.172.88         1.172.88         1.172.88 <td></td> <td></td> <td></td> <td>1010 - Gas Plant in Service</td> <td></td> <td></td> <td>5,431,94</td> <td>8.42</td>				1010 - Gas Plant in Service			5,431,94	8.42
06. W.G. Division         37662 Amer Plantin         DB-37620 Amer								3.35 16.70
USB - WAG Tykeine         STRED-Maine - Flastic         D101 - Gas Flastic - Bervice         D50.1855         1.31         8.490.0           WAG Tykeine - WAG Tykeine - Flastic         D101 - Gas Flastic - Bervice         D00.11551         1.22.08         D0.11551         D0.11551<								8,79
Op. WKG Dykkon         37020-MKR Dykkon         1         (5,075,09)         (6)           Op. WKG Dykkon         37020-MKR Dykkon         1003-74722-MKR, FE, FR,         1001-0.000 FMR Dykkon         1003-14722-MKR, FE, FR,         1001-0.000 FMR Dykkon         1003-14722-MKR, FE, FR,         1001-0.000 FMR Dykkon         1003-14722-MKR, FE, FR,         1001-0.000 FMR Dykkon         1003-0.000 FMR Dykon         1003-0.000 FMR Dykkon         100	09 - WKG Division		DIS-37602-Main, PE, 2 in.					6.38
UP: WGC Division         STREEL Andre - Flastin         D107 - Gas Flam in Service         665, 11652         368         1.22,288           WGC Division         D103 - TR22 Andre , Flastin         D103 - Gas Flam in Service         650, 11652         1,68         4,64,53           WGC Division         D100 - Gas Flam in Service         650, 11652         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58         1,58								24.98 (5,075,99)
90         WKG Division         37802-Mains - Fluction         D15.37802-Mains - Fluction         <	09 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050,18562		3,232.98	8.83
0.         WKG Dykain         3762.44467         Phattic         Dis/762.4467         Phattic         <								24.95 3.12
0. WKG Dykahon         37602-Materin – Finalizo         DS-37602-Materin – Finalizo         DS-37602-Mater		37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18902	-	1,843.17	-
0 WKG Division         37802-Mains - Finantic         10.5.47802-Mains , Fig. 2 in.         1001 - Gas Finanti in Service         005.19593         (1)         6.5.479           0 WKG Division         57802-Mains - Finantic         Dis 37802-Mains , Fig. 2 in.         1010 - Gas Finanti in Service         002.19593         (1)         6.5.479           0 WKG Division         57802-Mains - Finantic         Dis 37802-Mains - F								7.56 8,57
06         WKG Dividen         7702 Antine - Plastic         DIS-37802 Antine - Plastic <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>3,442.03</td></td<>								3,442.03
Dots - MKC Division         37022 Mains - Plastic         Dis-3702 Mains		37602-Mains - Plastic						5.14
Des         WKD Division         37900 Attains - Flastic         DIS-37822 Attain - Flastic								5.14 7.24
Ope         Web Division         37802-Mains - Plantic         Dis-37802-Mains - Plantic <t< td=""><td>09 - WKG Division</td><td>37602-Mains - Plastic</td><td>DIS-37602-Main, PE, 2 in.</td><td>1010 - Gas Plant in Service</td><td>050.19497</td><td>835</td><td>971.35</td><td>1.16</td></t<>	09 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19497	835	971.35	1.16
06         WKC Division         37002 Mains - Plantic         D18-37802 Mains - Plantic <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>(1,438,50) 0,28</td></td<>								(1,438,50) 0,28
09. WKC Division         37002 Mains - Pleatic         D1537002 Mains / PL         1010 - Gas Plant in Service         GD, 12020         (197)         56,008.00         (13.3)           09. WKC Division         37002 Mains / Pleatic         D1537002 Main / PL         1010 - Gas Plant in Service         GD, 12020         (13.3)           09. WKC Division         37002 Mains / Pleatic         D1537002 Main / PL         1010 - Gas Plant in Service         GD, 14537         1         (25.13)         (1           09. WKC Division         37002 Mains / Pleatic         D1537002 Main / PL         1010 - Gas Plant in Service         GD, 14653         1         (7702.00)         (1         (7802.00)         (1         (7802.00)         (1         (7802.00)         (1         (7802.00)         (1         (7802.00)         (1         (7802.00)         (1         (7802.00)         (1         (7802.00)         (1         (7802.00)         (1         (7802.00)         (1         (7802.00)         (1         (7802.00)         (1         (7802.00)         (1         (7802.00)         (1         (7802.00)         (1         (780.00)         (1         (780.00)         (1         (780.00)         (1         (780.00)         (1         (780.00)         (1         (780.00)         (1         (780.00)         (1 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>2,768.15</td> <td>10.07</td>							2,768.15	10.07
0P. WKC Division         37622 Addins Pitatic         D16-37622 Addin., FE, Zin.         1010 - Cas Flant In Service         D53,1868         3,045         9,045         0,045         0,045         0,045         0,045         0,045         0,045         0,045         0,045         0,045         0,045         0,045         0,045         0,045         0,045         0,045         0,045         0,045         0,045         0,045         0,045         0,045         0,045         0,045         0,045         0,045         0,045         0,045         0,045         0,045         0,045         0,045         0,045         0,045         0,016         0,045         0,045         0,045         0,045         0,016         0,016         0,016         0,016         0,016         0,016         0,016         0,016         0,016         0,016         0,016         0,016         0,016         0,016         0,016         0,016         0,016         0,016         0,016         0,016         0,016         0,016         0,016         0,016         0,016         0,016         0,016         0,016         0,016         0,016         0,016         0,016         0,016         0,016         0,016         0,016         0,016         0,016         0,016         0,016								13.85 (284.77)
09         WKC Division         37602-Mains, Plastic         DIS-37602-Mains, Plastic         DI								(204.77) 4.44
Ope         USB         USB <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>3.16</td>								3.16
92         WKC Division         37602-Mains - Priastic         DIS-37622-Mains - Priastic         <						•		(8,851.05) 8,48
99         WKC Division         3702 Attins - Plastic         D15-3702 Attinic Field         1010 - Gas Plant III Service         950, 19470         1         (7,635.00)         (7,7)           99         WKC Division         3702 Attinic Field         D15-3702 Attinic Field         1010 - Gas Plant III Service         050, 19443         1         (24,538.00)         (24,538.00)         (24,538.00)         (24,538.00)         (24,538.00)         (24,538.00)         (24,538.00)         (24,538.00)         (24,538.00)         (24,538.00)         (24,538.00)         (24,538.00)         (24,538.00)         (24,538.00)         (24,538.00)         (24,538.00)         (24,538.00)         (24,538.00)         (24,538.00)         (24,538.00)         (24,538.00)         (24,538.00)         (24,538.00)         (24,538.00)         (24,538.00)         (24,538.00)         (24,538.00)         (24,538.00)         (24,538.00)         (24,538.00)         (24,538.00)         (24,538.00)         (24,538.00)         (24,538.00)         (24,538.00)         (24,538.00)         (24,538.00)         (24,538.00)         (24,538.00)         (24,538.00)         (24,538.00)         (24,538.00)         (24,538.00)         (24,538.00)         (24,538.00)         (24,538.00)         (24,538.00)         (24,538.00)         (24,538.00)         (25,518.00)         (24,538.00)         (25,518.00)         (24,	99 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19458	1	(9,792.00)	(9,792,00)
09         WKC Division         37602-Mains - Plastic         D16-37602-Mains - Plastic         D16-37602-Mains - Plastic         1         C4/45.84         1 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td>1</td> <td></td> <td>(9,205.00) (7,635.00)</td>						1		(9,205.00) (7,635.00)
09: WKG Division         37602-Mains - Plastic         D16-37602-Mains						800	6,445,88	8,06
09         WKG Division         37602-Mains - Plastic         Dila 37602-Mains - Plastic         Dila 37602-Mains - Plastic         1016 - Gas Plant in Service         05018552         330         330           09         WKG Division         38100-Meters         Dila 38100-Meters								(24,538.00) (744.00)
09         WKG Division         37802-Mains - Pisatic         D18-37802-Mains, PE, 4 in.         1010 - Gas Pinet in Service         0.001652         330         22,888.45           09         WKG Division         38100-Meters         D18-38100-Meter, Class 4 Meter         1010 - Gas Pinet in Service         0.40114040         (1610) (1390, 619.73)         1,           09         WKG Division         38100-Meters         D18-38100-Meter, Class 4 Meter         1010 - Gas Pinet in Service         0.4012431         10         5,7784,70         5,           09         WKG Division         38100-Meters         D18-38100-Meter Gas, Gan         1010 - Gas Pinet in Service         0.4011630         3.500         152,914.60           09         WKG Division         38100-Meters         D18-38100-Meter, Class 3 Meter         1010 - Gas Pinet in Service         Conversion         4.982         725,013.40         -           09         WKG Division         38100-Meters         D18-38100-Meter, Class 3 Meter         1010 - Gas Pinet in Service         Conversion         1.910         583.93.4         -         -         46.53.98.63         -         -         46.53.98.63         -         -         -         58.93.46         -         -         58.93.46         -         -         58.93.46         -         - <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>(570,00)</td></td<>								(570,00)
09         WKG Division         38100-Meters         DIs-38100-Meter, Class 4 Meter         1010 - Gas Plant in Service         040.12831         9         1,872.30           09         WKG Division         38100-Meters         DIS-38100-Meter, Class 9 Meter         1010 - Gas Plant in Service         040.12837         4         1,649.71           09         WKG Division         38100-Meters         DIS-38100-Meter Gas, Gan         1010 - Gas Plant in Service         040.12837         4         1,649.71           09         WKG Division         38100-Meters         DIS-38100-Meter Gas, Gan         1010 - Gas Plant in Service         040.11630         3,500         152,083.50           09         WKG Division         38100-Meters         DIS-38100-Meter, Class 3 Meter         1010 - Gas Plant in Service         Conversion         419.65         272.50(3.48         0         46         183.80         450.98         450.98         450.98         450.98         450.98         450.98         450.98         46.8         450.98         46.8         450.98         46.8         450.98         46.8         450.98         46.8         3         2.190.8         7.2         46.8         450.98         46.8         3         2.3190.8         7.2         46.8         3.23.190.8         7.2         46.98								72.39
09:         Wick Division         89100-Meters         DIS-38100-Meter, Class 9 Meter         1010 - Gas Plant in Service         04.01287         4         1.449.71         5           09:         Wick Division         38100-Meters         DIS-38100-Meter Gas, Gen         1010 - Gas Plant in Service         04.01830         2,000         132,914.60           09:         Wick Division         38100-Meters         DIS-38100-Meter Gas, Gen         1010 - Gas Plant in Service         04.01830         3,500.152,003.90         132,914.60           09:         Wick Division         38100-Meters         DIS-38100-Meter, Class 3 Meter         1010 - Gas Plant in Service         Conversion         1,310         588,93.4         6           09:         Wick Division         38100-Meters         DIS-38100-Meter, Class 3 Meter         1010 - Gas Plant in Service         Conversion         1,310         588,93.4         6           09:         Wick Division         38100-Meters         DIS-38100-Meter, Class 9 Meter         1010 - Gas Plant in Service         Conversion         1,310         58,043,93.4         6         6         3         2,319.06         7,02         9         Wick Division         38100-Meters         DIS-38100-Meter, Class 9 Meter         1010 - Gas Plant in Service         50,91966         3         2,319.06         7,03								1,724.47 208.03
09 - WKG Division         39100-Meters         DIS-38100-Meter Gas, Can         1010 - Gas Plant in Service         040, 10580         2,000         132,914,60           09 - WKG Division         38100-Meters         DIS-38100-Meters         DIS-38100-Meters         275,013,49         -         -         -         -         -         -         275,013,49         -         -         -         -         -         -         358,380.34         -         -         -         -         -         -         -         358,000-Meters         DIS-38100-Meters         DIS-38	09 - WKG Division	38100-Meters	DIS-38100-Meter, Class 9 Meter	1010 - Gas Plant in Service	040.12401	10	51,784.70	5,178.47
99         WKG Division         38100-Meters         DIS-38100-Meter, Class 2 Meter         1010 - Gas Planti Is Service         Conversion         4,952         725,013.49           90         WKG Division         38100-Meters         DIS-38100-Meter, Class 2 Meter         1010 - Gas Planti Is Service         Conversion         1,310         558,393.44           90         WKG Division         38100-Meters         DIS-38100-Meter, Class 2 Meter         1010 - Gas Planti Is Service         Conversion         619         456,398.63           90         WKG Division         38100-Meters         DIS-38100-Meter, Class 2 Meter         1010 - Gas Planti In Service         C50,19708         2         416.96         1           90         WKG Division         38100-Meters         DIS-38100-Meter, Class 2 Meter         1010 - Gas Planti In Service         C50,19708         2         416.96         1         2,192.06         7,           90         WKG Division         38100-Meters         DIS-38100-Meter, Class 9 Meter         1010 - Gas Planti In Service         C50,18708         3         2         416.05         3         2,3192.06         7,           90         WKG Division         38100-Meters         DIS-3801-Meter, Class 9 Meter         1010 - Gas Plant In Service         C50,18563         360         2,62,70.68         6,0								412.43 66,46
09 - WKG Division         38100-Meters         DIS-38100-Meter (class 4 Meter         1010 - Gas Plant in Service         Conversion         1,310         588,030.4           09 - WKG Division         38100-Meters         DIS-38100-Meters         DIS-38100-Meter         1010 - Gas Plant in Service         050,21070         46         18,882.50           09 - WKG Division         38100-Meters         DIS-38100-Meter, Class 2 Meter         1010 - Gas Plant in Service         050,19709         2         410.96         2         310,96         7           09 - WKG Division         38100-Meters         DIS-38100-Meter, Class 2 Meter         1010 - Gas Plant in Service         050,19066         3         23,190.06         7           09 - WKG Division         38100-Meters         DIS-38100-Meter, Class 8 Meter         1010 - Gas Plant in Service         050,19663         (36)         (26,371,32)         0         0         0.9         WG Division         37601-Mains - Steel         DIS-37601-Anodo         1010 - Gas Plant in Service         040,10314         29         86,57,69         2,0           09 - WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 4 in.         1010 - Gas Plant in Service         040,10317         9         62,270.66         6,1         (1,91,80,80,80,80         0         0.9         WG Division         37601-	09 - WKG Division			1010 - Gas Plant in Service	040.11630	3,500	152,093.50	43.46
Op         WKG Division         38100-Meters         Dis-38100-Meter, Class 4 Meter         1010 - Gas Plant in Service         Conversion         619         4450,396,63           09         WKG Division         38100-Meters         Dis-38100-Meter, Class 2 Meter         1010 - Gas Plant in Service         050,19708         2         416,96								146.11 449.50
Ope         WKG Division         38100-Meters         DIS-38100-Meter, Class 2 Meter         1010 - Gas Plant in Service         050, 19708         2         418, 96         7.           OP         WKG Division         38100-Meters         DIS-38100-Meter, Class 9 Meter         1010 - Gas Plant in Service         050, 19708         3         23, 199, 05         7.           OP         WKG Division         38100-Meters         DIS-38100-Meter, Class 9 Meter         1010 - Gas Plant in Service         ADMIN 050         810         1, 3296, 819, 73         1.           OP         WKG Division         38100-Meters         DIS-38100-Meter, Class 9 Meter         1010 - Gas Plant in Service         ADMIN 060         (10)         (36)         (25, 71, 32)         (26)         (26, 71, 32)         (27, 68, 61)         (27, 68, 61)         (29, WKG Division         37601-Mains - Steel         DIS-37601-Anodo         1010 - Gas Plant in Service         040, 10314         29         86, 57, 73)         2,           OP         WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 4 in.         1010 - Gas Plant in Service         040, 10314         29         86, 57, 73)         2,           OP         WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 2 in.         1010 - Gas Plant in Service         040, 12763         (21								737.31
098 - WKG Division         38100-Meters         DIS-38100-Meters         DIS-37601-Mains - Steel         DIS-37601-Mains - Steel         DIS-37601-Mains - Steel         DIS-37601-Mains, Steel, 4 in.         1010 - Gas         Plant in Service         040.12763         (215)         (1,018.66)           09 - WKG Division         37601-Mains - Steel         DIS-37601-Mains, Steel, 4 in.         1010 - Gas         Plant in Service         040.122763         (219)         (33.83)         (30.90)         (30.90)         (30.90)         (30.90)         (30.90)         (30.90)         (30.90)         (30.90)         (30.90)         (30.90)         (30.90)         (30.90)         (30.90)	09 - WKG Division	38100-Meters						410.49
2064 - WKG Division         38100-Meters         Non Unlitzed Retirement Unit         1060 - Completed construction not c         050, 050, 050, 050, 050, 050, 050, 050,								208,48 7,733.03
Dob         WKG Division         38100-Meters         DIS-38100-Meter, Class 9 Meter         1010 - Gas Plant in Service         OS0, 10633         (26, 371, 32)           Dob         WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, X==1in.         1010 - Gas Plant in Service         ADMIN 040         (726, 654)         (1, 500, 696, 61)           Dob         WKG Division         37601-Mains - Steel         DIS-37601-Clamp - Small <= 2 in	009 - WKG Division	38100-Meters	Non Unitized Retirement Unit	1060 - Completed construction not c	050.18352	14	7,273.69	519.55
100 - WKG Division       37601-Mains - Steel       DIS-37601-Mains - Steel       DIS-37601-Mains - Steel       DIS-37601-Mains - Steel       DIS-37601-Mains - Steel       DIS-37601-Anodo       010 - Gas Plant in Service       040,10314       29       86,57.89       2,         009 - WKG Division       37601-Mains - Steel       DIS-37601-Anodo       1010 - Gas Plant in Service       040,10314       29       86,57.89       2,         009 - WKG Division       37601-Mains - Steel       DIS-37601-Camp - Small <= 2 in								1,724.47 732.54
306         WGG Division         37601-Mains - Steel         DIS-37601-Clamp - Small <= 2 in         1010 - Gas Plant in Service         040,10317         9         62,270,68         6,           209 - WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 4 in.         1010 - Gas Plant in Service         040,12753         (215)         (1,018,66)           009 - WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 2 in.         1010 - Gas Plant in Service         040,12264         (319)         (833,83)           009 - WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 2 in.         1010 - Gas Plant in Service         040,12277         (040)         (424)         (1,1757,62)           009 - WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 2 in.         1010 - Gas Plant in Service         040,12277         (646)         (1,757,62)           009 - WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 2 in.         1010 - Gas Plant in Service         040,11943         8         9,89,32         1,1           009 - WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 4 in.         1010 - Gas Plant in Service         040,11934         8         9,89,32         1,5           009 - WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 2 in.								2.07
100 - WKG Division       37601-Mains - Steel       DIS-37601-Mains, Steel, 4 in.       1010 - Gas Plant in Service       040.12763       (215)       (1,018.66)         100 - WKG Division       37601-Mains - Steel       DIS-37601-Main, Steel, 4 in.       1010 - Gas Plant in Service       040.12804       (219)       (833.63)         100 - WKG Division       37601-Mains - Steel       DIS-37601-Main, Steel, 4 in.       1010 - Gas Plant in Service       040.12804       (219)       (833.63)         100 - WKG Division       37601-Mains - Steel       DIS-37601-Main, Steel, 2 in.       1010 - Gas Plant in Service       040.12277       (646)       (1,77.82)         100 - WKG Division       37601-Mains - Steel       DIS-37601-Main, Steel, 2 in.       1010 - Gas Plant in Service       040.12777       (646)       (1,77.82)         100 - WKG Division       37601-Mains - Steel       DIS-37601-Main, Steel, 4 in.       1010 - Gas Plant in Service       040.11567       667       34,300.84         100 - WKG Division       37601-Mains - Steel       DIS-37601-Main, Steel, 4 in.       1010 - Gas Plant in Service       040.11567       667       34,300.84       1       1,554.94       1,         100 - WKG Division       37601-Mains - Steel       DIS-37601-Main, Steel, 2 in.       1010 - Gas Plant in Service       040.11587       667       34,300.84       1								2,984.75 6,918.96
109 - WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 4 in.         1010 - Gas Plant in Service         040,13040         (284)         (1,181,24)           009 - WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 2 in.         1010 - Gas Plant in Service         040,12904         (319)         (833,83)           009 - WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 2 in.         1010 - Gas Plant in Service         040,12247         (103)         (422,05)           009 - WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 2 in.         1010 - Gas Plant in Service         040,12427         (103)         (422,05)           009 - WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 4 in.         1010 - Gas Plant in Service         040,11943         8         9,899.32         1;           009 - WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 4 in.         1010 - Gas Plant in Service         040,11943         8         9,899.32         1;           009 - WKG Division         37601-Mains - Steel         DIS-37601-Mains, Steel, 2 in.         1010 - Gas Plant in Service         040,11934         1         1,554,94         1         ,556,94         1         ,556,94         1         ,556         1         ,566,82,4         13         ,5								4.74
2039         WKG Division         37601-Mains - Steel         DIS-37601-Mains, Steel, 4 in.         1010 - Gas Plant in Service         040,12427         (103)         (402,05)           2039         WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 2 in.         1010 - Gas Plant in Service         040,12427         (103)         (402,05)           2039         WKG Division         37601-Mains - Steel         DIS-37601-Mains, Steel, 2 in.         1010 - Gas Plant in Service         040,12427         (648)         (1,757,62)           209         WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 4 in.         1010 - Gas Plant in Service         040,11943         8         9,899,32         1,           209         WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 4 in.         1010 - Gas Plant in Service         040,11943         8         9,899,32         1,           209         WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 2 in.         1010 - Gas Plant in Service         040,11934         1         1,554.94         1,           209         WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 2 in.         1010 - Gas Plant in Service         040,11138         5         65,638.24         13,           209         WKG Divisi	109 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.		040.13040			4.19
300 - WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 2 in.         1010 - Gas Plant in Service         040, 12777         (É48)         (1,757,82)           009 - WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 2 in.         1010 - Gas Plant in Service         040, 13017         (494)         (4,567,52)           009 - WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 4 in.         1010 - Gas Plant in Service         040, 11943         8         9,899,32         1,1           009 - WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 4 in.         1010 - Gas Plant in Service         040, 11934         1         1,554,94         1,           009 - WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 2 in.         1010 - Gas Plant in Service         040, 11934         1         1,554,94         1,           009 - WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 2 in.         1010 - Gas Plant in Service         040, 11958         100         3,55           009 - WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 2 in.         1010 - Gas Plant in Service         040, 11138         5         65,638,24         13,           009 - WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 6 in.         1010 - Gas Plant i								2.61 3.90
109 - WKG Division         37601-Mains - Steel         DIS-37601-Mains Steel,         in         1010 - Gas Plant in Service         040,11943         8         9,899,32         1,           09 - WKG Division         37601-Mains - Steel         DIS-37601-Mains, Steel,         in.         1010 - Gas Plant in Service         040,11943         667         34,300.84           09 - WKG Division         37601-Mains - Steel         DIS-37601-Mains, Steel, 6 in.         1010 - Gas Plant in Service         040,11934         1         1,554.94         1,           09 - WKG Division         37601-Mains - Steel         DIS-37601-Mains, Steel, 2 in.         1010 - Gas Plant in Service         040,11934         1         1,554.94         1,           09 - WKG Division         37601-Mains - Steel         DIS-37601-Mains, Steel, 2 in.         1010 - Gas Plant in Service         040,11934         5         65,638.24         13,           09 - WKG Division         37601-Mains - Steel         DIS-37601-Mains, Steel, 2 in.         1010 - Gas Plant in Service         040,11138         5         65,638.24         13,           09 - WKG Division         37601-Mains - Steel         DIS-37601-Mains, Steel, 6 in.         1010 - Gas Plant in Service         040,1120         7,001         67,976.22           09 - WKG Division         37601-Mains - Steel         DIS-37601-Mains - Steel,	109 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.12777	(648)	(1,757,92)	2.71
1080 - WKG Division         37601-Mains - Steel         DIS-37601-Mains, Steel, 4 in.         1010 - Gas Plant in Service         040,11587         667         34,300.84           109 - WKG Division         37601-Mains - Steel         DIS-37601-Mains, Steel, 6 in.         1010 - Gas Plant in Service         040,11587         100         3.55           109 - WKG Division         37601-Mains - Steel         DIS-37601-Mains, Steel, 2 in.         1010 - Gas Plant in Service         040,11934         1         1,554.94         1,           09 - WKG Division         37601-Mains - Steel         DIS-37601-Mains, Steel, 2 in.         1010 - Gas Plant in Service         040,11938         100         3.55           09 - WKG Division         37601-Mains - Steel         DIS-37601-Mains, Steel, 2 in.         1010 - Gas Plant in Service         040,11938         5         666,38.24         13,           09 - WKG Division         37601-Mains - Steel         DIS-37601-Mains, Steel, 2 in.         1010 - Gas Plant in Service         040,1138         5         66,83.24         13,           09 - WKG Division         37601-Mains - Steel         DIS-37601-Mains, Steel, 6 in.         1010 - Gas Plant in Service         040,1120         7,001         67,976.22           09 - WKG Division         37601-Mains - Steel         DIS-37601-Mains, Steel, 4 in.         1010 - Gas Plant in Service         040,								9.25 1,237.42
NGB         WiGD Division         37601-Mains - Steel         DIS-37601-Main, Steel, 6 in.         1010 - Gas Plant in Service         040,11934         1         1,554,94         1, 00         1,554,94         1, 00         3,55           09 - WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 2 in.         1010 - Gas Plant in Service         040,11958         100         3,55         100         3,55           09 - WKG Division         37601-Mains - Steel         DIS-37601-Mains, Steel, 2 in.         1010 - Gas Plant in Service         040,11958         100         3,55           09 - WKG Division         37601-Mains - Steel         DIS-37601-Mains, Steel, 2 in.         1010 - Gas Plant in Service         040,11958         1         66,38,24         13,           09 - WKG Division         37601-Mains - Steel         DIS-37601-Mains, Steel, 2 in.         1010 - Gas Plant in Service         040,11958         1         66,33           09 - WKG Division         37601-Mains - Steel         DIS-37601-Mains, Steel, 6 in.         1010 - Gas Plant in Service         040,11254         (3,000)         (29,141.33)           09 - WKG Division         37601-Mains - Steel         DIS-37601-Mains, Steel, 4 in.         1010 - Gas Plant in Service         040,11125         1         7,27,67         7,           09 - WKG Division         37601-Ma			DIS-37601-Main, Steel, 4 In.	1010 - Gas Plant in Service	040.11567		34,300.84	51.43
J09 - WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 12 in.         1010 - Gas Plant in Service         Conversion         12,271         54,025.23           J09 - WKG Division         37601-Mains - Steel         DIS-37601-Clamp - Large > 2 in         1010 - Gas Plant in Service         040,11138         5         65,638.24         13,           J09 - WKG Division         37601-Mains - Steel         DIS-37601-Mains, Steel, 2 in.         1010 - Gas Plant in Service         040,11138         5         65,638.24         13,           J09 - WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 6 in.         1010 - Gas Plant in Service         040,11204         (3,000)         (29,141.33)           J09 - WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 6 in.         1010 - Gas Plant in Service         040,11204         7,001         67,976.22           J09 - WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 4 in.         1010 - Gas Plant in Service         040,11125         1         7,27.67         7,           J09 - WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 4 in.         1010 - Gas Plant in Service         040,11125         1         7,27.67         7,           J09 - WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 4 in.         1010 - Gas	009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	040.11934			1,554.94
D09 - WKG Division         37601-Mains - Steel         DIS-37601-Clamp - Large ≥ 2 in         1010 - Gas Plant in Service         040,11138         5         65,638,24         13,           D09 - WKG Division         37601-Mains - Steel         DIS-37601-Mains, Steel, 2 in.         1010 - Gas Plant in Service         040,11138         1         6.63           D09 - WKG Division         37601-Mains - Steel         DIS-37601-Mains, Steel, 2 in.         1010 - Gas Plant in Service         040,11234         (3,000)         (29,141.33)           D09 - WKG Division         37601-Mains - Steel         DIS-37601-Mains, Steel, 6 in.         1010 - Gas Plant in Service         040,11200         7,001         67,976.22           D09 - WKG Division         37601-Mains - Steel         DIS-37601-Mains, Steel, 4 in.         1010 - Gas Plant in Service         040,11125         1         7,227.67         7,           D09 - WKG Division         37601-Mains - Steel         DIS-37601-Mains, Steel, 4 in.         1010 - Gas Plant in Service         040,11125         1         7,227.67         7,           D09 - WKG Division         37601-Mains - Steel         DIS-37601-Mains, Steel, 4 in.         1010 - Gas Plant in Service         040,11254         35         27,060.90           D09 - WKG Division         37601-Mains - Steel         DIS-37601-Mains, Steel, 4 in.         1010 - Gas Plant in Service			DIS-37601-Main, Steel, 12 in.					0.04 4.40
109 - WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 6 in.         1010 - Gas Plant in Service         040, 12348         (3,000)         (29,141,33)           009 - WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 6 in.         1010 - Gas Plant in Service         040,11200         7,001         67,976,22           009 - WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 6 in.         1010 - Gas Plant in Service         040,1120         7,2787         7,           009 - WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 6 in.         1010 - Gas Plant in Service         040,1125         1         7,2787         7,           009 - WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 4 in.         1010 - Gas Plant in Service         040,1125         35         27,060.90           009 - WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 4 in.         1010 - Gas Plant in Service         040,12660         (3,200)         (18,83.06)           009 - WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 4 in.         1010 - Gas Plant in Service         040,12460         (4)         (7,330,29)         1,           009 - WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 4 in.         1010 - Gas Plant in Service         040,1249 </td <td>09 - WKG Division</td> <td>37601-Mains - Steel</td> <td>DIS-37601-Clamp - Large &gt; 2 in</td> <td>1010 - Gas Plant in Service</td> <td>040.11138</td> <td>5</td> <td>65,638.24</td> <td>13,127.65</td>	09 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	040.11138	5	65,638.24	13,127.65
106 - WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 6 in.         1010 - Gas Plant in Service         040,11200         7,001         67,976.22           109 - WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 4 in.         1010 - Gas Plant in Service         040,1125         1         7,227.67         7,           009 - WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 4 in.         1010 - Gas Plant in Service         040,11125         35         27,000.90           108 - WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 4 in.         1010 - Gas Plant in Service         040,11854         35         27,000.90           109 - WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 4 in.         1010 - Gas Plant in Service         040,12860         (3,200)         (18,830.06)           109 - WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 4 in.         1010 - Gas Plant in Service         040,12849         (4)         (7,330.29)         1,           109 - WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 4 in.         1010 - Gas Plant in Service         040,12349         (4)         (7,330.29)         1,           109 - WKG Division         37601-Main, Steel, 4 in.         1010 - Gas Plant in Service         040,12417         (4								6.63 9.71
D09 - WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 6 in.         1010 - Gas Plant in Service         040,11654         35         27,060.90           009 - WKG Division         37601-Mains - Steel         DIS-37601-Main, Steel, 4 in.         1010 - Gas Plant in Service         040,11654         35         27,060.90           009 - WKG Division         37601-Mains - Steel         DIS-37601-Clamp - Small <= 2 in	009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	040.11200	7,001	67,976,22	9.71
009 - WKG Division 37601-Mains - Steel DIS-37601-Main, Steel, 4 in. 1010 - Gas Plant In Service 040,123660 (3,200) (18,838.06) 009 - WKG Division 37601-Mains - Steel DIS-37601-Clamp - Small <= 2 in 1010 - Gas Plant in Service 040,12349 (4) (7,330.29) 1, 009 - WKG Division 37601-Mains - Steel DIS-37601-Main, Steel, 4 in. 1010 - Gas Plant in Service 040,12349 (4) (7,44.88 (								7,227.67 773.17
009 - WKG Division 37601-Mains - Steel DIS-37601-Clamp - Small <= 2 in 1010 - Gas Plant in Service 040,12349 (4) (7,330.29) 1, 009 - WKG Division 37601-Mains - Steel DIS-37601-Main, Steel, 4 in. 1010 - Gas Plant in Service 040,12417 (49) 7,544.68 (			DIS-37601-Main, Steel, 4 in.				(18,838,06)	5.89
	009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in		040.12349	(4)		1,832.57 (153.97)
009 - WKG Division 37601-Mains - Steel DIS-37601-Main, Steel, 4 in. 1010 - Gas Plant In Service 040.12624 (665) (2,511.73)								(155.97) 3.78

CASE NO. 2015-00343 ATTACHMENT 2 TO STAFF DR NO. 3-21

			-1				
business_segment	utility_account	retirement_unit	gl_account	act_work_order_number	activity_quantity	2,254.50	average_cost
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	1010 - Gas Plant in Service	040.11122	6		375.75
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	040.11122	4	140,917,35	35,229,34
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Sleel, 4 in.	1010 - Gas Plant in Service	040.12023	(98)	23,705,66	(241.89)
009 - WKG Division	37601-Mains - Sleel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	040.11128	8	5,922.79	740.35
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Sleel, 12 in.	1010 - Gas Plant in Service	040.11220	150	176,843.00	1,178.95
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Smail <= 2 in	1010 - Gas Plant in Service	040.10318	11	11,649.41	1,059.04
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12270	(550)	(642.07)	1.17
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.11953	26	8,054.02	309.77
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.11672	1	3,851.07	3,851.07
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	040.12185	1	956.47	956,47
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.12184	100	535.91	5.36
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	040.12295	2,453	103,336,27	42.13
009 - WKG Division	37601-Mains - Steel	DIS-37601-Valve	1010 - Gas Plant in Service	ADMIN 040	(6)	(22,099.88)	3,683.31
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	040.10010	6	1,194.72	199.12
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	040.10010	3	3,622.07	1,207.36
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	040,10012	3	479.47	159.82
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040,10014	15	5,729.43	381.96
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 8 în.	1010 - Gas Plant in Service	040.10138	1	35.51	35.51
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 în.	1010 - Gas Plant in Service	040.10125	47	2.121.91	45.15
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.10138	1	35,51	35.51
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.10023	1	(7,817.78)	(7,817.78)
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant in Service	040.10327	127	(137.17)	(1.08)
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant in Service	040.12386	(1,237)	(1,092,17)	0.88
009 - WKG Division	37601-Mains - Steel	DIS-37601-Miscellaneous Equip	1010 - Gas Plant in Service	040.10449	1	32,974.27	32,974.27
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant in Service	040.13043	(4)	(9.00)	2.25
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant in Service	040.13040	(404)	(496,56)	1.23
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.13041	(312)	(684.16)	2.19
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.12024	126	3,818.27	30.30
009 - WKG Division	37601-Mains - Steel	Non Unitized Retirement Unit	1060 - Completed construction not c 1060 - Completed construction not c	050.20889 050.20887	5 1	161,205,12	32,241.02
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Sleel	Non Unitized Retirement Unit Non Unitized Retirement Unit	1060 - Completed construction not a	050.21585	1	3,854.67 2,175.12	3,854.67 2,175.12
009 - WKG Division	37601-Mains - Steel	Non Unitized Retirement Unit	1060 - Completed construction not c	050,19603	100	61,430,10	614.30
009 - WKG Division	37601-Mains - Steel	Non Unitized Retirement Unit	1060 - Completed construction not c	050,21085	50	20,653,56	413.07
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant in Service	ADMIN 050	726,654	1,500,696.61	2.07
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	050.19428	(30)	(213.98)	7.13
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	050.19601	(205)	(533.53)	2.60
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	050.21077	(3)	(6.47)	2.16
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Sleel, 4 in.	1010 - Gas Plant in Service	050.19260	287	(5,405.26)	(18.83)
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Sleel, 4 in.	1010 - Gas Plant in Service	050.19357	1,050	1,892.64	1.80
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in. DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	050.20884	(782)	(32,942.91)	42.13 4,86
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 4 m.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.19589 050.19209	(443) (345)	(2,152,61) (1,330,74)	3.86
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	050.21079	(1)	(4.27)	4.27
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	ADMIN 050	607	3,722,828.10	6,133,16
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant in Service	050.20756	(779)	(1,320.66)	1.70
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant in Service	050.20859	(52)	(81,93)	1,58
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	050.19383	(2)	(4,220,37)	2,110,19
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12582	2,800	13,901.37	4.96
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12546	1,050	2,747,01	2.62
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12357	1,429	352,394,06	246.60
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13028	6,485	16,979.39 29,546,99	2.63 6.49
009 - WKG Division 009 - WKG Division	37602-Mains - Plaslic 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12951 040.12815	4,550 15,520	30,097.93	1.94
009 - WKG Division	37602-Mains - Plaslic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12819	3,692	10,645.21	2.88
009 - WKG Division	37602-Mains - Plaslic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12833	2,139	10,141.06	4.74
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.12811	914	3,543.36	3,88
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12777	687	46,572.08	69.82
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12803	200	12,137.17	60.69
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13041	350	13,443,03	38,41
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13030	1,585	4,108.64	2.59
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12765	376	14,785.10	39.32
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12369	5	2,480,19	496,04
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040.12611	150	63,517.88	423,45
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040.12608	950	129,396.88	136.21
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12666	150	907.35	6,05
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13141	1	(10,359.00)	(10,359.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13137	1	(1,778.00)	(1,778.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12965	1,451	13,348.61	9,20
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12970	1	(23,620.10)	(23,620.10)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12976 040.13055	1	(7,271.00) (1,123.00)	(7,271.00) (1,123.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfelt	1010 - Gas Plant in Service	040.12990	1	(5,240.00)	(5,240.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13002	1	(1,023.00)	(1,023.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in,	1010 - Gas Plant In Service	040.12984	1,168	22,624.78	19,37
009 - WKG Division	37602-Mains - Plaslic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13059	174	4,513.79	25.94
008 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11232	615	9,890,02	16.08
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11138	6	2,086,23	347.71
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10787	305	1,820.54	5.97
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10766	2,020	23,000.27	11.39
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11853	1,416	150,753.41	106.46
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11880	5	2,629.73	525.95
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11733	1,344	12,723.65	9,47
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,11563	179	2,701.91	15.09
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10823	960	2,833.86	2.95
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10836	4,113	10,097.44	2,46
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Planl In Service	040,10999	400	3,048.38	7.62
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11707	1,640	4,774.59	2.91
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11709	1,000	6,512,60	6.51
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11622	1,686	3,626.15	2.15
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11651	800	2,605.53	3.26
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11561	112	77,275.61	689.96
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11609	1,925	22,666,41	11.77
009 - WKG Division		DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10220	1,065	2,563.86	2.41
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10316	293	88,021.74	300.42
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11299	1,545	2,741.68	1.77
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12167	485	2,920.28	6.02
009 - WKG Division	37602-Mains - Plaslic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10166	460	390.10	0.85
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.10067	366	3,165,98	8,65
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.10344	250	277,85	1,11
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11592	206	881.12	4.28
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 In.	1010 - Gas Plant in Service	040.11557	271	15,741.85	58,09
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11415	915	19,909.99	21,76
009 - WKG Division	37602-Mains - Plaslic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11602	762	15,880.37	20.84
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.10371	180	644.16	3.58
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11434	2,716	15,548.56	5.72
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13040	650	15,618.49	24.03
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12301	436	20,601.30	47,25
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040,12314	1,805	22,585.57	12.51
009 - WKG Divisian	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12160	1	506.31	506.31
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11939	818	111,866,55	136.76
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11953	492	97,304.77	197.77

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business_segment	utillty_account	retirement_unit	gl_account	act_work_order_num	ber activity_quantily	activity_cost	average_cost
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.11937	319	57,072.86	178.91
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11939	509	31,266.87	61.43
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11958	1,300	17,137.01	13.18
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,11751	3,280	96,658,30	29.47
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11941	10	1,369.22	136.92
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11785	1,413	8,474.58	6.00
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.11359	380	1,584.35	4.17
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11420	3,171	8,725.92	2.75
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11019	2,087 534	19,408.70	9.30
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.11304	166	19,217.14	35.99
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11119		365,04	2,20
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10794	1,000	2,824.07	2.82
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11266	130	1,025.77	7.89
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10750	375	2,612.73	6.97
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10837	255	3,166.08	12.42
009 - WKG Division	37602-Mains - Plaslic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10856	310	13,458,11	43.41
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10913	290	1,371.79	4.73
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11034	1,913	11,065.81	5.78
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11041	100	1,090,65	10.91
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11291	1,500	10,920,83	7.28
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11324	630	1,879.71	2.98
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Anode	1010 - Gas Plant in Service	040.11324	200	1,716.50	8,58
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11934	1	4,727.11	4,727.11
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11947	140	3,008.79	21.49
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12148	1,277	8,755.85	6,86
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040,12216	250	3,905.27	15.62
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12129	1,500	3,398.54	2.27
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11924	5,063	18,349.48	3.62
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.11961	540	2,440.84	4.52
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12036	999	31,242.83	31.27
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11054	830	3,136,58	3,78
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11194	435	(3,190.29)	(7.33)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11231	1,100	4,692.51	4.27
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant în Service	040.11293	2,946	1,964.21	0.67
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant în Service	040.10572	10,165	30,330.20	2.98
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10922	1,866	2,925.98	1.57
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11425	243	26,424,31	108.74
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11455	100	1,453.56	14.54
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12155	3,901	1,297.87	0.33
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12184	2,990	4,797.91	1.60
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12228	1,280	89,455.52	69.89
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12245	260	20,007.22	76,95
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.11381	120	1,086.64	9.06
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11421	420	3,215.17	7.66
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10203	207	1,907.06	9,21
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.11632	995	6,530,77	6.56
009 - WKG Division	37602-Matns - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11409	1,037	30,822.55	29.72
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12541	660	4,600.63	6.97
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040,12759	1,400	(475.85)	(0.34)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040,12561	526	13,211.42	25.12
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12517	718	2,690,22	3.75
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12574	600	2,510.92	4.18
009 - WKG Division	37602-Mains - Plaslic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12510	1,768	9,717.62	5.50
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12529	405	2,656,10	6,56
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12516	1,371	1,125.17	0.82
009 - WKG Division	37602-Mains - Plaslic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12767	35	23,924.00	683.54
009 - WKG Division	37602-Mains - Plaslic	DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service	040.10010	10	81,58	8,16
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10012	10	1,137.86	113.79
009 - WKG Division	37802-Mains - Plaslic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10658	44	247.53	5.63
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10570	200	880.11	4,40
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10635	1	(1,758.86)	(1,758.86)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10803	1,535	2,429.20	1.58
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10909	180	2,069.95 3,835.17	11.50
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10800 040,10833	350	8,916.20	3,835.17 25.47
009 - WKG Division	37602-Mains - Plaslic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10447	335	1,513.80	4,52
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10862	1,509	5,553.29	3.68
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10875	150	(423.08)	(2.82)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10908	780	5,291.20	6,78
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040,10093	360	1,121.11	3.11
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10412	210	231.15	1.10
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10242	343	1,713.07	4.99
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10083	200	4,538.69	22.69
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10640	4,974	13.39	0.00
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service	040.10315	85	1,544.73	18.17
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.10110	300	1,238.44	4.13
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10335	2,381	9,272.72	3.89
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10370	1	(577.18)	(577.18)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10396	2,170	8,693.99	4.01
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10128	1,500	8,971.96	5.98
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10141	1	(4.01)	(4.01)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10152	4,933	11,116.39	2.25
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10744	100	1,055.63	10.56
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10199	3,325	(1,882,86)	(0.57)
009 - WKG Division	37602-Mains - Plaslic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10047	490	3,316.41	6.77
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10611	85	816.61	9.61
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10613	362	1,315.44	3.63
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.10618	125	652.17	5,22
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10508	3,400	3,282.93	0.97
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10076	320 340	4,967.65 9,326,82	15.52 27.43
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,12422 040,13049	1,295	13,134.55	10.14
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12383	2,989	9,895.61	3.31
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12540	487	8,382,92	17.21
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12792 040.12667	1 220	(15,437.00) 319.08	(15,437.00) 1.45
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfelt	1010 - Gas Plant in Service	040.12717	1	(16,047.00)	(16,047.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12752	1	(1,584.00)	(1,584.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12748		(675.00)	(675.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,12528 040,12531	346 990	12,960.75 2,755.48	37.46 2.78
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12177	6,195	7,745.42	1.25
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12749	1	(7,647.00)	(7,647.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12754	1	(760.00)	(760.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12744	1,000	(4,027.00)	(4,027.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12556		(3,111.29)	(3.11)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.12660	3,046	112,483.55	36.93
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12567	700	5,701.64	8.15
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12945	1	(4,644.00)	(4,644.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040,12938	1	(3,022.00)	(3,022.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040,12946	1	(873.00)	(873.00)
Excitatol)					·	(210100)	(

business_segment 009 - WKG Division	utility_account 37602-Mains - Plastic	retirement_unit DIS-37602-Main Ext Contract Forfelt	gl_account 1010 - Gas Plant in Service	act_work_order_number 040.12948	_activity_quantity 1	activity_cost (825,00)	average_cost (825,00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12940 040.12840	1 885	(299.00) 6,594.35	(299.00) 7.45
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant In Service	040,12374	600	4,528.84	7,55
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12286 040.12646	1 1,265	4,339.10 28,861,52	4,339.10 22.82
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,12646	3,486	45,078.17	12.93
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main, PE, 4 In.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.18576 050.18990	1 1,479	(28,203.00) 14,236.27	(28,203.00) 9,63
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.18841 050.20252	1,800 140	108,065.70 991,91	60.04 7.09
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050,21546	140	(457.00)	(457.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. Non Unitized Retirement Unit	1010 - Gas Plant in Service 1060 - Completed construction not c	ADMIN 050 050.21071	3,181,643 10	20,043,482.06 2,344.03	6.30 234,40
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.21985	230	3,486.20	15.16
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	Non Unitized Retirement Unit DIS-37602-Main, PE, 2 In.	1060 - Completed construction not c 1010 - Gas Plant in Service	050.21083 050.21752	- 50 255	31,667,60 2,963.75	633.35 11.62
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.21548	295	4,016.34	13,61
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.21096 050.21599	1	(13,056.12) (662.00)	(13,056.12) (662.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.21642 050.21843	1	(2,723.00) (821.00)	(2,723.00) (821.00)
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050,21654	1	(269.00)	(269.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.21645 050.21562	1	(137,00) (4,594.00)	(137.00) (4,594.00)
009 - WKG Division	37602-Mains - Plaslic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050,21567	1	(422.00)	(422.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.20253 050.20247	357 108	40.40 1,699.83	0.11 15,74
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050,19530	1,501	10,673.92	7.11
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.21593 050.21613	1	(1,124.00) (1,257.00)	(1,124.00) (1,257.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21610	1	(585.00)	(585.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.21595 050.21614	1 750	(421.00) 1,346.29	(421.00) 1.80
009 - WKG Division	37602-Mains - Plaslic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050,19253	846	11,754.18	13.89
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.20426 050.20625	2,835 1,040	19,379.27 8,306.03	6.84 7.99
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050,18599	1,040	8,284.76	7.97
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Valve	1010 - Gas Plant in Service 1010 - Gas Plant In Service	050.21083 ADMIN 050	(5) 3,604	(53,88) 7,526.39	10.78 2.09
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18907	1,160	6,315.03	5.44
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	Non Unitized Retirement Unit DIS-37602-Main Ext Contract Forfelt	1060 - Completed construction not c 1010 - Gas Plant In Service	050.18349 050.20371	47 2	17,658,45 (1,365.00)	375,71 (682,50)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19382	1,198	124,505.35	103.93
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.18591 050.18921	1,260 98	13,107.53 2,520.99	10.40 25.72
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19716	850	2,017.47	2.37
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 6 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.20229 050.20241	1,500 710	(23,035,81) 2,384.55	(15,36) 3.36
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20243	3,160	19,558.27	8.19
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, X<=1in DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.18351 050,18959	(5) 2,420	(6.17) 13,544.44	1.23 5.60
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20971	4,167	2,069.12 192,165,22	46,12
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 4 In. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.18842 050.18842	4,107	78,500.34	40,12
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.19315 050.19316	2,325 2,029	4,268.19 2,556,39	1.84 1.26
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050,18529	2,023	(1,236.00)	(1,236.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.19176 050.19175	1	(2,121.00) (8,410.00)	(2,121.00) (8,410.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050,19620	1	(1,233.00)	(1,233.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.18693 050.19475	1,225 1	(10,123.16) (4,618.00)	(8.26) (4,618,00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050,19478	1	(1,339.00)	(1,339.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.19480 050.19466	1	(189.00) (3,200.00)	(189.00) (3,200,00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050,19459	1	(2,490.00)	(2,490.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit		050.19463 050.19453	1	(2,023.00) (1,553.00)	(2,023.00) (1,553.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050,19491	1	(264.00)	(264.00)
009 - WKG Division 009 - WKG Division	38100-Meters 38100-Meters	DIS-38100-Meter, Class 4 Meter DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12830 ADMIN 040	45 (162,376)	9,277.48 (7,413,462,35)	208.17 45,66
009 - WKG Division 009 - WKG Division	38100-Melers	DIS-38100-Meter, Class 1 Meter DIS-38100-Meter Gas, Gen	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12835 040.12408	225 (1,367)	20,072.63 (71,316.34)	89.21 52.17
009 - WKG Division	38100-Meters 38100-Meters	DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant In Service	040.10040	12,000	72,554.70	6,05
009 - WKG Division	38100-Melers	DIS-38100-Meter, Class 1 Meter DIS-38100-Miscellaneous Equip	1010 - Gas Plant in Service	040.10051	10,000 4,500	927,559.93 17,624.19	92.76 3.92
009 - WKG Division 009 - WKG Division	38100-Meters 38100-Meters	DIS-38100-Miscellaneous Equip	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10328 ADMIN 040	(18,627)	(454,969.64)	24.43
009 - WKG Division 009 - WKG Division	38100-Meters 38100-Meters	DIS-38100-Meter, Class 9 Meter DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11357 040.10816	10 7,500	30,649.92 268,105.97	3,064.99 35.75
009 - WKG Division	38100-Melers	DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant in Service	040,11572	1,400	203,452.58	145.32
009 - WKG Division 009 - WKG Division	38100-Meters 38100-Meters	DIS-38100-Meter, Class 9 Meter DIS-38100-Meter Gas, Gen	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11571 040.11825	50 1,500	44,283.52 154,137.25	885.67 102.76
009 - WKG Division	38100-Melers	DIS-38100-Meter, Class 6 Meter	1010 - Gas Plant in Service	Conversion	326	385,849.04	1,183.59
009 - WKG Division 009 - WKG Division	38100-Meters 38100-Meters	Non Unitized Retirement Unit Non Unitized Retirement Unit	1060 - Completed construction not c 1060 - Completed construction not c	050.21081 050.21066	49 43	61,354.67 8,091.59	1,252.14 188.18
009 - WKG Division	38100-Meters	Non Unitized Retirement Unit	1050 - Completed construction not c	050.21084	45	12,062,52	268.06
009 - WKG Division 009 - WKG Division	38100-Meters 38100-Meters	Non Unitized Retirement Unit Non Unitized Retirement Unit	1060 - Completed construction not c 1060 - Completed construction not c	050.21077 050.21067	45 45	40,416.47 16,183.30	898.14 359.63
009 - WKG Division	38100-Meters	Nan Unitized Retirement Unit	1060 - Completed construction not c	050.19702	11	12,852.85	1,168.44
009 - WKG Division 009 - WKG Division	38100-Meters 38100-Meters	DIS-38100-Pressure Recorder DIS-38100-Meter & Reg Install, Gen	1010 - Gas Plant in Service 1010 - Gas Plant in Service	ADMIN 050 ADMIN 050	27 38,001	22,058,63 75,484.89	816,99 2.10
009 - WKG Division	38100-Meters	Non Unitized Retirement Unit	1060 - Completed construction not c	050.18342	11	10,173.54	924.87
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, X<=1in. DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service 1010 - Gas Plant in Service	Conversion Conversion	729,044 8,597,218	1,510,095,21 22,563,929.66	2.07 2.62
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in. DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12357 040.12763	(505) (205)	(1,252.45) (857.56)	2.48 4.18
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.12370	-	515.12	-
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Sleel	DIS-37601-Clamp - Small <≃ 2 in DIS-37601-Anode	1010 - Gas Plant in Service 1010 - Gas Plant in Service	ADMIN 040 040,10318	(594) 184	(3,786,130.59) 30,893,65	6,373.96 167.90
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	040.10314	160	1,208,521.00	7,553.26
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, X<≓1in. DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.13017 040.12434	(1,154) (550)	(5,388.93) (2,989.34)	4.67 5.44
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.13044	(456)	(4,085.18)	5.96
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Sleel	DIS-37601-Main, Steel, 4 in. DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service 1010 - Gas Plant in Service	040.10898 040.12771	(8,517) (292)	(35,712.70) (656.44)	4.19 2.25
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.12373	(388)	90,695.20	(233.75)
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in. DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12828 040.12775	(770) (219)	(2,040.19) (377.30)	2.65 1.72
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	040.13094	(1)	(989.26)	989.26
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.12779	(242)	(3,334.27)	13.78

business_segment	utility_account	retirement_unit	gl_account	act_work_order_number	activity_quantity	activity_cost	average_cost
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 8 In.	1010 - Gas Plant in Service	040.11384	2	9,738.65	4,869.33
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.11554	140	599.33	4.28
	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.11553	19	1,506.96	79.31
009 - WKG Division 009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In. DIS-37601-Main, Steel, 8 In.	1010 - Gas Plant in Service	040,11419	1	1,334.59	1,334.59
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	040.11119	20	224,510.28	11,225.51
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.12793	(520)	(3,320.11)	6,38
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	040,11128	9	21,577.68	2,397.52
009 - WKG Division	37601-Mains - Sleel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	040.11131	8	4,254.85	531.86
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.10923	635	2,583.64	4.07
009 - WKG Division	37601-Mains - Sleel	DIS-37601-Main, Steel, 12 in.	1010 - Gas Plant in Service	040.11076	858	220,487.49	256.98
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 12 in.	1010 - Gas Plant In Service	040.11077	420	107,910.73	256.93
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 12 in.	1010 - Gas Plant in Service	040.11081	430	118,402.21	275.35
009 - WKG Division	37601-Mains - Sleel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	040.10551	8	17,010.94	2,126.37
009 - WKG Division		DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	040.12292	5,040	324,325.82	64.35
009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	040.10019	5,040	2,172.99	271.62
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant în Service	040.10316	10	7,799.31	779,93
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant în Service	040.10091	1	760.82	760.82
009 - WKG Division	37601-Mains - Steel	DIS-37601-Maîn, Steel, 2 in.	1010 - Gas Plant in Service	040.12429	100	1,544.30	15.44
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.12583	(2)	(20.30)	10,15
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.12365	(250)	(215.18)	0.86
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.12262	1 8,584,520	12,096.33 22,892,072.41	12,096.33
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	ADMIN 050	0,304,320	107,973.12	2.67
009 - WKG Division	37601-Mains - Steel	Non Unitized Retirement Unit	1060 - Completed construction not c	050,19597	98		1,101.77
009 - WKG Division	37601-Mains - Steel	Non Unitized Retirement Unit	1060 - Completed construction not c	050.21077	61	74,675.32	1,224.19
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	050.19269	874	213,59	0.24
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	050,19207	60	26,271.42	437.86
009 - WKG Division	37601-Mains - Steel	Non Unitized Retirement Unit	1060 - Completed construction not c	050.18339	84	134,787,34	1,604.61
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	050.18872	-	44,500,93	
009 - WKG Division	37601-Mains - Steel	DIS-37601-Miscellaneous Equip	1010 - Gas Plant in Service	050.20624	(1)	50,264.35	(50,264.35)
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	050.20664	(1,351)	(5,825.36)	4.31
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	050.21081	(1)	(3.78)	3.78
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,19065 050,20473	(458) (95)	(1,126.58) (230.25)	2.46 2.42
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in. Non Unitized Retirement Unit	1060 - Completed construction not c	050.18357	(93) 73	31,797.88	435,59
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	050.20473	(7)	(54.14)	7.73
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	050.19208	(2,310)	(61,219.52)	26.50
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant in Service	050,21081	(7)	(16.85)	2.41
009 - WKG Division	37601-Mains - Steel	DIS-37601-Anode	1010 - Gas Plant in Service	050.20624	(7)	(14,499.42)	2,071.35
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	050.19294	751	(4,095,13)	(5.45)
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In.	1010 - Gas Plant In Service	050,18789	116	474.14	4.09
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant in Service	050.20859	(720)	(5,982.97)	8.31
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	050.19599	(221)	(563,06)	2.55
009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,20608 050,19597	(750)	(1,974.67) (8.74)	2.63 2.19
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic	DIS-37601-Main, Steel, 2 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.12357	(4) 88	18,596.42	211.32
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12551	950	5,405.45	5.69
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13034	1,355	2,006.72	1.48
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12370	-	1,381.86	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13070	1	(1,381.00)	(1,381.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13114		(1,838.00)	(1,838.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeil	1010 - Gas Plant in Service	040.12993	1	(1,598.00)	(1,598.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040,12910	1,450	15,207.00	10.49
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040,13116		(6,596.00)	(6,596.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13115	1	(5,543.00)	(5,543.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12805	855	287.62	0.34
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13089	2,708	9,279.85	3.43
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.12952	3,621	5,355.87	1.48
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12918	2,200	25,651.99	11.66
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12662	3,344	13,091.26	3.91
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12375	18	27,866,66	1,549.27
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12534	(100)	(7,270,48)	72.70
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12966	1	(595.00)	(595.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12968		(570.00)	(570.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Ponen DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12968	840	1,351.10	1.61
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11018	1,175	4,665.67	3.97
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11289	403	614,23	1.52
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040.10651	1	(801.83)	(801.83)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10786	1,400	119.37	0.09
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10747	1,250	5,091.31	4.07
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11803	483	24,103.81	49.90
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11833	160	(2,219.90)	(13.87)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12816	(1,362)	(6,240.43)	4.58
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11557	2	4,845.61	2,422.81
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11013	370	6,981,42	18.87
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11711	3,025	24,572.23	8.12
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11742	691	26,635.91	38.55
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	040.11794	792	3,875,23	4.89
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.11843	1	2,928.11	2,928.11
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11773	850	5,818.76	6.85
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	040.11885	400	1,631.89	4.08
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11601	1,640	13,077.61	7.97
009 - WKG Division		DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11783	1	6,390.90	6.390.90
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11650	750	2,013.43	2.68
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11676	1,165	7,785,99	6.68
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service	ADMIN 040	(6,432)	(94,972.66)	14.77
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11352	1,250	13,051.11	10.44
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.11418	4,500	31,409,00	6.98
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11430	175	2,214.69	12.66
009 - WKG Division	37602-Mains - Plastic	DIS-37602-MaIn, PE, 2 in.	1010 - Gas Plant in Service	040.10048	2,848	11,050.15	3,88
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.10066	1,000	5,365,38	5.37
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.11426	6,900	11,765.13	1.71
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11414 040.12346	802 750	33,057.40 20,804,22	41.22 27.74
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 4 m. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12346	1,353	5,127.03	3.79
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12054	992	7,391.39	7.45
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12056	1,496	14,590,22	9.75
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11974	210	1,246.92	5.94
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040.11934	1,426	80,672.37	56.57
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11734	1,938	9,461,50	4,88
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12323	480	9,896.15	20.62
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11050	1,200	980.94	0.82
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11328	965	1,707.25	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11360	975 260	(1,999.98) 19,776.66	(2.05) 76.06
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11122 040.11125	425	35,185,25	82.79
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11190	1	1,659.03	1,659.03
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11021	2,474	7,000.97	2.83
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12791	(22)	(210,65)	9,58
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10788	1,151	932.49	0.81
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10857	140	3,596.75	25.69
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10878	100	906.89	9,07

business_segment	utility_account	retirement_unit	gl_account	act_work_order_number	activity_quantity ar	tivity_cost	average_cost_
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10903 040.10939	398 660	10,114.63 33,301,88	25.41 50,46
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040,10947	557	2,296.55	4.12
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10948 040.11002	568 270	2,450.05 802,07	4.31 2.97
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11040	100	1,067.70	10.68
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11042 040.12221	900 550	1,040.22 2,269.94	1.16 4.13
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12146	480	3,218.62	6.71
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 3 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service 1010 - Gas Plant în Service	040.12079 040.12125	190 1,850	278,36 9,413.10	1.47 5.09
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11665	2,200	4,556.90	2,07
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11799 040.11893	3,068 2,440	11,540.62 17,567.18	3.76 7.20
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	040.12072	375	3,547.19	9.46
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 In. DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11768 040.10106	2,540 1	59,374.31 (5,147,16)	23.38 (5,147.16)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10835	2,899	11,068.92	3.82
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 4 In. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10905 040.11229	1,470 420	42,634.45 1,432.77	29.00 3.41
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11269	50	187.60	3.75
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10831 040.10973	9,114 3,250	26,491.00 41,571.99	2.91 12.79
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11126	250	2,915.46	11.66
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10937 040.10990	480 1,116	2,425.01 4,786.43	5.05 4.29
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11454	100	969.08	9.69
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11135 040.12179	1 3,845	1,467.95 14,526,55	1,467.95 3.78
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant In Service	040,12191	3,170	15,440.14	4.87
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12242 040.12293	408 138	16,109.49 12,551,27	39,48 90,95
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	040,11339	1,130	7,402.36	6.55
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11366 040.11373	400 203	1,535.10 7,242.25	3,84 35,68
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 In.	1010 - Gas Plant in Service	040.11387	1,692	7,470.35	4.42
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10500 040.12226	1 3,000	(765.76) 26,814.20	(765.76) 8.94
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12171	3,920	24,043.11	6.13
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Maln, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12381 040.12341	2,487 211	11,013.76 1,974.52	4.43 9.36
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12431	100	608.66	6.09
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant In Service	040.12429 050.11650	1,000 4,674	324.02 16,956.84	0.32 3.63
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service	040.10019	11	13.00	1.18
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10637 040.10592	2,893 265	5,834.06 748.48	2.02 2.82
009 - WKG Division	37602-Mains - Plaslic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10665	1,449	3,693.52	2.55
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10780 040.10413	491 2,622	2,694.35 7,259.49	5.49 2.77
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10334	200	2,309.59	11.55
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10726 040.10956	100 337	650,50 1,387.32	6.51 4.12
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10728	1,047	979.40	0.94
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10864 040.10734	35 115	363,52 498,96	10.39 4.34
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.10455	1,679	6,663.85	3.97
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10461 040.10394	465 225	3,206.64 740.87	6,90 3.29
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10053	369	4,722.39	12.80
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Maîn, PE, 2 în. DIS-37602-Maîn, PE, 2 în.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10085 040.10907	345 525	2,007.05 8,280.99	5,82 15.77
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10910	1,479	(1,634.38)	(1.11)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10945 040.10957	950 719	3,467.97 5,427.49	3,65 7,55
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10416	225 526	905.12	4.02
009 - WKG Division 009 - WKG Division	37602-Mains - Plaslic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10062 040.10147	1,200	5,578.41 (739.77)	10.61 (0.62)
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10024 040.10123	387 290	(9,989.95)	(25.81)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,10352	295	5,083,57 1,963.28	17.53 6.68
009 - WKG Division 009 - WKG Division	37602-Mains - Plaslic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10101 040.10206	421 1,480	11,709.41 11,302.04	27.81 7.64
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	Conversion	1,440	(210.00)	(210.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plaslic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10646 040.10189	1,698 1,306	4,891,87 (22,926.90)	2.88 (17.56)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10745	60	2,307.15	38.45
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant In Service	040.10670 040.10452	2,910 1,593	3,620.77 13,245.99	1.24 8,32
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10339	230	459.67	2.00
009 - WKG Division 009 - WKG Division	37602-Mains - Plaslic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10538 040.10553	1,085 100	2,927.43 302.39	2.70 3,02
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10615	600	59.33	0.10
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10056 040.10098	594 875	1,905.82 4,618.83	3.21 5.28
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040,12338	1,660	21,901.90	13.19
009 - WKG Division 009 - WKG Division	37602-Mains - Plaslic 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.13038 040.13120	833 1,940	13,176.61 14,218,62	15.82 7.33
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.13120	2,595	9,397.97	3.62
009 - WKG Division 009 - WKG Division	37602-Mains - Plaslic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12360 040.12548	1 650	6,186.18 11,802.45	6,186.18 18.16
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12384	650	(1,586,17)	(2.44)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12504 040.12412	1,350 1,000	7,863.53 3,396.60	5.82 3.40
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12627	612	2,188,43	3.58
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 3 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12149 040.12655	1 364	21.90 2,950.65	21.90 8.11
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant In Service	040.12182	3,945	13,562.42	3.44
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12682 040.12695	1	(6,011.00) (4,479,00)	(6,011.00) (4,479.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040,12696	1	(1,478.00)	(1,478.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12697 040.12723	1	(73.00) (410.00)	(73.00) (410.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040,12513	808	45,609.41	56.45
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12558 040.12974	1,507 1	(986.83) (181.00)	(0.65) (181.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13071	1	(538.00)	(538.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 3 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12290 040.12037	2,685 1,631	89,518.99 5,431.65	33.34 3,33
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.18578 050.18577	1	(18,159.00) (9,535.00)	(18,159.00) (9,535.00)
AAS - AAUG DIAISIDII	37602-Mains - Plastic	212-01 OPE-INDIA EVE ODIRING COLLOI		399.1997 <i>1</i>	ı,	(0,000,00)	(0,000.00)

CASE NO. 2015-00343 ATTACHMENT 2 TO STAFF DR NO. 3-21

business_segment	ulility account	retirement_unit	gl account	act_work_order_number	activity quantity	activity cost	average_cost
009 - WKG Division	37602-Mains - Plastic	Nan Unitized Relirement Unit	1060 - Completed construction not c	050.20386	4	56,928,71	14,232.18
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.20496 050.20332	368 584	15,272.36 8.830.87	41.50 15.12
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 In.	1010 - Gas Plant in Service	050,18841	4,167	410,451.08	98.50
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. Non Unitized Retirement Unit	1010 - Gas Plant in Service 1060 - Completed construction not c	050.20489 050.19601	375 56	310.15 3,780.60	0.83 67.51
009 - WKG Division	37602-Mains - Plastic	Non Unitized Retirement Unit	1060 - Completed construction not c	050,21069	16	10,141.76	633.86
009 - WKG Division	37602-Mains - Plastic	Non Unitized Retirement Unit DIS-37602-Main, PE, 2 in.	1060 - Completed construction not c 1010 - Gas Plant in Service	050.21077 050.20884	42 750	10,954.30 15,168.73	280.82 20,22
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21607	150	(3,140.00)	(3,140.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21092	1	(7,763.00)	(7,763.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,21598 050,21634	1	(568.00) (1,861.00)	(568.00) (1,861.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.21721	128	1,154.76	9.02
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21609	1 887	(698.00) 4,036.99	(698.00) 4,55
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.20894 050.20741	42	1,775.57	42.28
009 - WKG Division	37602-Mains - Plaslic	Non Unitized Retirement Unit	1060 - Completed construction not c	050.20772	5	7,114.08	1,422.82
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. Non Unitized Retiremont UnIt	1010 - Gas Plant in Service 1060 - Completed construction not c	050.20770 050.20660	1,375 5	15,268,92 119,508.33	11.10 23,901.67
009 - WKG Division	37602-Mains - Plaslic	Non Unitized Retirement Unit	1060 - Completed construction not o	050.19597	40	6,727.20	168.18
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20239	665 188	8,146,82 6,976.12	12.25 37.11
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.20624 ADMIN 050	59,967	564,491.87	9.41
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	050.20473	(293)	(4,238.46)	14.47
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. Non Unitized Retirement Unit	1010 - Gas Plant in Service 1060 - Completed construction not c	050,18606 050,18345	580 48	5,374.63 7,536.57	9.27 157.01
009 - WKG Division	37602-Mains - Plastic	Non Unitized Retirement Unit	1060 - Completed construction not c	050.18357	49	18,406.37	375,64
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,19397 050,19398	1	(1,509.00) (3,969.00)	(1,509.00) (3,969.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.18848	796	10,223.46	12,84
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050,19381	148	43,583.70	294.48
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.19264 050.18642	1,350	47,454.60 9,618,55	35.15
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050,19276	336	3,210.07	9.55
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.21569 050.21636	1	(257.00) (5,499.00)	(257.00) (5,499.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050,21635	1	(4,554.00)	(4,554.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Maln, PE, 2 in.	1010 - Gas Plant in Service	050.19589	(23)	(122.91)	5.34
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service 1010 - Gas Plant in Service	050,19498 050,19216	1,418	23,310.13 7,018.62	16.44
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20240	105	1,756,89	16.73
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 4 In. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,21081 050,21065	(1)	(7.95) (5.31)	7.95 5.31
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.19074	7,400	165,852,36	22,41
009 - WKG Division	37602-Mains - Plastic			050,19619	1	(597.00)	(597.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 6 in. DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.19208 050.19180	3,128 1	283,983.03 (3,474.00)	90.79 (3,474.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050,18530	1	(1,507.00)	(1,507.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.19388 050.19302	1	(588.00) (83,379,82)	(588.00) (83,379.82)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050,19389	1	(687.00)	(687.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19614	1	(8,721.00)	(8,721.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.19473 050.19492	1	(1,018,00) (9,799.00)	(1,018,00) (9,799,00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19489	1	(2,300.00)	(2,300.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.19484 050.19452	1	(1,937.00) (28,410.00)	(1,937.00) (28,410.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050,19460	1	(348.00)	(346.00)
009 - WKG Division	37602-Mains - Plastic			050.19615	1	(879.00)	(879.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,19467 050,19464	1	(809.00) (513.00)	(809.00) (513.00)
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 2 Meter	1010 - Gas Plant in Service	040.12837	24	9,898,15	412.42
009 - WKG Division 009 - WKG Division	38100-Melers 38100-Melers	DIS-38100-Meter, Class 4 Meter DIS-38100-Meter, Class 9 Meter	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,12835 040,10041	3 35	267.65 46,966.85	89.22 1,341.91
009 - WKG Division	38100-Meters	DIS-38100-Meter Gas, Gen	1010 - Gas Plant in Service	040.10331	6,000	146,834,26	24.47
009 - WKG Division	38100-Melers	DIS-38100-Meter, Class 2 Meter	1010 - Gas Plant In Service	040.10605	225	42,044.84	186.87
009 - WKG Division 009 - WKG Division	38100-Meters 38100-Meters	DIS-38100-Meter, Class 2 Meter DIS-38100-Meter Gas, Gen	1010 - Gas Plant in Service 1010 - Gas Plant In Service	040.12408 040.10601	(225) 4,754	(42,044.84) 82,697.00	186.87 17.40
009 - WKG Division	36100-Melers	DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant in Service	040,11870	1	138,971.01	138,971.01
009 - WKG Division 009 - WKG Division	38100-Meters 28100 Meters	DIS-38100-Meter & Reg Install, Gen DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant in Service 1010 - Gas Plant in Service	ADMIN 040 040.12308	(36,001) 3,200	(75,464.89) 149,787.27	2.10 46,81
009 - WKG Division	38100-Meters 38100-Meters	DIS-38100-Meter, Class 9 Meter	1010 - Gas Plant in Service	040.11973	30	51,024.12	1,700.80
009 - WKG Division	38100-Meters	DIS-38100-Meter Gas, Gen	1010 - Gas Plant in Service	040.11976	3,500	94,953.59	27.13
009 - WKG Division 009 - WKG Division	38100-Meters 38100-Meters	DIS-36100-Meter, Class 8 Meter DIS-36100-Meter, Class 5 Meter	1010 - Gas Plant in Service 1010 - Gas Plant in Service	ADMIN 040 ADMIN 040	(159) (143)	(240,528.48) (46,520.45)	1,512.76 325.32
009 - WKG Division	38100-Meters	Non Unitized Retirement Unit	1060 - Completed construction not c	050.19700	11	75,500.26	6,863.66
009 - WKG Division 009 - WKG Division	38100-Meters 38100-Meters	Non Unitized Retirement Unit DIS-38100-Meter, Class 1 Meter	1060 - Completed construction not c 1010 - Gas Plant in Service	050.21064 050.19708	43 300	21,743.72 62,859.55	505.67 209.53
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant in Service	050.19706	260	14,698.31	56,53
009 - WKG Division	38100-Melers 38100-Melers	DIS-38100-Meter, Class 2 Meter DIS-38100-Meter Qas, Gen	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.20233 ADMIN 050	41 46,172	2,582.59 1,804,239.36	62.99 39.08
009 - WKG Division 009 - WKG Division	38100-Meters 38100-Meters	DIS-38100-Meter Gas, Gen DIS-38100-MIscellaneous Equip	1010 - Gas Plant in Service 1010 - Gas Plant în Service	050.19383	46,172 (3)	1,804,239.36 (2,756.99)	39.08 919,00
009 - WKG Division	38100-Melers	DIS-38100-Meter, Class 8 Meter	1010 - Gas Plant in Service	050.18653	(51)	(42,664.51)	836,56
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in. DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12780 040.12986	1 2,596	303.98 80,738.58	303.98 31.10
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	1010 - Gas Plant in Service	040.12765	(362)	8,124.46	(22.44)
009 - WKG Division 009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in. DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12927 040.12369	(397) 33	(2,281.34) 38,228.51	5.75 1,158.44
009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.12375	4	48,715,06	12,178.77
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.12374	150	2,236.06	14.91
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	Non Unitized Retirement Unit DIS-37601-Main Ext Contract Forfeit	1060 - Completed construction not c 1010 - Gas Plant in Service	040.12765 040.10129	1 17	(349.02) (475,217.10)	(349.02) (27,953.95)
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	040.10191	5,776	64,661.34	11.19
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, X<=1in. DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.13065 040.13059	(1) (831)	(2,326.93) (3,493.99)	2,326.93 4.20
009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	040.12367	(30)	(75.42)	2.51
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.12024	(1,387)	(86,351.70)	62.26
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in. DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12987 040.12919	(98) (2)	(253.20) (1,912.87)	2,58 956.44
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.11788	100	1,445.47	14.45
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 12 in. DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service 1010 - Gas Plant in Service	ADMIN 040 040.11561	(14,990) 1	(850,458,24) 7,388.08	56,74 7,388.08
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	040.12162	(200)	(168.52)	0.83
009 - WKG Division	37601-Mains - Steel	DIS-37601-Anode DIS-37601-Clarge - 1 arre > 2 in	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11128 040.11131	281 5	53,660,60 17,353.68	190,96 3,470.74
009 - WKG Division 009 - WKG Division	37601-Mains - Sleei 37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11164	5 16	7,300.53	3,470.74 456.28
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in	1010 - Gas Plant in Service	040.10315	10	510,619.83	51,061,98
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 6 in. DIS-37601-Main, Steel, 12 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10922 040.11078	303 139	30,230,27 69,842.89	99.77 502.47
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 In.	1010 - Gas Plant in Service	040.10938	8	9,254.63	1,156.83

Mathematical and a set of the se	business_segment	utility_account	retirement unit	gl_account	act work_order_number		activity_cost 9,390,53	average_cost
Operation         Operation <t< td=""><td>009 - WKG Division 009 - WKG Division</td><td>37601-Mains - Steel 37601-Mains - Steel</td><td>DIS-37601-Main, Steel, 6 în. DIS-37601-Main, Steel, 2 în.</td><td>1010 - Gas Plant in Service 1010 - Gas Plant in Service</td><td>040.10840 040.10316</td><td>150 92</td><td></td><td>62,60 351,60</td></t<>	009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 6 în. DIS-37601-Main, Steel, 2 în.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10840 040.10316	150 92		62,60 351,60
Sole         Sole <th< td=""><td>009 - WKG Division</td><td>37601-Mains - Steel</td><td>DIS-37601-Main, Steel, 2 in.</td><td></td><td></td><td></td><td></td><td>2.07</td></th<>	009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.					2.07
Sci. No. 2 State         Control         Contro         Contro <thcontrol< th=""></thcontrol<>								
								17.58
Bath         Bath <th< td=""><td>009 - WKG Division</td><td>37601-Mains - Steel</td><td>DIS-37601-Main, Steel, 4 in.</td><td>1010 - Gas Plant In Service</td><td>040.12156</td><td></td><td></td><td>70.48</td></th<>	009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	040.12156			70.48
								(58.79)
0.1.1.1.1.1.1.1.1.1.1.1.1.1.								976.85
Bit Work Dates         2020 Dates         2020 Dates         2020 Dates         2020 Date								1,247.07
								4.64
Bern - MCC Choles         SPRICHAMPS         Disc-SPRI AMB, Berl 71 L.         Bits - De Flacia Barriso         640, LEME         Bits - De SPRI AMB, Sec. 71 L.         Bits - DE SPRI AMB, SEC.								20.52
Constraint         Constraint <thconstraint< th="">         Constraint         Constrai</thconstraint<>							16,395.15	16.51
Color - WC Disks         STRE Advance         Color - WC Disks         STRE Advance         Color - WC Disks         STRE Advance         S								28.32
Ope:         Control         C								3.16
Org. MMC Dicks         DBH Hamm. Then         DBH Ham	009 - WKG Division				040.12314	(550)	(684.15)	1.24
Ope:         Ope: <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>3.76</td></th<>								3.76
Dot - MCD Dacks         Trant Advances         Die Josephan         Die Jose								68.27
Obs/WCG Deckins         2176-Marcs. Select         Not. Juscie Photoman July         105 - Complex communication of the Visit Deckins         9014000         9014000         9014000         9014000         9014000         9014000         9014000         9014000         9014000         9014000         9014000         9014000         9014000         9014000         9014000         9014000         9014000         9014000         9014000         9014000         9014000         9014000         9014000         9014000         9014000         9014000         9014000         9014000         9014000         9014000         9014000         9014000         9014000         9014000         9014000         9014000         9014000         9014000         9014000         9014000         9014000         9014000         9014000         90140000         90140000         90140000         90140000         901400000         9014000000         901400000000         901400000000000000000000000000000000000			DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.12784	2,100	(6,881.55)	(3,28)
003         W012         PUTO HUMAN								115.65
0015         VMC Delamin         217,473.38         0,743.20         2         17,473.38         8,778.50           0015         VMC Delamin         0,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001         1,0001								702.08
006         WG Die Marg         2014         Mathematical         1006         Complex Grandman Line         1006         Complex Grandman Line         1006         Complex Grandman Line         1006         Mathematical         Mathem				1010 - Gas Plant in Service	050,18720	2	17,953.38	8,976.69
de - Wild Division wild Di								
do - WCC Division WCC Division WCC Division STRI-Likes Bear String Division String								2,438.46
defs         Word         Protect         Prot	009 - WKG Divisian	37601-Mains - Steel	DIS-37601-Maîn, Steel, 8 in.	1010 - Gas Plant in Service	050.20493	(1,718)	(18,819.73)	10.95
000         WCD Dieles         07101 Main, Beer, 4 m.         0010 - Camprid South								2.59 6.35
00         WGD         WGD        WGD         WGD         WGD								16.62
000         WGD         WGD <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>931.41</td>								931.41
Ope         Wind         Street         Clipson         Clipso								842.39 1.901.66
009         WGD Hwine         7100 Jaunes - Elset         109 37010 Jaunes - Flag         1010 - Gas Plack Box/res         002 3285         (1)         (11) 227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1         112,227.1 <t< td=""><td></td><td></td><td></td><td>1010 - Gas Plant in Service</td><td></td><td></td><td></td><td>3.16</td></t<>				1010 - Gas Plant in Service				3.16
Ope         WGD Funktion         Phanelan         Dist SYRDE Addam, F.S. In.         1001 - Gae Plant is Service         ADMIN 1049         (ED)/SIZ (ED)/SIZ (ED)/SIZ (ED)         1.5           Ord - WGD Funktion         370000 Addam, F.Patalte         Dist SYRDE Addam, F.S. In.         1001 - Gae Plant is Service         042,1283         049         (42,1278)         041         044         043,1000         044,1283         049         (42,1278)         041         045         044,1283         043         043,1000         044,1283         043         043,1000         044,1283         043         043,1000         044,1283         043,1000         044,1000         044,1000         044,1100         044,1100         044,1100         044,1100         044,1100         044,1100         044,1100         044,1100         044,1100         044,1100         044,1100         044,1100         044,1100         044,1100         044,1100         044,1100         044,1100         044,1100         044,1100         044,1100         044,1100         044,1100         044,1100         044,1100         044,1100         044,1100         044,1100         044,1100         044,1100         044,1100         044,1100         044,1100         044,1100         044,1100         044,1100         044,1100         044,1100         044,1100         044,1								2.97
000         WGB Device         ADMIN No.         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         (#82520)         <								
00 - WCG Division         37020 Attains - Faulta         Dis 37020 At								11.06
00.9. WGG Division         97002 Mainer, Feater         Dis 37002 Mainer,								4.28
00         WGC Division         37002 Admin - Flastic         Dis-37002 Admin - Flastic <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>2,02</td></td<>								2,02
0.90 - WKG Division         37002 Aktion - Flastic         Dis 37002 Aktion - Flastic         Dis 37002 Aktion - Flastic         0.90 - WKG Division         1         (004,1003)         10,112,122         16,103           0.00 - WKG Division         37002 Aktion - Flastic         Dis 37002 Aktion - Flastic <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>47.21</td></t<>								47.21
0.90 - WKG Division         37020 Auker - Plancic         D08-37020 Au								(1,339.00)
069         WKG Division         79002 Mains, Piakto         D153-77002 Mains, FE, 2 In.         1010 - Gae Piferin Bervice         064,12400         2,5010         2,5010         2,5010         2,5010         2,5010         2,5010         2,5010         2,5010         2,5010         2,5010         2,5010         2,5010         2,5010         2,5010         2,5010         2,5010         2,5010         2,5010         2,5010         2,5010         4,5010         4,5010         4,5010         4,5010         4,5010         4,5010         4,5010         4,5010         4,5010         4,5010         4,5010         4,5010         4,5010         4,5010         4,5010         4,5010         4,5010         4,5010         4,5010         4,5010         4,5010         4,5010         4,5010         4,5010         4,5010         4,5010         4,5010         4,5010         4,5010         4,5010         4,5010         4,5010         4,5010         4,5010         4,5010         4,5010         4,5010         4,5010         4,5010         4,5010         4,5010         4,5010         4,5010         4,5010         4,5010         4,5010         4,5010         4,5010         4,5010         4,5010         4,5010         4,5010         4,50100         4,50100         4,50100         4,50100								
093 - WKG Division         7002 Allaris - Pitation         DIS3-7622 Main, FE, 2 In.         1010 - Gas Pitatin Barwice         064,12241         375         3,307.01         13.3           003 - WKG Division         77022 Mains, - Pitation         DIS3-7622 Main, FE, 2 In.         1010 - Gas Pitatin Barwice         064,12241         375         3,307.01         13.3           003 - WKG Division         77022 Mains, - Pitation         DIS3-7622 Main, FE, 2 In.         1010 - Gas Pitatin Barwice         064,12246         270         5,561.74         20.00           003 - WKG Division         77022 Mains, - Pitation         DIS3-7622 Main, FE, 2 In.         1010 - Gas Pitatin Barwice         064,12269         4.53         44,24.34         1010 - Gas Pitatin Barwice         064,12269         4.53         4.63         47,243.44         1010 - Gas Pitatin Barwice         064,12269         4.53         4.63         47,243.44         1010 - Gas Pitatin Barwice         064,12269         4.56         55,226         2.22         2.22         2.20         2.00         -000 - Gas Pitatin Barwice         064,12269         4.56         57,326<						980	16,317.22	16.65
063 - WKG Division         7902 Amins - Pitatis         DIS3-7002 Amins, FE, 2 In.         1010 - Gar Pitati Is Service         042,1300         4,253 4         3,387.01         10,337.02           009 - WKG Division         77002 Amins, - Pitatis         DIS3-7702 Amins, FE, 2 In.         1010 - Gar Pitati Is Service         041,1308         1         (5,57,00)         (6,527,00)         (6,527,00)         (6,527,00)         (6,57,00)         (6,57,00)         (6,57,00)         (6,57,00)         (6,57,00)         (6,57,00)         (6,57,00)         (6,57,00)         (6,57,00)         (6,57,00)         (6,57,00)         (6,57,00)         (6,57,00)         (6,57,00)         (6,57,00)         (6,57,00)         (6,57,00)         (6,57,00)         (6,57,00)         (6,57,00)         (6,57,00)         (6,57,00)         (6,57,00)         (6,57,00)         (6,57,00)         (6,57,00)         (6,57,00)         (6,57,00)         (6,57,00)         (6,57,00)         (6,57,00)         (6,57,00)         (6,57,00)         (6,57,00)         (6,52,00)         (6,50,00)         (7,57,00)         (6,57,00)         (6,52,00)         (6,52,00)         (6,52,00)         (6,52,00)         (6,52,00)         (6,52,00)         (6,52,00)         (6,52,00)         (6,52,00)         (6,52,00)         (6,52,00)         (6,52,00)         (6,52,00)         (6,52,00)         (6,52,00)<								6.91
Cob - WKG Division         37022-Mains - Plastic         Dis-S7022-Mains - Plastic         Dis-S7022-Mai								10.39
060         WKC Division         37022-Maine - Plastic         DIS-37022-Maine, PLay         DIS-37022-Maine, PLay<	009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13090	4,299	14,539.43	3.38
063 - WKG Division         37022-Maina - Plasto         D15-37022-Maina -								(6,357.00)
000 - WKC Division         37002-Matina - Plastic         D15-3702-Matina, PE, 2 in.         1010 - Gas Plant in Service         040.12269         4.69         3.282-13         0.7.           000 - WKC Division         37002-Matina - Plastic         D15-3702-Matin, PE, 4 in.         1010 - Gas Plant in Service         040.12210         463         442.43.44         101.9           000 - WKC Division         37002-Matina - Plastic         D15-37022-Main, PE, 4 in.         1010 - Gas Plant in Service         040.12810         463         3.282.3         1.2         2.22.2           000 - WKC Division         37002-Matina - Plastic         D15-37002-Matina E, 2 in.         1010 - Gas Plant in Service         040.12953         1         ((i, 150.00)         (i, 150.00)								2.43
009 - WKG Division         97002-Mains - Plastic         DIS-37002 Amin, FE, 6 in.         1010 - Gas Plant in Service         042.12827         401         31.40.17         773.3           009 - WKG Division         37002 Amins - Plastic         DIS-37002 Amins - Flastic						4,649	3,264.73	0.70
099 - WIG Division         97002-Mains - Plastic         DIS-37002 Amin, PE, 2 in.         1010 - Gas Plant in Sevrice         041.12810         486         107.027.23         2202.7           009 - WIG Division         37002 Amins - Plastic         DIS-37002 Amins, PE, 2 in.         1010 - Gas Plant in Sevrice         041.12815         16         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.1000         16.9.10000         16.9.10000         16.9.10000								
069 - WKG Division         37802-Xmins - Plastic         D18-37802-Xmins - Plastic         D18-37802-Xmi								220.22
U09 - WIG Division         37002-Mains - Plesio         D163-7802-Main E-fortiel         1010 - Gas Plant in Service         040.12863         1         6,150.00         6,150.00           006 - WIG Division         37002-Mains - Plesio         D163-7802-Main Service         040.12863         -         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)         (15.1700)	009 - WKG Division		DIS-37602-Main, PE, 2 in.					7.25
009         WKG Drivision         37002-Mains - Plastic         D163-7802-Main E Fortial         1010 - Gase Plant in Service         040,13103         -         1         (1,517.00)         (1,517.00)           009         WKG Drivision         37002-Mains - Plastic         D153-7802-Main, FE, 2 in.         1010 - Gase Plant in Service         040,13103         -         18,622.70         -         18,622.70         -         18,622.70         -         18,622.70         -         18,622.70         -         18,622.70         -         18,622.70         -         18,622.70         -         18,625.70         -         18,627.70         18,73702.4411,75         53,316.95         22.4         1000 - Gase Plant in Service         040,11117         650         14,822.45         2.8         1000 - Gase Plant in Service         040,1155         050         0.60.20         100.3         2.8         7.8         11,900 - Gase Plant in Service         040,1156         0700.7         0.8,77.4         11,800 - Gase Plant in Service         040,1156         0700.7         0.8,77.4         11,800 - Gase Plant in Service         040,1156         0.700.7         12,16.86         11,130         0.9,97.6         10,100 - Gase Plant in Service         040,1150         0.7,170         7.5         7.3,17.0         7.5         7.3,14         0.8,12.7								
009         WKG Division         37602-Mains - Plastic         DIS-37602-Mains - Plastic         DIS-37602-Mains - Plastic         (461.00)         (451.00)           009         WKG Division         37602-Mains - Plastic         DIS-37602-Mains Plastic         DIS-37602-Mains - Plastic         DIS-37602-M								(1,517.00)
C00- WKG Division         37602-Mains - Plastic         D16-37602-Main, PL, in         1010 - Gae Plant in Service         040,11119         2,375         53,310,65         224.           C00- WKG Division         37602-Mains - Plastic         D16-37602-Main, PE, 2 in         1010 - Gae Plant in Service         040,11105         100         449.42         4.5.           C00- WKG Division         37602-Mains - Plastic         D163-37602-Main, PE, 2 in         1010 - Gae Plant in Service         040,11157         875         0.957.44         11.3           C00- WKG Division         37602-Mains - Plastic         D163-37602-Main, PE, 2 in         1010 - Gae Plant in Service         040,11056         300         2.218.68         7.1           C00- WKG Division         37602-Mains - Plastic         D163-37602-Main, PE, 2 in         1010 - Gae Plant in Service         040,11050         5         4,377.07         3754           C00- WKG Division         37602-Mains - Plastic         D163-37602-Main, PE, 2 in         1010 - Gae Plant in Service         040,11120         2.83         12,044.67         4.4           C00- WKG Division         37602-Mains - Plastic         D163-37602-Main, PE, 2 in         1010 - Gae Plant in Service         040,11160         5.4         4,377.07         3754           C00- WKG Division         37602-Mains - Plastic         D163-37602-Main		37602-Mains - Plastic						-
000 • WKG Division         37602.Mains - Plastic         Dis37602.Main, PE, 2 in.         1010 - Gas Plant in Sarvice         040.11017         660         1.832.53         2.8.8           000 • WKG Division         37602.Mains - Plastic         Dis37602.Main, PE, 4 in.         1010 - Gas Plant in Sarvice         040.111056         100         449.82         4.5.           000 • WKG Division         37602.Mains - Plastic         Dis37602.Main, PE, 2 in.         1010 - Gas Plant in Service         040.11554         607         60.800.52         100.3           000 • WKG Division         37602.Mains - Plastic         Dis37602.Main, PE, 2 in.         1010 - Gas Plant in Service         040.11966         310         2.218.86         7.11           000 • WKG Division         37602.Mains - Plastic         Dis37602.Main, PE, 2 in.         1010 - Gas Plant in Service         040.11821         7.41         (667.06)         (6.1)           000 • WKG Division         37602.Main, PE, 2 in.         1010 - Gas Plant in Service         040.11711         2.83         12.044.87         4.4           000 • WKG Division         37602.Main, PE, 2 in.         1010 - Gas Plant in Service         040.11711         2.84         7.1           000 • WKG Division         37602.Main, PL, 2 in.         1010 - Gas Plant in Service         040.11750         1.34         34.965.4								
000- WKG Division         37602-Mains - Plastic         DIS-37602-Main, FL, 4in.         11.3           000- WKG Division         37602-Mains - Plastic         DIS-37602-Main, FL, 2in.         1010 - Gae Plant in Service         040, 11554         607         60,800.02         1003.           000- WKG Division         37602-Mains - Plastic         DIS-37602-Main, FL, 2in.         1010 - Gae Plant in Service         040, 10665         310         2.218.68         7.41           000- WKG Division         37602-Mains - Plastic         DIS-37602-Main, FL, 2in.         1010 - Gae Plant in Service         040, 11621         7.241         (687,66)         (0.1           000- WKG Division         37602-Mains - Plastic         DIS-37602-Main, FL, 2in.         1010 - Gae Plant in Service         040, 11740         1,043         105.2702-Mains - Plastic         0101 - Gae Plant in Service         040, 11740         1,043         105.2702-Mains - Plastic         0101 - Gae Plant in Service         040, 11740         1,045         7.222.4         7.11           000- WKG Division         37602-Mains - Plastic         DIS-37602-Main FL, 2in.         1010 - Gae Plant in Service         040, 11740         1,054         6,261 2.256         (0.2           000- WKG Division         37602-Mains - Plastic         DIS-37602-Main FL, 2in.         1010 - Gae Plant in Service         040, 11775         1,534 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>2.82</td>								2.82
000-WKG Division         37002-Mains - Plastic         DB-37062/Main, FL 2 in.         1010 - Gas Plant in Service         040, 11554         607         60,800.62         1003.3           000-WKG Division         37002-Mains - Plastic         DB-37602/Main, FL 2 in.         1010 - Gas Plant in Service         040, 10663         200         1,870.06         (0.1)           000-WKG Division         37002-Mains - Plastic         DB-37062/Main, FL 2 in.         1010 - Gas Plant in Service         040, 11621         7,241         (867,060)         (0.1)           000-WKG Division         37002-Mains - Plastic         DB-37602/Main, FL 2 in.         1010 - Gas Plant in Service         040, 11521         7,83         12,0447         44           000-WKG Division         37002/Mains - Plastic         DB-37002/Main, FL 2 in.         1010 - Gas Plant in Service         040, 11740         1,043         10,592,10         110.100           000-WKG Division         37002/Mains - Plastic         DB-37002/Main, FL 2 in.         1010 - Gas Plant in Service         040, 1173         1,313         34,495,48         20.6         (0.2)         (0.2)         (0.2)         (0.2)         (0.2)         (0.2)         (0.2)         (0.2)         (0.2)         (0.2)         (0.2)         (0.2)         (0.2)         (0.2)         (0.2)         (0.2)         (0.2)	009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant In Service	040.11056	100	449.82	4.50
000 - WKG Division         37602-Mains - Plastic         Dis-37602-Mains - Plastic         Dis-37602-Mai								11.38 100.31
009-WKG Division         37602-Mains - Plastic         DIS-37602-Mains		37602-Mains - Plastic			040,10963	200	1,870.97	9.35
000 - WKG Division         37602-Mains - Plastic         DIG-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040, 11740         1,043         10,262,10         10,1           000 - WKG Division         37602-Mains - Plastic         DIG-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,11710         1,043         10,592,10         10,1           000 - WKG Division         37602-Mains - Plastic         DIG-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,11740         1,043         10,592,10         10,1           000 - WKG Division         37602-Mains - Plastic         DIG-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,11735         1,313         34,965,48         26,86         000         WKG Division         37602-Mains - Plastic         DIG-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,11735         1,313         34,965,48         26,86         000         WKG Division         37602-Mains - Plastic         DIG-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,11735         1,313         34,985,48         26,86         000         WKG Division         37602-Mains - Plastic         DIG-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,11746         376,32         378,32         378,33         34,985,48         24,902,4         26,44         26,4 <td>009 - WKG Division</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>7.16</td>	009 - WKG Division							7.16
000 - WKG Division         37602-Mains - Plastic         DIG-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,11711         2,683         12,044,67         4.44           000 - WKG Division         37602-Mains - Plastic         DIG-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,11740         1,043         12,693.00         101,653         7,11           000 - WKG Division         37602-Mains - Plastic         DIG-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,11710         826         (212,69)         (22,00)           009 - WKG Division         37602-Mains - Plastic         DIG-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,11750         1,313         34,985.48         26,80           000 - WKG Division         37602-Mains - Plastic         DIG-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,11559         291         6,244.20         224           000 - WKG Division         37602-Mains - Plastic         DIG-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,1016         315         1,833         32,874.0         103.1         53           000 - WKG Division         37602-Mains - Plastic         DIG-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,10317         225         23,932.96         93.8								(0.12) 875.41
000 - WKG Division         37002 Admins - Plastic         DIS-37602 Main, PE, 2 in.         1010 - Gas Plant In Service         040,11740         1,043         10,582,10         10,1           000 - WKG Division         37602 Admins - Plastic         DIS-37602 Main, PE, 2 in.         1010 - Gas Plant In Service         040,11719         826         (212,89)         (02,0)           009 - WKG Division         37602 Mains - Plastic         DIS-37602 Main, PE, 2 in.         1010 - Gas Plant In Service         040,11730         1,313         34,985,48         26,80           009 - WKG Division         37602 Mains - Plastic         DIS-37602 Main, PE, 2 in.         1010 - Gas Plant In Service         040,11740         355         1,312,15         3,71           009 - WKG Division         37602 Mains - Plastic         DIS-37602 Main, PE, 2 in.         1010 - Gas Plant In Service         040,11740         355         1,312,15         3,71           009 - WKG Division         37602 Mains - Plastic         DIS-37602 Main, PE, 2 in.         1010 - Gas Plant In Service         040,1016         315         1,683,11         53           009 - WKG Division         37602 Mains - Plastic         DIS-37602 Main, PE, 2 in.         1010 - Gas Plant In Service         040,10318         316         32,578,04         165,55         2,53,290         38.8         040,10306         1,61	009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11711	2,683	12,044.87	4.49
000 - WKG Division         37602-Mains - Plastic         DIS-37602-Mains - Plastic         DIS-37602-Mai	009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11740	1,043	10,592,10	10,16
009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 In.         1010 - Gas Plant In Service         040,11750         1,584         6,601.94         4.22           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 In.         1010 - Gas Plant In Service         040,11750         1,584         6,601.94         4.22           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 In.         1010 - Gas Plant In Service         040,11559         291         8,224.20         28.4           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 In.         1010 - Gas Plant In Service         040,01068         315         1,693.11         53.3           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 In.         1010 - Gas Plant In Service         040,01016         315         1,693.11         53.3           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 In.         1010 - Gas Plant In Service         040,10316         316         2,457.00         103.1         63.3         2,579.04         103.1         63.3         2,579.04         103.1         63.3         2,579.04         103.1         63.3         2,579.04         103.1         63.3         60.10316         37602-Mains - Plastic <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>(0.26)</td></t<>								(0.26)
009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040.11849         355         1,312.15         3.77           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040.11559         281         6,284.20         28.4           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040.1017         255         23,902.90         93.8           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040.10317         255         23,902.90         93.8           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040.10318         168         23,579.04         93.8           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040.10224         458         1,494.09         32           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040.10224         458         1,494.09         32           009 - WKG Division         37602-Mains - Plastic         DIS-	009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11735	1,313	34,985,48	26,65
009 - WKG Division         37602-Mains - Plastic         Di8-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040.11559         291         6,284.20         28.4           009 - WKG Division         37602-Mains - Plastic         Di8-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040.10168         315         1,693.11         5.3           009 - WKG Division         37602-Mains - Plastic         Di8-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040.10317         255         23,932.96         93.8           009 - WKG Division         37602-Mains - Plastic         Di8-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040.10318         316         32,578.04         103.1           009 - WKG Division         37602-Mains - Plastic         Di8-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040.10209         1,151         (6,155.31)         (5.3           009 - WKG Division         37602-Mains - Plastic         Di8-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040.10224         488         1,494.09         3.2           009 - WKG Division         37602-Mains - Plastic         Di8-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040.10224         488         1,494.09         3.2           009 - WKG Division         37602-Mains - Plastic         <	009 - WKG Division							4.22
009 - WKG Division         37602-Mains - Plastic         Dis-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,10168         315         1,693,111         5.33           009 - WKG Division         37602-Mains - Plastic         Dis-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,10317         255         23,932,96         93.8           009 - WKG Division         37602-Mains - Plastic         Dis-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,10318         316         92,578.04         103.1           009 - WKG Division         37602-Mains - Plastic         Dis-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,10234         456         1,693,11         5.33           009 - WKG Division         37602-Mains - Plastic         Dis-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,10224         456         1,494.09         3.23           009 - WKG Division         37602-Mains - Plastic         Dis-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,10326         1,110         655.55         0.55           009 - WKG Division         37602-Mains - Plastic         Dis-37602-Main, PE, 4 in.         1010 - Gas Plant in Service         040,10375         180         738.48         4.00           009 - WKG Division         37602-Mains - Plastic								3.70 28,47
009 - WKG Division         37602-Mains - Plastic         Di8-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040.10318         316         32,578.04         103.1           009 - WKG Division         37602-Mains - Plastic         Di8-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040.11396         761         1,885.16         2.4.4           009 - WKG Division         37602-Mains - Plastic         DI8-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040.10229         1.11         (6,155.31)         (5.3.3           009 - WKG Division         37602-Mains - Plastic         DI8-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040.10224         458         1.494.09         3.2.3           009 - WKG Division         37602-Mains - Plastic         DI8-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040.10224         458         1.494.09         3.2.3           009 - WKG Division         37602-Mains - Plastic         DI8-37602-Main, PE, 4 in.         1010 - Gas Plant in Service         040.10375         160         736.4         4.0           009 - WKG Division         37602-Mains - Plastic         DI8-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040.10105         376         8,211.27         21.8           009 - WKG Division         37602-Mains - Plastic	009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10168	315	1,693,11	5.37
009 - WKG Division         37602-Mains - Plastic         Dis-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,11396         761         1,855,16         2,44           009 - WKG Division         37602-Mains - Plastic         Dis-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,10209         1,151         (6,155,31)         (5,33)           009 - WKG Division         37602-Mains - Plastic         Dis-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,10224         458         1,494.09         3.22           009 - WKG Division         37602-Mains - Plastic         Dis-37602-Main, PE, X = 1in         1010 - Gas Plant in Service         040,10320         1,110         655.55         0.55           009 - WKG Division         37602-Mains - Plastic         Dis-37602-Main, PE, X = 1in         1010 - Gas Plant in Service         040,10326         1,81         9.5           009 - WKG Division         37602-Mains - Plastic         Dis-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,10375         180         736,48         4.00           009 - WKG Division         37602-Mains - Plastic         Dis-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,10177         240         1,771.92         7.3           009 - WKG Division         37602-Mains - Plastic         Dis-37602-Main, PE,								93.85
009 - WKG Division         37602-Mains - Plastic         DI8-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,10209         1,151         (€,155.31)         (5.3)           009 - WKG Division         37602-Mains - Plastic         DI8-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,10204         458         1,494.09         3.2           009 - WKG Division         37602-Mains - Plastic         DI8-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,10204         458         1,494.09         3.2           009 - WKG Division         37602-Mains - Plastic         DI8-37602-Main, PE, 4 in.         1010 - Gas Plant in Service         040,10366         1,110         655.5         0.5           009 - WKG Division         37602-Mains - Plastic         DI8-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,11037         180         736.48         4.0           009 - WKG Division         37602-Mains - Plastic         DI8-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,10197         240         1,771.92         7.3           009 - WKG Division         37602-Mains - Plastic         DI8-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,10197         240         1,771.92         7.3           009 - WKG Division         37602-Mains - Plastic         DI8-37								2.48
009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040, 10360         1,110         655.55         0.55           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, X<=1in	009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10209	1,151	(6,155.31)	(5.35)
009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, X<=1in         1010 - Gas Plant in Service         Conversion         6,168         58,903,14         9,55           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 4 in.         1010 - Gas Plant in Service         040,11561         396         52,267,81         131.9           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,10375         180         738.48         4.0           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,10105         376         8,211.27         21.8           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,10107         240         1,771.92         7.3           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,10196         887         5,872.39         6.5           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,1026         887         5,872.59         6.5           009 - WKG Division         37602-Mains - Plastic         DI								3.26
009 - WKG Division         37602-Mains - Plastic         DIR-37602-Main, PE, 4 in.         1010 - Gas Plant in Service         040,11561         366         52,267.81         131,0           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,10375         180         736,48         4.0           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,10105         376         8,211.27         21.8           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,10197         240         1,771.92         7.33           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,10197         240         1,771.92         7.33           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,12249         760         14,368,12         18,0           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,12249         760         14,368,12         18,0           009 - WKG Division         37602-Mains - Plastic         D								9.55
009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040, 10105         376         8,211.27         21.8           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 4 in.         1010 - Gas Plant in Service         040, 10105         376         8,211.27         21.8           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040, 11399         3,367         18,232.95         5.4           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040, 11399         3,367         18,232.95         5.4           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040, 12249         700         14,366.12         18.9           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040, 12249         700         14,366.12         18.9           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040, 12261         2,171         11,972.75         5.5           009 - WKG Division         37602-Mains - Plastic	009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11561	396	52,267.81	131.99
009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 4 In.         1010 - Gas Plant in Service         040,10197         240         1,771.92         7.33           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,10197         240         1,771.92         7.33           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,11399         3,367         18,232,95         5.4           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 4 in.         1010 - Gas Plant in Service         040,12249         760         14,368,12         18,90           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 3 in.         1010 - Gas Plant in Service         040,12249         760         14,368,12         18,90           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,12265         191         1,628.65         6.5           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,12265         191         1,628.65         6.5         5.6           009 - WKG Division         37602-Mains - Pl					040.10375			4,09 21.84
009 - WKG Division         37602-Mains - Plastic         Dils-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040, 11398         3,367         18,232.95         5.4           009 - WKG Division         37602-Mains - Plastic         Dils-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,10996         897         5,872.39         6.5           009 - WKG Division         37602-Mains - Plastic         Dils-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,10996         897         5,872.39         6.5           009 - WKG Division         37602-Mains - Plastic         Dils-37602-Main, PE, 3 in.         1010 - Gas Plant in Service         040,12249         760         14,366.12         18.9           009 - WKG Division         37602-Mains - Plastic         Dils-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,12265         191         1,628.65         8.5           009 - WKG Division         37602-Mains - Plastic         Dils-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,12265         191         1,628.65         8.5           009 - WKG Division         37602-Mains - Plastic         Dils-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,12120         1,058         6,625,16         6.3.2           009 - WKG Division         37602-Mains, Plastic								7.38
009 - WKG Division         37602-Mains - Plastic         DIG-37602-Main, PE, 4 in.         1010 - Gas Plant in Service         040, 12249         760         14,366,12         18,90           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 3 in.         1010 - Gas Plant in Service         040,12249         925         5,393,56         5.8           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,12265         191         1,622.65         6.5.5           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,12265         191         1,622.65         6.5.5           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,12265         19.3         6,625.16         6.22           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,12155         40         24,547.05         6,625.16         6.22           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,11786         1,098         2,365.22         2.1.1           009 - WKG Division         37602-M	009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040,11399	3,367	18,232,95	5,42
009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 3 in.         1010 - Gas Plant in Service         040,12201         925         5,393.56         5.8           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,12201         925         5,393.56         5.8           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,12205         191         1,628.65         5.5           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,12120         1,058         6,625.16         6.22.           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,12120         1,058         6,625.16         6.3.2           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,11785         40         24,547.05         613.6           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,11788         1,098         2,385.22         2.1.1           009 - WKG Division         37602-Mains - Plastic								6.55 18.90
009 - WKG Division         37602-Mains - Piastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040, 12265         191         1,628.65         8.5.5           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040, 12051         2,171         11,972.75         5.5           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040, 12051         2,171         11,972.75         5.5           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040, 12120         1,058         6,625,16         6.2           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040, 11955         40         24,547.05         613.6           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040, 11786         1,098         2,365.22         2.1           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040, 10925         780         13,467.66         17.2           009 - WKG Division         37602-Mains - Plastic <td></td> <td></td> <td></td> <td></td> <td></td> <td>925</td> <td>5,393,56</td> <td>5,83</td>						925	5,393,56	5,83
009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,12120         1,058         6,625,16         6,22           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,12120         1,058         6,625,16         6,22           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,11955         40         24,547.05         613.6           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,11955         40         24,547.05         613.6           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,11925         780         13,467.66         17.2           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,10925         780         13,467.66         17.2           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,10925         780         1,675.37         1.8	009 - WKG Division	37602-Mains - Plaslic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12265	191	1,628.65	8.53
009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,11955         40         24,547.05         613.6           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,11955         40         24,547.05         613.6           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,11786         1,098         2,365.22         2.1           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,10925         780         13,467.66         17.2           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,10925         780         13,467.66         17.2           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,10978         1,000         1,875.37         1.8								5.51 6,26
009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,11788         1,098         2,385,22         2.1           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,11925         780         13,467,66         17.2           009 - WKG Division         37602-Mains - Plastic         DIS-37602-Main, PE, 2 in.         1010 - Gas Plant in Service         040,10978         1,000         1,875,37         1.8				1010 - Gas Plant In Service	040.11955	40	24,547.05	613.68
009 - WKG Division 37602-Mains - Plastic DIS-37602-Main, PE, 2 in. 1010 - Gas Plant in Service 040.10978 1,000 1,875.37 1.8	009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11788	1,098	2,365.22	2.15
								17.27
009 - WKG Division 37602-Mains - Plastic DIS-37602-Main, PE, 2 in. 1010 - Gas Plant in Service 040.11178 845 1,058.69 1.2	009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11178	845	1,058.69	1.25

business_segment	utility_account		gl_account	act_work_order_numbe	er activity_quantity_	activity_cost	average_cost
009 - WKG Division	37602-Mains - Plastic		1010 - Gas Plant in Service	040.11300	1,641	4,644.09	2.83
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11322 040.11361	1,100 2,541	7,440.66 3,685.88	6.76 1.45
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11167	516	2,671.44	5.18
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.10574	5,523	13,900.18	2.52
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.10742	1,045	4,295,33	4.11
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10812	725	2,117.36	2.92
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service	040,10839	1	9.51	9.51
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10850	3,051	9,106.37	2.98
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.10901	6,989	19,864.19	2.84
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11846	1,147	8,866,35	7.73
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12219	250	3,057,59	12.23
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11981	1,380	6,796.84	4.93
	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12124	490	1,654.74	3.38
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040,12030	200	573.56	2.87
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11922	585	5,699,08	9,74
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11962	205	996,48	4.86
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12065	440	6,456.26	14.67
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11963	508	3,285.43	6.47
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11223	500	2,152.74	4.31
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11277	612	11,947.70	19.52
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11336	50	9,763,64	195,27
009 - WKG Divisian	37602-Mains - Plastic	DIS-37602-MaIn, PE, 2 in.	1010 - Gas Plant In Service	040.11159	110	805.30	7.32
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10315	277	24,820.14	89.60
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040.10662	1	7,148.02	7,148.02
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11446	1,035	4,548.47	4.39
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12078	2,020	8,115.46	4.02
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12180	2,076	8,958.67	4.32
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12181	6,654	26,999.94	4.06
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12244	460	33,033.65	71.81
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12247	550	26,879.90	48.87
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11378	240	515.02	2.15
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11049	350	1,189.98	3.40
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12281	1,245	6,928,91	5,57
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11615	746	4,224.98	5.66
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11368	110	728.42	6.62
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11395	636	1,032,80	1.62
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,12602	972	42,267.64	43.49
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,12432	1,996	13,446.33	6.74
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12535	2,000	25,760,31	12,88
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12519	1,000	1,653.23	1.65
009 - WKG Division	37602-Mains - Plaslic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12404	665	10,742.69	16.15
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10014	83	15,301.18	184.35
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10019	314	10,030.01	31.94
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10673	295	530.20	1,80
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Valve	1010 - Gas Plant in Service	ADMIN 040	(3,604)	(7,526.39)	2.09
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Anode	1010 - Gas Plant in Service	Conversion	28	5,131.71	183.28
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10363	1,972	1,230,80	0.62
009 - WKG Division		DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.10733	300	3,223.13	10.74
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10762	3,400	2,754.72	0.81
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10413	4,015	11,116.18	2.77
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10414	60	561.80	9.36
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10177	208	3,057.76	14.70
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10858	890	8,840,12	9,93
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10672	2,880	9,045.42	3.14
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10757	500	1,720.71	3.44
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10767	420	1,976.30	4.71
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10453	1,138	7,177.75	6.31
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10462	485	2,572.39	5.30
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10127	185	396.84	2.15
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.10204	625	3,797.96	6,08
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10074	7,515	35,089.44	4.67
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10820	777	4,891.19	6.29
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10342	1,650 350	6,624.90 1,068.08	4.02 3.05
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10402 040.10520	856	3,326.15	3.89
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10026	1	(6,074.00)	(6,074.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.10210	4,100	6,443.32	1.57
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10743	300	1,607.58	5.36
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10777	100	1,028.00	10.28
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10795	270	645.27	2.39
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10735	320	633.10 4,963.08	1,98 3,99
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 In. DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,10669 040,10338	1,245 500	2,161.44	4.32
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10496	1,440	33,684,10	23,39
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10596	1,700	5,363,87	3.16
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10653	1,520	15,485.10	10.19
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10103	130	2,091,83	16.09
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10550	1,593	4,995,74	3.14
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10162	3,057	10,716.16	3.51
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.10172	1,945	5,970.28	3.07
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.10035	512	14,928.71	29.16
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10660	3,751	10,272.23	2.74
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10660	2,510	6,875.58	2.74
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10753	100	1,043.71	10.44
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10533	3,400	35.96	0.01
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10464	500	1,987.02	3.97
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant In Service	040,10626	95	901.72	9.49
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13102	2,484	5,557.99	2.24
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040.12415	1,720	24,852.69	14.45
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 In.	1010 - Gas Planl In Service	040,12405	1,100	9,792.21	8.90
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 In.	1010 - Gas Plant in Service	040,12406	350	4,670.03	13.34
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12504	225	309.18	1,37
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant In Service	040.12537	25,630	6,608,51	0.26
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.12619	2,680	9,707.90	3.62
009 - WKG Division	37602-Mains - Plastic	D(S-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12647	1,970	18,644.45	8,45
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12743	1	(7,815.00)	(7,815.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12736		(1,330.00)	(1,330.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12648	1,570	5,741.84 (4,824.00)	3,66
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeil DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12690 040.12698	1	(1,731.00)	(4,824.00) (1,731.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12753	1	(1,250.00)	(1,250,00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12734		(62,00)	(62.00)
009 - WKG Division	37602-Mains - Plaslic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13006	1	(221.00)	(221.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.13136	1	(546.00)	(546.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12761	1,462	6,803,18	4.65
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12414	745	19,424.26	26.07
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12300	125	1,306.21	10.45
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	ADMIN 050	874	(2,693,358.29)	(3,081.65)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.18571	1	(1,130.00)	(1,130.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21101		(219,182.30)	(219,182.30)
209 - MILO DIMINU	91002-1001(3 - F18849	Did-01002-Wall EXCOUNDED FORE	10 - Cast Linux (1) Col Alog	000.01101	ŀ	(210,102.00)	(219,192.99)

b		relianment unit	al product	i werk order pumber	aatinitu muaatihu	othilly gent	Nucross cost
business_segment 009 - WKG Division	utility_account 37602-Mains - Plastic	retirement_unit DIS-37602-Main Ext Contract Forfeit	gl_account 1010 - Gas Plant In Service	act_work_order_number 050.21090	activity_quantity_1	acuvity_cost (9,092.00)	average_cost (9,092.00)
009 - WKG Division	37602-Mains - Plaslic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21102	1	(16,012,00)	(16,012.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.20941 050.21997	518 100	10,325.35 1,355.53	19.93 13.56
009 - WKG Division	37602-Mains - Plaslic	Non Unitized Retirement Unit	1060 - Completed construction not c	050.21073	21	2,255,97	107.43
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. Non Unitized Retirement Unit	1010 - Gas Plant in Service 1060 - Completed construction not c	050.20799 050.20936	1,453 1	33,222.52 11,363.89	22.86 11,363.89
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20328	464	3,103.02	6,69
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,20859 050.21602	1,130 1	16,580.34 (4,624,00)	14.67 (4,624.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21672	1	(5,814.00)	(5,814.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.21678 050.21656	1	(2,096.00) (1,756.00)	(2,096.00) (1,756.00)
009 - WKG Division	37602-Mains - Plastic		1010 - Gas Plant in Service	050.21640	1	(1,532.00)	(1,532.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.21652 050.21574	1	(1,498,00) (5,010.97)	(1,498.00) (5,010.97)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant In Service	050.21560	1	(625.00)	(625.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.21568	1	(1,684,00) (1,445.00)	(1,684.00) (1,445.00)
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Fortest DIS-37602-Main Ext Contract Fortest	1010 - Gas Plant in Service	050.21565 050.21095	1	(17,607.00)	(17,607.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20390	1,300	1,576,97	1.21
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main Ext Contract Forfelt	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.20774 050.21611	810 1	1,193.91 (940.00)	1.47 (940.00)
009 - WKG Division	37602-Mains - Plastic	Non Unitized Retirement Unit	1060 - Completed construction not c	050.21065	60	84,519.67	1,408.66
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,19253 050,20848	279 (629)	239.58 (4,475.79)	0.86 7.12
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20324	626	8 830 12	14.11
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,19432 050,19208	(415) (284)	(4,456.08) (2,762.72)	10.74 9.73
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19356	1,050	3,940,66	3.75
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050,18747 050,18605	1,562	15,412.55	9.87
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.19394	1,885 1	18,269.23 (3,169.32)	9.69 (3,169,32)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18645	3,525	19,250.68	5.46
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.18922 050.19532	1,519 980	3,614.95 4,107.59	2.38 4.19
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20460	1,280	9,913.26	7.74
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.19041	2,560	29,350.16	11.46
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.19030 050,19692	4,402 1	6,960,52 (768.00)	1.58 (768.00)
009 - WKG Division	37602-Mains - Plaslic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19308	1	(161.00)	(161.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.19392 050,19396	1	(3,471.00) (1,463.00)	(3,471.00) (1,463.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19449	1	(346,710.60)	(346,710.60)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19485	1	(11,626.00)	(11,626.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.19476 050.19474	1	(1,845.00) (803.00)	(1,845.00) (803.00)
009 - WKG Division	37602-Mains - Plastic	DiS-37602-Main Ext Contract Forfell	1010 - Gas Plant in Service	050,19486	1	(685.00)	(685.00)
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.19493 050.19477	1 1	(661.00) (440.00)	(661.00) (440.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050,18886	250	(1,685.55)	(6.74)
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 9 Meter	1010 - Gas Plant in Service	040.12913	10	18,820.16	1,882.02
009 - WKG Division 009 - WKG Division	38100-Meters 38100-Meters	DIS-38100-Meter, Class 4 Meter DIS-38100-Meter, Class 3 Meter	1010 - Gas Plant în Service 1010 - Gas Plant în Service	040.12834 040.12837	3 5	704,30 2,062.10	234.77 412.42
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 9 Meter	1010 - Gas Plant in Service	040.11570	10	26,173.78	2,617.38
009 - WKG Division	38100-Meters	DIS-38100-Meter Gas, Gen	1010 - Gas Plant in Service	040.12309	3,225	150,533,48	46,68
009 - WKG Division 009 - WKG Division	38100-Meters 38100-Meters	DIS-38100-Meter, Class 8 Meler DIS-38100-Meter & Reg Install, Gen	1010 - Gas Plant in Service 1010 - Gas Plant in Service	Conversion Conversion	159 36,000	240,528.48 48,214.02	1,512.76 1.34
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 5 Meter	1010 - Gas Plant in Service	Conversion	143	46,520.45	325.32
009 - WKG Division 009 - WKG Division	38100-Meters 38100-Meters	Non Unitized Retirement Unit Non Unitized Retirement Unit	1060 - Completed construction not c 1060 - Completed construction not c	050.21075 050.21085	45 45	19,619.37 22,228.10	435.99 493.96
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 2 Meter	1010 - Gas Plant in Service	050,19706	15	1,046.48	69.77
009 - WKG Division	38100-Meters 38100-Meters	Nan Unitized Retirement Unit Non Unitized Retirement Unit	1080 - Completed construction not c	050.21078	46 49	10,486.30	227.96 602.55
009 - WKG Division 009 - WKG Division	38100-Meters	Non Unlized Retirement Unit	1060 - Completed construction not c 1060 - Completed construction not c	050.21082 050.21080	49	29,524.72 24,967.50	509.54
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 9 Meter	1010 - Gas Plant in Service	050.19706	13	906.95	69.77
009 - WKG Division 009 - WKG Division	38100-Melers 37601-Mains - Steel	DIS-38100-Meter, Class 5 Meter DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.18653 040.12358	(143)	(46,520.45) 2,609.32	325.32
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 In.	1010 - Gas Plant in Service	040.12417	(20)	(2,229.29)	111.46
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in. DIS-37601-Anode	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12779 ADMIN 040	(324)	16,337.59 (808,802,64)	(50.42) 786,77
009 - WKG Division	37601-Mains - Steel	DIS-37601-Anode DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant in Service	040.10318	(1,028) 6	658.81	109.80
009 - WKG Division	37601-Mains - Steel	DIS-37601-Miscellaneous Equip	1010 - Gas Plant in Service	040.10419	1	(31,057.55)	(31,057.55)
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	ADMIN 040 Conversion	(607) 2,899,492	(3,722,828,10) 16,922,671,22	6,133.16 5.84
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.12357	(27)	(105.32)	3.90
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Sleel, 4 in. DIS-37601-Main, Sleel, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12137 040.12765	(1,212) (805)	(6,549,85) (2,621.33)	5,40 3,26
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.12816	(84)	(140.13)	1.67
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.13109	(3,026)	(5,939,39)	1.96
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 12 in. DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,12330 040,11140	(489) 5	(634.07) 152,464.23	1.30 30,492.85
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in	1010 - Gas Plant in Service	040.12916	(11)	(100,489,86)	9,135.44
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 4 in. DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10979 040.10984	775 5,870	16,866.80 119,890.33	21.76 20.42
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	040.10993	3,259	132,798.14	40.75
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	040.11201	4,755	46,173.78	9.71
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 6 in. DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12024 040.11140	122 1	26,801.71 1,005.30	219.69 1,005.30
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	040.11563	5	329,63	65,93
009 - WKG Division 009 - WKG Divisian	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 8 in. DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11582 040.11265	1	6,962.41 12,285.50	6,962.41 12,285.50
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.10096	1	(4,796,56)	(4,796.56)
009 - WKG Division	37601-Mains - Steel	DIS-37601-Clamp - Large > 2 in DIS-37601-Missellaneous Fouin	1010 - Gas Plant in Service	040.12260 Conversion	(10) 241	(99,749.07) (502.614.11)	9,974.91 (2.085.54)
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Miscellaneous Equip DIS-37601-Main, Steel, 3 In.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	Conversion 040.12260	(900)	(502,614.11) (4,690,42)	(2,085.54) 5.21
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040,10965	859	18,188.20	21.17
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 3 in. DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12635 040.10318	(385) 36	(9,231.89) 2,137.26	23,98 59,37
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	040.10748	595	(1,049.16)	(1.76)
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.10755	4	4,665.44	1,166.36
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 6 In. DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11982 040.12132	1,845 1	65,259.72 10,822.02	35.37 10,822.02
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	040.12077	938	79,356.28	84.60
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 4 In. DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service 1010 - Gas Plant in Service	040.12184 040.12312	2,035 2,942	50,694,38 48,741.52	24.91 16.57
009 - WKG Division	37601-Mains - Steel	DIS-37601-Valve	1010 - Gas Plant in Service	Conversion	2,942	22,099.88	3,683.31
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10138	1	(23,277.41)	(23,277.41)
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 6 in. DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,10138 040,12916	1 (1)	35.51 (2.87)	35.51 2,87
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	040.11936	í	(301.76)	(301.76)

business_segment 009 - WKG Division	utility_account 37601-Mains - Steel		gl_account 1010 - Gas Plant in Service	act_work_order_number 040.12359	activity_quantity (138)	activily_cost (141.84)	average_cost 1.03
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	050,20756	(1,050)	(6,704.22)	6.38
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Clamp - Small <= 2 in Non Unitized Retirement Unit	1010 - Gas Plant in Service 1060 - Completed construction nol c	050.19591 050.19595	6 96	50,648.22 122,643.12	8,441.37 1,277.53
009 - WKG Division	37601-Mains - Steel	Non Unitized Retirement Unit	1060 - Completed construction not c	050,21075	58	86,387.07	1,489.43
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	Non Unitized Retirement Unit DIS-37601-Main, Steel, 4 In.	1060 - Completed construction not c 1010 - Gas Plant in Service	050.21071 050.20665	62 (6)	121,647.66 9,929.86	1,962.06 (1,654.98)
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service	050,19068	(14)	(8,124.09)	580.29
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Valve DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	ADMIN 050 050,19593	6 (1)	22,099.88 (3.62)	3,683.31 3.62
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	050.20884	(243)	(626.96)	2.58
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 4 In. DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,20884 050,20999	(846)	(5,415.43) 1,119.75	6.40
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 In. DIS-37601-Main, Steel, 6 In.	1010 - Gas Plant in Service	050.21081	(1)	(0.83)	0.83
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant in Service	050,20999	- (338)	10,592.86	3.10
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 2 in. DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.19605 050,19098	(633)	(1,046.33) (1,054.84)	1.67
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant in Service	050.19589	(40)	(18.53)	0.46
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37601-Mains - Steel	DIS-37601-Main, Steel, 3 in. DIS-37601-Main, Steel, 4 In.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.18337 050.20971	(545) (5,043)	(579.27) (105,033.89)	1.06 20.83
009 - WKG Division	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant in Service	050.21073	(1)	(2.86)	2,86
009 - WKG Division 009 - WKG Division	37601-Mains - Steel 37602-Mains - Plastic	DIS-37601-Main, Steel, 2 in. DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.21085 040.12613	(1) 3,690	(45.15) 16,420.72	45.15 4.45
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	ADMIN 040	(59,967)	(564,491.87)	9.41
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 3 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12654 040.13029	550 3,685	(132.12) 14,519.77	(0.24) 3.94
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12643	6,970	18,757.52	2,69
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12270	1	175,89	175.89
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12358 040.13025	- 1	3,366.16 (33.00)	(33.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant în Service	040.13076	1	(7,563.00)	(7,563.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12996 040.12935	1	(1,406.00) (5,239.00)	(1,406.00) (5,239,00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.13033	300	56,99	0.19
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in, DIS-37603 Main, PE, 2 in	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,13064	3,800 765	39,187.14 5,274.58	10.31 6.89
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13031 040.12925	425	1,955.25	4.60
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.12372	178	1,144.92	6.43
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12650 040.13111	1,250 1	2,476,64 (6,961.00)	1.98 (6,961.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12980	1	(318.00)	(318.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12967	1	(584,00)	(584.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12964 040.13147	1	(100.00) (30,607.00)	(100.00) (30,607,00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10888	680	9,726.83	14.30
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10754 040.11796	958 1,876	8,607.81 6,490.94	8.99 3.46
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11802	280	1,198.66	4.28
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10811	1,190 1,215	1,170.46 8,261.36	0.98 6,80
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10869 040.10970	1,000	11,832.27	11.83
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11725	1,195	1,916.12	1.60
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11737 040.11766	880 843	5,054.02 31,152.64	5.74 36.95
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040,11643	3,880	24,868.32	6.41
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11481 040.11574	1,040 700	10,566.06 6,305.59	10.16 9.01
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10233	185	454.64	2.46
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12368	400	867.51	2.17
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10155 040.10214	1 410	1,383.98 1,447.92	1,383.98 3.53
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10300	180	747.96	4.16
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10063 040.10193	2,000 263	11,742.15 10,511.94	5.87 39.97
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10359	125	729.86	5.84
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11668	350	1,028.39	2.94
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11781 040.10369	245 90	4,127.93 701.49	16.85 7,79
009 - WKG Division	37602-Mains - Plastic	D(S-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12256	1	38,679.96	38,679.96
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12150 040.11943	1,180 227	4,484.72 29,136,07	3.80 128.35
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,11951	642	3,808.26	5.93
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12082	1	8,877.10	8,877.10
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, X<=1In	1010 - Gas Plant in Service	040.10914 040.11131	1,079 4	7,696.83 8.78	7.13 2.20
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11128	10	798.49	79.85
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10739 040.11297	980 1	6,023,35 6,197.86	6.15 6,197.86
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11192	357	3,620.63	10.14
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10939 040.10949	140 605	78.74 3,174.04	0,56 5,25
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11004	2,455	5,783.73	2.35
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Maln, PE, 2 in. DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.11230	1,220	11,664,20	9.56
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10087 040.11990	1 280	(2,253.81) 3,293.83	(2,253.81) 11.76
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12136	1,372	30,332,43	22.11
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 3 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12097 040.11631	94 2,419	1,095.21 10,469.69	11.65 4.33
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11720	1,858	5,833.64	3.14
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,11739 040,11826	540 2,303	7,443.68 15,798.73	13.78 6.86
009 - WKG Division	37602-Mains - Plaslic 37602-Mains - Plaslic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12048	1,100	5,021.22	4.56
009 - WKG Division	37602-Mains - Plastic 37603 Maine Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11871	6,500 575	42,304.48 1,948.07	6.51 3.39
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11872 040.11913	575 459	1,948.07 19,388.41	3.39 42.24
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11920	550	4,236.01	7.70
009 - WKG Division 009 - WKG Division	37602-Mains - Plaslic 37602-Mains - Plaslic	DIS-37602-Main, PE, 3 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.11727 040.12050	235 2,315	9,750.72 20,945.69	41.49 9.05
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.10108	1	(15,759,96)	(15,759.96)
009 - WKG Division	37602-Mains - Plastic 37602 Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10124	190	2,989.32	15.63
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10894 040.11064	4,270 2,750	11,722.33 10,375.37	2.75 3.77
009 - WKG Division	37602-Mains - Plaslic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10911	250	1,006.85	4.03
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10662 040.10807	1 920	7,147.45 4,370.36	7,147.45 4.75
009 - WKG Division	37602-Mains - Plaslic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10936	1,564	5,828.74	3.73
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12063 040.12140	170 960	3,261.71 14,893.91	19,19 15.51
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12140	1,560	9,879.86	6.33
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11134	108	2,013.37	18,64
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11367	100	867.50	8.68

business_segment 009 - WKG Division	utility_account 37602-Mains - Plastic	retirement_unit DIS-37602-Main, PE, 2 In.	gl_account 1010 - Gas Plant in Service	act_work_order_number 040.11402	activity_guantity 280	activity_cost 4,861.48	average_cost 17.36
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12169	1,145	10,457,29	9,13
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12340 040.12342	1,250 1,737	7,146.50 14,236.00	5.72 8.20
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12493	453	2,753.63	6,08
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12436	600 125	2,581.64 14,134.79	4.30 113.08
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12373 040.10010	125	16,027.18	154.11
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,10016	11	2,078.04	188.91
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10563 040.10494	300 340	2,329,96 363.85	7.77 1.07
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Valve	1010 - Gas Plant in Service	Conversion	3,604	7,526.39	2.09
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10627 040.10422	183 848	185.35 4,676.81	1.01 5.52
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10433	440	1,285,13	2.92
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10357 040.10517	100 160	834.90 1,282.13	8.35 8.01
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Casing, 6 in	1010 - Gas Plant in Service	ADMIN 040	(388)	(3,065.73)	7.90
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10846 040.10758	440 1,592	2,199.34 2,568,02	5.00 1.61
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10368	1,063	5,046.99	4.75
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,10532	625 656	970.02	1.55 6.35
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10377 040.10505	790	4,164.16 1,342.24	1.70
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.10861	476	2,238.67	4.70
009 - WKG Division 009 - WKG Division	37602-Mains - Plaslic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10946 040.10950	360 1,005	1,439.83 7,118.90	4.00 7.08
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.10150	627	3,149.50	5.02
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant In Service	040.10180 040.10401	1,566 370	3,365,53 1,002,49	2.15 2.71
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.10395	90	372.69	4.14
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10347	944	2,620,18	2.78
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10372 040.10218	190 3,195	684.60 10,722.22	3,60 3.36
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10582	206	555.08	2.69
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10171 040.10019	5,525 184	1,349.31 11,282.92	0.24 61.32
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10054	1,354	9,520,17	7.03
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040,10336	375	729.35	1.94
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10353 040.10448	961 158	5,451.51 3,920.60	5.67 24.81
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.10420	9,276	43,698.80	4.71
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.10088 040.12330	1,659 281	8,716.56 72,182.32	5.25 256.88
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040,13098	1,504	4,945.57	3.29
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12538	304 2,500	5,201,76 29,838,51	17.11
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12618 040.12260	2,500	12,458.69	11.94 13.84
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13038	1,779	21,612.72	12.15
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 In. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service 1010 - Gas Plant in Service	040,13063 040,12820	- 2,525	12,889.18 8,723.00	3.45
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant în Service	040.13083	-	3,579,57	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service 1010 - Gas Plant in Service	040.13026 040.12799	-	24,703.01 1,681.11	-
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12799	-	5,565,05	-
009 - WKG Division	37602-Mains - Plastic	DiS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040,12413	754	2,505.87	3.32
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 3 in. DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12409 040.12298	600 1	5,093.55 1,791.76	8.49 1,791.76
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12503	460	4,022.12	8,74
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12344 040.12603	7,840 7	68,833.64 36,081.29	8.78 5,154.47
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12689	1	(31,804.01)	(31,804.01)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12706	1	(533.00)	(533.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12693 040.12633	1 6,040	(613.00) 16,442.91	(613,00) 2.72
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12721	1	(8,005.00)	(8,005.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12731 040.12732	1	(3,287.00) (1,494.00)	(3,287,00) (1,494.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit		040.12726	1	(987.00)	(987.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12719	1	(499,00)	(499,00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12683 040.12746	1	(3,941.00) (880.00)	(3,941.00) (880.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	040.12708	1	(648.00)	(648,00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12733 040.12684	1	(5,066.00) (4,111.00)	(5,066.00) (4,111.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13085	1,391	9,719,60	6,99
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040.12778 040.12334	126	23,487.85 9,785.04	186.41 9,785.04
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	040.12333	1	5,924.72	5,924,72
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	040,12253	420	3,486.19	8.30
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main, PE, 4 In.	1010 - Gas Plant In Service 1010 - Gas Plant In Service	050.18723 050.20216	1 3,273	(4,221.00) 89,895,65	(4,221.00) 27.47
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050,20473	296	24,839.15	83.92
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 4 in. DIS-37602-Main Ext Contract Forfell	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.19612 050.21103	817 1	24,942.79 (9,872,00)	30.53 (9,872,00)
009 - WKG Division	37602-Mains - Plastic	Non Unitized Retirement Unit	1060 - Completed construction not c	050,19609	30	(6,324.66)	(210.82)
009 - WKG Division	37602-Mains - Plastic	Non Unitized Retirement Unit	1060 - Completed construction not c	050.21537	4 5	10,027.28 152,283,91	2,506.82 30,456,78
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	Non Unitized Retirement Unit DIS-37602-Main, PE, 4 in.	1060 - Completed construction not c 1010 - Gas Plant in Service	050.20888 050.20986	235	16,642.88	70.82
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20851	230	2,548.66	11.08
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.20554 050.20496	689 158	5,361.71 3,540.08	7,78 22,41
009 - WKG Division	37602-Mains - Plaslic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20457	286	(1,124.09)	(3.93)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit Non Unitized Retirement Unit	1010 - Gas Plant in Service 1060 - Completed construction not c	050.21506 050.20608	1 10	(442.00) 43,489.97	(442.00) 4,349.00
009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21104	10	(39,371.00)	(39,371.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21098	1	(14,667.00)	(14,867.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.21647 050.21637	ז 1	(4,262.00) (3,682.00)	(4,262.00) (3,682.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21686	1	(754.00)	(754.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050.21674 050.21653	1	(710.00) (171.00)	(710.00) (171.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21549	1	(424.00)	(424.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfelt	1010 - Gas Plant in Service	050.21638	1	(227.00)	(227.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service 1010 - Gas Plant in Service	050,21559 050,21605	1	(3,253.00) (2,572.00)	(3,253.00) (2,572,00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.21639	1	(426.00)	(426.00)
009 - WKG Division 009 - WKG Division	37602-Mains - Plastic 37602-Mains - Plastic	DIS-37602-Main, PE, 2 in. Non Unitized Retirement Unit	1010 - Gas Plant In Service 1060 - Completed construction not c	050,20354 050,19595	480 32	9,645.88 (649.86)	20.10 (20.31)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20664	1,537	22,100.31	14.38
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.19503	503	4,787.41	9.52

#### CASE NO. 2015-00343 ATTACHMENT 2 TO STAFF DR NO. 3-21

business segment	utility_account	retirement_unit	gl_account	act_work_order_number	activity_quantity	activity_cost	average_cost
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20378	595	7,280,75	12.24
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.18905	1,995	28,014.78	14.04
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant In Service	050,19031	1,480	5,782.39	3.91
009 - WKG Division	37602-Mains - Plaslic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18895	742	3,949.05	5,32
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18582	225	288.60	1.28
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 In.	1010 - Gas Plant in Service	050,18584	1,335	8,619,81	6.46
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18788	1,750	4,713.89	2.69
009 - WKG Division	37602-Mains - Plastic	Non Unitized Retirement Unit	1060 - Completed construction not c	050,18355	58	27,916.29	481.32
009 - WKG Division	37602-Mains - Plastic	Non Unitized Retirement Unit	1060 - Completed construction not c	050.18347	14	5,600,15	400,01
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050,19287	312	2,488.06	7.97
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050,19295	670	10,831,46	16.17
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19717	689	4,340.73	6,30
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050,21575	1	(193.00)	(193.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in,	1010 - Gas Plant in Service	050.19597	(9)	(34.40)	3,82
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050,19605	(86)	(1,463.52)	17.02
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	050,21073	(4)	(26,80)	6.70
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050,19349	100	1,979,27	19,79
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050,19399	400	4,828.41	12.07
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.20999	-	7,099,23	_
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050,21081	(3)	(17.99)	6.00
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050,19626	1	(1,521.00)	(1,521.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in,	1010 - Gas Plant in Service	050,18989	4,344	5,535,28	1.27
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.18904	640	3,034,74	4.74
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 In.	1010 - Gas Plant in Service	050,19041	3,000	3,274,47	1.09
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19457	1	(8,647,00)	(8,647,00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19488	i	(585.00)	(585.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050,19613	1	(23,710.00)	(23,710.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19446	1	(3,398,00)	(3,398,00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050.19461	i	(720.00)	(720.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050,19447	1	(1,841.00)	(1,841.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050,19469	1	(253,00)	(253,00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main Ext Contract Forfeit	1010 - Gas Plant in Service	050,19490	1	(629.00)	(629.00)
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 4 Meter	1010 - Gas Plant in Service	ADMIN 040	(683)	(470,168.07)	688.39
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant in Service	040.12834	58	13,616,54	234.77
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant in Service	040.12837	250	103,105,62	412.42
009 - WKG Division	38100-Meters	DIS-38100-Pressure Recorder	1010 - Gas Plant in Service	ADMIN 040	(27)	(22,058.63)	816,99
009 - WKG Division	38100-Meters	DIS-38100-Miscellaneous Equip	1010 - Gas Plant in Service	040.11144	4	26,890,60	6,722,65
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant in Service	040.11319	2.572	102,873,89	40.00
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 1 Meter	1010 - Gas Plant in Service	040,11342	2,460	98,360.22	39.98
009 - WKG Division	38100-Moters	DIS-38100-Miscellaneous Equip	1010 - Gas Plant in Service	Conversion	14,122	402,220,21	28,48
009 - WKG Division	38100-Meters	Non Unitized Retirement Unit	1060 - Completed construction not o	050,21083	49	50,535,19	1.031.33
009 - WKG Division	38100-Meters	Non Unitized Retirement Unit	1060 - Completed construction not c	050.21074	45	9,368,99	208.20
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 2 Meter	1010 - Gas Plant in Service	050.18653	48	4,561,00	95.02
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 4 Meter	1010 - Gas Plant in Service	050,20233	25	1,574.77	62.99
009 - WKG Division	38100-Meters	DIS-38100-Meter, Class 3 Meter	1010 - Gas Plant in Service	050.20233	29	1,826.75	62,99
009 - WKG Division	38100-Meters	Non Unitized Relirement Unit	1060 - Completed construction not c	050.21065	48	39,526.67	823,47
009 - WKG Division	38100-Meters	Non Unitized Retirement Unit	1060 - Completed construction not o	050,20382	6	1,131,45	188.58
009 - WKG Division	38100-Meters	DIS-38100-Miscellaneous Equip	1010 - Gas Plant in Service	ADMIN 050	18,627	454,969,64	24,43
		uduk			1	,	

#### DISTRIBUTION MAINS STUDY

	(1)	(2)	(3)		(4)	 (5)			
Line	Discription	X	W		W*Y	Y			
No.			Feet	Gross Co	ost of Plant	Unit Cost	Volume	Fitted	Est Y
							-	1.1537173	3.169954756 Stee
1	Distribution Main Pipe, Steel, X<=1in.	0.5	726,653	s	1,500,696	\$ 2.0652	0.196350	1.1592007	3.187384672
2	Distribution Main Pipe, Steel, 1 in <x<=2 in<="" td=""><td>2</td><td>8,579,440</td><td>s</td><td>22,920,058</td><td>\$ 2.6715</td><td>3,141593</td><td>1.2414519</td><td>3.46063442</td></x<=2>	2	8,579,440	s	22,920,058	\$ 2.6715	3,141593	1.2414519	3.46063442
3	Distribution Main Pipe, Steel, 2 in <x<=3 in<="" td=""><td>3</td><td>417,298</td><td>\$</td><td>780,076</td><td>\$ 1.8693</td><td>7.068583</td><td>1.3511202</td><td>3.86174904</td></x<=3>	3	417,298	\$	780,076	\$ 1.8693	7.068583	1.3511202	3.86174904
4	Distribution Main Pipe, Steel, 3 in <x<=4 in<="" td=""><td>4</td><td>2,936,883</td><td>\$</td><td>18,702,740</td><td>\$ 6,3682</td><td>12.566371</td><td>1.5046558</td><td>4,502603464</td></x<=4>	4	2,936,883	\$	18,702,740	\$ 6,3682	12.566371	1.5046558	4,502603464
5	Distribution Main Fipe, Steel, 4 in <x<=6 in<="" td=""><td>6</td><td>48,997</td><td>\$</td><td>1,679,862</td><td>\$ 34.2850</td><td>28.274334</td><td>1,9433289</td><td>6,981954239</td></x<=6>	6	48,997	\$	1,679,862	\$ 34.2850	28.274334	1,9433289	6,981954239
6	Distribution Main Pipe, Steel, 6 in <x<=8 in<="" td=""><td>8</td><td>842,074</td><td>\$</td><td>8,496,563</td><td>\$ 10.0900</td><td>50.265482</td><td>2.5574712</td><td>12,90314607</td></x<=8>	8	842,074	\$	8,496,563	\$ 10.0900	50.265482	2.5574712	12,90314607
7	Distribution Main Pipe, Steel, 8 in <x<=12 in<="" td=""><td>12</td><td>14,990</td><td>\$</td><td>850,458</td><td>\$ 56.7350</td><td>113.097336</td><td>4.3121635</td><td>74.60171325</td></x<=12>	12	14,990	\$	850,458	\$ 56.7350	113.097336	4.3121635	74.60171325
8	Distribution Main Pipe, PE, X<=1 in	0.5	6,427	\$	94,966	\$ 14.7762	0.196350	2.0555229	7.810921445
9	Distribution Main Pipe, PE, 1in <x<=2 in<="" td=""><td>2</td><td>3,330,025</td><td>s</td><td>21,559,706</td><td>\$ 6.4743</td><td>3,141593</td><td>2.2249368</td><td>9.252897624</td></x<=2>	2	3,330,025	s	21,559,706	\$ 6.4743	3,141593	2.2249368	9.252897624
10	Distribution Main Pipe, PE, 2 in <x<=3 in<="" td=""><td>3</td><td>58,649</td><td>\$</td><td>545,115</td><td>\$ 9.2945</td><td>7,068583</td><td>2,4508219</td><td>11.59787454</td></x<=3>	3	58,649	\$	545,115	\$ 9.2945	7,068583	2,4508219	11.59787454
11	Distribution Main Pipe, PE, 3 in <x<=4 in<="" td=""><td>4</td><td>744,587</td><td>S</td><td>9,050,799</td><td>\$ 12,1555</td><td>12.566371</td><td>2.7670610</td><td>15.91180015</td></x<=4>	4	744,587	S	9,050,799	\$ 12,1555	12.566371	2.7670610	15.91180015
12	Distribution Main Pipe, PE, 4 in <x<=6 in<="" td=""><td>6</td><td>36,746</td><td>s</td><td>1,780,965</td><td>\$ 48,4669</td><td>28.274334</td><td>3.6706014</td><td>39.27551717</td></x<=6>	6	36,746	s	1,780,965	\$ 48,4669	28.274334	3.6706014	39.27551717
13	Total		17,742,769	S	87,962,005	 	0	2.0442287	7.723199221 PE

Steel PE Total		13,566,335 4,176,434 17,742,769	\$ 43,004,668,15 32,255,431,81 103,166,685,59	\$	7.7232	Regression Regression Regression	
		Total Cost	Customer-Related	Der	nand-Related	Customer-Related	Demand-Related
Steel	s	54,930,453,15	\$ 43,004,668.15	\$	11,925,785.00	78.29%	21,71%
PE	\$	33,031,551,87	\$ 32,255,431.81	\$	776,120.06	97.65%	2,35%
Total	s	87,962,005.02	\$ 75,260,099.96	\$	12,701,905.06	85.56%	14.44%

Dependent Variable: LOG(NEWY) Method: Least Squares Date: 09/22/09 Time: 10:28 Sample(aqlusted): 8 12 IF STEEL = 0 Included observations: 5 after adjusting endpoints

e te di

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C NEWX	2,044228685 0.057521167	0.310555106 0.021772848	6.582499031 2.641876126	0.007134156 0.077531197
R-squared Adjusted R-squared S.E. of regression Sum squared resid Log likelihood Durbin-Watson stat	0,699384022 0,599178696 0,482929876 0,699663795 -2,178209504 1,772129074	Mean dependent var S.D. dependent var Akaike info criterion Schwarz criterion F-statistic Prob(F-statistic)		2.633788786 0.7628 1.671283802 1.515058967 6.979509464 0.077531197

Dependent Variable: LOG(NEWY)								
Method: Least Squares								
Date; 09/22/09 Time; 10;27								
Sample(adjusted): 1 7 IF STEEL = 1								
Included observations: 7 after adjusting endpoints								

Variab	e	Coefficient	Std. Error	t-Statistic	Prob.	
C NEWX		1.153717315 0.027926795		413265956 008555021	2.791706643 3.264374971	0.038367448 0.022337179
S.É. of Sum s Log lik	ared ad R-squared regression quared resid Biftood -Watson stat	0.680636559 0.616763871 0.844966353 3.569840685 -7.575707602 1.771499552		ent var riterion erion		2.009913164 1.364916843 2.735916458 2.720462215 10.65614395 0.022337179

# Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division Staff DR Set No. 3 Question No. 3-22 Page 1 of 2

## REQUEST:

Atmos-Ky's responses to Staff's Second Request, Items 51.a. and 51.b., refer to the Direct Testimony of Dane A. Watson ("Watson Testimony"), pages 9-10, and Exhibit DAW-2, pages 61-62. The Watson Testimony and exhibit refer to a Time and Motion Study performed by "the Company" for the Mains and Services accounts.

- a. Clarify whether "the Company" refers to Atmos-Ky, the Kentucky/Mid-States Division, a larger sub-group of Atmos corporation, or the corporation as a whole.
- b. Provide a description, in lay-person's terms, of the Time and Motion Study referenced in the Watson Testimony and Exhibit DAW-2.
- c. The Watson Testimony, page 9, lines 19-20, indicates that "[t]he results of this study were input as a pro forma to the net salvage analysis." For Account 367.01, Mains Steel; Account 376.01, Mains- Steel; Account 376.02, Mains- Plastic; and Account 380.00, Services, provide the net salvage percentage had the study results not been input as a pro forma to the net salvage analysis.
- d. Provide the results of the Time and Motion Study Mr. Watson used in performing the net salvage analysis.

#### **RESPONSE:**

- a) The "Company" refers to all of Atmos Energy's regulated rate divisions with Mains and Services accounts.
- b) Please see Attachment 3 to the Company's response to AG DR No. 1-01 for the Kentucky Direct Depreciation Study work papers. The folder labeled "Time and Motion" in the file "Atmos Energy 2014 Removal Cost Study Final.pdf" is the detailed report that provides the purpose, process description, and study results.
- c) Please see Attachment 3 to the Company's response to AG DR No. 1-01 for the Kentucky Direct Depreciation Study work papers. The folder labeled "Net Salvage" in the file "KY Direct Net Salvage.xlsx" contains the unadjusted analysis for Accounts 367.01, 376.01, 376.02, and 380.00. Specifically, the 10-year average for Account 367.01 is a negative 21.44%; Account 376.01 and Account 376.02 are

# Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division Staff DR Set No. 3 Question No. 3-22 Page 2 of 2

combined resulting in a negative 25.38% 10-year average; and the 10-year average for Account 380.00 is a negative 56.71%.

d) Please see the response to subpart (b).

Respondent: Dane Watson

# Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division Staff DR Set No. 3 Question No. 3-23 Page 1 of 1

### REQUEST:

Refer to Atmos-Ky's response to Staff's Second Request, Item 53, Attachment 1. Explain whether Atmos-Ky has determined if there is a reason, such as a weak local economy, for the magnitude of the increase in its uncollectible accounts expense.

### **RESPONSE:**

The significant increase in bad debt write-offs in 2015, especially in March 2015, was the result of a manual review of customer accounts where a customer's gas service had been terminated and the customer had received a final bill, but the customer balance had not systematically written-off based on the system parameters.

The systematic write-off of a customer accounts occurs on or after approximately 100 business days from the issuance of the final bill. Due to the implementation of the new SAP system, disconnection on customer accounts was temporarily halted in 2013 and resumed during 2014. As noted above, customer accounts typically are systematically written-off in approximately 5-6 months. Based on the unusually large growth of A/R in arrears confirmed in early 2015 the company identified that all accounts were not being systematically written-off. Identification of the issue resulted in the above mentioned review.

The amount of uncollectible accounts expense included in revenue requirement is limited to 0.5% of residential, commercial and public authority gross margins or \$313,426.

Respondent: Greg Waller

# Case No. 2015-00343 Atmos Energy Corporation, Kentucky Division Staff DR Set No. 3 Question No. 3-24 Page 1 of 1

## REQUEST:

Refer to Atmos-Ky's response to the Attorney General's Rate Intervention Office's Initial Request for Information, Item 36, Attachment 1, the Rates tab. This schedule groups the Commercial and Industrial Interruptible classes and the Transportation classes. Provide a revision of this schedule which provides the information for each individual rate class.

#### **RESPONSE:**

Please see Attachment 1 for the information in the requested format.

#### ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_3-24 Att1 - Breakout by Rate Class.xlsx, 1 Page.

Respondent: Gary Smith

#### Atmos Energy Corporation Kentucky Operations Case No. 2015-00343 Staff DR Set 3-24

Interruptible Sales

Firm Transportation

Interruptible Transportation

#### SUMMARY OF PROPOSED VS. CURRENT RATES:

a bulan antara anna a sa sana a sana sa sana sa sa

G-2

T-4

T-3

375.00

375.00

375.00

	Bas	e Monthly Charg	les	Transp Ac	im/Parking/ EFM	Charges	Distribution Charges			TOTAL			
Total Class	Current	Proposed	% Change	Current	Proposed	% Change	Current	Proposed	% Change	Current	Proposed	Difference	% Change
Residential	34,950,790	34,201,175	-2.14%	-			13,623,516	16,331,681	19.88%	48,574,306	50,532,856	1,958,550	4.03%
Commercial Firm	10,068,545	9,353,520	-7.10%	-			6,424,996	7,672,768	19.42%	16,493,541	17,026,288	532,747	3.23%
Industrial Firm	<b>1</b> 14,609	106,470	-7.10%				653,779	768,868	17.60%	768,388	875,338	106,950	13.92%
Public Authority Firm	903,261	839,115	-7.10%	-			1,324,471	1,576,969	19.06%	2,227,732	2,416,084	188,352	8.45%
Commerical Interruptible	12,262	11,625	-5.20%				10,614	11,696	10.19%	22,877	23,321	444	1.94%
Industrial Interruptible	41,929	39,750	-5.20%				248,663	274,068	10.22%	290,593	313,818	23,225	7.99%
Firm Transportation	575,817	553,500	-3.88%	146,513	146,513	0.00%	7,066,069	7,475,220	5.79%	7,788,399	8,175,232	386,834	4.97%
Interruptible Transportation	331,249	319,500	-3.55%	87,084	87,084	0.00%	6,286,873	6,387,729	1.60%	6,705,206	6,794,313	89,106	1.33%
Special Contracts	63,000	63,000	0.00%	109,203	109,203	0.00%	2,446,525	2,446,525	0.00%	2,618,728	2,618,728	-	0.00%
Sub-total Revenue	47,061,462	45,487,655	-3.34%	342,799	342,799	0.00%	38,085,508	42,945,524	12.76%	85,489,770	88,775,978	3,286,208	3.84%
Other Gas Revenues										1,936,712	1,958,149	21,437	1.11%
Total Revenue										87,426,482	90,734,127	3,307,646	3.78%
Firm Services - Residential		G-1	\$18.25										
Firm Services - Non-Residential		G-1	45.00										