

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

Telephone: (502) 227-7270

jnhughes@johnnhughespsc.com

November 29, 2017

Gwen Pinson
Executive Director
Public Service Commission
211 Sower Blvd.
Frankfort, KY 40601

Re: Atmos Energy Corporation:
Case No. 2017-00349

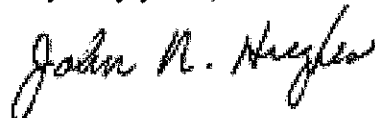
Dear Ms. Pinson:

Atmos Energy Corporation submits its responses to the Commission's second data request and a petition for confidentiality for items PSC 2-24, attachment 1 and PSC DR 2-25 attachment 2.

I certify that the electronic filing is a complete and accurate copy of the original documents to be filed in this matter, which will be filed within two days of this submission and that there are currently no parties in this proceeding that the Commission has excused from participation by electronic means.

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

Very truly yours,



John N. Hughes

And

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

Attorneys for Atmos Energy
Corporation

**COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION**

IN THE MATTER OF:

Application of Atmos Energy Corporation)	
for an Adjustment of Rates)	Case No. 2017-00349
and Tariff Modifications)	

**PETITION FOR CONFIDENTIALITY
FOR THE COMMISSION'S SECOND INFORMATION REQUEST AND ATTORNEY
GENERAL'S INITIAL INFORMATION REQUEST**

Atmos Energy Corporation (Atmos Energy), by counsel, petitions for an order granting confidential protection of certain portions of the responses to the Commission's Second Request for Information and the Attorney General's Initial Request for Information, each dated November 8, 2017, pursuant to 807 KAR 5:001, Section 13 and KRS 61.87. The responses included in the petition are: PSC DR 2-24, attachment 1, 2-25, attachment 2, AG 1-24, attachments 5-8, AG 1-32, attachment 2, and 1-50, attachment 1.

Information in PSC 2-24 supplements the response to PSC DR 1-65, which relates to employee salary and benefits. The DR 2-24, attachment 1, information involves specific employee health, dental, disability, life insurance and defined benefit information. The information requested includes detailed classification and evaluation system benchmarks and parameters to be utilized by Atmos Energy in connection with its wage and salary plan. This information contains proprietary work product that requires confidentiality in order to retain its

commercial value. Additionally, public disclosure of this information would provide competitors with access to exclusive information regarding employee compensation and internal employment/compensation strategies. Such public disclosure could unfairly harm Atmos Energy's competitive position in the marketplace for utility management and skilled workers. Similar information was granted confidential protection in "Farmer's RECC Case No. 2016-00365", Order of June 20, 2017 and "Columbia Gas of Kentucky Case No. 2013-00169" in orders dated September 27, 2013 and October 29, 2013. This information was also treated as confidential by the Commission in Atmos Energy's prior rate case, 2015 -00343.

The information sought by the Commission is not information customarily disclosed to the public and is generally recognized as confidential and proprietary. Atmos Energy is a utility operating in several states. The disclosure of detailed corporate salary and benefit information for its employees will provide its competitors with information that those competitors do not disclose to Atmos Energy. The information in PSC 2-24, attachment 1 is also of such a personal nature to be exempt from disclosure. As the Commission held in Case No. 90-013, In the Matter of: Adjustment of Rates of Western Kentucky Gas Company, dated June 5, 1990:

KRS 61.872(1) requires all public records to be open for inspection unless specifically exempted by law. The exemptions from this requirement are contained in KRS 61.878. Subsection (1) of that section exempts from disclosure "information of a personal nature where the public disclosure thereof would constitute a clearly unwarranted invasion of personal privacy." This provision is intended to exempt from public disclosure any

information contained in public records that relates the details of an individual's private life. The information is exempt from disclosure when the individual's privacy interest in the information outweighs the public's interest in the information. Salaries and wages are matters of private interest which individuals have a right to protect, unless the public has an overriding interest in the information. No such overriding interest is presented here and the salaries and wages of the identified individual employees need not be disclosed.

PSC DR 2-25, attachment 2 relates to consultant studies relied on for certain proposed employee benefit adjustments. This information requested includes detailed evaluation of economic system benchmarks and parameters to be utilized by Atmos Energy in connection with its determination of salaries and benefits and levels of adjustments of various elements of the employee compensation package. This information contains proprietary work product that requires confidentiality in order to retain its commercial value. Additionally, public disclosure of this information would provide competitors with access to exclusive information regarding employee compensation and internal employment and compensation strategies. Such public disclosure could unfairly harm Atmos Energy's competitive position in the marketplace for utility management and skilled workers.

AG 1-24, attachments 5, 6, 7, and 8, AG 1-32, attachment 2 and AG 1-50, attachment 1 all relate to federal and state tax returns. KRS 61.878(1)(k) exempts from public disclosure "all public records or information the disclosure of which is prohibited by federal law or regulation." Federal law codified in 26 U.S.C.A. 5 6103(a),

prohibits state officials from publicly disclosing any federal income tax return or its contents, making the requested federal income tax return exempt.

Returns and return information shall be confidential, and except as authorized by this title ... no officer or employee of any State ... shall disclose any return or return information obtained by him in any manner in connection with his service as such an officer or an employee or otherwise or under the provisions of this section....

The term "return information" means a taxpayer's identity, the nature, source, or amount of his income, payments, receipts, deductions, exemptions, credits, assets, liabilities, net worth, tax liability, tax withheld, deficiencies, overassessments, or tax payments, whether the taxpayer's return was, is being, or will be examined or subject to other investigation or processing, or any other data, received by, recorded by, prepared by, furnished to, or collected by the Secretary with respect to a return or with respect to the determination of the existence, or possible existence, of liability (or the amount thereof) of any person under this title for any tax, penalty, interest, fine, forfeiture, or other imposition, or offense.

The effect of these two statutes is to preclude disclosure of the federal tax return.

Additionally, KRS 131.190(1) requires that all income tax information filed with the Kentucky Revenue Cabinet be treated in a confidential manner:

131.190 Information acquired in tax administration not to be divulged -- Exceptions.

(1) (a) No present or former commissioner or employee of the Department of Revenue, present or former member of a county board of assessment appeals, present or former property valuation administrator or employee, present or former secretary or employee of the Finance and Administration Cabinet, former secretary or employee of the Revenue Cabinet, or any other person, shall intentionally and without authorization inspect or divulge any information acquired by him of the affairs of any person, or information regarding the tax schedules, returns, or reports required to be filed with the department or other proper

officer, or any information produced by a hearing or investigation, insofar as the information may have to do with the affairs of the person's business.

Thus, the requested state income tax return is also confidential and protected from disclosure by KRS 61.878(1)(1), which exempts from the Kentucky Open Records Act "...public records or information the disclosure of which is prohibited or restricted or otherwise made confidential by enactment of the General Assembly." This information was determined to be confidential in Atmos Energy's prior rate application - Case No 2015-00343.

The Kentucky Open Records Act exempts from disclosure certain confidential or proprietary information. KRS 61.878(1)(c). To qualify for this exemption and, therefore, maintain the confidentiality of the information, a party must establish that disclosure of the information would permit an unfair commercial advantage to competitors of the party seeking confidentiality.

The information sought in the data requests is commercial information that if disclosed could cause substantial competitive harm to Atmos Energy. These portions of Atmos Energy's Response contain proprietary information that would aid competitors of Atmos Energy and such proprietary information is subject to protection from disclosure pursuant to Kentucky law. This information is not publicly available. It would be difficult or impossible for someone to discover this information from other sources. If this information were available to competitors in this form, they could use it to the competitive detriment of Atmos Energy. This information is not generally disclosed to non-management employees of Atmos Energy and is protected internally by the Company as proprietary information. The disclosure of this proprietary information would result in significant or irreparable competitive harm to Atmos Energy by providing

its competitors with non-reciprocal competitive advantage. No public purpose is served by the disclosure of such information.

Atmos Energy requests that the information be held confidentially indefinitely. The statutes cited above do not allow for disclosure at any time. Given the competitive nature of the natural gas business and the efforts of non-regulated competitors to encroach upon traditional markets, it is imperative that regulated information remain protected and that the integrity of the tax filings remain secure.

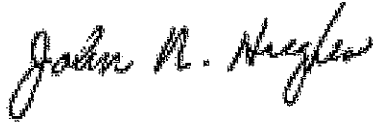
For these reasons, Atmos Energy requests that the items identified in this petition be treated as confidential in their entirety. Should the Commission determine that some or all the material is not to be given confidential protection, Atmos Energy requests a hearing prior to any public release of the information to preserve its rights to notice of the grounds for the denial and to preserve its right of appeal of the decision.

Submitted by:

Mark R. Hutchinson
Wilson, Hutchinson & Littlepage
611 Frederica St.
Owensboro, KY 42303
270 926 5011
Fax: 270-926-9394
randy@whplawfirm.com

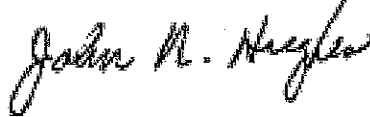
And

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



Certification:

I certify that is a true and accurate copy of the documents to be filed in paper medium; that the electronic filing was transmitted to the Commission on November 29, 2017; that an original and one copy of the filing will be delivered to the Commission within two days; and that no party has been excused from participation by electronic means.



COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2017-00349
ATMOS ENERGY CORPORATION)

AFFIDAVIT

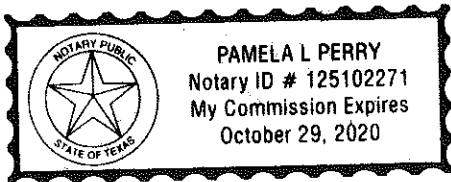
The Affiant, Joe T. Christian, being duly sworn, deposes and states that the attached responses to Commission Staff's second request for information are true and correct to the best of his knowledge and belief.

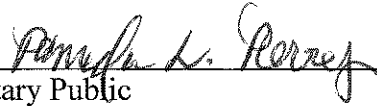


Joe T. Christian

STATE OF Texas
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me by Joe T. Christian on this the 21st day of November, 2017.





Notary Public

My Commission Expires: 10-29-20

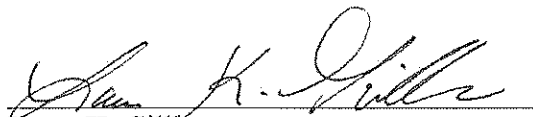
COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2017-00349
ATMOS ENERGY CORPORATION)

AFFIDAVIT

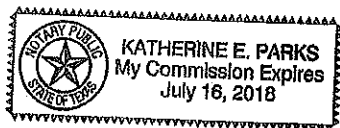
The Affiant, Laura K. Gilham, being duly sworn, deposes and states that the attached responses to Commission Staff's second request for information are true and correct to the best of his knowledge and belief.

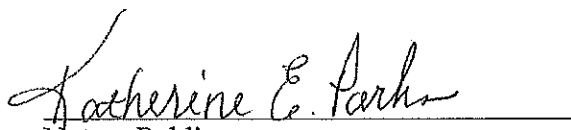


Laura K. Gillham

STATE OF Texas
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me by Laura K. Gillham on this the 27 day of November, 2017.





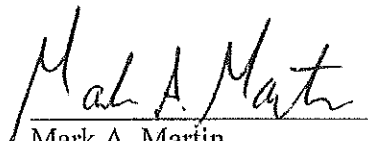
Notary Public
My Commission Expires: 7/16/18

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2017-00349
ATMOS ENERGY CORPORATION)

AFFIDAVIT

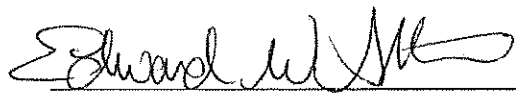
The Affiant, Mark A. Martin, being duly sworn, deposes and states that the attached responses to Commission Staff's second request for information are true and correct to the best of his knowledge and belief.



Mark A. Martin

STATE OF Kentucky
COUNTY OF Daviess

SUBSCRIBED AND SWORN to before me by Mark A. Martin on this the 27th day of November, 2017.



Notary Public

My Commission Expires: 5-2-2021

ID. # 576765

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2017-00349
ATMOS ENERGY CORPORATION)

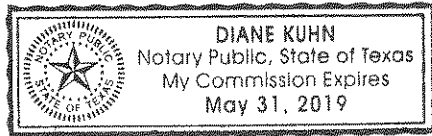
AFFIDAVIT

The Affiant, Kimberly D. Pettineo, being duly sworn, deposes and states that the attached responses to Commission Staff's second request for information are true and correct to the best of her knowledge and belief.

Kimberly D. Pettineo
Kimberly D. Pettineo

STATE OF Texas
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me by Kimberly D. Pettineo on this the 20 day of November, 2017.



Diane Kuhn
Notary Public

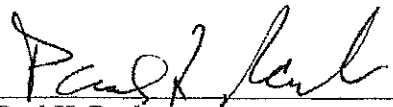
My Commission Expires: May 31, 2019

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2017-00349
ATMOS ENERGY CORPORATION)

AFFIDAVIT

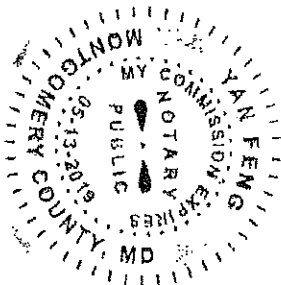
The Affiant, Paul H. Raab, being duly sworn, deposes and states that the attached responses to Commission Staff's second request for information are true and correct to the best of his knowledge and belief.




Paul H. Raab

STATE OF Maryland
COUNTY OF Montgomery

SUBSCRIBED AND SWORN to before me by Paul H. Raab on this the 21st day of November, 2017.





Notary Public
My Commission Expires: 05/13/2019

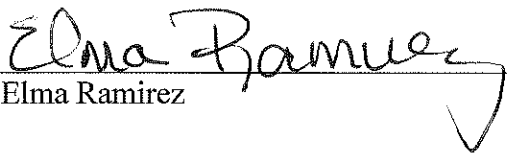
COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2017-00349
ATMOS ENERGY CORPORATION)

AFFIDAVIT

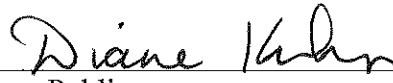
The Affiant, Elma Ramirez, being duly sworn, deposes and states that the attached responses to Commission Staff's second request for information are true and correct to the best of her knowledge and belief.


Elma Ramirez

STATE OF Texas
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me by Elma Ramirez on this the 20 day of November, 2017.




Notary Public
My Commission Expires: May 31, 2019

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2017-00349
ATMOS ENERGY CORPORATION)

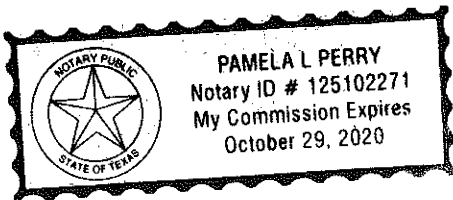
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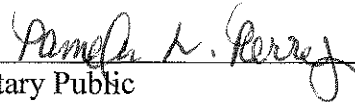
The Affiant, Jennifer K. Story, being duly sworn, deposes and states that the attached responses to Commission Staff's second request for information are true and correct to the best of her knowledge and belief.


Jennifer K. Story

STATE OF Texas
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me by Jennifer K. Story on this the 27th day of November, 2017.



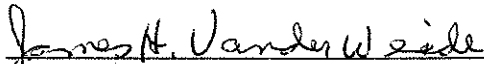

Notary Public
My Commission Expires: 10-29-20

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2017-00349
ATMOS ENERGY CORPORATION)

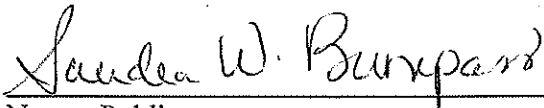
AFFIDAVIT

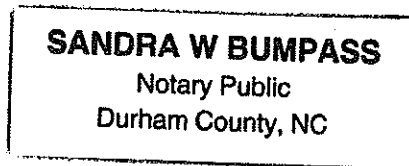
The Affiant, James H. Vander Weide, being duly sworn, deposes and states that the attached responses to Commission Staff's second request for information are true and correct to the best of his knowledge and belief.


James H. Vander Weide

STATE OF NORTH CAROLINA
COUNTY OF DURHAM

SUBSCRIBED AND SWORN to before me by James H. Vander Weide on this the
21st day of November, 2017.


Notary Public
My Commission Expires: 05-30-2018




COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2017-00349
ATMOS ENERGY CORPORATION)

AFFIDAVIT

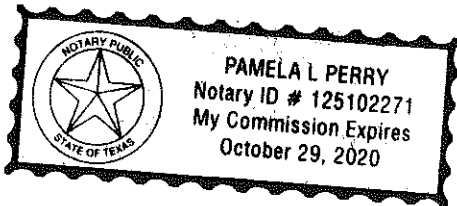
The Affiant, Gregory K. Waller, being duly sworn, deposes and states that the attached responses to Commission Staff's second request for information are true and correct to the best of his knowledge and belief.

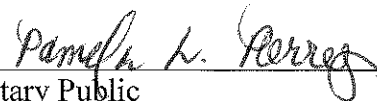


Gregory K. Waller

STATE OF Texas
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me by Gregory K. Waller on this the 21st day of November, 2017.





Notary Public
My Commission Expires: 10-29-20

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-01
Page 1 of 1

REQUEST:

1. Refer to Atmos's application, Filing Requirement ("FR") 16(1)(b)4, Atmos's present and proposed tariffs.
 - a. Confirm that the only proposed changes to Atmos's tariffs are: increases in monthly base charges and rates per Met for all classes; an increase in the Research & Development ("R&D") Unit Charge; and the addition of the Annual Review Mechanism ("ARM") tariff.
 - b. State whether the Commission's approval of Atmos's ARM tariff as proposed would cause the withdrawal of existing tariff sheets. If so, indicate which Atmos tariff sheets would no longer be necessary as a result of the implementation of the ARM tariff.

RESPONSE:

- a) Confirm
- b) If the Commission were to approve the Company's proposed ARM, the Company would propose to adjust Sheet Nos. 34 and 35 to remove the DSM Lost Sales Adjustment (DLSA) from its Demand-Side Management Program and Sheet Nos. 38 and 39 to remove the Pipe Replacement Program (PRP) as the PRP rates would be rolled into the respective customer classes.

Respondent: Mark Martin

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-02
Page 1 of 1

REQUEST:

Refer to the Direct Testimony of Mark A. Martin ("Martin Testimony"), page 5, lines 12-14. Provide the referenced comparison of distribution charges and pass through gas costs.

RESPONSE:

Please see Attachment 1 for internal Company correspondence, which compares the Company's rates with lowest of other KY LDCs since 2015. The Company typically sends an update when the Company's GCA changes.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-02__Att1 - KY LDC Comparison.pdf, 16 Pages.

Respondent: Mark Martin

Martin, Mark A

From: Martin, Mark A
Sent: Wednesday, November 1, 2017 9:31 AM
To: Bittel, Stephen J.; Coomes, Kay; Owen, Timothy D; Price, Daniel K; Tucker, George B; Benningfield, Ronnie D.; Brown, Bobby S; Chidester, George L; Miller, Teddy W.; Rice, Craig; Tucker, Mariam L; Willis, Rick L; Greer, Bill; Dobbs, Jay K; Close, Michael W; Bonner, Don; Tompkins, Timothy T; Vallet, Michael C; Lowe, Brett P; Anderson, Bernie; Coleman, Michael D; Cook, Robert R; Flick, Robert K; Mattingly, Patrick T; Bower, Douglas L; Townsend, Cody; Austin, Ryan
Cc: Keen, Jan R; Hudson, Sidney W.; Bertotti, Danny P.; Payne, Jim
Subject: RE: November GCA

I failed to update the new PRP charge. Even with the new PRP charge, our annualized rates are still the lowest in the state.

Current Rates												
	Distribution		Average			Annual	Monthly	Annual	Monthly	Annual	Average	
	Charge	GCA	Total	Annual	Variable	Customer	Customer	PRP	PRP	Annual		
	Per Mcf	Per Mcf	Per Mcf	Mcf	Charges	Charge	Charge	Charge	Charge	Bill		
Atmos Energy	\$ 1.53	\$ 5.06	\$ 6.59	65	\$ 428.38	\$ 17.50	\$ 210.00	\$ 3.29	\$ 39.48	\$ 677.86	1	
Columbia	\$ 3.57	\$ 5.66	\$ 9.23	65	\$ 600.02	\$ 16.00	\$ 192.00	\$ -	\$ -	\$ 792.02	4	
Delta	\$ 4.32	\$ 5.50	\$ 9.82	65	\$ 638.01	\$ 20.70	\$ 248.40	\$ 2.21	\$ 26.52	\$ 912.93	5	
Duke	\$ 3.72	\$ 3.94	\$ 7.66	65	\$ 497.92	\$ 16.00	\$ 192.00	\$ 0.78	\$ 9.36	\$ 699.28	2	
LG&E	\$ 3.62	\$ 4.34	\$ 7.96	65	\$ 517.66	\$ 16.35	\$ 196.20	\$ 0.71	\$ 8.52	\$ 722.38	3	

From: Martin, Mark A
Sent: Monday, October 30, 2017 4:40 PM
To: Bittel, Stephen J. <Steve.Bittel@atmosenergy.com>; Coomes, Kay <Kay.Coomes@atmosenergy.com>; Owen, Timothy D <Timothy.Owen@atmosenergy.com>; Price, Daniel K. <Dan.Price@atmosenergy.com>; Tucker, George B <George.Tucker@atmosenergy.com>; Benningfield, Ronnie D. <Ronnie.Benningfield@atmosenergy.com>; Brown, Bobby S <Bobby.Brown@atmosenergy.com>; Chidester, George L <George.Chidester@atmosenergy.com>; Miller, Teddy W. <Teddy.Miller@atmosenergy.com>; Rice, Craig <craig.rice@atmosenergy.com>; Tucker, Mariam L. <Mariam.Tucker@atmosenergy.com>; Willis, Rick L. <Rick.Willis@atmosenergy.com>; Greer, Bill <Bill.Greer@atmosenergy.com>; Dobbs, Jay K. <Kevin.Dobbs@atmosenergy.com>; Close, Michael W <Michael.Close@atmosenergy.com>; Bonner, Don <Don.Bonner@atmosenergy.com>; Tompkins, Timothy T <Timothy.Tompkins@atmosenergy.com>; Vallet, Michael C <Michael.Vallet@atmosenergy.com>; Lowe, Brett P <Brett.Lowe@atmosenergy.com>; Anderson, Bernie <Bernie.Anderson@atmosenergy.com>; Coleman, Michael D <Michael.Coleman@atmosenergy.com>; Cook, Robert R. <Robert.Cook@atmosenergy.com>; Flick, Robert K <Robert.Flick@atmosenergy.com>; Mattingly, Patrick T <Patrick.Mattingly@atmosenergy.com>; Bower, Douglas L <Douglas.Bower@atmosenergy.com>; Townsend, Cody <Cody.Townsend@atmosenergy.com>; Austin, Ryan <Ryan.Austin@atmosenergy.com>
Cc: Keen, Jan R <Jan.Keen@atmosenergy.com>; Hudson, Sidney W. <Sidney.Hudson@atmosenergy.com>; Bertotti, Danny P.

<Danny.Bertotti@AtmosEnergy.com>; Payne, Jim <Jim.Payne@atmosenergy.com>

Subject: November GCA

Hey Gang,

The G-1 GCA will be \$4.91 which is a decrease of approximately \$0.14 from our current rate of \$5.06. The November 2016 GCA was \$4.14. The decrease is attributable to the lower gas prices versus our under recovered position. The expected cost of gas for November through January is \$0.23 less than last quarter. Our under recovery position is approximately \$3.2m through July compared to an under recovery position of approximately \$1.5m through April. Since the under recovery position is higher, the Correction Factor (CF) needed to recover that balance is more than last quarter, \$0.09. These two factors net to the \$0.14 decrease (\$0.23-\$0.09).

Below is a summary of the Gas Cost Adjustments effective for November 1, 2017 for Kentucky customers. Also, the following summary compares residential rates for the major gas utilities in Kentucky. The timing of quarterly gas cost adjustments varies for each utility, and comparing on a single month basis may not be an indicator of long-term pricing. However, the information can be useful to us and to our employees.

Residential Charges November 2017:

	Current Rates											
	Distribution		GCA	Total	Average	Annual	Monthly	Annual	Monthly	Annual	Average	
	Charge	Per Mcf			Annual	Customer	Customer	PRP	PRP	Annual		
	Per Mcf	Per Mcf	Per Mcf	Mcf	Charges	Charge	Charge	Charge	Charge	Bill		
Atmos Energy	\$ 1.53	\$ 5.06	\$ 6.59	65	\$ 428.38	\$ 17.50	\$ 210.00	\$ 1.56	\$ 18.72	\$ 657.10	1	
Columbia	\$ 3.57	\$ 5.66	\$ 9.23	65	\$ 600.02	\$ 16.00	\$ 192.00	\$ -	\$ -	\$ 792.02	4	
Delta	\$ 4.32	\$ 5.50	\$ 9.82	65	\$ 638.01	\$ 20.70	\$ 248.40	\$ 2.21	\$ 26.52	\$ 912.93	5	
Duke	\$ 3.72	\$ 3.94	\$ 7.66	65	\$ 497.92	\$ 16.00	\$ 192.00	\$ 0.78	\$ 9.36	\$ 699.28	2	
LG&E	\$ 3.62	\$ 4.34	\$ 7.96	65	\$ 517.66	\$ 16.35	\$ 196.20	\$ 0.71	\$ 8.52	\$ 722.38	3	

Please let me know if you have any additional questions/comments/concerns and I will do my best to address them.

Thanks,

MM

Martin, Mark A

From: Martin, Mark A
Sent: Monday, October 30, 2017 4:40 PM
To: Bittel, Stephen J.; Coomes, Kay; Owen, Timothy D; Price, Daniel K.; Tucker, George B; Benningfield, Ronnie D.; Brown, Bobby S; Chidester, George L; Miller, Teddy W.; Rice, Craig; Tucker, Mariam L; Willis, Rick L; Greer, Bill; Dobbs, Jay K.; Close, Michael W; Bonner, Don; Tompkins, Timothy T; Vallet, Michael C; Lowe, Brett P; Anderson, Bernie; Coleman, Michael D; Cook, Robert R.; Flick, Robert K; Mattingly, Patrick T; Bower, Douglas L; Townsend, Cody; Austin, Ryan
Cc: Keen, Jan R; Hudson, Sidney W.; Bertotti, Danny P.; Payne, Jim
Subject: November GCA

Hey Gang,

The G-1 GCA will be \$4.91 which is a decrease of approximately \$0.14 from our current rate of \$5.06. The November 2016 GCA was \$4.14. The decrease is attributable to the lower gas prices versus our under recovered position. The expected cost of gas for November through January is \$0.23 less than last quarter. Our under recovery position is approximately \$3.2m through July compared to an under recovery position of approximately \$1.5m through April. Since the under recovery position is higher, the Correction Factor (CF) needed to recover that balance is more than last quarter, \$0.09. These two factors net to the \$0.14 decrease (\$0.23-\$0.09).

Below is a summary of the Gas Cost Adjustments effective for November 1, 2017 for Kentucky customers. Also, the following summary compares residential rates for the major gas utilities in Kentucky. The timing of quarterly gas cost adjustments varies for each utility, and comparing on a single month basis may not be an indicator of long-term pricing. However, the information can be useful to us and to our employees.

Residential Charges November 2017:

	Current Rates										
	Distribution		Average		Annual	Monthly	Annual	Monthly	Annual	Average	
	Charge	GCA	Total	Annual	Variable	Customer	Customer	PRP	PRP	Annual	
Per Mcf	Per Mcf	Per Mcf	Mcf	Charges	Charge	Charge	Charge	Charge	Bill		
Atmos Energy	\$ 1.53	\$ 5.06	\$ 6.59	65	\$ 428.38	\$ 17.50	\$ 210.00	\$ 1.56	\$ 18.72	\$ 657.10	1
Columbia	\$ 3.57	\$ 3.66	\$ 9.23	65	\$ 600.02	\$ 16.00	\$ 192.00	\$ -	\$ -	\$ 792.02	4
Delta	\$ 4.32	\$ 5.50	\$ 9.82	65	\$ 638.01	\$ 20.70	\$ 248.40	\$ 2.21	\$ 26.52	\$ 912.93	5
Duke	\$ 3.72	\$ 3.94	\$ 7.66	65	\$ 497.92	\$ 16.00	\$ 192.00	\$ 0.78	\$ 9.36	\$ 699.28	2
LG&E	\$ 3.62	\$ 4.34	\$ 7.96	65	\$ 517.66	\$ 16.35	\$ 196.20	\$ 0.71	\$ 8.52	\$ 722.38	3

Please let me know if you have any additional questions/comments/concerns and I will do my best to address them.

Martin, Mark A

From: Martin, Mark A
Sent: Monday, July 31, 2017 8:14 AM
To: Bittel, Stephen J.; Coomes, Kay; Owen, Timothy D; Price, Daniel K.; Tucker, George B; Benningfield, Ronnie D.; Brown, Bobby S; Chidester, George L; Miller, Teddy W.; Rice, Craig; Tucker, Mariam L; Willis, Rick L; Greer, Bill; Dobbs, Jay K.; Close, Michael W; Bonner, Don; Tompkins, Timothy T; Vallet, Michael C; Lowe, Brett P; Anderson, Bernie; Coleman, Michael D; Cook, Robert R; Flick, Robert K; Mattingly, Patrick T; Bower, Douglas L; Townsend, Cody; Austin, Ryan
Cc: Keen, Jan R; Hudson, Sidney W.; Bertotti, Danny P.; Whitney, Marilyn A; Payne, Jim
Subject: August GCA

Hey Gang,

I wanted to let you know that we have filed a quarterly GCA to begin August 1st. The G-1 GCA will be \$5.06 which is a decrease of approximately \$0.09 from our current rate of \$5.15. The August 2016 GCA was \$4.09. The decrease is mainly attributable to our over/under position. Our under recovery position is approximately \$1.5m through April compared to an under recovery position of approximately \$3.7m through January. Since the under recovery position is lower, the Correction Factor (CF) needed to recover that balance is less than last quarter.

Below is a summary of the Gas Cost Adjustments effective for August 1, 2017 for Kentucky customers. Also, the following summary compares residential rates for the major gas utilities in Kentucky. The timing of quarterly gas cost adjustments varies for each utility, and comparing on a single month basis may not be an indicator of long-term pricing. However, the information can be useful to us and to our employees.

Residential Charges August 2017:

	Distribution			Current Rates							
	Charge	GCA	Total	Average Annual	Annual Variable	Monthly Customer	Annual Customer	Monthly PRP	Annual PRP	Average Annual	
	Per Mcf	Per Mcf	Per Mcf	Mcf	Charges	Charge	Charge	Charge	Charge	Bill	
Atmos Energy	\$ 1.53	\$ 3.15	\$ 6.68	65	\$ 434.33	\$ 17.50	\$ 210.00	\$ 1.56	\$ 18.72	\$ 663.05	1
Columbia	\$ 3.57	\$ 3.05	\$ 8.62	65	\$ 560.01	\$ 16.00	\$ 192.00	\$ -	\$ -	\$ 752.01	4
Delta	\$ 4.32	\$ 6.34	\$ 10.66	65	\$ 692.93	\$ 20.70	\$ 248.40	\$ 2.21	\$ 26.52	\$ 967.85	5
Duke	\$ 3.72	\$ 4.16	\$ 7.88	65	\$ 512.09	\$ 16.00	\$ 192.00	\$ 0.78	\$ 9.36	\$ 713.45	2
LG&E	\$ 3.62	\$ 4.27	\$ 7.89	65	\$ 512.69	\$ 16.35	\$ 196.20	\$ 0.71	\$ 8.52	\$ 717.41	3

Please let me know if you have any additional questions/comments/concerns and I will do my best to address them.

Thanks,

Martin, Mark A

From: Martin, Mark A
Sent: Friday, May 26, 2017 4:31 PM
To: Bittel, Stephen J.; Coomes, Kay; Owen, Timothy D; Price, Daniel K.; Tucker, George B; Benningfield, Ronnie D.; Brown, Bobby S; Chidester, George L; Miller, Teddy W.; Rice, Craig; Tucker, Mariam L; Willis, Rick L; Greer, Bill; Dobbs, Jay K.; Close, Michael W; Bonner, Don; Tompkins, Timothy T; Vallet, Michael C; Lowe, Brett P; Anderson, Bernie; Coleman, Michael D; Cook, Robert R.; Flick, Robert K; Mattingly, Patrick T; Bower, Douglas L; Townsend, Cody; Austin, Ryan
Cc: Keen, Jan R; Hudson, Sidney W.; Bertotti, Danny P.; Whitney, Marilyn A; Payne, Jim
Subject: June GCA

Hey Gang,

I wanted to let you know that we will be filing a monthly GCA to begin June 1st to keep up with the NYMEX. The G-1 GCA will be \$5.15 which is an increase of approximately \$0.17 from our current rate of \$4.98. The June 2016 GCA was \$3.69. The increase is purely attributable to higher prices.

Below is a summary of the Gas Cost Adjustments effective for June 1, 2017 for Kentucky customers. Also, the following summary compares residential rates for the major gas utilities in Kentucky. The timing of quarterly gas cost adjustments varies for each utility, and comparing on a single month basis may not be an indicator of long-term pricing. However, the information can be useful to us and to our employees.

Residential Charges June 2017:

	Current Rates										
	Distribution	GCA		Average Annual	Annual	Monthly	Annual	Monthly	Annual	Average	
	Charge	Per Mcf	Total	Annual	Variable	Customer	Customer	PRP	PRP	Annual	
Per Mcf	Per Mcf	Per Mcf	Mcf	Charges	Charge	Charge	Charge	Charge	Bill		
Atmos Energy	\$ 1.53	\$ 5.15	\$ 6.68	65	\$ 434.33	\$ 17.50	\$ 210.00	\$ 1.56	\$ 18.72	\$ 663.05	1
Columbia	\$ 3.57	\$ 5.05	\$ 8.62	65	\$ 560.01	\$ 16.00	\$ 192.00	\$ -	\$ -	\$ 752.01	4
Delta	\$ 4.32	\$ 6.32	\$ 10.64	65	\$ 691.37	\$ 20.70	\$ 248.40	\$ 2.21	\$ 26.52	\$ 966.29	5
Duke	\$ 3.72	\$ 4.55	\$ 8.27	65	\$ 537.76	\$ 16.00	\$ 192.00	\$ 0.78	\$ 9.36	\$ 739.12	3
LG&E	\$ 2.87	\$ 4.30	\$ 7.16	65	\$ 465.68	\$ 13.50	\$ 162.00	\$ 6.21	\$ 74.52	\$ 702.20	2

Please let me know if you have any additional questions/comments/concerns and I will do my best to address them.

Thanks,

MM

Martin, Mark A

From: Martin, Mark A
Sent: Monday, April 24, 2017 3:27 PM
To: Bittel, Stephen J.; Coomes, Kay; Owen, Timothy D; Price, Daniel K.; Tucker, George B; Benningfield, Ronnie D.; Brown, Bobby S; Chidester, George L; Miller, Teddy W.; Rice, Craig; Tucker, Mariam L; Willis, Rick L; Greer, Bill; Dobbs, Jay K.; Close, Michael W; Bonner, Don; Tompkins, Timothy T; Vallet, Michael C; Lowe, Brett P; Anderson, Bernie; Coleman, Michael D; Cook, Robert R.; Flick, Robert K; Mattingly, Patrick T; Bower, Douglas L; Townsend, Cody
Cc: Keen, Jan R; Hudson, Sidney W.; Bertotti, Danny P.; Whitney, Marilyn A; Payne, Jim; Neu, Frederick H
Subject: May GCA

Hey Gang,

I wanted to let you know that we will have a new quarterly GCA to begin May 1st. The G-1 GCA will be \$4.98 which is an increase of approximately \$0.60 from our current rate of \$4.38. The May 2016 GCA was \$3.69. The increase is equally attributable to higher prices as well as our over/under position. About half or approximately \$0.29 of the increase is directly attributable to higher NYMEX prices for May-July. The other half or approximately \$0.31 of the increase is directly attributable to the Correction Factor which had been refunding an over recovery position. However, we are now in an under recovery position. Our under recovery position is approximately \$3.7m through January compared to an over recovery position of approximately \$1.7m through October.

Below is a summary of the Gas Cost Adjustments effective for May 1, 2017 for Kentucky customers. Also, the following summary compares residential rates for the major gas utilities in Kentucky. The timing of quarterly gas cost adjustments varies for each utility, and comparing on a single month basis may not be an indicator of long-term pricing. However, the information can be useful to us and to our employees.

Residential Charges May 2017:

	Current Rates										
	Distribution			Average	Annual	Monthly	Annual	Monthly	Annual	Average	
	Charge	GCA	Total	Annual	Variable	Customer	Customer	PRP	PRP	Annual	
Per Mcf	Per Mcf	Per Mcf	Mcf	Charges	Charge	Charge	Charge	Charge	Bill		
Atmos Energy	\$ 1.53	\$ 4.98	\$ 6.52	65	\$ 423.60	\$ 17.50	\$ 210.00	\$ 1.56	\$ 18.72	\$ 652.32	1
Columbia	\$ 3.57	\$ 6.02	\$ 9.59	65	\$ 623.30	\$ 16.00	\$ 192.00	\$ -	\$ -	\$ 815.30	4
Delta	\$ 4.32	\$ 6.32	\$ 10.64	65	\$ 691.46	\$ 20.70	\$ 248.40	\$ 2.21	\$ 26.52	\$ 966.38	5
Duke	\$ 3.72	\$ 4.92	\$ 8.64	65	\$ 561.88	\$ 16.00	\$ 192.00	\$ 0.35	\$ 4.20	\$ 758.08	3
LG&E	\$ 2.87	\$ 4.43	\$ 7.30	65	\$ 474.52	\$ 13.50	\$ 162.00	\$ 5.14	\$ 61.68	\$ 698.20	2

Please let me know if you have any additional questions/comments/concerns and I will do my best to address them.

Martin, Mark A

From: Martin, Mark A
Sent: Wednesday, January 25, 2017 8:45 AM
To: Bittel, Stephen J.; Coomes, Kay; Owen, Timothy D; Price, Daniel K.; Tucker, George B; Benningfield, Ronnie D.; Boehmann, Tom; Brown, Bobby S; Chidester, George L; Miller, Teddy W.; Neel, Phillip W; Rice, Craig; Tucker, Mariam L.; Willis, Rick L.; Greer, Bill; Dobbs, Jay K; Close, Michael W; Bonner, Don; Akers, John K; Tompkins, Timothy T; Vallet, Michael C; Lowe, Brett P; Anderson, Bernie; Coleman, Michael D; Cook, Robert R.; Flick, Robert K; Mattingly, Patrick T; Bower, Douglas L
Cc: Keen, Jan R; Hudson, Sidney W.; Bertotti, Danny P.; Whitney, Marilyn A; Payne, Jim; Neu, Frederick H
Subject: February GCA

Hey Gang,

I wanted to let you know that we will have a new quarterly GCA to begin February 1st. The G-1 GCA will be \$4.38 which is an increase of approximately \$0.25 from our current rate of \$4.13. The February 2016 GCA was \$3.88. While the market is up, the majority of the increase is directly attributable to the decrease in the Correction Factor which has been refunding an over recovery position. Our over recovery position is down to approximately \$1.7m through October compared to \$4.7m through July.

Below is a summary of the Gas Cost Adjustments effective for February 1, 2017 for Kentucky customers. Also, the following summary compares residential rates for the major gas utilities in Kentucky. The timing of quarterly gas cost adjustments varies for each utility, and comparing on a single month basis may not be an indicator of long-term pricing. However, the information can be useful to us and to our employees.

Residential Charges February 2017:

	Current Rates										
	Distribution		Average			Annual	Monthly	Annual	Monthly	Annual	Average
	Charge	GCA	Total	Annual	Variable	Customer	Customer	PRP	PRP	Annual	
	Per Mcf	Per Mcf	Per Mcf	Mcf	Charges	Charge	Charge	Charge	Charge	Bill	
Atmos Energy	\$ 1.53	\$ 4.38	\$ 5.92	65	\$ 384.68	\$ 17.50	\$ 210.00	\$ 1.57	\$ 18.84	\$ 613.52	1
Columbia	\$ 3.57	\$ 4.71	\$ 8.28	65	\$ 538.03	\$ 16.00	\$ 192.00	\$ -	\$ -	\$ 730.03	4
Delta	\$ 4.32	\$ 4.95	\$ 9.27	65	\$ 602.30	\$ 20.70	\$ 248.40	\$ 2.21	\$ 26.52	\$ 877.22	5
Duke	\$ 3.72	\$ 4.45	\$ 8.17	65	\$ 530.87	\$ 16.00	\$ 192.00	\$ 0.35	\$ 4.20	\$ 727.07	3
LG&E	\$ 2.87	\$ 4.30	\$ 7.16	65	\$ 465.68	\$ 13.50	\$ 162.00	\$ 5.14	\$ 61.68	\$ 689.36	2

Please let me know if you have any additional questions/comments/concerns and I will do my best to address them.

Thanks,

Martin, Mark A

From: Martin, Mark A
Sent: Monday, October 31, 2016 3:13 PM
To: Bittel, Stephen J.; Coomes, Kay; Owen, Timothy D; Price, Daniel K.; Tucker, George B; Benningfield, Ronnie D.; Boehmann, Tom; Brown, Bobby S; Chidester, George L; Miller, Teddy W.; Neel, Phillip W; Rice, Craig; Tucker, Mariam L; Willis, Rick L; Greer, Bill; Dobbs, Jay K.; Close, Michael W; Bonner, Don; Akers, John K; Tompkins, Timothy T; Vallet, Michael C; Lowe, Brett P; Anderson, Bernie; Coleman, Michael D; Cook, Robert R.; Flick, Robert K; Mattingly, Patrick T; Bower, Douglas L
Cc: Keen, Jan R; Hudson, Sidney W.; Bertotti, Danny P.; Whitney, Marilyn A; Payne, Jim; Neu, Frederick H
Subject: November GCA

Hey Gang,

I wanted to let you know that we have a new quarterly GCA to begin November 1st yesterday. The G-1 GCA will be \$4.14 which is an increase of approximately \$0.05 from our current rate of \$4.09. The November 2015 GCA was \$4.08. While the market is up, the overall increase is directly attributable to the decrease in the Correction Factor which has been refunding an over recovery position. Our over recovery position is down to approximately \$4.7m through July compared to \$8m through April.

Below is a summary of the Gas Cost Adjustments effective for November 1, 2016 for Kentucky customers. Also, I have included our new PRP rate. While we are still waiting on the order, we expect one soon. In addition, the summary below does not take into account Columbia's new rates. They have settled their rate case, but you can see that we are still the lowest cost provider with or without their new rates. Finally, the following summary compares residential rates for the major gas utilities in Kentucky. The timing of quarterly gas cost adjustments varies for each utility, and comparing on a single month basis may not be an indicator of long-term pricing. However, the information can be useful to us and to our employees.

Residential Charges November 2016:

	Current Rates										
	Distribution	GCA		Average	Annual	Monthly	Annual	Monthly	Annual	Average	
	Charge	Per Mcf	Per Mcf	Total	Annual	Customer	Customer	PRP	PRP	Annual	
Per Mcf	Per Mcf	Per Mcf	Mcf	Charges	Charge	Charge	Charge	Charge	Bill		
Atmos Energy	\$ 1.53	\$ 4.14	\$ 5.67	65	\$ 368.66	\$ 17.50	\$ 210.00	\$ 1.57	\$ 18.84	\$ 597.50	1
Columbia	\$ 2.27	\$ 4.50	\$ 6.77	65	\$ 440.05	\$ 15.00	\$ 180.00	\$ 2.26	\$ 27.12	\$ 647.17	2
Delta	\$ 4.32	\$ 4.38	\$ 8.70	65	\$ 565.42	\$ 20.70	\$ 248.40	\$ 2.21	\$ 26.52	\$ 840.34	5
Duke	\$ 3.72	\$ 4.43	\$ 8.15	65	\$ 529.57	\$ 16.00	\$ 192.00	\$ 0.35	\$ 4.20	\$ 725.77	4
LG&E	\$ 2.87	\$ 4.11	\$ 6.98	65	\$ 453.93	\$ 13.50	\$ 162.00	\$ 5.14	\$ 61.68	\$ 677.61	3

Martin, Mark A

From: Martin, Mark A
Sent: Thursday, July 21, 2016 2:54 PM
To: Bittel, Stephen J.; Coomes, Kay; Owen, Timothy D; Price, Daniel K.; Tucker, George B; Benningfield, Ronnie D.; Boehmann, Tom; Brown, Bobby S; Chidester, George L; Miller, Teddy W.; Neel, Phillip W; Rice, Craig; Tucker, Mariam L; Willis, Rick L; Greer, Bill; Dobbs, Jay K.; Close, Michael W; Bonner, Don; Akers, John K; Tompkins, Timothy T; Vallet, Michael C; Lowe, Brett P; Anderson, Bernie; Coleman, Michael D; Cook, Robert R.; Flick, Robert K; Mattingly, Patrick T; Bower, Douglas L
Cc: Keen, Jan R; Hudson, Sidney W.; Bertotti, Danny P.; Whitney, Marilyn A; Payne, Jim; Neu, Frederick H
Subject: August GCA

Hey Gang,

I wanted to let you know that we have a new quarterly GCA that will begin on May 1st. The G-1 GCA will be \$4.09 which is an increase of approximately \$0.11 from our current rate of \$3.69. The August 2015 GCA was \$4.22. The overall increase is directly attributable to the increase in the cost of gas of \$0.74, but is somewhat reduced by the increase in the Correction Factor of (\$0.33). Our over recovery position is approximately \$8m through April compared to \$1.9m through January.

Below is a summary of the Gas Cost Adjustments effective for August 1, 2016 for Kentucky customers. Also, we anticipate new tariff rates from the rate case to be effective on August 15th, but those are not reflected in the summary below. Finally, the following summary compares residential rates for the major gas utilities in Kentucky. The timing of quarterly gas cost adjustments varies for each utility, and comparing on a single month basis may not be an indicator of long-term pricing. However, the information can be useful to us and to our employees.

Residential Charges August 2016:

	Current Rates										
	Distribution			Average Annual		Monthly Annual		Monthly Annual		Average	
	Charge	GCA	Total	Annual	Variable	Customer	Customer	PRP	PRP	Annual	
Per Mcf	Per Mcf	Per Mcf	Mcf	Charges	Charge	Charge	Charge	Charge	Bill		
Atmos Energy	\$ 1.32	\$ 4.09	\$ 5.41	65	\$ 351.87	\$ 16.00	\$ 192.00	\$ 2.65	\$ 31.80	\$ 575.67	2
Columbia	\$ 2.27	\$ 2.19	\$ 4.46	65	\$ 289.72	\$ 15.00	\$ 180.00	\$ 2.25	\$ 27.00	\$ 496.72	1
Delta	\$ 4.32	\$ 5.06	\$ 9.38	65	\$ 609.54	\$ 20.70	\$ 248.40	\$ 1.98	\$ 23.76	\$ 881.70	5
Duke	\$ 3.72	\$ 3.58	\$ 7.30	65	\$ 474.26	\$ 16.00	\$ 192.00	\$ 0.35	\$ 4.20	\$ 670.46	4
LG&E	\$ 2.87	\$ 3.51	\$ 6.38	65	\$ 414.85	\$ 13.50	\$ 162.00	\$ 4.85	\$ 58.20	\$ 635.05	3

Please let me know if you have any additional questions/comments/concerns and I will do my best to address them.

Martin, Mark A

From: Martin, Mark A
Sent: Friday, April 22, 2016 3:31 PM
To: Bittel, Stephen J.; Coomes, Kay; Owen, Timothy D; Price, Daniel K.; Tucker, George B; Benningfield, Ronnie D.; Boehmann, Tom; Brown, Bobby S; Chidester, George L; Miller, Teddy W.; Neel, Phillip W.; Rice, Craig; Tucker, Mariam L; Willis, Rick L; Greer, Bill; Dobbs, Jay K.; Close, Michael W; Bonner, Don; Akers, John K; Tompkins, Timothy T; Vallet, Michael C; Lowe, Brett P; Anderson, Bernie; Coleman, Michael D; Cook, Robert R.; Flick, Robert K; Mattingly, Patrick T; Bower, Douglas L
Cc: Keen, Jan R; Hudson, Sidney W.; Bertotti, Danny P.; Whitney, Marilyn A; Payne, Jim; Neu, Frederick H
Subject: May GCA

Hey Gang,

I wanted to let you know that we have a new quarterly GCA that began on May 1st. The G-1 GCA will be \$3.76 which is a decrease of approximately \$0.11 from our current rate of \$3.87. The May 2015 GCA was \$5.15. The overall decrease is a combination of a decrease to the cost of gas of (\$0.44) combined with an increase in the Correction Factor of \$0.33. Our over recovery position is approximately \$1.9m through January compared to \$6.5m through October.

Below is a summary of the Gas Cost Adjustments effective for May 1, 2016 for Kentucky customers. Also, the following summary compares residential rates for the major gas utilities in Kentucky. The timing of quarterly gas cost adjustments varies for each utility, and comparing on a single month basis may not be an indicator of long-term pricing. However, the information can be useful to us and to our employees.

Residential Charges May 2016:

	Current Rates											
	Distribution		Average Annual			Monthly		Monthly		Annual		Average
	Charge	GCA	Total	Annual	Variable	Customer	Customer	PRP	PRP	Annual	Annual	
Per Mcf	Per Mcf	Per Mcf	Mcf	Charges	Charge	Charge	Charge	Charge	Charge	Bill		
Atmos Energy	\$ 1.32	\$ 3.69	\$ 5.01	65	\$ 325.43	\$ 16.00	\$ 192.00	\$ 2.65	\$ 31.80	\$ 549.23	2	
Columbia	\$ 2.27	\$ 2.83	\$ 5.10	65	\$ 331.47	\$ 15.00	\$ 180.00	\$ 2.25	\$ 27.00	\$ 538.47	1	
Delta	\$ 4.32	\$ 5.06	\$ 9.38	65	\$ 609.54	\$ 20.70	\$ 248.40	\$ 1.98	\$ 23.76	\$ 881.70	5	
Duke	\$ 3.72	\$ 3.26	\$ 6.98	65	\$ 453.91	\$ 16.00	\$ 192.00	\$ -	\$ -	\$ 645.91	4	
LG&E	\$ 2.87	\$ 3.51	\$ 6.38	65	\$ 414.85	\$ 13.50	\$ 162.00	\$ 3.77	\$ 45.24	\$ 622.09	3	

Please let me know if you have any additional questions/comments/concerns and I will do my best to address them.

Thanks,

Martin, Mark A

From: Martin, Mark A
Sent: Wednesday, February 3, 2016 10:02 AM
To: Bittel, Stephen J.; Coomes, Kay; Owen, Timothy D; Price, Daniel K.; Tucker, George B; Benningfield, Ronnie D.; Boehmann, Tom; Brown, Bobby S; Chidester, George L; Miller, Teddy W.; Neel, Phillip W; Rice, Craig; Tucker, Mariam L; Willis, Rick L; Greer, Bill; Dobbs, Jay K; Close, Michael W; Bonner, Don; Akers, John K; Tompkins, Timothy T; Vallet, Michael C; Lowe, Brett P; Anderson, Bernie; Coleman, Michael D; Cook, Robert R.; Flick, Robert K; Mattingly, Patrick T; Bower, Douglas L
Cc: Keen, Jan R; Hudson, Sidney W.; Bertotti, Danny P.; Whitney, Marilyn A; Payne, Jim
Subject: February GCA

Hey Gang,

Sorry for the late notice, but I wanted to let you know that we have a new quarterly GCA that began on February 1st. The G-1 GCA is \$3.87 which is a decrease of approximately \$0.21 from our current rate of \$4.08. The February 2015 GCA was \$5.89. Also, this is the lowest that the GCA has been in at least a decade. The GCA was similar (\$4.11) in August 2012 and Rate Admin only has history back to 2006. The decrease is attributable to the cost of gas as well as our over recovery position which is approximately \$6.5m through October.

Below is a summary of the Gas Cost Adjustments effective for February 1, 2016 for Kentucky customers. Also, the following summary compares residential rates for the major gas utilities in Kentucky. The timing of quarterly gas cost adjustments varies for each utility, and comparing on a single month basis may not be an indicator of long-term pricing. However, the information can be useful to us and to our employees.

Residential Charges February 2015 *slb 2016*

	Current Rates										
	Distribution		Average Total	Annual Average	Annual Variable	Monthly Customer	Annual Customer	Monthly PRP	Annual PRP	Average Annual	
	Charge	GCA									Per Mcf
Atmos Energy	\$ 1.32	\$ 3.87	\$ 5.19	65	\$ 337.95	\$ 16.00	\$ 192.00	\$ 2.65	\$ 31.80	\$ 561.15	2
Columbia	\$ 2.27	\$ 2.83	\$ 5.10	65	\$ 331.47	\$ 15.00	\$ 180.00	\$ 1.13	\$ 13.56	\$ 525.03	1
Delta	\$ 4.32	\$ 4.09	\$ 8.41	65	\$ 546.63	\$ 20.70	\$ 248.40	\$ 1.98	\$ 23.76	\$ 818.79	5
Duke	\$ 3.72	\$ 3.75	\$ 7.48	65	\$ 485.89	\$ 16.00	\$ 192.00	\$ -	\$ -	\$ 677.89	4
LG&E	\$ 2.87	\$ 3.23	\$ 6.10	65	\$ 396.73	\$ 13.50	\$ 162.00	\$ 3.77	\$ 45.24	\$ 603.97	3

Please let me know if you have any additional questions/comments/concerns and I will do my best to address them.

Thanks,

Martin, Mark A

From: Martin, Mark A
Sent: Tuesday, October 27, 2015 4:24 PM
To: Bittel, Stephen J.; Coomes, Kay; Owen, Timothy D; Price, Daniel K.; Tucker, George B; Whiting, Jeffrey D.; Benningfield, Ronnie D.; Boehmann, Tom; Brown, Bobby S; Chidester, George L; Miller, Teddy W.; Neel, Phillip W; Rice, Craig; Tucker, Mariam L; Willis, Rick L.; Greer, Bill; Dobbs, Jay K.; Close, Michael W; Bonner, Don; Akers, John K; Tompkins, Timothy T; Vallet, Michael C; Lowe, Brett P; Anderson, Bernie; Coleman, Michael D; Cook, Robert R.; Flick, Robert K; Mattingly, Patrick T; Bower, Douglas L
Cc: Keen, Jan R; Hudson, Sidney W.; Bertotti, Danny P.; Whitney, Marilyn A; Payne, Jim
Subject: November GCA

Hey Gang,

I wanted to let you know that we have filed a quarterly GCA to begin November 1st. The G-1 GCA will be \$4.08 which is a decrease of approximately \$0.14 from our current rate of \$4.22. The November 2014 GCA was \$5.75. Also, this is the lowest that the GCA has been in at least a decade. The GCA was similar (\$4.11) in August 2012 and Rate Admin only has history back to 2006. The decrease is attributable to the cost of gas as well as our over recovery position which is approximately \$11m through July..

Below is a summary of the Gas Cost Adjustments effective for November 1, 2015 for Kentucky customers. Also, the following summary compares residential rates for the major gas utilities in Kentucky. Please note the our PRP rate changed from \$1.43 to \$2.65 on October 1st. The timing of quarterly gas cost adjustments varies for each utility, and comparing on a single month basis may not be an indicator of long-term pricing. However, the information can be useful to us and to our employees.

Residential Charges November 2015:

	Current Rates										
	Distribution Charge	GCA	Total	Average Annual	Annual Variable	Monthly Customer Charge	Annual Customer Charge	Monthly PRP Charge	Annual PRP Charge	Average Annual Bill	
	Per Mcf	Per Mcf	Per Mcf	Mcf	Charges	Charge	Charge	Charge	Charge	Bill	
Atmos Energy	\$ 1.32	\$ 4.08	\$ 5.40	65	\$ 351.00	\$ 16.00	\$ 192.00	\$ 2.65	\$ 31.80	\$ 574.80	2
Columbia	\$ 2.27	\$ 2.72	\$ 4.99	65	\$ 324.06	\$ 15.00	\$ 180.00	\$ 1.13	\$ 13.56	\$ 517.62	1
Delta	\$ 4.32	\$ 4.61	\$ 8.93	65	\$ 580.45	\$ 20.70	\$ 248.40	\$ 1.98	\$ 23.76	\$ 852.61	5
Duke	\$ 3.72	\$ 4.41	\$ 8.14	65	\$ 528.79	\$ 16.00	\$ 192.00	\$ -	\$ -	\$ 720.79	4
LG&E	\$ 2.87	\$ 3.41	\$ 6.28	65	\$ 407.95	\$ 13.50	\$ 162.00	\$ 3.77	\$ 45.24	\$ 615.19	3

Please let me know if you have any additional questions/comments/concerns and I will do my best to address them.

Martin, Mark A

From: Martin, Mark A
Sent: Friday, July 31, 2015 4:17 PM
To: Bittel, Stephen J.; Coomes, Kay; Owen, Timothy D; Price, Daniel K; Tucker, George B; Whiting, Jeffrey D.; Benningfield, Ronnie D.; Boehmann, Tom; Brown, Bobby S; Chidester, George L; Miller, Teddy W.; Neel, Phillip W; Rice, Craig; Tucker, Mariam L; Willis, Rick L; Greer, Bill; Dobbs, Jay K.; Close, Michael W; Bonner, Don; Akers, John K; Tompkins, Timothy T; Vallet, Michael C; Lowe, Brett P; Anderson, Bernie; Coleman, Michael D; Cook, Robert R.; Flick, Robert K; Mattingly, Patrick T; Bower, Douglas L
Cc: Keen, Jan R; Hudson, Sidney W.; Bertotti, Danny P.; Whitney, Marilyn A; Payne, Jim
Subject: August GCA

Hey Gang,

I wanted to let you know that we have filed a new quarterly GCA to begin August 1st. The G-1 GCA will be \$4.22 which is a decrease of approximately \$0.92 from our current rate of \$5.15. The August 2014 GCA was \$6.67. The decrease is attributable to the cost of gas as well as our over recovery position which is approximately \$12.2m through April.

Below is a summary of the Gas Cost Adjustments effective for August 1, 2015 for Kentucky customers. Also, the following summary compares residential rates for the major gas utilities in Kentucky. The timing of quarterly gas cost adjustments varies for each utility, and comparing on a single month basis may not be an indicator of long-term pricing. However, the information can be useful to us and to our employees.

Residential Charges August 2015:

	Distribution		Current Rates								
	Charge	GCA	Total	Average Annual	Annual Variable	Monthly Customer	Annual Customer	Monthly PRP	Annual PRP	Average Annual	
	Per Mcf	Per Mcf	Per Mcf	Mcf	Charges	Charge	Charge	Charge	Charge	Bill	
Atmos Energy	\$ 1.32	\$ 4.22	\$ 5.54	65	\$ 360.10	\$ 16.00	\$ 192.00	\$ 1.43	\$ 17.16	\$ 569.26	1
Columbia	\$ 2.27	\$ 5.26	\$ 7.53	65	\$ 489.42	\$ 15.00	\$ 180.00	\$ 1.13	\$ 13.56	\$ 682.98	3
Delta	\$ 4.32	\$ 6.04	\$ 10.36	65	\$ 673.64	\$ 20.70	\$ 248.40	\$ 1.71	\$ 20.52	\$ 942.56	5
Duke	\$ 3.72	\$ 3.99	\$ 7.72	65	\$ 501.49	\$ 16.00	\$ 192.00	\$ -	\$ -	\$ 693.49	4
LG&E	\$ 2.87	\$ 2.98	\$ 5.85	65	\$ 380.20	\$ 13.50	\$ 162.00	\$ 3.77	\$ 45.24	\$ 587.44	2

Please let me know if you have any additional questions/comments/concerns and I will do my best to address them.

Thanks,

Martin, Mark A

From: Martin, Mark A
Sent: Wednesday, May 13, 2015 3:17 PM
To: Bittel, Stephen J.; Coomes, Kay; Owen, Timothy D; Price, Daniel K; Tucker, George B; Whiting, Jeffrey D.; Benningfield, Ronnie D.; Boehmann, Tom; Brown, Bobby S; Chidester, George L; Miller, Teddy W.; Neel, Phillip W; Rice, Craig; Stallins, Anthony; Tucker, Mariam L; Willis, Rick L; Greer, Bill; Dobbs, Jay K.; Close, Michael W; Bonner, Don; Akers, John K; Tompkins, Timothy T; Vallet, Michael C; Lowe, Brett P; Anderson, Bernie; Coleman, Michael D; Cook, Robert R.; Flick, Robert K; Mattingly, Patrick T
Cc: Keen, Jan R; Hudson, Sidney W.; Bertotti, Danny P.; Whitney, Marilyn A; Payne, Jim
Subject: May GCA

Hey Gang,

Sorry for the tardiness of this message, but I wanted to let you know that we have filed a new monthly GCA to begin May 1st. The G-1 GCA will be \$5.15 which is a decrease of approximately \$0.55 from our current rate of \$5.70. The May 2014 GCA was \$7.05. The decrease is purely attributable to the cost of gas.

Below is a summary of the Gas Cost Adjustments effective for May 1, 2015 for Kentucky customers. Also, the following summary compares residential rates for the major gas utilities in Kentucky. The timing of quarterly gas cost adjustments varies for each utility, and comparing on a single month basis may not be an indicator of long-term pricing. However, the information can be useful to us and to our employees.

Residential Charges May 2015:

	Current Rates										
	Distribution			Average	Annual	Monthly	Annual	Monthly	Annual	Average	
	Charge	GCA	Total	Annual	Variable	Customer	Customer	PRP	PRP	Annual	
	Per Mcf	Per Mcf	Per Mcf	Mcf	Charges	Charge	Charge	Charge	Charge	Bill	
Atmos Energy	\$ 1.32	\$ 5.15	\$ 6.47	65	\$ 420.24	\$ 16.00	\$ 192.00	\$ 1.43	\$ 17.16	\$ 629.40	
Columbia	\$ 2.27	\$ 6.54	\$ 8.81	65	\$ 572.54	\$ 15.00	\$ 180.00	\$ 1.13	\$ 13.56	\$ 766.10	4
Delta	\$ 4.32	\$ 6.70	\$ 11.02	65	\$ 716.05	\$ 20.70	\$ 248.40	\$ 1.71	\$ 20.52	\$ 984.97	5
Duke	\$ 3.72	\$ 4.28	\$ 8.00	65	\$ 520.21	\$ 16.00	\$ 192.00	\$ -	\$ -	\$ 712.21	3
LG&E	\$ 2.64	\$ 5.00	\$ 7.64	65	\$ 496.41	\$ 13.50	\$ 162.00	\$ 1.08	\$ 12.96	\$ 671.37	2

Please let me know if you have any additional questions/comments/concerns and I will do my best to address them.

Thanks,

MM

Martin, Mark A

From: Martin, Mark A
Sent: Friday, March 27, 2015 3:18 PM
To: Bittel, Stephen J.; Coomes, Kay; Owen, Timothy D; Price, Daniel K.; Tucker, George B; Whiting, Jeffrey D.; Benningfield, Ronnie D.; Boehmann, Tom; Brown, Bobby S; Chidester, George L; Miller, Teddy W.; Neel, Phillip W; Rice, Craig; Stallins, Anthony; Tucker, Mariam L; Willis, Rick L; Greer, Bill; Dobbs, Jay K.; Close, Michael W; Bonner, Don; Akers, John K; Tompkins, Timothy T; Vallet, Michael C; Lowe, Brett P; Anderson, Bernie; Coleman, Michael D; Cook, Robert R.; Flick, Robert K; Mattingly, Patrick T
Cc: Keen, Jan R; Hudson, Sidney W.; Bertotti, Danny P.; Whitney, Marilyn A; Payne, Jim
Subject: April GCA

Hey Gang,

I wanted to let you know that we have filed a new monthly GCA to begin April 1st. The G-1 GCA will be \$5.70 which is a decrease of approximately \$0.19 from our current rate of \$5.89. The April 2014 GCA was \$6.11. The decrease is purely attributable to the cost of gas.

Below is a summary of the Gas Cost Adjustments effective for April 1, 2015 for Kentucky customers. Also, the following summary compares residential rates for the major gas utilities in Kentucky. The timing of quarterly gas cost adjustments varies for each utility, and comparing on a single month basis may not be an indicator of long-term pricing. However, the information can be useful to us and to our employees.

Residential Charges April 2015:

	Current Rates											
	Distribution		Average			Annual		Monthly		Annual		Average
	Charge	GCA	Total	Annual	Variable	Customer	Customer	PRP	PRP	Annual		
Per Mcf	Per Mcf	Per Mcf	Mcf	Charges	Charge	Charge	Charge	Charge	Bill			
Atmos Energy	\$ 1.32	\$ 3.70	\$ 7.02	65	\$ 456.20	\$ 15.00	\$ 192.00	\$ 1.43	\$ 17.16	\$ 665.36	1	
Columbia	\$ 2.27	\$ 6.54	\$ 8.81	65	\$ 572.54	\$ 15.00	\$ 180.00	\$ 1.13	\$ 13.56	\$ 766.10	4	
Delta	\$ 4.32	\$ 6.69	\$ 11.01	65	\$ 715.46	\$ 20.70	\$ 248.40	\$ 1.71	\$ 20.52	\$ 984.38	5	
Duke	\$ 3.72	\$ 4.15	\$ 7.87	65	\$ 511.31	\$ 16.00	\$ 192.00	\$ -	\$ -	\$ 703.31	3	
LG&E	\$ 2.64	\$ 5.00	\$ 7.64	65	\$ 496.41	\$ 13.50	\$ 162.00	\$ 1.08	\$ 12.96	\$ 671.37	2	

Please let me know if you have any additional questions/comments/concerns and I will do my best to address them.

Thanks,

MM

Martin, Mark A

From: Martin, Mark A
Sent: Monday, January 26, 2015 8:10 AM
To: Bittel, Stephen J.; Coomes, Kay; Owen, Timothy D; Price, Daniel K; Tucker, George B; Whiting, Jeffrey D.; Benningfield, Ronnie D.; Boehmann, Tom; Brown, Bobby S; Chidester, George L; Miller, Teddy W.; Neel, Phillip W; Rice, Craig; Stallins, Anthony; Tucker, Mariam L; Willis, Rick L; Greer, Bill; Dobbs, Jay K.; Close, Michael W; Bonner, Don; Akers, John K; Tompkins, Timothy T; Vallet, Michael C; Lowe, Brett P; Anderson, Bernie; Coleman, Michael D; Cook, Robert R.; Flick, Robert K; Mattingly, Patrick T
Cc: Keen, Jan R; Hudson, Sidney W.; Bertotti, Danny P.; Whitney, Marilyn A; Payne, Jim
Subject: February GCA

Hey Gang,

I wanted to let you know that we have filed a new quarterly GCA to begin February 1st. The G-1 GCA will be \$5.89 which is an increase of approximately \$0.03 from our current rate of \$5.86. The February 2014 GCA was \$6.11. The slight increase mostly attributable to updating the gas cost portion of bad debt.

Below is a summary of the Gas Cost Adjustments effective for February 1, 2015 for Kentucky customers. Also, the following summary compares residential rates for the major gas utilities in Kentucky. The timing of quarterly gas cost adjustments varies for each utility, and comparing on a single month basis may not be an indicator of long-term pricing. However, the information can be useful to us and to our employees.

Residential Charges February 2015:

	Current Rates										
	Distribution			Average	Annual	Monthly	Annual	Monthly	Annual	Average	
	Charge	GCA	Total	Annual	Variable	Customer	Customer	PRP	PRP	Annual	
Per Mcf	Per Mcf	Per Mcf	Mcf	Charges	Charge	Charge	Charge	Charge	Bill		
Atmos Energy	\$ 1.32	\$ 5.89	\$ 7.21	65	\$ 468.75	\$ 16.00	\$ 192.00	\$ 1.43	\$ 17.16	\$ 677.91	2
Columbia	\$ 2.27	\$ 7.20	\$ 9.46	65	\$ 615.17	\$ 15.00	\$ 180.00	\$ 1.13	\$ 13.56	\$ 808.73	4
Delta	\$ 4.32	\$ 6.69	\$ 11.01	65	\$ 715.46	\$ 20.70	\$ 248.40	\$ 1.71	\$ 20.52	\$ 984.38	5
Duke	\$ 3.72	\$ 5.22	\$ 8.94	65	\$ 580.99	\$ 16.00	\$ 192.00	\$ -	\$ -	\$ 772.99	3
LG&E	\$ 2.64	\$ 5.00	\$ 7.64	65	\$ 496.41	\$ 13.50	\$ 162.00	\$ 1.08	\$ 12.96	\$ 671.37	1

Please let me know if you have any additional questions/comments/concerns and I will do my best to address them.

Thanks,

MM

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-03
Page 1 of 1

REQUEST:

Refer to the Martin Testimony, page 8, lines 5- 11. Provide a comparison of Atmos's average annual customer bills for 2007 through 2016, and for the most recent 12-month period, broken down by rate class and rate components (i.e., monthly base charges, Mcf rates, gas cost rates for sales customers, PRP charges, DSM charges, etc.).

RESPONSE:

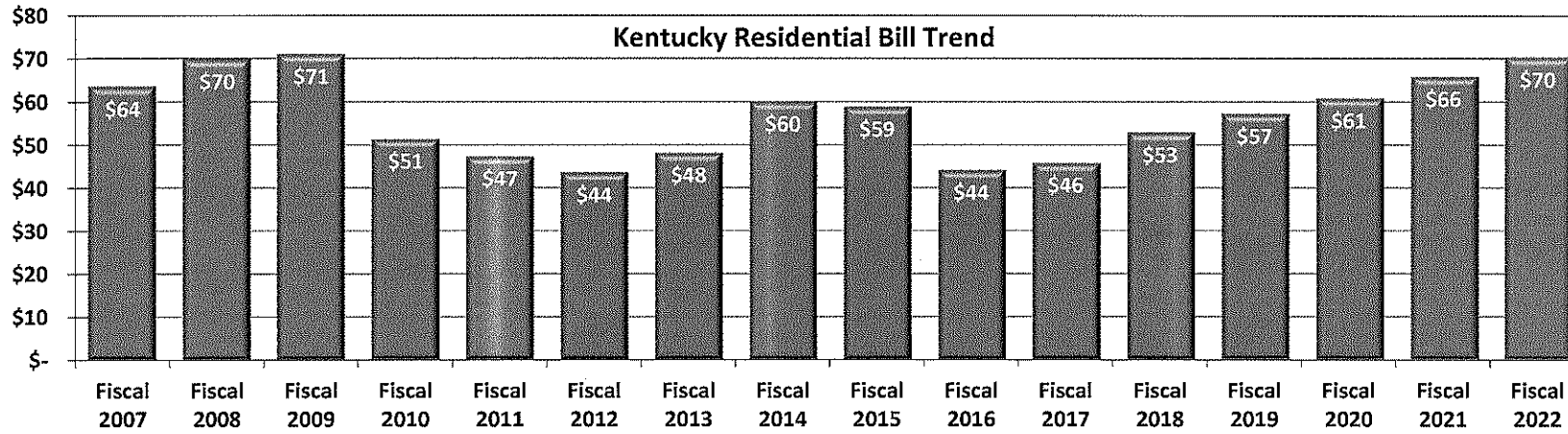
Please see Attachment 1. Also, please note that while Mr. Martin's testimony referenced the average bill for 2017 to be \$55, the correct amount is \$46. The Company apologizes for the oversight.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-03_Att1 - KY - 5 Year Plan Residential Bill Trend Graphs.xlsx, 1 Page.

Respondent: Mark Martin

Atmos Energy
 Kentucky Mid-States
 5 Year Plan Residential Bill Trend



Jurisdiction	Revenue Stat	Fiscal 2007	Fiscal 2008	Fiscal 2009	Fiscal 2010	Fiscal 2011	Fiscal 2012	Fiscal 2013	Fiscal 2014	Fiscal 2015	Fiscal 2016	Fiscal 2017	Fiscal 2018	Fiscal 2019	Fiscal 2020	Fiscal 2021	Fiscal 2022
KY	Avg Base Charge Count	153,662	153,440	152,754	153,117	153,758	153,931	153,082	155,638	155,556	155,983	156,615	157,340	157,340	157,340	157,340	157,340
KY	Monthly Bill	\$ 64	\$ 70	\$ 71	\$ 51	\$ 47	\$ 44	\$ 48	\$ 60	\$ 59	\$ 44	\$ 46	\$ 53	\$ 57	\$ 61	\$ 66	\$ 70
KY	Annual Bill	\$ 763	\$ 839	\$ 853	\$ 617	\$ 568	\$ 523	\$ 578	\$ 721	\$ 707	\$ 530	\$ 550	\$ 635	\$ 688	\$ 731	\$ 791	\$ 845
KY	Annual Margin	\$ 178	\$ 195	\$ 193	\$ 202	\$ 228	\$ 233	\$ 245	\$ 270	\$ 298	\$ 310	\$ 324	\$ 355	\$ 411	\$ 457	\$ 520	\$ 577
KY	Annual Gas Cost	\$ 585	\$ 643	\$ 661	\$ 415	\$ 340	\$ 290	\$ 333	\$ 451	\$ 409	\$ 220	\$ 226	\$ 280	\$ 277	\$ 274	\$ 272	\$ 269
KY	Annual Usage/ Customer	67	68	68	69	70	54	67	75	71	56	52	64	63	63	62	61
KY	Annual GCA Rate	\$ 8.77	\$ 9.51	\$ 9.78	\$ 6.00	\$ 4.88	\$ 5.41	\$ 4.98	\$ 6.01	\$ 5.76	\$ 3.96	\$ 4.35	\$ 4.38	\$ 4.38	\$ 4.38	\$ 4.38	\$ 4.38

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-04
Page 1 of 1

REQUEST:

Refer to the Martin Testimony, page 12 and Exhibit MAM-2. Provide the assumptions made in the Firm Sales (G-1) 6,300 Customer Growth Forecast, and the historical annual customer growth by rate classification that supports the forecast.

RESPONSE:

Please refer to the Company's response to Staff DR No. 2-06 for support of the Company's residential growth forecast of 300 customers per year. That growth of 300 customers results in 3,600 additional residential bills over a twelve-month period. Exhibit MAM-2 summarizes the adjustments from the historic reference period ending June 2017 through the Company's Test Year ending March 2019, a span of 21 months. The 6,300 residential bill adjustment to the reference period accounts for the number of bills associated with the annual residential growth rate of 300 customers per year.

Respondent: Mark Martin

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-05
Page 1 of 2

REQUEST:

Refer to the Martin Testimony beginning at page 13 regarding weather normalization.

- a. Explain why Atmos proposed a 20-year period as the basis for normal weather as opposed to the ten-year period it proposed in Case No. 2015-00343¹¹ or to some other period. The explanation should include calculations showing that a 20-year period is the most reliable in predicting future weather.
- b. State whether Atmos performed an Analysis of Basis for Normal Heating Degree Days for Purpose of Weather Normalization such as was provided in Exhibit GLS-8 in Case No. 2015-00343. If so, provide the analysis.
- c. Provide all data from the weather normalization analysis referenced in the Martin Testimony. To the extent the data is in Excel spreadsheet format, provide the spreadsheets with all formulas intact and unprotected and all rows and columns accessible.
- d. State whether Atmos considered any periods other than the 20-year period.
- e. Identify and explain any changes in weather normalization methodologies from Case No. 2015-00343 to the current case.

RESPONSE:

- a) In Case No. 2013-00148, the Commission required the Company, in its next rate case, to file a comparison of weather normalization methodologies using time periods including, but not limited to, 20, 25, and 30 years in length. The analysis showed that selection of either a 10-year or 20-year period as a basis for calculating normal weather were best and essentially equivalent. The Company chose a 10-year basis for normal in Case No. 2015-00343, simply because we have other jurisdictions using a 10-year normal, while none utilized a 20-year normal. During discovery, the Company noted that Commission Staff asked questions about why we didn't choose a 20-year normal. Given the equivalence of either choice, the Company later entered into a Settlement with the Kentucky Attorney General's Office which included a 20-year basis for normal weather. The Settlement was approved by the Commission in its entirety. The proposed modification to the

¹ Case No. 2015-00343, *Application of Atmos Energy Corporation for an Adjustment of Rates and Tariff Modifications* (Ky. PSC Aug. 4, 2016).

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-05
Page 2 of 2

Weather Normalization Adjustment Rider to use a 20-year data period for future rate filings to determine normal heating degree days was cited in the Commission Order as one of seven "major provisions" of the Settlement.

No further analysis was conducted for this Case.

- b) No.
- c) All data and calculations for the weather normalization analysis are included in the Excel files named "KY Revenue Billing Unit Forecast TYE 3.31.2019 with R&D.xlsx" and "KY Weather 08.16.1995-6.30.2017.xlsx" provided in the Company's supplemental response to Staff DR No. 1-71.
- d) No, the Company did not consider any periods other than the 20-year basis for normal weather, based upon the results of Case No. 2015-00343. Refer also to the Company's response to subpart (a) of this request.
- e) There are no changes in weather normalization methodologies from Case No. 2015-00343 to the current case.

Respondent: Mark Martin

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-06
Page 1 of 2

REQUEST:

Refer to the Martin Testimony, page 15, lines 4- 8. The first sentence of the testimony reads, "Based on the net average annual customer growth over the past three years, I forecasted residential customer growth of 300 customers per year."

- a. Provide the average annual number of residential customers relied upon for forecasting customer growth.
- b. In Case No. 2015-00343, forecasted residential customer growth was projected at 400 per year. Explain the factor(s) that changed the projected customer growth to 300 per year in the current case.

RESPONSE:

For reference information, please also refer to the file "Staff_1-71_Att18_Suppl - Trend Lines Rate Impact 6.2017.xls" provided in the Company's supplemental response to Staff DR No. 1-71.

a)

Fiscal Year	Average Residential Customers	Annual Change	Adjusted for Livermore	Rounded to nearest 100
2012	153,931			
2013	155,082	1,151*	801	
2014	155,641	559	559	
2015	155,559	(82)	(82)	
2016	155,987	428	428	
Case No. 2015-00343, Average of FY 2013-15			426	400
Case No. 2017-00349, Average of FY 2014-16			302	300

* - One time addition of 350 residential customers in Livermore

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-06
Page 2 of 2

In this Case, the Company assessed the annual growth rates in FY 2014 through FY 2016. The numeric average, as shown above, was a average growth of 302 customers per year. The rounded 300 customers per year was utilized for the Company's forecast.

- b) Refer to the table included in the Company's response to subpart (a) of this request. In Case No. 2015-00343, the Company assessed the annual growth rates in FY 2013 through FY 2015. The numeric average, as shown above, was a average growth of 426 customers per year. The rounded 400 customers per year was utilized for the Company's forecast in that Case.

Respondent: Mark Martin

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-07
Page 1 of 1

REQUEST:

Refer to the Martin Testimony, page 15, lines 11- 15. Provide a trend line for the past 15 years showing average annual usage per customer for the residential, commercial, and public authority classes. If possible, the information should be adjusted for normal weather.

RESPONSE:

Please see Attachment 1.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-07_Att1 - Usage Trend 15 years.xls,
3 Pages.

Respondent: Mark Martin

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-XXXXX
 Residential Usage Trend

Line No.

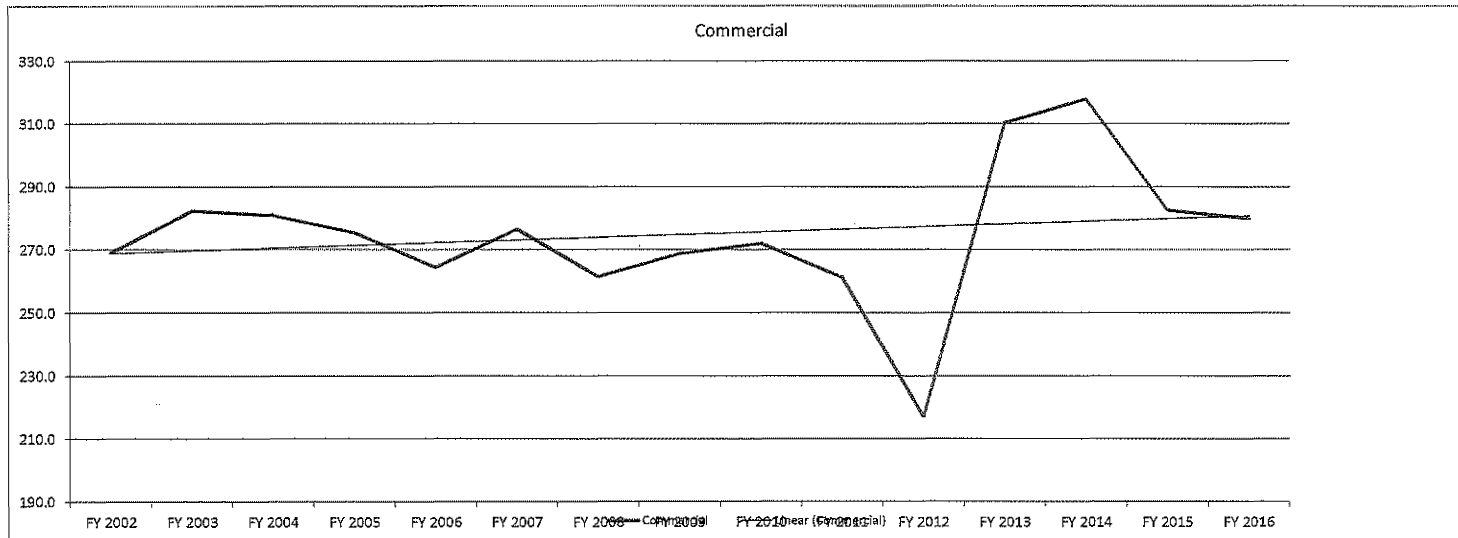
Residential Declining Usage													
	a	b	c	d	e	f	g	h	i	j	k	l	o
	Period	AHDD	NHDD	% Normal DD	Monthly Base Load	Total Volume	Annual Heating Load	Normal Heating Load	Normal Total	Average Customers	Normal per Cust	Volume Loss From Prior Yr	Baseload Factor
1	FY 2002	3,808	3,959	96.2%	204,216	10,765,706	8,315,114	8,644,836	11,095,428	152,994	72.5		1.3348
2	FY 2003	4,522	3,959	114.2%	212,013	12,641,296	10,097,146	8,840,027	11,384,177	155,066	73.4	0.9	1.3672
3	FY 2004	4,002	3,959	101.1%	201,231	11,083,812	8,669,046	8,575,900	10,990,666	154,469	71.2	(2.3)	1.3027
4	FY 2005	3,868	3,959	97.7%	188,509	10,486,314	8,224,206	8,417,692	10,679,800	154,623	69.1	(2.1)	1.2192
5	FY 2006	3,885	3,959	98.1%	183,668	9,571,756	7,367,739	7,508,077	9,712,094	153,511	63.3	(5.8)	1.1964
6	FY 2007	3,885	3,959	98.1%	185,934	10,255,586	8,024,378	8,177,224	10,408,431	153,662	67.7	4.5	1.2100
7	FY 2008	3,985	3,959	100.7%	179,787	10,384,574	8,227,134	8,173,456	10,330,897	153,440	67.3	(0.4)	1.1717
8	FY 2009	4,024	3,959	101.6%	174,465	10,295,417	8,201,840	8,069,355	10,162,932	152,753	66.5	(0.8)	1.1421
9	FY 2010	4,149	3,959	104.8%	165,889	10,592,900	8,602,237	8,208,305	10,198,968	153,116	66.6	0.1	1.0834
10	FY 2011	4,345	3,959	109.7%	167,981	10,717,406	8,701,638	7,928,604	9,944,373	153,757	64.7	(1.9)	1.0925
11	FY 2012	4,234	3,959	106.9%	163,736	8,265,438	6,300,600	5,891,374	7,856,211	153,931	51.0	(13.6)	1.0637
12	FY 2013	3,231	3,959	81.6%	166,040	10,369,896	8,377,417	10,264,994	12,257,472	155,082	79.0	28.0	1.0707
13	FY 2014	4,186	3,959	105.7%	165,982	11,690,783	9,698,995	9,173,034	11,164,822	155,641	71.7	(7.3)	1.0664
14	FY 2015	4,553	3,959	115.0%	166,581	11,054,481	9,055,507	7,874,095	9,873,069	155,559	63.5	(8.3)	1.0709
15	FY 2016	3,273	3,959	82.7%	153,245	8,673,045	6,834,111	8,266,498	10,105,432	155,987	64.8	1.3	0.9824



Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-XXXXX
 Commercial Usage Trend

Line No.

	Commercial Declining Usage												
	a	b	c	d	e	f	g	h	i	j	k	l	o
	Period	AHDD	NHDD	% Normal DD	Monthly Base Load	Total Volume	Annual Heating Load	Normal Heating Load	Normal Total	Average Customers	Normal per Cust	Volume Loss From Prior Yr	Baseload Factor
1	FY 2002	3808	3,959	96.2%	141,294	4,598,619	2,903,091	3,018,208	4,713,736	17,515	269.1		8.0670
2	FY 2003	4522	3,959	114.2%	134,630	5,414,075	3,798,515	3,325,591	4,941,151	17,490	282.5	13.4	7.6975
3	FY 2004	4002	3,959	101.1%	146,487	4,915,585	3,157,741	3,123,812	4,881,656	17,370	281.0	(1.5)	8.4333
4	FY 2005	3868	3,959	97.7%	150,825	4,719,028	2,909,128	2,977,570	4,787,469	17,371	275.6	(5.4)	8.6827
5	FY 2006	3885	3,959	98.1%	149,146	4,608,717	2,818,959	2,872,654	4,662,411	17,627	264.5	(11.1)	8.4614
6	FY 2007	3,885	3,959	98.1%	155,760	4,836,441	2,967,322	3,023,842	4,892,961	17,686	276.7	12.1	8.8068
7	FY 2008	3,985	3,959	100.7%	138,388	4,604,432	2,943,781	2,924,575	4,585,225	17,526	261.6	(15.0)	7.8961
8	FY 2009	4,024	3,959	101.6%	145,178	4,708,056	2,965,916	2,918,008	4,660,148	17,333	268.9	7.2	8.3758
9	FY 2010	4,149	3,959	104.8%	136,809	4,841,582	3,199,869	3,053,334	4,695,046	17,255	272.1	3.2	7.9288
10	FY 2011	4,345	3,959	109.7%	152,517	4,794,545	2,964,339	2,700,994	4,531,200	17,335	261.4	(10.7)	8.7984
11	FY 2012	4,234	3,959	106.9%	148,417	3,898,634	2,117,624	1,980,084	3,761,093	17,315	217.2	(44.2)	8.5717
12	FY 2013	3,231	3,959	81.6%	138,295	4,725,411	3,065,875	3,756,670	5,416,206	17,455	310.3	93.1	7.9229
13	FY 2014	4,186	3,959	105.7%	162,030	5,717,812	3,773,452	3,568,824	5,513,184	17,340	317.9	7.7	9.3444
14	FY 2015	4,553	3,959	115.0%	150,899	5,362,320	3,551,527	3,088,183	4,898,976	17,329	282.7	(35.2)	8.7079
15	FY 2016	3,273	3,959	82.7%	158,207	4,345,709	2,447,229	2,960,153	4,858,633	17,351	280.0	(2.7)	9.1179

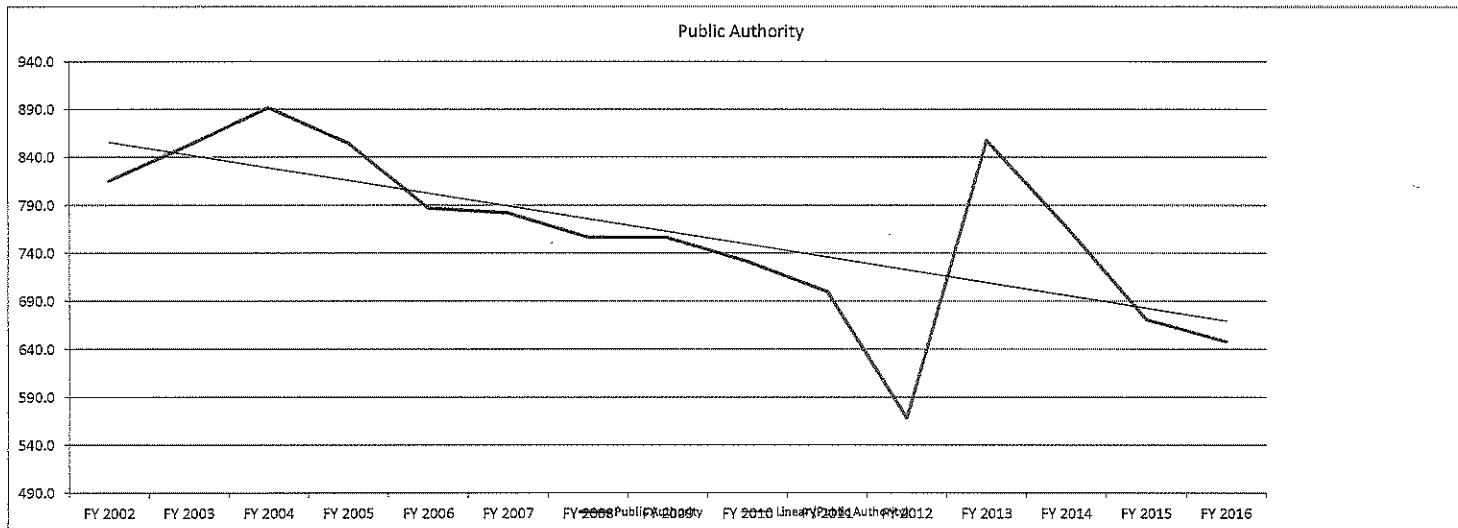


Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-XXXXX
 Public Authority Usage Trend

Line No.

Public Authority Declining Usage

	a	b	c	d	e	f	g	h	i	j	k	l	o
	Period	AHDD	NHDD	% Normal DD	Monthly Base Load	Total Volume	Annual Heating Load	Normal Heating Load	Normal Total	Average Customers	Normal per Cust	Volume Loss From Prior Yr	Baseload Factor
1	FY 2002	3808	3,959	96.2%	32,510	1,312,260	922,140	958,706	1,348,826	1,654	815.5		19.6554
2	FY 2003	4522	3,959	114.2%	38,527	1,553,855	1,091,531	955,633	1,417,957	1,663	852.6	37.2	23.1672
3	FY 2004	4002	3,959	101.1%	37,278	1,462,252	1,014,916	1,004,011	1,451,347	1,627	892.0	39.4	22.9121
4	FY 2005	3868	3,959	97.7%	34,703	1,368,696	952,263	974,667	1,391,099	1,627	854.8	(37.2)	21.3249
5	FY 2006	3885	3,959	98.1%	34,345	1,260,163	848,021	864,174	1,276,315	1,621	787.3	(67.6)	21.1855
6	FY 2007	3,885	3,959	98.1%	29,286	1,230,593	879,157	895,902	1,247,339	1,595	782.2	(5.0)	18.3662
7	FY 2008	3,985	3,959	100.7%	26,860	1,194,841	872,515	866,822	1,189,148	1,571	756.9	(25.3)	17.0977
8	FY 2009	4,024	3,959	101.6%	28,868	1,196,939	850,525	836,787	1,183,200	1,565	756.3	(0.7)	18.4518
9	FY 2010	4,149	3,959	104.8%	26,069	1,194,421	881,593	841,221	1,154,049	1,577	731.6	(24.6)	16.5273
10	FY 2011	4,345	3,959	109.7%	31,576	1,168,840	789,924	719,749	1,098,665	1,569	700.3	(31.3)	20.1272
11	FY 2012	4,234	3,959	106.9%	27,666	934,850	602,853	563,697	895,695	1,575	568.6	(131.7)	17.5632
12	FY 2013	3,231	3,959	81.6%	33,602	1,178,044	774,815	949,394	1,352,623	1,577	857.8	289.2	21.3101
13	FY 2014	4,186	3,959	105.7%	32,442	1,247,895	858,591	812,031	1,201,335	1,565	767.5	(90.3)	20.7253
14	FY 2015	4,553	3,959	115.0%	27,435	1,149,382	820,163	713,162	1,042,380	1,553	671.2	(96.2)	17.6667
15	FY 2016	3,273	3,959	82.7%	26,623	883,000	563,528	681,640	1,001,112	1,545	648.0	(23.2)	17.2334



Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-08
Page 1 of 1

REQUEST:

Refer to the Martin Testimony, page 15, regarding late-payment fees. Provide the ratio of late-payment fees for the last three fiscal years for the commercial and public authority classes.

RESPONSE:

Applying calculation methodologies consistent with those referenced in Mr. Martin's testimony for the combined residential/commercial/public authority ratios, please see Attachment 1 for commercial and public authority classes.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-08_Att1 - Commercial and Public Authority 3yr Late Fee %.xls, 1 Page.

Respondent: Mark Martin

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-09
Page 1 of 1

REQUEST:

Refer to the Martin Testimony, page 18. State whether Atmos is aware that a monthly base residential charge of \$20.50 would be the second highest of any Kentucky jurisdictional natural gas utility.

RESPONSE:

Confirm. While the Company strives to be the safest provider of natural gas service, it is also proud of its tradition as a low-cost, efficient provider of natural gas service. The monthly base charge is only one component of a customer's total bill.

Respondent: Mark Martin

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-10
Page 1 of 1

REQUEST:

Refer to the Martin Testimony, page 19, footnote 1. The last sentence states, "This is, indeed, what was envisioned by the staff and the commissioners...."

- a. State whether the staff or the commissioners of the Tennessee Public Utility Commission requested that an annual formula rate mechanism be developed and filed, and explain the process and timeline through which Atmos's mechanism was developed and approved in Tennessee.
- b. State whether Tennessee passed legislation allowing utilities to implement alternative regulatory mechanisms, and if so, provide the relevant statute(s).

RESPONSE:

- a) No, legislation concerning annual rate formula mechanisms was adopted by Tennessee in 2013. The Company filed a general rate case in Tennessee in 2014 (Docket No. 14-00146) asking, *inter alia*, for the adoption and approval of an annual review of its rates pursuant to Tennessee Code Annotated § 65-5-103(d)(6). The Company received approval from the Tennessee Regulatory Authority in its Final Order on November 4, 2015.
- b) Please see Tennessee Code Annotated § 65-5-103.

Respondent: Mark Martin

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-11
Page 1 of 3

REQUEST:

Refer to the Martin Testimony, pages 20-22, regarding the Research & Development ("R&D") Rider.

- a. State whether Atmos is able to choose projects in which R&D funds will be invested. If so, explain the process by which projects are chosen to benefit Kentucky customers. If not, explain how Atmos chooses projects on behalf of the Atmos distribution utilities and how Kentucky customers benefit from the chosen projects.
- b. Provide a list and description of Gas Technology Institute ("GTI") projects in which Atmos is currently investing that is more current and specific than what is provided in response to Staff's First Request, Item 57.
- c. Provide the R&D rate and amount of GTI contribution of each Atmos distribution system for the last five years. If any do not contribute to GTI annually, state the reason for the lack of contribution in each of those jurisdictions.
- d. State how the GTI funding level was determined for each Atmos local distribution system that contributes to GTI, and whether 100 percent of Atmos's GTI funding is recovered from each distribution system's customers.

RESPONSE:

- a) GTI is a national organization and does not conduct research specifically to benefit a certain state. GTI's focus is broader to benefit all natural gas consumers. Atmos Energy is able to choose projects in which R&D funds will be invested through its participation with GTI. GTI has sub-organizations in which the Company has representation: Operations Technology Development (OTD) and Utilization Technology Development (UTD). OTD focuses on the improved safety, reliability, and operational efficiency of natural gas systems. UTD focuses on consumer end-use gas technologies that improve cost effectiveness, increase energy efficiency and reduce environmental impact. OTD and UTD project proposals are vetted by the Technical Project Committee (TPC) representatives from UTD/OTD member companies, including representatives from Atmos Energy. The TPC Committee members go through a process of participating in working group calls to discuss potential R&D needs, provide input to pre-proposals, review written proposals and

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-11
Page 2 of 3

participate in meetings where the project proposals are presented. The field of projects is narrowed by the TPC to those deemed to support the needs of customers from the member companies. Then, each member company, including Atmos Energy, allocates funding to the specific projects that are of interest and have direct applicability for their company and their customers. Other member companies invariably have similar issues, enabling Atmos Energy to leverage its research dollars significantly, including obtaining additional cofunding from DOE (for UTD) or PHMSA (for OTD). GTI uses a stage-gate (milestone) process.

So, in addition to the initial project funding choice, each project is reviewed at the next gate, to determine if technical and cost goal milestones are met, before a decision is made by Atmos Energy as to whether or not to continue funding a project beyond the current gate.

- b) Please see Attachment 1 and Attachment 2.
- c) Please see Company response to AG 1-45(b) as well as subpart (d) of this response.
- d) For Mississippi, please see Attachment 3 for the MPSC Order dated January 14, 1999 approving the GRI (now GTI) surcharge, specifically paragraphs 4 and 5. The \$0.00174/Ccf surcharge approved in Mississippi is the same FERC surcharge in effect in 1998 when the FERC allowed the interstate pipelines to cease collecting R&D in their wholesale gas costs to LDCs and other customers. In recognition of the value of R&D funding to Mississippi ratepayers, the MPSC chose to continue collecting through the PGA mechanism the R&D surcharge already being collected from Mississippi ratepayers through FERC tariffs. That surcharge remains in effect today.

In Louisiana, the R&D surcharge was implemented in 2008 for a three-year period, and the surcharge was renewed in 2011 by the LPSC for another three-year period, finding that the R&D surcharge improves operational efficiencies and helps to minimize the cost of natural gas service. In 2014, the LPSC once again renewed the R&D surcharge for another three-year period. Attachment 4 is the latest Order by the LPSC authorizing the three-year renewal and Attachment 5 is the initial Order authorizing the R&D surcharge.

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-11
Page 3 of 3

In Virginia, GTI funding through base rates was implemented in 2005. Attachment 6 is the Virginia Hearing Examiner's Report approving GTI funding on page 4, and Attachment 7 is the Final Order adopting the Hearing Examiner's report by the Virginia State Corporation Commission.

For the Texas distribution operations, it is noteworthy that these customer bases did not historically contribute to GTI when those fees were collected through FERC approved rates since these operations are served by intrastate pipelines.

There is no explicit regulatory affirmation of the GTI funding for Mid-Tex and West Texas; however, these charges are included in the Company's general cost of service and recovered through the annual Rate Review Mechanisms in each operation.

100% of GTI funding for each of the distribution systems in Attachment 1 to the Company's response to Staff DR No. 1-04 is from ratepayers.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-11_Att1 - UTD Projects 2017 Funding.pdf, 3 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_2-11_Att2 - OTD Projects 2017 Funding.pdf, 7 Pages.

ATTACHMENT 3 - Atmos Energy Corporation, Staff_2-11_Att3 - MPSC Order.pdf, 5 Pages.

ATTACHMENT 4 - Atmos Energy Corporation, Staff_2-11_Att4 - LPSC Order.pdf, 6 Pages.

ATTACHMENT 5 - Atmos Energy Corporation, Staff_2-11_Att5 - LPSC Order.pdf, 10 Pages.

ATTACHMENT 6 - Atmos Energy Corporation, Staff_2-11_Att6 - VA Hearing Examiner Report.pdf, 30 Pages.

ATTACHMENT 7 - Atmos Energy Corporation, Staff_2-11_Att7 - VA SCC Final Order.pdf, 31 Pages.

Respondent: Mark Martin

List and description of UTD projects in which Atmos Energy is currently investing

1.13.B.5 CFS Tools and Calculators - Phase 5

The objective of this project is to improve and further develop the commercial foodservice tools and calculator (<http://cfscalc.gastechnology.org/About>) created in a previous phase of this project, to combine information from different sources that are used by the gas and restaurant industry to determine the economic and environmental benefits of using new, more advanced gas-fired commercial foodservice (CFS) equipment.

1.13.D.5 Codes and Standards for Advanced Gas Technologies - Phase 5

The objective of this project is to support the use of cost-effective emerging gas technologies and help address potential gaps in North American building code requirements and enforcement, standards development and testing, and performance information for analytical tools used for energy code compliance.

1.14.A.4 Next Generation of CFS Burners - Phase 4

The objective of this project is to test and develop burner concepts for commercial foodservice (CFS) applications that improve cook performance, efficiency and/or emissions with an emphasis on improving efficiency and emissions of existing burner designs and adapting existing technology to CFS applications.

1.16.B.2 CFS Codes and Standards - Phase 2

The objective of this project is to provide information associated with codes and standards for gas-fired, commercial foodservice (CFS) equipment and participate in technical advisory committees seeking emissions and energy efficiency improvements.

1.16.C.2 High Performance Building Initiative - Phase 2

The objective of this project is to develop an approach to be used for supporting mixed-fuel high performance homes, covering several fronts: ZNE, renewables, clean power, modeling engines, application guidelines, demonstration houses, and case studies. Phase 2 of UTD 1.16.C will focus on methodologies and analysis tools for high performance homes, home designs that meet the goals of the leading methodologies, and case studies from selected climate zones. In subsequent phases, there is a potential to incorporate the latest findings in low capacity heating and distribution systems, combination space and water heating systems, and thermal envelope advancements and evaluate their effects on high performance home designs.

1.16.E.2 Low Capacity Heating Systems Portfolio - Phase 2

The objective of this project is to better document the performance of low-capacity gas heating system solutions, including: dialogue with furnace and SDHV OEMs on the technology gaps and potential solutions; identify research case studies focused on low-capacity heating systems (gas and electric) in low capacity applications; co-fund a NYSERDA project to install/monitor five low-capacity condensing modulating furnaces at residential project sites in NY that have been renovated with improved air-sealing and insulation along with SDHV systems; and develop modeling strategies to quantify the impacts of advanced low-capacity heating systems along with SDHV systems.

1.16.L.2 SuperPerm Burner for Water Heaters - Phase 2

The objective of this project is to develop a ceramic-coated foam metal matrix burner design for application in a commercial water heater (down-fired firetube HX) in both un-humidified and humidified combustion air conditions.

List and description of UTD projects in which Atmos Energy is currently investing

1.17.B Thermoelectric Generator for Self-Powered Water Heater

The objective of this project is to validate that a Thermoelectric Generator Heat Exchanger (TEGHX) device can generate enough electric energy to power a tankless natural gas water heater.

1.17.E Emerging Combi FAU Laboratory Evaluations

The objective of this project is to perform laboratory tests of three emerging forced-air combi system technologies against replicable 24-hour space and water heating loads typical of low-load residential applications, in order to: validate claims that emerging combi systems have overcome technical barriers preventing traditional combis from consistently reaching condensing efficiencies; compare the emerging combi systems to low-capacity condensing furnaces and tank water heaters recently tested against the same replicable 24-hour load profiles; and develop performance curves for combis.

1.17.G Yanmar 3-Pipe Gas Engine HP Field Study

This project will evaluate the field performance and economics of the Yanmar 3-Pipe Gas Engine Heat Pump, the first of its type to provide simultaneous heating and cooling.

2.12.F.5 Address Regulatory Barriers in Natural Gas Emergency Power Supply Systems Phase 2

This project focuses on natural gas distributed generation and project goals include: provide information regarding the reliability of the natural gas supply, especially during prolonged, frequent, and wide-scale power outages; engage with committee members from National Fire Protection Association (NFPA) to understand regulatory barriers.

2.14.F.2 Free Piston Linear Motor CNG Compressor - Phase 2

The will fabricate 4 stages of gas compression to demonstrate a ~50 standard cubic feet per minute compressed natural gas (CNG) compressor at >4,500 psig using commercial linear motors with the free piston linear motor design developed in part under prior UTD-funded research.

2.16.N.2 NGV Codes and Standards Monitoring, Devel. and Support - Phase 2

The objective of this project is to monitor and participate in relevant natural gas vehicle (NGV) codes and standards developments and to support the creation or modification of important codes and standards through participation on select technical committees, working groups, or through review and formal comment.

2.16.O.2 NGV America Technology Committee Participation and Rep - Phase 2

The objective of this project is to participate on the NGV America (NGVA) Technology & Development Committee on critical industry issues. A primary goal for this Committee is to gather wide input and support to establish technical priorities for the industry. Seeking collaborative efforts are more effective if the industry can coalesce around agreed-upon initiatives.

2.17.D iGEN Self-Powered Furnace Lab Testing

The objective of this project is to assess the merits of novel new iGEN 60MBH self-powered R245fa vapor expansion cycle furnace by conducting breadboard tests in laboratory. Project goals include: expand upon system design evaluations conducted under a prior research project and evaluate the iGEN furnace limited to the vapor expansion cycle components.

List and description of UTD projects in which Atmos Energy is currently investing

2.17.G US Hybrid ISL8.9G Charge-Sustaining Hybrid Truck Retrofit and Demo

This project will cost share an existing California Energy Commission (CEC) funded project to develop and demonstrate a fully integrated and optimized natural gas hybrid-electric Class 8 vehicle to advance the performance, fuel efficiency, and competitiveness of natural gas engine hybrid electric systems.

2.17.I High Efficiency Comm. Boiler Field Demonstration, Development and Deployment

The objective of the project is to field test and deploy a commercial prototype high efficiency, low-emission, natural gas-fired burner to meet expected future requirements in non-attainment areas throughout the US.

6.CMIC Carbon Management Information Center

Contribute to the progress of U.S. green building practices and rating systems by providing credible and unbiased technical data regarding the benefits of source energy in reducing energy consumption and carbon emissions. Through the CMIC program, technical experts are directly involved in technical committees and public review processes on full-fuel-cycle analysis and bringing greater awareness to the many ways that the direct use of natural gas can improve source energy efficiency, reduce greenhouse gas emissions and lower energy costs for consumers.

6.SMP Sustaining Membership Program

The Sustaining Membership Program (SMP) is a collaborative research and development (R&D) program managed and performed by Gas Technology Institute (GTI), and is addressing the looming challenges to truly achieve a sustainable energy system in the long-term. Since 1985, the program has been providing solutions to the natural gas industry, manufacturers, and natural gas ratepayers. SMP's mission is to build a strong technology base in natural gas delivery, energy utilization, environmental science and renewable energy; to create new, innovative solutions through "proof of concept" that address the most important industry needs; and to provide early-stage R&D that serves as the building blocks of subsequent commercial research efforts.

1.10.A Web Program Upkeep

The purpose of this small project is to fund continuous public access to Gas Technology Advisor™ training and reference tool <http://gta.gastechnology.org/>

1.10.W Development of an End Use New Technology Roadmap

The purpose of this small project is to develop a multi-year technology roadmap as well as supporting information and tools that will feed into strategic and tactical planning for UTD's organization and its membership.

Operations Technology Development (OTD) Projects

1.08.a.3 GPS Excavation Encroachment Notification (EEN): Black Box Reference Device Enhancements, Phase 3

Develop a reference device to improve the black box device developed in Phase 2. The reference device will serve as a prototype to demonstrate the required functionality of the platform to support the commercialization of the hardware portion of the GPS EEN platform. In this project, the black box device technology will be transferred to a potential commercializer as a separate component of the system.

1.15.a.2 Cross Bores – Sewer System Cleanout Safeguard Device, Phase 2

Develop and deploy a safety device that allows sewer system clearing operations to occur with the ability to seal various size sewer cleanout openings in the event a natural gas line (inadvertently installed in a sewer) is struck by a power auger or other mechanical tool. This will allow the plumber and/or homeowner to get out of the house safely by minimizing/eliminating blowing gas into the house through the sewer clean out.

1.15.c Pipeline Defense with Combined Vibration, Earth Movement, and Current Monitoring

Demonstrate the feasibility of a pipeline right-of-way (ROW) monitoring and defense system based on stationary sensors mounted on, or adjacent to, the pipeline. The sensor data from multiple locations along the pipe will be wirelessly forwarded to a central location for further analysis. Analytics residing at the central location will correlate the data from multiple sensors to alert operators to events of interest occurring in the ROW with minimal latency. A test site for the demonstration system is sought from the OTD companies.

4.17.c Underground Natural Gas Storage Corrosion Risk - Microbial Influenced Corrosion (MIC)/Gas Quality

Create a preliminary guidance document for assessing microbial influenced corrosion risk and an early warning gas management marker for gas quality in underground natural gas storage facilities.

5.07.p Global Navigation Satellite System (GNSS) Consortium

Facilitate the sharing of information related to the use of GNSS technology for utility operations. The GNSS Consortium is a cost effective way for utilities to better understand this rapidly growing technology and how it can best be applied in daily operations to create operational efficiencies, enhance regulatory compliance, and improve the quality of field collected data. The program activities include technology development and integration, workshops, pilot projects, demonstrations, best practices/standards development and general information sharing. Over the last several years, the GNSS Consortium has focused on technology development that will reduce the cost and complexity of deploying GNSS for routine construction and O&M activities.

5.11.e.3 Intelligent Utility System - Phase 3: Automated Component Validation Software

Develop software that provides automated, real-time validation of components and equipment installed during construction. This software will create a set of construction records at the time of installation that will reflect the actual components that were installed in the field. The software will also create accurate as-built drawings that are available at the end of each construction day to eliminate engineering and mapping backlogs. This technology builds on the Intelligent Utility Program.

Operations Technology Development (OTD) Projects

5.12.a.3 Development of an Integrated Intelligent Safety System (IISS) for Commercial and Industrial Customers, Phase 3

Develop an Integrated Intelligent Safety System (IISS) to mitigate the risk of gas leaks due to third party damage on commercial, multi-family, and small industrial service lines by shutting off the flow of gas. This phase 3 will develop field ready prototypes of the intelligent shut off device based on the designs and constraints identified in the initial phases of work. Laboratory and field evaluations are also included in this phase of the project.

5.12.g.2 Large Diameter - High Pressure (60 psig) Inflatable Stoppers – Evaluation of Kleiss MCS60-1016 System for the U.S. Natural Gas Industry, Phase 2

Evaluate existing high-pressure (60 psig) inflatable stoppers as an alternative to currently employed stopping equipment for use on large diameter U.S. natural gas distribution systems. Work with Mainline Control Systems (MCS) and Kleiss & Co. (European bag system manufacturer) to evaluate and test existing inflatable stopper technology (MCS60-1016) capable of stopping off line pressures of 60 psig at pipe diameters of 10 inches to 16 inches (18" PE). Identify the necessary modifications of the Kleiss system and fittings to improve the durability and overall functionality of the stop off system. Supplemental testing, evaluation and enhancements are warranted for the large diameter, 60 psig applications as the MCS60-1016 system, which was not tested in the initial evaluation.

5.14.d.4 Tracking and Traceability for Transmission: Steel Pipeline Material Traceability

Develop an approach for enhancing and streamlining the traceability of steel assets used in the natural gas pipeline industry. The project will develop a prototype system that will be deployed in a test environment with project participants. The ultimate goal of the initiative is to provide an industry standardized traceability process that can be used by any operator, pipe mill, coating mill, and distributor to transfer and receive asset traceability information.

5.14.d.5 Transmission Tracking and Traceability - Bizagi Platform, Phase 5

Provide the industry with a standardized approach for capturing pipe, appurtenance, welding and coating data. The collection of project phases executed under this Transmission Tracking & Traceability program will develop the standards, guidelines, and technology required for the capability of tracking and traceability of transmission pipe. The work in phase 5 addresses the development of the Bizagi tracking and traceability platform.

5.14.t.2 Methods to Detect Inserted Plastic in Steel Mains, Phase 2

Develop and evaluate an emerging technology as a means to determine the presence of plastic gas pipes inserted in a steel carrier pipe.

5.15.a Cybersecurity Collaborative

Create a multi-year collaborative program between natural gas distribution companies and the Department of Homeland Security (DHS) to address the high priority cybersecurity issues of participating members through a focused outreach and education process and a technology evaluation and transfer initiative.

5.16.a Solvent cleaning and Polyethylene (PE) Joining Procedures

Gain knowledge of, understanding of, and focus on the issues related to the use of liquid cleaning as a part of joining procedures. Conduct qualitative and quantitative testing. Develop data-driven, consensus solvent cleaning best practices to optimize the surface preparation process and prevent potential PE joining issues.

Operations Technology Development (OTD) Projects

5.16.f Improved Safe Excavation Productivity for Locating Buried Utilities

Improve the effectiveness of safe vacuum excavation with compressed air to equal the productivity of hydro excavation. Develop a new tool or system of tools with increased volumetric excavation rates over existing air digging tools. Additional benefits include the reduction of water used during hydro excavation and a reduction of possible damage to underground utilities.

5.16.g Enhancement of the Dynamic Cone Penetrometer (DCP) Compaction Device

Enhance the Dynamic Cone Penetrometer (DCP) commercial device for acceptance and use for compaction measurements of backfills in place of the Nuclear Density Gauge (NDG). The device has been demonstrated at several utilities since its development and an ASTM Standard was established in 2008. However, there is interest by several utilities in modernizing its data control unit and improving its functionality for GPS location and wireless data management and transfer.

5.16.h Cross Bore Avoidance when Using Pneumatic Piercing Tools

Determine how cross bores are created while utilizing pneumatic piercing tools and what current practices are utilized throughout the industry to avoid these incidences. This project will also seek to consolidate the best practices across the natural gas industry.

5.16.m Interfacial Contact Verification System for Saddle Fittings

Test, evaluate and refine a pressure mapping system developed by Tekscan that can be used prior to fusion to visualize the contact pressure between a pipe and clamped saddle fitting during field installations.

5.17.b Assessment of PE Fittings Shelf Life

Quantify the aging process of polyethylene (PE) fittings with respect to ultraviolet (UV) exposure and oxidation from air (at elevated temperatures). The aging process will be quantified in terms of rate and extent (depth of aged material) in order to establish a proper understanding of PE fitting shelf life with and without fitting packaging (UV blocking).

5.17.g Material-Supplier Quality Assurance Program

Three-fold: assist gas utilities in creating best practice guidelines to develop and manage a material-supplier quality assurance program, create a standardized approach to key processes affecting the quality of materials used by the gas utilities, and identify and select comprehensive regulatory and technical requirements specific to products utilized in natural gas transmission and distribution systems.

5.17.n Survey of Plastic Pipe Locating Technology and Locating Practices

Review the current state of the art of plastic pipe locating technology and identify new or improved locating methods and practices.

6.a Sustaining Membership Program (SMP)

SMP is a collaborative research and development (R&D) program managed and performed by Gas Technology Institute (GTI), and is addressing the looming challenges to truly achieve a sustainable energy system in the long-term. Since 1985, the program has been providing solutions to the natural gas industry, manufacturers, and natural gas ratepayers. SMP's mission is to build a strong technology base in natural gas delivery, energy utilization, environmental science and renewable energy; to create new, innovative solutions through "proof of concept" that address the most important industry needs; and to provide early-stage R&D that serves as the building blocks of subsequent commercial research efforts.

Operations Technology Development (OTD) Projects

6.06.a Keyhole Project

Provide an arena for keyhole technology innovation including developing, testing, and implementing innovative keyhole technologies for utility system installations, repairs, and renovations. Additionally, the program facilitates information sharing between utilities themselves and manufacturers, and gives utilities a unified voice in the marketplace. Manufacturers can receive feedback and understand the needs of the utilities with respect to keyhole technology through this unified voice. Utilities can efficiently share best practice information among themselves through the Keyhole Technology Program.

6.08.a Carbon Management Information Center (CMIC)

Contribute to the progress of U.S. green building practices and rating systems by providing credible and unbiased technical data regarding the benefits of source energy in reducing energy consumption and carbon emissions. Through the CMIC program, technical experts are directly involved in technical committees and public review processes on full-fuel-cycle analysis and bringing greater awareness to the many ways that the direct use of natural gas can improve source energy efficiency, reduce greenhouse gas emissions and lower energy costs for consumers.

6.11.a PRCI Membership

Provide support for the Pipeline Research Council International (PRCI) membership by Operations Technology Development (OTD). This work keeps the OTD funders of the project informed about the projects they are funding and how they play a role in the 7 PRCI technical committees. Full access to the PRCI library is given.

6.17.a Improving the Adoption of New Tools and Technologies in the Gas Industry

Document how tools and technology have been adopted by users in general and develop a detailed roadmap for rapidly implementing tools and technology in the gas utility industry. Specifically, look at how organizations are handling tool and technology adoption and how they can influence behavior change, conduct case studies specific to chosen solutions, and develop a detailed roadmap for implementing rapid tool and technology adoption. Summarize finding in a report with broad applicability throughout our industry.

7.15.b.3 Remote Gas Sensing and Monitoring, Phase 3

Phase 3 will perform field tests of the prototype system that was developed during earlier Phases. This will allow the sponsors to work with the prototype and provide feedback. This feedback will be shared with a prospective manufacturer. The goal of these activities is to provide definition to the form the commercial system will take. The objective of the overall project is to develop a system to allow a leak investigator to remotely monitor methane levels at multiple points within a site under investigation. The investigator uses a tablet or phone to see the gas values in real time.

7.16.a Leak Repair Prioritization

Develop a method of prioritizing nonhazardous leaks, utilizing tools that utilities already commonly own, so that once all safety factors are considered, utilities are able to schedule the repair of leaks that are emitting the most methane to the atmosphere.

7.16.d Implications of Odorant Dispersion in a Natural Gas Pipeline

Determine how far downstream of an odorant injection point should any transitions to PE pipe or polymer materials be located, the proper location for a sampling point for odorant concentration and odor monitoring, and if and to what extent an odorant does absorb into a polymer matrix.

Operations Technology Development (OTD) Projects

7.16.f Methane Sensors State-of-the-Art Investigation

Investigate the current state of the art in “point” methane sensors and how they are used in the utility industry. A gap analysis will be performed and sensors (such as from BioInspira) may be selected for further investigation and testing based on the gaps identified.

7.17.a Leak Detection and Repair Modeling for Distribution Systems

Perform a preliminary evaluation of the feasibility of using the open source Fugitive Emissions Abatement Simulation Toolkit model to evaluate distribution Leak Detection and Repair programs. Leak Detection and Repair programs can be used by an operator to compare and evaluate the capital costs of instrumentation, labor costs of use, costs of repairing leaks and the value of the gas lost/not lost before purchasing tools and have the potential to save companies significant time and money when choosing new leak detection methods. However, the emissions model component of the program needs to be evaluated specifically for distribution system applications.

7.17.e Evaluation of Methane Detection Devices for Utility Operations

Investigate the current state of the art in “point” methane sensors and how they are used in the utility industry. Additional proposed work will first focus on evaluating the performance of high sensitivity/high speed methane measurement instruments that are currently commercially available to be used by the industry. Additionally, the work will evaluate lower speed/lower sensitivity instruments that have recently been developed for use the industry.

8.16.a Intelligent Field Data Collection Platforms

Improve the accuracy, consistency, completeness, and relevancy of datasets by leveraging field-based technology advances and incorporating lessons learned from previous generations of applications. This “Smart Form” development effort focuses on compliance, utility asset, and key risk-related datasets. Although it is possible to collect point locations which can later be ported to the Geographic Information System (GIS), Smart Form applications will not offer robust field base mapping functions such as those offered by Asset Lifecycle Tracking (ALT).

8.16.b Remote QA/QC: Fusion Inspection and Reporting

Develop a process, visualization, and reporting capability to support the operator and code regulations related to field based inspections. This system is focused on the capture of plastic fusion related data and required inspections. The project includes the capture of user identity, photos, GPS location and additional data as determined required to support compliance to the changing regulations.

8.16.c Operator Qualification (OQ) Management System

Develop an OQ management platform based on previous work, allowing for standardized data management of OQ data. This system will enable utilities and contractors to manage qualifications for all employees and make the data readily available in a secure platform. Potential commercialization partners will be identified and a commercialization strategy will be developed.

8.16.d Paperless As-Building Solution

Develop an application and supporting business process to collect all as-built data electronically and automate the closing package process. This project will continue the development of the tracking and traceability solution to provide a complete paperless as-building process.

Operations Technology Development (OTD) Projects

8.17.b Tracking and Traceability Marking Standard for Natural Gas Transmission Components

Enable the capture of key information required for physically documenting and geospatially modeling new or repaired gas transmission systems to support the latest DOT PHMSA regulatory requirements. In order to achieve this, three major developments must take place: 1) Develop a machine-readable marking standard for all steel natural gas transmission system components. The marking standard would hold key information and allow the linkage of information required to support the latest DOT PHMSA transmission tracking and traceability requirements. 2) Construct an automated field data collection processes linking the required manufacturers' inspection and test documentation, and support automated definition of each field-installed component in the GIS. 3) Gain the required industry acceptance for publication of the standard under one or more standards organizations.

8.17.c GNSS Smart Automations for Field Data Collection

Increase the quality and consistency of location data collected using Global Navigation Satellite System (GNSS) receivers by automating certain steps of the collection process and reducing the burden on field data collection personnel. Produce a middleware software and hardware technology that operates between the user's existing GNSS receiver and existing field data collection smart device. The new technology will help ensure consistency and verify that quality thresholds are satisfied. Additionally, the technology will reorganize the collection process so that the field data collector is required to operate and handle fewer components during any given step.

8.17.d Low-Cost RTK Base Station

Promote wide adoption of high-accuracy Global Navigation Satellite System (GNSS) technology throughout gas utilities by removing barriers to implementation of Real Time Kinematic (RTK) technology. RTK systems require a receiver operated by the field data collector and a ground based base station, which supplies GNSS satellite correction data. Focus on increasing access to base station data by creating an inventory of publicly available base stations, testing a publicly available base station at a long distance, and continuing the development of low-cost portable base station technology.

8.17.g Supporting Technology for ASTM F2897

Develop technology to support the further implementation of ASTM F2897 for tracking and traceability of plastic materials. Areas that will be explored include: barcodes for assembled components and the use of radio frequency ID (RFID) tags. The new technology will reduce or eliminate some of the issues and limitations experienced in recent field tests.

9.16.a Determining Data Quality Implication

To develop a methodology, implementation protocols, and case studies allowing operators to:

- Construct a pedigree (i.e., data source and quality) analysis of their pipeline system database quantifying gaps, consistencies, default value rationale, etc.
- Calculate a "Health Index" parameter on their database entries at the individual data point and roll up to pipeline segment level
- Facilitate Risk Management activities by demonstrating how the Health Index can be used to prioritize preventative and mitigative (P&M) measures, data collection, risk ranking, and unknown threat determination.

9.16.d Model of AC Earth Faults and Associated Risks

Develop methods to quantify the extent to which buried gas pipes are exposed to ground (or earth) faults in nearby AC power systems and to examine the risks caused by this exposure.

Operations Technology Development (OTD) Projects

9.17.b EDSS - Development of Analytic Agents

Develop and deploy software agents that integrate the knowledge and databases developed in previously completed GTI/OTD projects into the Enterprise Decision Support (EDSS) framework as laid out in OTD project 5.15.b Roadmap for EDSS. The framework is capable of integrating agents that address all aspects of natural gas distribution and transmission system operations. A software agent takes raw data and turns it into insights that are useful in decision making by incorporating models and subject matter expertise into a logical cause and effect description of the knowledge associated with a particular context. Agents populate the EDSS framework or can be used with an operator's own system.

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

NOTICE FILE NO. 98-UN-0776

IN RE:

**NOTICE OF INTENT TO CHANGE
(1) SIXTH REVISED PURCHASE
GAS ADJUSTMENT RIDER AND
(2) PLANNED METHOD OF
CALCULATION UNDER THE
SIXTH REVISED PURCHASE GAS
ADJUSTMENT RIDER TO
PROVIDE FOR THE
CONTINUATION OF THE
CURRENTLY ASSESSED
RESEARCH AND DEVELOPMENT
SURCHARGES**

**MISSISSIPPI VALLEY GAS COMPANY
UTILITY I.D. NO. GC-123-0081-00**

ORDER

By Notice filed October 27, 1998, the above described matter came on for consideration upon the request of Mississippi Valley Gas Company. Upon the sworn allegations of the Notice, and upon the recommendation of the Public Utilities Staff, the Commission finds as follows, to wit:

1.

Petitioner is a public utility as defined in §77-3-3(d)(ii) of the Mississippi Code of 1972, as Amended, and is engaged in the business of providing natural gas service to and for the public for compensation in Mississippi. Petitioner has its principle place of business at 711 West Capitol Street, Jackson, Mississippi. Petitioner's mailing address is Post Office Box 3348, Jackson, Mississippi 39207.

2.

Petitioner is the holder of certificates of public convenience and necessity

authorizing its operations in specified areas of Mississippi and is rendering service in accordance with its service rules and regulations and in accordance with a schedule of rates and charges, both of which constitute its tariffs that have been previously approved by order of this Commission.

3.

By a notice filing on October 27, 1998, MVG advised this Commission of its intent to change its (1) Sixth Revised Purchase Gas Adjustment Rider and (2) its Planned Method of Calculation Under the Sixth Revised Purchase Gas Adjustment Rider to provide for the continuation of currently assessed research and development surcharges all as more fully set forth in its filing. By order dated November 16, 1998, this Commission temporarily suspended such change pending further investigation by the Public Utilities Staff. That investigation has now been completed and the Commission is of the opinion that the Suspension Order can be and should be lifted.

4.

The Gas Research Institute ("GRI") is a national, non-profit cooperative enterprise performing research and development activities designed to increase gas supply, enhance public safety, and improve energy efficiency in the use of natural gas. Historically, a substantial part of GRI's funding has been derived from surcharges levied on interstate pipeline services. These surcharges were, and are, authorized for inclusion in wholesale gas service costs by the Federal Energy Regulatory Commission ("FERC"). Since the surcharges were contained in FERC approved wholesale gas rates, they have been, and are, included in the costs recovered by Petitioner in its Purchased Gas Adjustment Rider

and are, therefore, ultimately borne by the gas consuming public. The current FERC approved surcharge is 0.174¢ per ccf. This surcharge recovers approximately \$1.23 per year from Petitioner's average residential customer. Currently, and in the past, all sums raised by the surcharge have gone to the support of GRI sponsored research and development activities.

5.

Because of the deregulation of natural gas at the wellhead and the increasingly competitive nature of interstate pipeline operations, the historical method of supporting consumer benefitting research and development activities through a GRI surcharge collected by interstate pipelines is no longer sustainable. On April 29, 1998, the Federal Energy Regulatory Commission approved a broadly supported natural gas industry Settlement Agreement that provides for GRI funding for a seven-year transition from traditional FERC approved surcharge funding in 1998 to funding based on voluntary industry and government revenues after 2004. Under the settlement, the current FERC surcharge will be phased out and future ratepayer support for research and development activities will be dependent upon state approved surcharges.

6.

Pursuant to the FERC Settlement Agreement, Petitioner proposes to amend its Sixth Revised Purchased Gas Adjustment Rider (and the Planned Method of Calculation for same) so as to phase in a research and development surcharge equal to and offsetting the planned reduction in the FERC approved surcharge. As a consequence, the rate paid by Petitioner's customers to support research and development will neither increase nor

decrease when compared to historical levels of funding.

7.

Petitioner further proposes that effective State control over the expenditure of the research and development surcharge funds be established. Petitioner proposes (1) that all funds generated by the research and development surcharge be accounted for as funds reserved for the benefit of the ratepayers of Mississippi Valley Gas Company and (2) that the expenditure of same be under the direction and control of Petitioner's management for and on behalf of Petitioner's ratepayers. Expenditures will be subject to MPSC oversight and approval and all benefits derived therefrom will inure to the direct and exclusive benefit of Petitioner's ratepayers.

8.

Attached to the filing as Exhibits "A" and "B" and incorporated by reference were sample tariffs implementing the proposed changes to the Purchased Gas Adjustment Rider and the Planned Method of Calculation.

9.

The Commission finds that the proposed changes do not involve any revenue adjustments since they are designed to maintain the current level of ratepayer supported research and development funding. The Commission further finds that the proposed changes have no effect on Petitioner's net income since all revenue and expenses will be accounted for as proposed in Exhibit "C" to the filing. The Commission finds that the proposed changes are just and reasonable and are consistent with public convenience and necessity and are in the public interest.

IT IS THEREFORE ORDERED:

A.

That this Commission's prior Order dated November 16, 1998 suspending the operation of these tariff changes be, and the same is hereby lifted,

B.

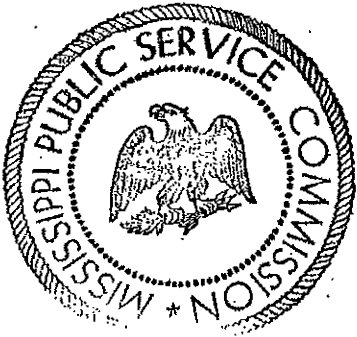
The changes proposed in Notice Filing No. 98-UN-0776 be, and they are hereby approved effective March 1, 1999, and

C.

Petitioner is directed to file compliance tariffs within 30 days from the date of this Order.

SO ORDERED, this the 14th day of JANUARY, 1999.

MISSISSIPPI PUBLIC SERVICE COMMISSION



Bo Robinson
BO ROBINSON, CHAIRMAN

George Byars
GEORGE BYARS, VICE CHAIRMAN

Nielsen Cochran
NIELSEN COCHRAN, COMMISSIONER

ATTEST: A True Copy

Brian U. Ray
BRIAN U. RAY
EXECUTIVE SECRETARY

LOUISIANA PUBLIC SERVICE COMMISSION

GENERAL ORDER NO. R-30479-B

LOUISIANA PUBLIC SERVICE COMMISSION
EX PARTE

Docket No. R-30479, In re: Development of a funding mechanism for jurisdictional gas utilities for research and development programs.

(Decided at the Open Session dated September 10, 2014)

General Background

In its General Order dated October 28, 2008 ("the 2008 General Order"), the Louisiana Public Service Commission ("Commission") authorized the creation of the Louisiana Research and Development Committee ("RDC"), a coalition of representatives from the Commission Staff and all Group I gas utility companies (as defined in the Commission's General Order dated March 24, 1999)¹ under the jurisdiction of the Commission. The RDC is comprised of one member from each Group I gas utility company and is chaired by a Commission Staff member, and each Group I gas utility company is required to separately become a member of Utilization Technology Development ("UTD"), a collaborative research and development ("R&D") funding program that is dedicated to developing or increasing the efficiency of gas end use equipment, while reducing the environmental impact of gas-consuming equipment. Additionally, each Group I gas utility company is required to become a member of Operations Technology Development ("OTD"), an R&D funding program focused on pipeline and distribution operations, with projects that reduce operational costs while enhancing reliability and safety.²

The RDC is tasked with reviewing proposals for R&D projects and selecting projects that have a reasonable chance to benefit Louisiana gas utility customers within a reasonable amount of time. Proposals are submitted to the RDC by Gas Technology Institute³ ("GTI"), the managing entity for UTD and OTD. Approved proposals are then submitted by GTI to the full UTD membership and OTD membership, where the Louisiana funds are supplemented by funding from other OTD and UTD members for the projects selected. The selected projects are

¹ Section II(b) of that General Order defines Group I gas utility companies as, "all local gas distribution companies serving in excess of 25,000 jurisdictional customers."

² Both UTD and OTD are stand alone, 501c(6) not-for-profit companies controlled by their respective members.

³ GTI is a not-for-profit 501c(3) corporation designated to perform R&D programs for the benefit of natural gas consumers and jurisdictional gas local distribution companies ("LDCs") nationwide. It is subject to the rules and regulations of public utility commissions across the country where R&D surcharges are collected from jurisdictional gas LDCs.

funded through UTD and OTD, as applicable, by an R&D charge of ninety cents (\$0.90) per meter per year ("R&D charge"). The R&D charge is submitted by the Group I gas utilities to UTD and to OTD, and the Group I gas utilities may recover the R&D charge through their respective rates or via other recovery mechanisms at the discretion of the Group I gas utility.

Jurisdiction

The Commission exercises jurisdiction in this proceeding pursuant to Article 4, Section 21 of the Louisiana Constitution, La. R.S. 45:1163(A)(1), and La. R.S. 33:4510. Louisiana Constitution, Article 4, Section 21 provides in pertinent part:

The Commission shall regulate all common carriers and public utilities and have such other regulatory authority as provided by law. It shall adopt and enforce reasonable rules, regulations, and procedures necessary for the discharge of its duties, and shall have other powers and perform other duties as provided by law.

La. R.S. 45:1163 provides:

- A. (1) The Commission shall exercise all necessary power and authority over any street, railway, gas, electric light, heat, power, waterworks, or other local public utility for the purpose of fixing and regulating the rates charged or to be charged by and service furnished by such public utilities.

Committee Review of R&D Charge-funded Programs

The 2008 General Order established the R&D charge for a period of three (3) years, at which time the RDC was required to review the results of the R&D charge and determine if it should be continued or whether it should be cancelled. On August 25, 2011, Staff filed a Report and Recommendation into the official record of Docket No. R-30479, in which Staff recommended that all provisions of the 2008 Order be continued and remain in effect for a period of three years. After that time, Staff recommended that the RDC and Staff review the results of the R&D funding mechanism created by the 2008 Order so as to determine if that funding mechanism should be continued or whether it should be cancelled. Staff's recommendation was then approved by the Commission at the September 7, 2011 Business and Executive Session, and the provisions of the 2008 Order were renewed until October 28, 2014. The Commission's decision was memorialized as General Order No. R-30479-A, dated September 16, 2011 ("the 2011 Order").

The RDC continued to hold annual meetings to review the general progress of natural gas

R&D programs that both are directly funded by the RDC, and to which RDC members have access through UTD and OTD. These meetings were held on August 16, 2012, August 14, 2013, and July 11, 2014.

At the July 11, 2014 meeting, the member representatives of the RDC discussed the value and benefit of OTD and UTD membership to Louisiana customers. RDC member representatives observed that the program provides a high value of benefits versus costs, including access to information and initiatives that the Group I utility companies could not attain on their own. The member representatives therefore unanimously agreed that the program goals and objectives are being met, and that the Commission should authorize the renewal of both the RDC and the R&D charge. The member representatives also discussed the possibility of eliminating the three-year sunset provision created by the 2008 Order and renewed by the 2011 Order. The member representatives agreed that the program has sufficiently proven its value for six years, and so both the RDC and the R&D charge of ninety cents (\$0.90) per meter per year should be authorized to continue on this merit without renewal every three years and without an annual update meeting.

Staff Review

Staff reviewed the positions of the RDC member representatives, as well as examples cited at RDC's 2012, 2013, and 2014 annual meetings as producing benefits for LPSC-jurisdictional ratepayers. Since R&D clearly enables the identification of new applications for using natural gas, Staff determined that R&D is critical to maintaining both the competitiveness of natural gas as a resource and the viability of the LPSC-jurisdictional entities supplying gas to Louisiana customers. The funds collected pursuant to the R&D charge are pooled with other available, similar R&D dollars that are collected in other jurisdictions, and then invested in projects deemed important and meaningful by LPSC-jurisdictional utility companies. As a result, the monies collected via the R&D charge are leveraged many times over, allowing the three Group I natural gas utilities to fund, participate in, and access bleeding edge technology that would be unaffordable individually. The funding is leveraged over 20 to 1 by research funding from private donations, government agencies, and other gas utilities located across the nation, which increases the effectiveness of Louisiana's contribution. This pooling of funds consequently allows the different Group I gas utility companies to accomplish many deliverables

that could never have been accomplished by any one system. Moreover, the R&D charge has not only helped to further innovation in natural gas technologies deployed nationwide, but has also resulted in direct, quantifiable benefits to Louisiana businesses.

Staff therefore concluded that investment in R&D improves operational efficiencies and helps to minimize the cost of natural gas service. Staff also determined that the programs selected for funding by the RDC are producing and will continue to produce economic advantages to LPSC-jurisdictional ratepayers, and that those programs increase convenience to customers and system reliability. Moreover, when considering the comparatively low cost to ratepayers -- ninety cents (\$0.90) per meter per year, or about seven and one-half cents (\$0.075) per month -- Staff contended that the benefits provided to the ratepayers more than outweigh the cost imposed.

To that end, Staff filed a Report and Recommendation on August 25, 2014 in which Staff asserted that the programs financed by the R&D charge are in the public interest. Staff observed that the benefits created by the R&D charge have remained consistent since the charge was first authorized in 2008, and that the RDC as an organization has functioned cohesively, efficiently, and effectively. As such, Staff concurred with the member representatives that the RDC and the R&D charge should continue to operate for an indefinite period, subject to the Commission's authority to revisit this determination.

Commission Consideration

Staff's recommendation was considered by the Commission at its September 10, 2014 Business and Executive Session in Baton Rouge, Louisiana. Commissioner Skrmetta made a motion to adopt Staff's Recommendation and Commissioner Holloway seconded. On substitute motion of Commissioner Angelle, seconded by Commissioner Skrmetta, and unanimously adopted, the Commission voted to adopt Staff's Recommendation and continue the Louisiana Research and Development Committee ("RDC") and the research and development charge that were created by the General Order dated October 28, 2008 and extended by General Order No. R-30479-A (September 16, 2011), subject to the following modifications: (a) the three (3) year sunset provision included in those General Orders shall remain in effect; (b) the RDC and the R&D charge shall therefore continue in effect until October 28, 2017, at which time the Staff and the members of the RDC will again review the results of the R&D charge in order to determine if

it should be continued or whether it should be cancelled; and (c) the RDC shall continue to conduct and attend meetings in order to carry out its duties, and shall provide annual reports to the Commission and to Staff.

IT IS ACCORDINGLY THEREFORE ORDERED:

- 1) That all provisions of the General Order dated October 28, 2008 and renewed by General Order No. R-30479-A are hereby continued for a period of three years;
- 2) That compliance with the provisions of the General Order dated October 28, 2008, General Order No. R-30479-A dated September 16, 2011, and with this Order is mandatory for all Group I gas utilities, as defined in the Commission's General Order dated March 24, 1999;
- 3) That the R&D funding mechanism created by the General Order dated October 28, 2008 will continue in effect for an additional period of three years until October 28, 2017. At the end of that time, the Staff and the members of the RDC will again review the results of the R&D funding mechanism in order to determine if it should be continued or whether it should be cancelled;
- 4) That the RDC shall continue to conduct and attend meetings in order to carry out its duties, and shall provide annual reports to the Commission and to Staff;
- 5) That if the R&D funding mechanism is discontinued after October 28, 2017, any funds remaining in the RDC escrow account will be remitted back to the utilities and ultimately refunded to Group I gas utility customers; and

"This space is intentionally left blank."

6) That this Order shall be effective immediately.

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

December 23, 2014

/S/ ERIC F. SKRMETTA
DISTRICT I
CHAIRMAN ERIC F. SKRMETTA

/S/ CLYDE C. HOLLOWAY
DISTRICT IV
VICE CHAIRMAN CLYDE C. HOLLOWAY

/S/ FOSTER L. CAMPBELL
DISTRICT V
COMMISSIONER FOSTER L. CAMPBELL

/S/ LAMBERT C. BOISSIERE
DISTRICT III
COMMISSIONER LAMBERT C. BOISSIERE, III


EVE KAHAO GONZALEZ
SECRETARY

/S/ SCOTT A. ANGELLE
DISTRICT II
COMMISSIONER SCOTT A. ANGELLE

LOUISIANA PUBLIC SERVICE COMMISSION

GENERAL ORDER

**LOUISIANA PUBLIC SERVICE COMMISSION
EX PARTE**

Docket No. R-30479. In re: Development of a funding mechanism for jurisdictional gas utilities for research and development programs.

(Decided at the October 15, 2008 Business and Executive Session)

General Background

At the December 4, 2007 Business and Executive Session, Mr. Ronald Edelstein, who is the Director of Regulatory and Government Relations for the Gas Technology Institute (“GTI”), made a presentation to the Louisiana Public Service Commission (“Commission” or “LPSC”) regarding funding mechanisms for jurisdictional gas utilities for research and development programs. Following the presentation, the Commission directed the Staff to investigate the matter further.

Thereafter, notice of this rule making was published on January 25, 2008. Specifically, the notice sought comments from jurisdictional gas utilities regarding the feasibility a funding mechanism for research and development programs for natural gas utilities in Louisiana. Timely interventions were submitted by: CenterPoint Energy-Arkla and CenterPoint Energy Entex (“CenterPoint”); Atmos Energy Corporation; and Entergy Gulf States Louisiana, L.L.C. (“EGSL”). A Motion for Untimely Intervention was submitted by GTI, which was ultimately granted by the Commission Staff.

Jurisdiction

The Commission exercises jurisdiction in this proceeding pursuant to Article 4, Section 21 of the Louisiana Constitution, La. R.S. 45:1163(A)(1), and La. R.S. 33:4510. Louisiana Constitution, Article 4, Section 21 provides in pertinent part:

The Commission shall regulate all common carriers and public utilities and have such other regulatory authority as provided by law. It shall *adopt and enforce* reasonable rules, regulations, and procedures necessary for the discharge of its duties, and shall have other powers and perform other duties as provided by law. [Emphasis added.]

La. R.S. 45:1163 provides:

- A. (1) The Commission shall exercise all necessary power and authority over any street, railway, gas, electric light, heat, power, waterworks, or other local public utility for the purpose of fixing and regulating the rates charged or to be charged by and service furnished by such public utilities.

Analysis of comments and data responses

In addition to initial comments submitted by the parties, the Staff issued a set of data requests to the parties. Substantive comments were initially provided primarily by GTI; responses to the data requests were submitted by EGSL, CenterPoint and GTI.

A. General Comments of GTI:

GTI provided a summary of its efforts in the research and development (“R&D”) area related to natural gas usage and the need for further R&D. For example, GTI helped develop a fully condensing furnace at 90% efficiency. With respect to gas-fired hot water systems, GTI states that while the efficiency off-the-shelf tank-based equipment ranges from 50 – 55% (annual fuel use efficiency), more efficient tankless gas water heaters are available which provide an efficiency rating of 80%; however, costs related to these new heaters are high. Thus, GTI asserts that R&D is needed to develop a range of reliable, cost-effective, and high-efficiency tankless and tank-based gas water heaters. GTI asserts that development in this area would drive down costs of high efficiency gas water heaters, making them available to a wider range of customers (including commercial and low-income customers).

GTI discussed the need for more efficient water-heating devices; typical boilers in the 1960’s

– 1980's provide 50 to 75% efficiency, while newer condensing boilers run from 80 to 85% efficiency. Finally, GTI stated that R&D is needed in the area of gas operations to provide better software, sensors and hardware to detect plastic pipe, enhance system integrity, provide quicker and more accurate leak detection and pinpointing, etc.

GTI stated that R&D was formerly funded through a FERC-approved recovery mechanism from 1977 through 2004; however, that mechanism was phased out as a result of increased competition between and amongst industry sectors. Currently, individual public service commissions have authorized R&D funding mechanisms in 22 states.

GTI submitted that a R&D funding mechanism is feasible for the State of Louisiana. To begin, the plan would be voluntary, with gas utilities choosing what R&D project to devote funds. GTI notes that the R&D would not have to be conducted by it. Instead, the choice of what programs to fund would be decided by the utility.

As set forth in GTI's comments, for the 22 States with R&D funding mechanisms, collection amounts range from \$0.90 to \$2.00 per residential customer per year. GTI suggested a charge of \$0.90 per residential customer per year for Louisiana.

B. Responses to Data Requests:

On April 4, 2008, the Staff submitted data requests to the parties to determine whether jurisdictional gas utilities within the State of Louisiana are currently spending money on R&D and, if so, whether the costs were being recovered in rates. The Staff also asked for the parties' opinion regarding GTI's proposed charge of \$0.90 per residential ratepayer per year. Finally, the Staff asked for comments regarding the following ratepayer protections, if the Commission decided to implement a R&D funding mechanism:

- a. Any money collected, as a result of the R&D surcharge, but not ultimately spent on R&D will be refunded to customers on an annual basis.
- b. The surcharge, if approved, should be implemented as a pilot program for a period not to exceed of 3 years. At the end of the 3-year period, the Staff and parties will review the results of the R&D program in order to determine if it should be continued or whether it should be cancelled.

Both GTI and EGSL provided comments. In particular, EGSL stated that it would agree to a \$0.90 charge to residential customers under a R&D funding mechanism. EGSL also recommended that, “all monies collected would be managed centrally by a newly created Louisiana Gas R&D Committee comprised of one member from each Louisiana gas LDC and chaired by a LPSC staff member. The committee would decide which projects to fund and the results would be shared with all Louisiana gas LDCs.”

C. Policy question of allowing current recovery of R&D costs:

(1) R&D costs do not squarely fall into a recoverable cost or expense:

A utility's revenue requirement is the sum of the utility's operating expenses and its rate of return times the amount of its rate base. Operating expenses include “maintenance, depreciation, and taxes, incurred to produce revenues;” rate base is “the value of the property, plant and equipment (less accumulated depreciation) which provide the service, and on which a return should be earned.” *Central La.Elec. Co. v. Louisiana Pub. Serv. Comm'n*, 508 So.2d at 1365 (La.1987).

Funds spent on R&D do not squarely fit in either operating expenses or rate base. As a matter of policy, the Commission must decide whether current ratepayers can reasonably benefit from current R&D activities. If R&D activities are reasonably likely to cause benefits to flow to ratepayers, then customers could be charged for R&D costs.

(2) FERC precedent regarding benefit and recovery of R&D costs:

As GTI stated in its comments, previously FERC authorized surcharges to provide funds for R&D activities. Under those procedures, FERC could provide advance approval of R&D cost recovery to utilities by approving an R & D organization's annual budget. *Process Gas Consumers Group v. Federal Energy Regulatory Commission*, 866 F.2d 470, 275 U.S.App.D.C. 269. Through this approach, multiple R&D organizations submitted budgets and research plans, which were reviewed, and some approved, by the FERC. To enable FERC to make an intelligent assessment of research initiatives submitted for advance approval under these procedures, the regulations required jurisdictional companies and research organizations to include in their submissions, *inter alia*, “[e]vidence that the project or program ... has a reasonable chance of benefiting the ratepayer in a reasonable period of time” and that “whatever achievements may result ... will accrue to the benefit of the sponsoring jurisdictional compan[ies] and their customers.” 18 C.F.R. § 154.38(d)(5)(iii)(d) & (e) (1988).¹

In *Process Gas Consumers Group*, the United States Court of Appeals (District of Columbia) reviewed a FERC-approval of one particular R&D organization’s budget (Gas Research Institute (“GRI”). The decision, while disapproving the review performed by the FERC, provides helpful guidance on how to determine whether a project or program has a “reasonable chance of benefiting the ratepayer in a reasonable period of time”. *Process Gas Consumers Group*, 866 F.2d 470, at 472.

For example, the Court of Appeals cited its decision in *Public Util. Comm'n of Colorado v. FERC*, 660 F.2d 821 (D.C.Cir.1981), *cert. denied*, 456 U.S. 944, 102 S.Ct. 2009, 72 L.Ed.2d 466 (1982) as supporting the notion that projects should not be limited to production or transportation of

¹ FERC required RD & D organizations annually to submit not only their proposed expenditures for the coming year but also a five-year projection of research initiatives and expenditures. FERC required this latter out-year information to assess more thoroughly the overall objectives of organizational programs. The FERC Staff would perform a comprehensive review of the submittal along with comments from the public. *See* 18 C.F.R. § 154.38(d)(5)(iii) (1988)

natural gas, but also include conservation. In particular, in *Colorado* the Court addressed a fuel conservation project by GRI and held

“Since the probable effect of successful GRI projects in that case would have been a reduction in gas prices (occasioned by reduced consumer demand or enhanced natural gas supplies), we thought it clear that the ratepayers being “taxed” to support GRI’s research efforts would be benefited. In other words, because the subject research was designed to “assur[e] ... an adequate and reliable supply [of natural gas] *at reasonable prices*,” the research was within FERC’s jurisdiction to approve. Thus, FERC, consistent with the Natural Gas Act, may authorize ratepayer financing of end-item research that has as its “broad goal” the purpose of “keeping consumer rates down.” *Process Gas Consumers Group*, 866 F.2d 470, at 474.

In addition, the Court stated that, “when considering whether a proposed research project ‘has a reasonable chance of benefiting the ratepayer in a reasonable period of time,’ 18 C.F.R. § 154.38(d)(5)(iii)(d), the Commission need not undertake scientific ‘peer review’ or otherwise attempt to determine with precision whether the efficiency gains from an end-use application will outweigh the costs to ratepayers of the research. It is enough for the Commission rationally to conclude that the research contemplated is *by its nature* likely to benefit ratepayers if successful.” *Id.*

Moreover, while the Court acknowledged that, “RD & D financing is one of those unusual settings in which it is appropriate for FERC to authorize ‘the charging to current ratepayers of expenditures incurred by a jurisdictional company’ even though the fruits of those expenditures may flow to future ratepayers.” *Id.* However, the Court clarified that it would be improper, for instance, in the case of projects that would ultimately increase demand and increase rates, to charge existing ratepayers with a cost that not only brings no benefit to them but, rather, may or will imply future detriment. *Id.*, 476.

and *Process Gas Consumers Group v. Federal Energy Regulatory Commission*, 866 F.2d 470, at 472.

The LPSC believes that in order to allow R&D funds to be recovered from gas utility ratepayers, the projects to be funded must be determined to have a “reasonable chance of benefiting the ratepayer in a reasonable period of time.” That determination should be made by Commission or its Staff with input from jurisdictional gas utilities.

Commission Action

This matter was considered by the Commission at its October 15, 2008 Business and Executive Session. On motion of Commissioner Boissiere, seconded by Commissioner Field, and unanimously adopted, the Commission voted to adopt the Proposed General Order.

IT IS THEREFORE ORDERED THAT:

- (1) Compliance with the provisions of this Order is mandatory for all Group I gas utilities, as defined in the Commission’s General Order dated March 24, 1999.²
- (2) A Research and Development funding mechanism (R&D funding mechanism) is hereby authorized for the Group I gas utilities under the jurisdiction of the Louisiana Public Service Commission.
- (3) A Research and Development charge (“R&D”) of \$0.90 per meter per year is hereby authorized for all Group I gas utilities.
- (4) The R&D charge, as authorized by this Order, is determined to be in the public interest and is authorized for recovery by the Group I gas utilities through its rates or via other recovery mechanism at the discretion of the Group I gas utility.

² Section II(b), on page 3 of the Commission’s General Order dated March 24, 1999, defines all Group I gas utilities as, “all local gas distribution companies serving in excess of 25,000 jurisdictional customers.”

(5) A gas utility research and development committee (“RDC”) shall be formed within 60 days from the implementation of this Order. The RDC will be comprised of one member from each Louisiana Group I gas utility and chaired by a LPSC Staff member.

- i. With oversight by the RDC, each Group I gas utility will separately become a member of Utilization Technology Development (“UTD”) and Operations Technology Development (“OTD”).
- ii. The RDC will review proposals for R&D projects and select projects that have a reasonable chance to benefit Louisiana gas utility customers within a reasonable amount of time. The selected R&D projects will be funded through the UTD and OTD, as applicable, with collections from the R&D charge.
- iii. The RDC will conduct and attend meetings in order to carry out its duties.
- iv. The RDC may collaborate and work with the Louisiana Gas Association, as necessary, in order to carry out its duties.

(6) Group I gas utilities will remit the R&D charge collections to Gas Technology, Inc. (“GTI”), which is the managing entity for OTD and UTD. GTI will, among other duties:

- i. Submit all R&D proposals offered to the RDC for review and submit approved proposals to its full OTD membership and UTD membership so as to leverage Louisiana funding.

- ii. Circulate all OTD and UTD R&D proposals to the RDC for consideration.
 - iii. Receive all R&D funds and place the funds into an escrow account and remit funds to any R&D projects selected by the RDC, as set forth in Section 5(ii) above.
- (7) GTI is authorized to receive a 10% fee for UTD for its services and a 5% fee for OTD for its services, including administrative, R&D project management, contracting and licensing negotiations, planning and project closeout services. On average, the total fee will be approximately 7.5%; however, the fee is subject to modification based upon decisions by the OTD and UTD boards. If the fee is changed by the OTD and/or UTD, GTI will provide notice to the RDC and the Commission Staff will provide an update to the Commission.
- (8) The R&D funding mechanism will be in effect for a period of three years. At the end of three years, the Staff and parties will review the results of the R&D funding mechanism in order to determine if it should be continued or whether it should be cancelled.
- (9) If the R&D funding mechanism is discontinued after three years, any funds remaining in the RDC escrow account will be remitted back to the utilities and ultimately refunded to Group I gas utility customers.

**BY ORDER OF THE COMMISSION
BATON ROUGE, LOUISIANA
October 28, 2008**

**/S/ JACK "JAY" A. BLOSSMAN
DISTRICT I
CHAIRMAN JACK "JAY" A. BLOSSMAN**

**/S/ LAMBERT C. BOISSIERE, III
DISTRICT III
VICE CHAIRMAN LAMBERT C. BOISSIERE, III**

**/S/ JAMES M. FIELD
DISTRICT II
COMMISSIONER JAMES M. FIELD**

**LAWRENCE C. ST. BLANC
SECRETARY**

**/S/ FOSTER L. CAMPBELL
DISTRICT IV
COMMISSIONER FOSTER L. CAMPBELL**

**/S/ E. PAT MANUEL
DISTRICT IV
COMMISSIONER E. PAT MANUEL**

COMMONWEALTH OF VIRGINIA
STATE CORPORATION COMMISSION

APPLICATION OF

ATMOS ENERGY CORPORATION

CASE NO. PUE-2003-00507

For an increase in rates

REPORT OF HOWARD P. ANDERSON, JR., HEARING EXAMINER

December 16, 2004

On February 27, 2004, Atmos Energy Corporation ("Atmos" or the "Company") filed a rate application, supporting testimony, and exhibits with the State Corporation Commission ("Commission") for an increase of approximately 2.13% in overall revenues. Atmos also proposes to initiate a Weather Normalization Adjustment ("WNA"), to make changes to its Purchased Gas Adjustment ("PGA") rider, and to include funding for the Gas Technology Institute ("GTI") in its cost of service.

On March 24, 2004, the Commission issued an Order for Notice and Hearing suspending the Company's rates for a period of 150 days, to and through July 26, 2004; establishing a procedural schedule and hearing date for October 26, 2004; and assigning this matter to a Hearing Examiner to conduct all further proceedings.

On October 19, 2004, the Company filed a Motion to Suspend Filing of Rebuttal Testimony and Limit Hearing ("Motion to Suspend"). The Company stated that Staff and the parties were able to reach a compromise on all but one issue, and they needed additional time to further discuss the remaining issue. By Hearing Examiner's Ruling of October 21, 2004, the Motion to Suspend was granted and the hearing scheduled for October 26, 2004, was retained to receive comments from public witnesses. No public witnesses appeared at the hearing on October 26, 2004.

By Hearing Examiner's Ruling of October 29, 2004, an evidentiary hearing was scheduled for November 4, 2004. Counsel appearing were Richard D. Gary, Esquire, for the Company; D. Mathias Roussy, Jr., Esquire, for the Office of Attorney General ("Consumer Counsel"); and Robert M. Gillespie, Esquire, and Sherry H. Bridewell, Esquire, for Commission Staff. Proof of Service was marked as Exhibit 1 and made a part of the record. A transcript of the proceedings is filed with this Report.

At the hearing, the Company, Consumer Counsel, and Staff offered a Stipulation¹ in which they proposed to enter the prefiled testimony into the record without cross-examination of the witnesses. The Stipulation results in an annual revenue requirement of \$371,735 based on an authorized Return on Equity ("ROE") range of 9.5% to 10.5%, with a midpoint of 10.0% used for purposes of designing rates. For purposes of the Company's future earnings tests, Staff and the parties agree that a 10.0% ROE benchmark will be utilized for determining overearnings and will continue to be used until there is a change in the authorized ROE range.

¹The Stipulation (Ex. No. 20) is attached as Appendix 1 to this Report.

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Affiliate Expenses

Atmos Energy Services ("AES"), an affiliate of Atmos, provides administrative services related to gas supply procurement, system load management, regulatory support and compliance, and gas supply accounting administration. Atmos seeks to recover administrative fees involved in the gas procurement service provided by AES. Atmos has unbundled its energy management services by assigning the administrative services to AES and using competitive bidding for commodity procurement and asset management services.

On April 28, 2004,² the Commission approved the Company's arrangement with AES in an Order Granting Authority. Therein the Commission stated: "Atmos should bear the burden of proving, in any rate proceeding, that no market exists for the energy administrative services obtained from AES or, if a market exists, that Atmos is paying AES the lower of cost or market."³

For purposes of the Stipulation, Staff and the parties agreed that there has not been sufficient examination of the market availability and costs for the services provided in the aggregate to Atmos by AES. However, Staff and the parties have agreed that a revenue requirement of \$53,500 for the cost of services provided by AES is appropriate in this proceeding.⁴ Atmos agrees to engage Mr. Patrick Baryenbruch to review the costs and market availability of AES' services based on 2004 information. Mr. Baryenbruch's study will be filed with Staff and Consumer Counsel around mid-year 2005. Staff and Consumer Counsel reserve all rights to challenge the results of the Baryenbruch study and to submit other evidence regarding the issues addressed therein, but such challenges would not affect retroactively the rates determined in this proceeding.

Weather Normalization Adjustment

Staff and the parties have agreed to use a thirty-year rolling average heating degree days in both the WNA and the weather adjustment used to determine revenue requirement. The agreed upon WNA is similar to that adopted by the Commission for Roanoke Gas Company in Case No. PUE-2002-00373,⁵ and will consist of two calculations based on an eastern portion of Company's service territory (Blacksburg, Christiansburg, Dublin, Pulaski and Radford) and a western portion (Abingdon, Chilhowie, Marion and Meadowview). The WNA agreed to by Staff and the parties will produce an additional annual revenue requirement of \$143,005.⁶

²Joint Application of Atmos Energy Corporation and Atmos Energy Services, LLC, For authority to enter into a services agreement pursuant to Chapter 4 of Title 56 of the Code of Virginia, Case No. PUE-2004-00016.

³Order Granting Authority at 4.

⁴Stipulation, Attachment A.

⁵The Roanoke WNA uses a banded range approach, and a WNA adjustment is made only if the deviation of actual weather from normal weather is outside the specified range. The Roanoke method is simple to administer and easy for Staff to review in that only one annual calculation is required. *Application of Roanoke Gas Company, For a general increase in rates*, 2003 S.C.C. Ann. Rep. 392.

⁶Attachment A to the Stipulation.

Purchased Gas Adjustment

The Company, in its application, proposed four changes to the PGA Rider: (1) to include interest on the Actual Gas Cost ("ACA") balances; (2) to include within the ACA the gas cost portion of uncollectible accounts that are written-off; (3) to provide the option to allow the Company to project billing determinants, sales volumes, and supplier rates in its PGA calculations; and (4) to permit the Company to remove the credit for Company use gas from the ACA.⁷ Staff does not oppose the Company's changes to its PGA rider.

Meter Reading

Pursuant to the Stipulation, the Company may implement a practice of bi-monthly meter reading during the months of May through October, but no customer may receive two estimated bills in succession. In addition, monthly meter readings will be required during the months of November through April. Actual meter reads will be performed to initiate new customers and to close out accounts.

Door Tag Charge

In its application, the Company proposed a new \$15 door tag charge to recover the cost of hand delivering a disconnect notice for nonpayment of a bill. Currently, this cost of service is spread to all customers through the Company's base rates. Pursuant to the Stipulation, the Company has agreed to withdraw its proposed door tag charge.

Activation and Closure Procedures

Pursuant to the Stipulation, the Company will implement an account activation charge of \$40 for both new service and for reconnection of customers whose service has been disconnected for nonpayment. Further, the \$40 account activation charge shall apply also to those customers that require a reconnection where the service has been previously disconnected at the customer's request.

Soft Close

In its application, the Company proposed a soft close⁸ procedure wherein the gas would remain on at an unoccupied premises for a period of 45 days or until consumption of 50 Ccf⁹ of gas, whichever occurs first. The soft close option would be offered to the customer requesting termination of service. If a customer chooses the soft close option the customer is given a list of

⁷Ex. 4, at 3.

⁸Generally, when a property is sold or tenants change at a rental property, the gas service remains on when the transfer of property is immediate, and the new occupants request continuance of the gas service. However, in cases where the property remains unoccupied for a period of time, the gas service is shut off until new occupants move in and request service. "Soft close" is a procedure wherein the gas flow to an unoccupied property is not shut off. The gas company takes a final meter read and leaves the gas service on until new occupants request service.

⁹A single pilot light would consume approximately 5 Ccf of natural gas per month.

safety steps to follow. Staff expressed concern over safety issues involving gas flow into an unoccupied premises.¹⁰

Staff and the parties agreed that the Company may implement a soft close procedure subject to certain conditions for a period of 45 days or until 50 Ccf of gas is consumed, whichever occurs first. As set forth in Attachment C of the Stipulation, the terminating customer is advised to:

1. lower the thermostats,
2. check the operating status of all appliances and ensure all settings are in the "off" position, and
3. ensure that all gas lines are properly capped and plugged if appliances are removed from the structure.

The Company then performs a final meter read and leaves a door tag stating that the gas service is on in the structure.

Funding for the Gas Technology Institute

The GTI performs various types of research benefiting local distribution companies, such as improving operational efficiencies in gas appliances, reducing operation and maintenance costs, and improving safety. Through December 31, 2004, GTI is funded through an interstate pipeline surcharge which is then flowed through the Company's PGA. This cost recovery mechanism has been approved by the Federal Energy Regulatory Commission ("FERC"). However, FERC and GTI agreed in 1998 to phase out mandatory funding via the interstate pipeline surcharge effective December 31, 2004.

The Company proposed to continue GTI funding through base rates at the existing volumetric rate applied to the most recent three-year average throughput. Staff agrees that continued GTI funding through base rates is in the public interest. However, FERC-approved funding via the interstate pipeline surcharge continues through December 31, 2004, while the Company's interim rates provide funding through base rates that began on July 27, 2004. The result is a five-month overlap in funding. Pursuant to the Stipulation, the Company has agreed to refund the five-month overcollection through the PGA mechanism.

Refunds

The Company will refund the difference between the interim rates that went into effect on July 27, 2004, and those set forth in this Stipulation. The refunds, along with interest at the Commission-determined rate, will be initiated as credits to customers' bills, commencing within ninety (90) days of the Commission's Final Order in this case.

¹⁰Ex. 18, at 4.

Transportation Service Eligibility

Pursuant to the Stipulation, the Company has agreed to amend its transportation schedules to allow transportation customers that do not meet the present minimum of 1,000 Ccf per day to qualify for transportation service as long as their annual usage exceeds 100,000 Ccf.

Filing Moratorium

In consideration for the compromises set forth in the Stipulation, the Company has agreed not to file an application for an increase in rates prior to July 1, 2006, except under the conditions set forth in § 56-245 of the Code of Virginia.

FINDINGS AND RECOMMENDATIONS

Based on the evidence, I FIND that:

1. The use of a test year ending September 30, 2003, is proper in this proceeding;
2. The Company's test year operating revenues, after all adjustments, were \$44,084,281;
3. The Company's test year operating deductions, after all adjustments, were \$41,719,260;
4. The Company's current rates produce a return on adjusted rate base of 7.66%;
5. A reasonable return on equity for the Company is in the range of 9.50% to 10.50% and the midpoint of 10.00% should be used to calculate rates;
6. The Company's adjusted test year rate base is \$30,671,821;
7. The Company requires an additional \$371,735 in gross annual revenues to earn a return on rate base of 8.41% and a return on common equity of 10.00%;
8. The Company shall refund with interest, excess revenues collected under interim rates;
9. The Stipulation agreed upon by Staff and the parties is reasonable and should be adopted; and
10. A WNA, as set forth in the Stipulation, should be adopted in this proceeding.


In accordance with the above findings, **I RECOMMEND** the Commission enter an order that:

1. **ADOPTS** the Stipulation and the findings contained in this Report;
2. **GRANTS** the Company an increase in annual gross revenues of \$371,735, as set forth in the Stipulation;
3. **DIRECTS** the Company to refund with interest, excess revenues that have been collected under interim rates;
4. **GRANTS** the Company authority to implement a weather normalization adjustment as outlined in the Stipulation; and
5. **DISMISSES** this case from the Commission's docket of active cases and passes the papers herein to the file for ended causes.

COMMENTS

The parties and Staff have agreed to waive the comment period.

Respectfully submitted,


Howard P. Anderson, Jr.
Hearing Examiner

Document Control Center is requested to mail or deliver a copy of the above Report on December 16, 2004 to: C. M. Browder, Esquire, Office of the Attorney General, Division of Consumer Counsel, 900 E. Main St., 2nd Fl., Richmond, VA 23219; Richard D. Gary, Esquire, and D. Z. Grabill, Esquire, Riverfront Plaza, East Tower, 951 E. Byrd St., Richmond, VA 23219-4074; and D. M. Roussy, Jr., Esquire, Office of the Attorney General, Ins. & Utilities Regulatory Section, 900 E. Main St., 2nd Fl., Richmond, VA 23219.

COMMONWEALTH OF VIRGINIA
STATE CORPORATION COMMISSION

APPLICATION OF)
)
ATMOS ENERGY) Case No. PUE-2003-00507
CORPORATION)
)
For an increase in rates)

STIPULATION

This Stipulation represents the agreement between Atmos Energy Corporation ("Atmos" or "Company"), the Applicant in this general rate case, the Staff of the State Corporation Commission ("Staff") and the Office of the Attorney General's Division of Consumer Counsel ("Consumer Counsel") (collectively, "Stipulating Participants"), by counsel, on the application of Atmos for an increase in rates. The Stipulating Participants hereby agree as follows:

1. Atmos' Application, Amended Application and all of its pre-filed direct testimony and accompanying exhibits shall be made a part of the record without cross-examination.
2. The Staff's and the Consumer Counsel's direct testimony and exhibits shall be made a part of the record without cross-examination.
3. The Stipulating Participants agree that the revenue requirement shall be based on an authorized Return on Equity ("ROE") range of 9.5% to 10.5%. The Stipulating Participants agree further that for purposes of designing rates, an ROE of 10.0% shall be used.
4. The Stipulating Participants agree that, for purposes of the Company's future earnings tests, a 10.0% ROE benchmark will be utilized for determining overearnings and such benchmark shall continue until there is a change in the authorized ROE range.

5. The Stipulating Participants agree to an updated short-term debt rate of 1.537% and an updated cost of Atmos' long term debt from 7.167% to 7.412% to reflect updated lines of credit fees.

6. For purposes of this Stipulation, the Stipulating Participants agree, there has not been sufficient examination of the market availability and costs for the services provided in the aggregate to Atmos by Atmos Energy Services ("AES"). The Stipulating Participants agree that a revenue requirement of \$53,500 for the cost of services provided by AES is appropriate in this case as shown on Attachment A. Atmos agrees to engage Mr. Patrick Baryenbruch to review the costs and market availability of AES' services based on 2004 information. Mr. Baryenbruch's study will be filed with the Staff and Consumer Counsel approximately mid-year 2005. Staff and Consumer Counsel reserve all rights to challenge the results of the Baryenbruch study and to submit other evidence regarding the issues addressed therein but such challenges shall not affect retroactively the rates determined in this proceeding.

7. The Stipulating Participants agree to a modification of the Staff customer growth rate adjustment as shown on the revenue requirement calculation on Attachment A.

8. The stipulating Parties agree that the 30 year rolling average heating degree days are appropriate for use in both the Weather Normalization Adjustment ("WNA") discussed below and the weather adjustment used to determine revenue requirement. Utilizing the 30 year rolling average heating degree days will produce an additional annual revenue requirement in the amount of \$143,005, as shown on Attachment A.

9. The Company agrees to refund the five-month overcollection of Gas Technology Institute funding through the Purchased Gas Adjustment ("PGA") mechanism.

10. The Company agrees to continue use of the Average Life Group methodology for purposes of accruing depreciation expense, and the date of the implementation of revised depreciation rates resulting from the depreciation study provided with the Company's rate application shall be October 1, 2003, the date of the study.

11. The Company agrees to implement the use of direct charges or allocations whenever practical.

12. This Stipulation shall result in an annual revenue requirement of \$371,735 as shown on Attachment A, which revises Staff witness Taylor's Statement V.

13. The Stipulating Participants agree that the Company shall file tariffs prepared in conformance with this Stipulation with the Commission for its review and approval.

14. The Stipulating Participants agree that the Company has a legitimate right to require all owners or bona fide lessees of a residence to make application for service and be jointly responsible for making timely payments. The tariff provision to implement this process is shown on Attachment B to this Stipulation.

15. The Company agrees to withdraw its proposed door tag fee of \$15. The Stipulating Participants agree that the Company shall implement an account activation charge of \$40 for both new service and for the reconnection of an existing customer whose service has been disconnected for nonpayment of a bill. Furthermore, this \$40 account activation charge shall apply to those customers that require a reconnection where the service has been previously disconnected at the customer's request. The Stipulating Participants agree that the Company shall implement a "soft close" procedure as set forth in tariff language attached to this Stipulation as Attachment C and that gas will remain on at a premise for 45 days or until 50 Ccf of gas consumption, which ever occurs first. The Company will submit revised "soft close" operating

and maintenance procedures to the Division of Utility and Railroad Safety. The Stipulating Participants agree that the Company shall implement a meter-read only turn-on charge of \$20. The Stipulating Participants agree that no change is required in the existing returned check charge of \$20.

16. The Company agrees to withdraw its request to recover certain newly instituted federal, state and local taxes (including franchise fees) as a line item on a customer's bill.

17. The Stipulating Participants agree that the Company may recover third party vendor fees from those customers electing that particular payment option. In addition, the Stipulating Participants agree that the Company may implement the following four changes to the Company's PGA Rider:

- A. the Company may include interest on the Actual Gas Cost ("ACA") balances;
- B. the Company may include within the ACA the gas cost portion of uncollectible accounts that are written-off;
- C. the Company will have the option to project billing determinants, sales volumes and supplier rates in its PGA calculations; and
- D. the Company may remove the credit for Company use from the ACA.

18. The Stipulating Participants agree that the Company may implement a practice of bi-monthly meter reading during the months of May through October, but no customer may receive two estimated bills in succession. In addition, monthly meter reading will be required during the months of November through April. Actual meter reads will be performed to initiate new customers and to close out accounts.

19. The Stipulating Participants agree that the Company shall change the eligibility of Rate Schedule 630 and Rate Schedule 640, applicable to transportation service, to allow

customers whose daily usage would not qualify for this service under the current minimum of 1,000 Ccf per day to qualify as long as their annual usage exceeds 100,000 Ccf. In addition, the Stipulating Participants agree that the Company shall amend Rate Schedule 640, applicable to Industrial and Optional Gas Service, to address "capacity release" of the Company's contracted- for upstream pipeline capacity.

20. The Company agrees to adopt a WNA method similar to that adopted by the Commission for Roanoke Gas Company in Case No. PUE-2002-00373. The WNA will consist of two calculations divided into an eastern portion of the service territory (Blacksburg, Christiansburg, Dublin, Pulaski and Radford) and western portion of the service territory (Abingdon, Chilhowie, Marion and Meadowview). The agreed upon tariff language is attached to this Stipulation as Attachment D. The agreed upon WNA includes the following features:

- A. Atmos will use the same weather stations as it uses for weather revenue normalization;
- B. WNA customer billing credits or charges shall be over a 12-month period with a true-up provision; and
- C. A band for customer billing credits or charges expected to be triggered approximately 50% of the years.

21. The Stipulating Participants agree to a rate design as shown on Attachment E to collect the increased revenue requirement. The annual revenue increase from the stipulated rate design is shown on Attachment F, which includes Company witness Petersen's revised Schedule 21, Workpaper 32-1 and Schedule 32.

22. The Stipulating Participants agree that the Company shall refund the difference between the rates that went into effect on July 27, 2004, and those set forth in this Stipulation.

These refunds, along with interest at the Commission-determined rate, will be initiated as credits to customers' bills commencing within 90 days of the Commission's Final Order in this case.

23. In consideration for the compromises set forth in this Stipulation, the Company agrees not to file an application for an increase in rates by which rates would become effective prior to July 1, 2006 ("filing moratorium"), except under the conditions set forth in Va. Code § 56-245.

24. The Stipulating Participants agree that this Stipulation represents a compromise for the purposes of settlement in this case only and shall not be regarded as a precedent with respect to any ratemaking or any other principle in any future case. None of the Participants to this Stipulation necessarily agree or disagree with the treatment of any particular item, any procedure followed, or the resolution of any particular issue in agreeing to this Stipulation other than as specified herein, except that the Participants agree that the resolution of the issues herein, taken as a whole, and the disposition of all other matters set forth in the Stipulation are in the public interest. This Stipulation is conditioned on and subject to acceptance by the Commission and is non-severable and of no force or effect and may not be used for any other purpose unless accepted in its entirety by the Commission, except that this paragraph shall remain in effect in any event.

In the event the Hearing Examiner does not recommend acceptance of the Stipulation by the Commission or the Commission does not accept the terms of the Stipulation in its entirety, then each of the signatories to the Stipulation retains the right to terminate the Stipulation. In the event of an action by the Hearing Examiner or Commission to modify the terms of the Stipulation, the signatories to the Stipulation may by unanimous consent elect to modify the Stipulation to address the issues raised by the Commission or Hearing Examiner. Should the

Stipulation terminate, it shall be considered void, and the signatories to the Stipulation reserve their rights to participate fully in all relevant proceedings in the captioned case notwithstanding their agreement on the terms of the Stipulation.

Respectfully submitted this ___ day of November 2004.

ATMOS ENERGY CORPORATION

By _____
Counsel

STAFF OF THE STATE CORPORATION
COMMISSION

By _____
Counsel

ATTORNEY GENERAL, DIVISION OF
CONSUMER COUNSEL

By _____
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Insurance and Utilities Regulatory Section
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900 East Main Street
Richmond, VA 23219

ATTACHMENT A

Attachment A

EXHIBIT NO. _____
WITNESS: TAYLOR
STATEMENT V
REVISED

**ATMOS ENERGY CORPORATION
RECONCILIATION OF COMPANY AND STAFF
REVENUE REQUIREMENTS
CASE NO. PUE-2003-00507**

<u>Description</u>	<u>Change In Revenue Requirement</u>	<u>Total Revenue Requirement</u>
Revenue Requirement Per Company Schedule 15		949,111
Per Book Differences	(85,158)	863,953
<u>Previously Approved Adjustments</u>		
Revenue Annualization and Weather Normalization	41,378	905,331
Customer Growth, Migration, Pulled Meters	(100,252)	805,079
Uncollectible Expense	22,537	827,616
Payroll and Benefits	(18,936)	808,680
Overallocated Expenses	(277,906)	530,774
AES Fees	(127,546)	403,228
Advertising and Jobbing and Service	4,484	407,712
Depreciation	(149,476)	258,236
Capitalized Overhead	(41,507)	216,729
Income Taxes	85,513	302,242
Taxes Other Than Income Taxes	63,592	365,834
Other Deductions	(16,958)	348,876
Updated Rate Base	131,132	480,008
Changes in Capital Structure and Cost Rates	10,771	490,779
Change in Return On Equity From 12.00% to 9.80%	(416,445)	74,334
<u>Staff Revenue Requirement as Filed</u>		74,334
<u>Revisions Per Stipulation</u>		
Weather Normalization	143,005	217,339
Customer Growth	15,396	232,735
AES Fees	53,500	286,235
Capital Structure	37,856	324,091
ROE	47,644	371,735
<u>Revenue Requirement Per Stipulation</u>		<u>371,735</u>

Exhibit No. _____
 Witness: Ballsrud
 Schedule 3
 Per Stipulation

Atmos Energy Corporation
 Consolidated Capital Structure
 Updated per Stipulation
 As of September 30, 2003

<u>Component</u>	<u>Net Amount Outstanding</u>	<u>Weight (%)</u>		<u>Cost Rate (%)</u>		<u>Weighted Cost (%)</u>
Short-term Debt (1)	\$ 73,609	4.115%		1.537%	(3)	0.063%
Long-Term Debt (2)	854,245	47.758%		7.412%	(4)	3.540%
Common Equity	857,517	47.941%	9.500%	10.000%	10.500%	4.554% 4.794% 5.034%
Inv. Tax Credits	<u>3,322</u>	<u>0.186%</u>	8.458%	8.709%	8.959%	<u>0.016%</u> <u>0.016%</u> <u>0.017%</u>
Total Capitalization	\$ 1,788,693	100.000%				8.173% 8.413% 8.654%

<u>Component</u>	<u>Net Amount Outstanding</u>	<u>Weight (%)</u>		<u>Cost Rate (%)</u>		<u>Weighted Cost (%)</u>
Long-Term Debt	\$ 854,245	49.904%		7.412%		3.699%
Common Equity	<u>857,517</u>	<u>50.096%</u>	9.500%	10.000%	10.500%	<u>4.759%</u> <u>5.010%</u> <u>5.260%</u>
	\$ 1,711,762	100.000%				8.458% 8.709% 8.959%

Notes:

- 12-month daily average balance outstanding, adjusted to remove MVG credit facility.
- net amount outstanding, end of test period.
- proxy rate of interest on 30 day commercial paper for the most recent three months (July, August & September).
- cost of long-term debt reflects the inclusion of line of credit fees totaling \$2,692,966.

EXHIBIT NO. _____
WITNESS: TAYLOR
STATEMENT V
REVISED

ATMOS ENERGY CORPORATION
RECONCILIATION OF COMPANY AND STAFF
REVENUE REQUIREMENTS
CASE NO. PUE-2003-00507

<u>Description</u>	<u>Change In Revenue Requirement</u>	<u>Total Revenue Requirement</u>
Revenue Requirement Per Company Schedule 15		949,111
Per Book Differences	(85,158)	863,953
<u>Previously Approved Adjustments</u>		
Revenue Annualization and Weather Normalization	41,378	905,331
Customer Growth, Migration, Pulled Meters	(100,252)	805,079
Uncollectible Expense	22,537	827,616
Payroll and Benefits	(18,936)	808,680
Overallocated Expenses	(277,906)	530,774
AES Fees	(127,546)	403,228
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Capitalized Overhead	(41,507)	216,729
Income Taxes	85,513	302,242
Taxes Other Than Income Taxes	63,592	365,834
Other Deductions	(16,958)	348,876
Updated Rate Base	131,132	480,008
Changes in Capital Structure and Cost Rates	10,771	490,779
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Customer Growth	15,396	232,735
AES Fees	53,500	286,235
Capital Structure	37,856	324,091
ROE	47,644	371,735
<u>Revenue Requirement Per Stipulation</u>		<u>371,735</u>

Exhibit No. _____
 Witness: Ballsrud
 Schedule 3
 Per Stipulation

Atmos Energy Corporation
 Consolidated Capital Structure
 Updated per Stipulation
 As of September 30, 2003

Component	Net Amount Outstanding	Weight (%)	Cost Rate			Weighted Cost		
			(%)	(%)	(%)	(%)	(%)	(%)
Short-term Debt (1)	\$ 73,609	4.115%		1.537%	(3)		0.063%	
Long-Term Debt (2)	854,245	47.758%		7.412%	(4)		3.540%	
Common Equity	857,517	47.941%	9.500%	10.000%	10.500%	4.554%	4.794%	5.034%
Inv. Tax Credits	<u>3,322</u>	<u>0.186%</u>	8.458%	8.709%	8.959%	<u>0.016%</u>	<u>0.016%</u>	<u>0.017%</u>
Total Capitalization	\$ 1,788,693	100.000%				8.173%	8.413%	8.654%

Component	Net Amount Outstanding	Weight (%)	Cost Rate			Weighted Cost		
			(%)	(%)	(%)	(%)	(%)	(%)
Long-Term Debt	\$ 854,245	49.904%		7.412%			3.699%	
Common Equity	<u>857,517</u>	<u>50.096%</u>	9.500%	10.000%	10.500%	<u>4.759%</u>	<u>5.010%</u>	<u>5.260%</u>
	\$ 1,711,762	100.000%				8.458%	8.709%	8.959%

Notes:

- 12-month daily average balance outstanding, adjusted to remove MVG credit facility.
- net amount outstanding, end of test period.
- proxy rate of interest on 30 day commercial paper for the most recent three months (July, August & September).
- cost of long-term debt reflects the inclusion of line of credit fees totaling \$2,692,966.

CASE NO. 2017-00349
 ATTACHMENT 6
 TO STAFF DR NO. 2-11

ATTACHMENT B

Attachment B

GENERAL RULES AND REGULATIONS

1. Definitions

Except where the context indicates a different meaning or intent, the following terms, when used herein or in the Company's rate schedules incorporating these General Rules and Regulations, shall have the meanings defined below:

1.1 "Company"

Atmos Energy Corporation.

1.2 "Customer"

Any individual, partnership, firm, organization, or governmental agency receiving service at one location though one or more active meters are billed under one rate classification, contract or rate structure.

The Company may, prior to initiating service and at other reasonable times, require Customer to establish that Customer is the owner or bona fide lessee of the premises and to require all owners and bona fide lessees to have the service in their names. All such persons shall be deemed Customers under this section.

ATTACHMENT C

Attachment C
Virginia S.C.C. No. 1
8th Revised Sheet No. 43
Cancelling 7th Revised Sheet No. 43

ATMOS ENERGY CORPORATION

GENERAL RULES AND REGULATIONS (Continued)

When a customer requests termination of gas service, this option is presented. Upon choosing this option, the customer is given a list of safety steps they are requested to follow to reduce the possibility of danger and to minimize the gas used. These steps are:

- (a) Lower all thermostats.
- (b) Check operating status of appliances and ensure all settings are in the off position.
- (c) All gas lines must be properly capped and plugged if appliances are removed from the structure.

A final meter read is performed and a final bill issued. A door tag is left notifying anyone approaching that gas service is "ON". The gas service will remain on until either 45 days or 50 Ccf of consumption occurs, whichever comes first. If the technician discovers that a tenant has moved into the location without notifying the Company, field personnel will leave a door tag with a 48-hour notice for the new tenant to contact the Company to transfer service into their name. If no contact is made within the 48-hour period, a disconnect order is issued. A read charge of \$20.00 will be assessed where gas service has remained on in accordance with 5.3 and only a meter read is required.

5.4 Restoration of Service; Reconnection Charge; Returned Check Charge

Service which is discontinued by the Company for Customer's nonpayment of bills, failure to comply with applicable service regulations, or at Customer's request including turn on from a seasonal off, may be restored upon payment by Customer of all indebtedness for gas service and a charge of \$40.00 for reconnection during regular office hours.

When the Customer pays by check which is returned to the Company marked NSF (Not Sufficient Funds) the Customer will be assessed a charge of \$20.00 additional cost.

The Company may require that service be on a cash payment basis if more than one of such Customer's checks is returned marked NSF in a twelve month period. Cash will be deemed to be U.S. currency, U.S. postal money order, or certified check.

6. Extension and Installation of Company Facilities

The Company will, upon written application, extend its gas mains to serve bona fide applicants of a permanent and established character in accordance with the provisions of this Service Regulation. Gas main extensions shall be made only along public streets, roads and highways and upon private property across which satisfactory rights of way or easements have been provided without cost to the Company. All gas mains constructed pursuant to this service regulation shall be owned, operated and maintained by the Company.

6.1 Free Extension Allowance

Gas mains will be extended by the Company to supply new Customers, without additional charge for any extension, provided the length of such extension meets the requirements stated below:

(a) Residential Customers

- (1) In determining the free length allowance for a new customer, the free length allowance, if any, will be determined on an individual feasibility basis considering the required investment, character and economic life of the load, and other appropriate information.

Issued by: **Thomas R. Blose, Jr., President, Mid-States Division**
Date Issued:

Effective Date:

ATTACHMENT D

Attachment D

WEATHER NORMALIZATION ADJUSTMENT

APPLICABILITY

The Weather Normalization Adjustment will become effective on July 1, 2005 for the eight month period of August 1, 2004 through March 31, 2005 and will be applicable for each twelve month period, thereafter. The Weather Normalization Adjustment is applicable to service delivered under the terms of rate schedules 610 and 620 throughout the entire service area of the Company when the annual heating degree days from April to March in a given period are outside the upper or lower band of heating degree days based on the most recent 30-year average of heating degree days. A separate Weather Normalization Adjustment will be calculated for customers in each rate schedule in each weather zone. The East weather zone shall include all customers in and adjacent to Blacksburg, Radford, Pulaski and Wytheville. The West weather zone shall include all customers in and adjacent to Bristol, Marion and Abingdon. For the East weather zone, the upper and lower band is defined as 4.36% above and/or below the most recent 30-year average. For the West zone, the upper and lower band is defined as 5.63% above and/or below the most recent 30-year average.

2. CALCULATION OF ADJUSTMENT

The Weather Normalization Adjustment Factor will be calculated for each customer class and weather zone as follows:

- (1) Ccf Volume Adj. = $(\text{HDD Normal} - \text{HDD Actual}) * M * (\text{Annual no. of bills} / 12)$
- (2) Total Revenue Adjustment = Volume Adj. * Non-Gas Commodity Margin
- (3) Adjustment Factor Per Ccf = Total Rev Adj. / Most Recent 12 Months Actual Ccf
- (4) Any residual balance (positive or negative) as a result of actual Weather Normalization Adjustment revenue collected compared to the total revenue adjustment set forth in (2) above shall be added to the following year's revenue adjustment amount.

Note: M will be the slope of the regression equation for the adjustment period for each rate schedule and weather zone.

Note: HDD Normal is defined as the HDD value corresponding to the top or bottom of the appropriate band, whichever is applicable.

3. BILLING

All adjustments, if applicable, will be included as an adjustment factor per Ccf as set forth in (3) above and will be effective for the 12 month period of August through July for the preceding Weather Normalization Adjustment period.

4. LATE PAYMENT CHARGE

Any late payment penalties applicable to a customer's bill will also apply to Weather Normalization Adjustment amounts.

5. TAXES

Weather Normalization Adjustments will be subject to any effective tax based upon revenue receipts levied by governing bodies.

ATTACHMENT E

Attachment E

		STIPULATED RATE																	
		PRESENT																	
CLASS		RATE	RATE	CHANGE	PERCENT														
Residential (610)																			
Customer Charge		\$6.00	\$6.60	\$0.60	10.00%														
Commodity Charge		0.1494	0.1494	0	0.00%														
Small Commercial (620)																			
Customer Charge		\$12.50	\$14.50	\$2.00	16.00%														
Commodity Charge		0.1121	0.1121	0	0.00%														
Large Commercial (630)																			
Customer Charge		\$165.00	\$167.00	\$2.00	1.21%														
Commodity Charge		0.0768	0.0768	0	0.00%														
Industrial and Optional (640)																			
Customer Charge		\$350.00	\$435.00	\$85.00	24.29%														
Demand Charge		0.0103	0.0103	0	0.00%														
Commodity Charge		0.0354	0.0356	0.0002	0.56%														
Optional and Transport (650)																			
Customer Charge		\$283.00	\$325.00	\$42.00	14.84%														
Commodity Charge		0.0354	0.0356	0.0002	0.56%														

ATTACHMENT F

Attachment F

Page 1 of 2

Exhibit No. _____

Witness: THP

Schedule 21

WORKPAPER 32-1

**ATMOS ENERGY CORPORATION-VIRGINIA
PROPOSED JURISDICTIONAL OTHER REVENUES
FOR TEST YEAR ENDED September 30, 2003
CASE NUMBER PUE-2003-00507**

Line No.	Rate Code	Description	2003 Amount	AS SETTLED	SETTLED
				New Charges or Increase in Current Charge	Additional Annual Revenue
(a)	(b)	(c)	(f)	(g)	
1		Door Tags	4,101 \$	-	-
2		New Customer	426 \$	40.00	17,040
3		Reconnect Delinquencies (f)	1,215 \$	10.00	12,150
4		Read and Run	2,589 \$	20.00	51,780
5		Meter Activation	740 \$	40.00	29,600
6		Turn On-Expect to be read & run	1,110 \$	20.00	22,200
7		Estimated NSF Checks	1,200 \$	-	-
8					
9					<u>132,770</u>
10					
11		Current Revenue			
12					
13		TOTAL JURISDICTIONAL OTHER REVENUES			

ATMOS ENERGY CORPORATION-VIRGINIA
PRESENT AND PROPOSED REVENUES
FOR TEST YEAR ENDED September 30, 2003
CASE NUMBER PUE-2003-00507

Line No.	Rate Code	Description	ADJUSTED Number of Bills/ Ccf	CURRENT Customer/ Commodity Charge	Customer Revenues	SETTLED Customer/ Commodity Charge	PER STIPULATION	
							SETTLED Customer Revenues	SETTLED INCR IN Revenues
(a)	(b)		(c)	(d)	(e)	(f)	(g)	(h)
1	610 Residential		206,841	\$6.00	1,241,046	\$6.60	1,365,151	124,105
2	620 Small Commercial and Industrial		43,431	\$12.50	542,888	\$14.50	629,750	86,862
3	630 Large Commercial and Industrial		728	\$165.00	120,120	\$167.00	121,576	1,456
4	640 Industrial Firm & Interruptible		95	\$350.00	33,250	\$435.00	41,325	8,075
5	650 Optional Gas Service		212	\$283.00	59,996	\$325.00	68,900	8,904
6	665 Transportation		79	\$283.00	22,357	\$325.00	25,675	3,318
7	692.3 Cogeneration and Gas A/C		29	\$12.50	363	\$14.50	421	58
8	Total Customer Charges		251,415		\$ 2,020,019		\$ 2,252,797	232,778
9								
	Industrial Firm & Interruptible -							
10	640 commodity		12,004,890	\$0.0354	424,973	\$0.0356	427,374	2,401
11	650 Optional Gas Service		10,575,997	\$0.0354	374,390	\$0.0356	376,505	2,115
12	665 Transportation		9,003,600	\$0.0354	318,727	\$0.0356	320,528	1,801
13	692.3 Cogeneration and Gas A/C		69,785	\$0.0354	2,470	\$0.0356	2,484	14
14	Total Commodity Charges		31,654,272		\$ 1,120,561		\$ 1,126,892	6,331
15								
16	Juris. Other Revenues Increase							\$132,770
17								
18	SETTLEMENT RATE DESIGN							\$371,878
19								
20	SETTLEMENT REVENUE REQUIREMENT							\$371,735
21								
22	DIFFERENCE							\$143

COMMONWEALTH OF VIRGINIA
STATE CORPORATION COMMISSION
AT RICHMOND, JANUARY 7, 2005

CASE NO. 2017-00349
ATTACHMENT 7
TO STAFF DR NO. 2-11

APPLICATION OF

ATMOS ENERGY CORPORATION

CASE NO. PUE-2003-00507

For an increase in rates

FINAL ORDER

On February 27, 2004, Atmos Energy Corporation ("Atmos" or the "Company") filed a rate application, supporting testimony, and exhibits with the State Corporation Commission ("Commission") for an increase in rates. Atmos' application sought to increase the Company's annual revenues by \$949,111, an increase of approximately 2.13% in overall revenues. The Company filed financial and operating data for the twelve months ended September 30, 2003 ("test year"), in support of its application. The Company's proposed \$949,111 increase to annual revenues was based in part upon a proposal to increase Atmos' authorized return on common equity from 11% to 12%.

The Company's February 27, 2004, application proposed to initiate a Weather Normalization Adjustment ("WNA") to protect the Company and its customers from unanticipated fluctuations in gas margins due to weather changes. The Company also proposed changes to its Purchased Gas Adjustment ("PGA") rider (as noted in the attached Stipulation) to (a) include interest on the Actual Gas Cost Adjustment ("ACA") balances; (b) include within the ACA the cost of gas for uncollectible accounts written off by the Company; (c) permit the Company to project billing determinants, sales volumes, and supplier rates in its PGA computations; and (d) remove the credit for Company use from the ACA.

SECRET OFFICE

On March 24, 2004, the Commission entered its Order for Notice and Hearing. In that Order, the Commission docketed the application, suspended the Company's proposed rates for a period of 150 days to and through July 26, 2004; appointed a Hearing Examiner to the case; set the case for hearing on October 26, 2004, before a Hearing Examiner; established a procedural schedule for the filing of testimony by the Company, Staff, and respondents; and provided for the participation of public witnesses. The March 24, 2004, Order for Notice and Hearing prescribed the notice for the Company's application to be published throughout the Company's service territories within the Commonwealth of Virginia and provided for the service of the Order on local officials in the city, counties, and towns in Virginia in which the Company provides service.

On August 11, 2004, the Company filed certain revisions to its accounting adjustments and supporting schedules to its application, together with additional testimony and a Motion to Amend its application.

On August 12, 2004, the Hearing Examiner granted the Company's Motion to Amend its application.

On October 19, 2004, the Company, by counsel, filed a Motion to suspend the date for filing the Company's rebuttal testimony and to limit the October 26, 2004, hearing to the presentation of the testimony of public witnesses.

On October 21, 2004, the Hearing Examiner entered a Ruling that suspended the filing date for Atmos' rebuttal testimony and provided that the October 26, 2004, hearing would be convened for the sole purpose of receiving testimony from public witnesses.

On October 26, 2004, the matter was heard by Howard P. Anderson, Jr., Hearing Examiner. Counsel appearing included Richard D. Gary, Esquire, and D. Zachary Grabill,

Esquire, counsel for the Company; C. Meade Browder, Jr., Senior Assistant Attorney General, and D. Mathias Roussy, Jr., Assistant Attorney General, counsel for the Division of Consumer Counsel, Office of the Attorney General ("AG"); and Robert M. Gillespie, Esquire, and Sherry H. Bridewell, Esquire, counsel for the Commission Staff. During the October 26, 2004, hearing, proof of the Company's notice and service were received into the record as Exhibit 1. No public witnesses appeared. At the conclusion of the hearing, the case was continued generally.

On October 29, 2004, the Hearing Examiner entered a Ruling, wherein he noted that the case participants had reached an agreement concerning the issues in controversy and desired to schedule the case for hearing. The Hearing Examiner directed that a hearing on the application be reconvened at 10:00 a.m. on November 4, 2004, in the Commission's second floor courtroom.

On November 4, 2004, the case was reconvened before the Hearing Examiner. Counsel appearing included Richard D. Gary, Esquire, and D. Zachary Grabill, Esquire, counsel for the Company; C. Meade Browder, Jr., Senior Assistant Attorney General, and D. Mathias Roussy, Jr., Assistant Attorney General, counsel for the AG; and Robert M. Gillespie, Esquire, and Sherry H. Bridewell, Esquire, counsel for the Commission Staff. By agreement of counsel, the respective prefiled testimonies of the Company, Staff, and AG were identified and received into the record as exhibits in the case without cross-examination and without the witnesses taking the stand. A Stipulation, identified as Exhibit 20, purporting to resolve all of the issues in the proceeding was received into evidence. The case participants waived the right to file comments to the Hearing Examiner's Report in the event that the Hearing Examiner recommended that the Commission accept the Stipulation received into evidence in the proceeding.

On December 16, 2004, the Report of Howard P. Anderson, Jr., Hearing Examiner ("Examiner's Report") was issued. The Examiner's Report discusses the features of the Stipulation that was submitted by the parties and recommends its adoption. The Examiner noted that the parties and Staff have agreed to waive the right to file comments responsive to his Report.

As the Hearing Examiner noted, the Stipulation results in an increase in annual revenue of \$371,735, based upon an authorized Return on Equity ("ROE") range from 9.5% to 10.5%, with a midpoint of 10.0% used for the designing of rates. For purposes of the Company's future earnings tests, Staff and the parties agree that a 10.0% ROE benchmark will be used for determining overearnings and will continue to be used until there is a change in the authorized ROE range.

The Stipulation also contains an agreement by the Company not to file an application for an increase in rates prior to July 1, 2006, except under emergency conditions as set out in § 56-245 of the Code of Virginia. The Report recommends adoption of this rate increase moratorium, and we concur.

As outlined in the Stipulation, the Staff and parties agreed to a WNA similar to the one adopted by the Commission for Roanoke Gas Company in Case No. PUE-2002-00373. As with Roanoke Gas, the proposed WNA protects customer bills and company revenues from the drastic changes that result from the volatility of gas prices during extremely cold weather. The Examiner's Report recommends adoption of the proposed WNA described in the Stipulation, and we concur.

The Stipulation provides for a revenue requirement of \$53,500 for the cost of services that an affiliate, Atmos Energy Services ("AES"), furnishes to Atmos. When the Commission

approved the affiliate arrangement between Atmos and AES, it stated: ". . . Atmos should bear the burden of proving, in any rate proceeding, that no market exists for the energy administrative services obtained from AES or, if a market exists, that Atmos is paying AES the lower of cost or market." See, Joint Application of Atmos Energy Corporation and Atmos Energy Services, LLC, For authority to enter into a services agreement pursuant to Chapter 4 of Title 56 of the Code of Virginia, Case No. PUE-2004-00016, Order Granting Authority at 4, April 28, 2004. The Staff and parties recognized that there has not yet been sufficient examination of the market availability and costs for the services furnished by AES but agreed that the designated amount was appropriate for this rate proceeding. Atmos agreed to fund a study, based upon 2004 information, to review the costs and market availability of such services. Such study will be filed with Staff and Consumer Counsel around mid-year 2005. Staff and Consumer Counsel have reserved the right to challenge the results of such a study and to submit additional evidence regarding the issues in the study, but no challenge can affect retroactively the rates determined in this proceeding. We agree that the amount of \$53,500 is appropriate for services furnished to Atmos by AES for purposes of determining Atmos' overall revenue requirement in this case. In future rate proceedings, these costs will be reevaluated based upon the study to be submitted by Atmos and any other pertinent evidence. Atmos must prove the reasonableness of the entire amount. No presumption will be accorded the figure used in this case.

Other matters covered by the Stipulation and discussed in the Examiner's Report include Atmos' four proposed changes to its PGA rider; the use of bi-monthly meter readings; imposing no fee for hand delivering a door tag containing a notice of disconnect for nonpayment; implementation of a \$40 charge for account activation or reconnection; implementing a procedure for "soft close;" providing that the Company will submit a "soft close" operating and

3

maintenance procedure to the Division of Utility and Railroad Safety; continued funding for the Gas Technology Institute by means of base-rate recovery as of January 1, 2005, rather than the PGA mechanism, which expires at the end of 2004; and amending Atmos' criteria for customers to qualify for transportation service. The Commission agrees with the Examiner's Report on each of these matters and adopts the Stipulation in its entirety. The terms of the Stipulation are incorporated into the Order by attachment hereto.

Upon consideration of the Examiner's Report and the foregoing discussion of issues, the Commission finds as follows:

1. The use of a test year ending September 30, 2003, is proper in this proceeding;
 2. Atmos' test year operating revenues, after all adjustments, were \$44,084,281;
 3. The Company's test year operating deductions, after all adjustments, were \$41,719,260;
 4. The Company's current rates produce a return on adjusted rate base of 7.66%;
 5. A reasonable return on equity for the Company is in the range of 9.50% to 10.50%, and the midpoint of 10.00% shall be used to calculate rates;
 6. The Company's adjusted test year rate base is \$30,671,821;
 7. The Company requires an additional \$371,735 in gross annual revenues to earn a return on rate base of 8.41% and a return on common equity of 10.00%;
 8. The Company shall refund with interest excess revenues collected under interim rates;
 9. The Stipulation agreed upon by Staff and the parties is reasonable and is adopted;
- and
10. A WNA, as set forth in the Stipulation, is adopted in this proceeding.

Accordingly, IT IS ORDERED THAT:

(1) The Company's application for a general increase in rates is granted to the extent found above and is otherwise denied.

(2) Pursuant to § 56-238 of the Code of Virginia, the rates, charges, and tariff provisions found just and reasonable above are fixed and substituted for the rates, charges, terms, and conditions which took effect on an interim basis, subject to refund with interest, on July 27, 2004.

(3) The Company shall submit to the Commission's Division of Energy Regulation revised tariff sheets incorporating the stipulated rates, charges, terms, and conditions in accordance with the provisions of this Order and the Stipulation attached hereto.

(4) Atmos shall forthwith submit revised "soft close" operating and maintenance procedures to the Division of Utility and Railroad Safety.

(5) The Company shall use the rates and charges prescribed in Ordering Paragraph (2) to recalculate all bills rendered which were calculated using, in whole or in part, the rates and charges which took effect on July 27, 2004. Where application of the rates prescribed by this Order results in a reduced bill, the difference in all bills shall be refunded with interest within ninety (90) days of the entry of this Order, as directed in the Ordering Paragraphs below.

(6) The refunds with interest directed in Ordering Paragraph (5) for current customers may be made by a credit to the customers' accounts and shown on bills. The bills shall show the refunds as a separate item or items. For former customers, refunds with interest which exceed \$1.00 shall be made by check mailed to the last known address of such customers. The Company may set off the credit or refund against any undisputed outstanding balance. No setoff shall be permitted against any disputed portion of an outstanding balance.

(7) The Company shall maintain a record of former customers due a refund of \$1.00 or less and shall promptly make the refund by check upon request. For any refunds not paid or claimed, the Company shall comply with § 55-210.6:2 of the Code of Virginia.

(8) The refund amounts calculated as directed in Ordering Paragraph (5) shall bear interest at a rate for each calendar quarter, which shall be the arithmetic mean, to the nearest one-hundredth of one percent of the "Bank prime loan" values published in Federal Reserve Statistical Release H.15 (519), *Selected Interest Rates*, for the three months of the preceding calendar quarter. The interest shall be computed from the date payments were due as shown on bills to the date of the bill showing the credit to current customers or the date of the refund check mailed to former customers.

(9) On or before June 1, 2005, the Company shall submit to the Divisions of Public Utility Accounting and Energy Regulation a report showing that all refunds have been made pursuant to this Order and listing the expenses of refunding and the accounts charged.

(10) The Company shall not recover the interest paid or the expenses incurred to make refunds in rates and charges subject to the Commission's jurisdiction.

(11) There being nothing further to come before the Commission, this matter is dismissed, and the record developed herein shall be placed in the file for ended causes.

AN ATTESTED COPY hereof shall be sent by the Clerk of the Commission to:
Richard D. Gary, Esquire, and D. Zachary Grabill, Esquire, Hunton & Williams LLP, Riverfront Plaza, East Tower, 951 East Byrd Street, Richmond, Virginia 23219-4074; C. Meade Browder, Jr., Senior Assistant Attorney General, and D. Mathias Roussy, Jr., Assistant Attorney General, Division of Consumer Counsel, Office of Attorney General, 900 East Main Street, Second Floor, Richmond, Virginia 23219; and the Commission's Office of General Counsel and

Divisions of Public Utility Accounting, Energy Regulation, Utility and Railroad Safety, and
Economics and Finance.

COMMONWEALTH OF VIRGINIA
STATE CORPORATION COMMISSION

APPLICATION OF)
)
ATMOS ENERGY) Case No. PUE-2003-00507
CORPORATION)
)
For an increase in rates)

STIPULATION

This Stipulation represents the agreement between Atmos Energy Corporation ("Atmos" or "Company"), the Applicant in this general rate case, the Staff of the State Corporation Commission ("Staff") and the Office of the Attorney General's Division of Consumer Counsel ("Consumer Counsel") (collectively, "Stipulating Participants"), by counsel, on the application of Atmos for an increase in rates. The Stipulating Participants hereby agree as follows:

1. Atmos' Application, Amended Application and all of its pre-filed direct testimony and accompanying exhibits shall be made a part of the record without cross-examination.
2. The Staff's and the Consumer Counsel's direct testimony and exhibits shall be made a part of the record without cross-examination.
3. The Stipulating Participants agree that the revenue requirement shall be based on an authorized Return on Equity ("ROE") range of 9.5% to 10.5%. The Stipulating Participants agree further that for purposes of designing rates, an ROE of 10.0% shall be used.
4. The Stipulating Participants agree that, for purposes of the Company's future earnings tests, a 10.0% ROE benchmark will be utilized for determining overearnings and such benchmark shall continue until there is a change in the authorized ROE range.

5. The Stipulating Participants agree to an updated short-term debt rate of 1.537% and an updated cost of Atmos' long term debt from 7.167% to 7.412% to reflect updated lines of credit fees.

6. For purposes of this Stipulation, the Stipulating Participants agree, there has not been sufficient examination of the market availability and costs for the services provided in the aggregate to Atmos by Atmos Energy Services ("AES"). The Stipulating Participants agree that a revenue requirement of \$53,500 for the cost of services provided by AES is appropriate in this case as shown on Attachment A. Atmos agrees to engage Mr. Patrick Baryenbruch to review the costs and market availability of AES' services based on 2004 information. Mr. Baryenbruch's study will be filed with the Staff and Consumer Counsel approximately mid-year 2005. Staff and Consumer Counsel reserve all rights to challenge the results of the Baryenbruch study and to submit other evidence regarding the issues addressed therein but such challenges shall not affect retroactively the rates determined in this proceeding.

7. The Stipulating Participants agree to a modification of the Staff customer growth rate adjustment as shown on the revenue requirement calculation on Attachment A.

8. The stipulating Parties agree that the 30 year rolling average heating degree days are appropriate for use in both the Weather Normalization Adjustment ("WNA") discussed below and the weather adjustment used to determine revenue requirement. Utilizing the 30 year rolling average heating degree days will produce an additional annual revenue requirement in the amount of \$143,005, as shown on Attachment A.

9. The Company agrees to refund the five-month overcollection of Gas Technology Institute funding through the Purchased Gas Adjustment ("PGA") mechanism.

10. The Company agrees to continue use of the Average Life Group methodology for purposes of accruing depreciation expense, and the date of the implementation of revised

depreciation rates resulting from the depreciation study provided with the Company's rate application shall be October 1, 2003, the date of the study.

11. The Company agrees to implement the use of direct charges or allocations whenever practical.

12. This Stipulation shall result in an annual revenue requirement of \$371,735 as shown on Attachment A, which revises Staff witness Taylor's Statement V.

13. The Stipulating Participants agree that the Company shall file tariffs prepared in conformance with this Stipulation with the Commission for its review and approval.

14. The Stipulating Participants agree that the Company has a legitimate right to require all owners or bona fide lessees of a residence to make application for service and be jointly responsible for making timely payments. The tariff provision to implement this process is shown on Attachment B to this Stipulation.

15. The Company agrees to withdraw its proposed door tag fee of \$15. The Stipulating Participants agree that the Company shall implement an account activation charge of \$40 for both new service and for the reconnection of an existing customer whose service has been disconnected for nonpayment of a bill. Furthermore, this \$40 account activation charge shall apply to those customers that require a reconnection where the service has been previously disconnected at the customer's request. The Stipulating Participants agree that the Company shall implement a "soft close" procedure as set forth in tariff language attached to this Stipulation as Attachment C and that gas will remain on at a premise for 45 days or until 50 Ccf of gas consumption, which ever occurs first. The Company will submit revised "soft close" operating and maintenance procedures to the Division of Utility and Railroad Safety. The Stipulating Participants agree that the Company shall implement a meter-read only turn-on charge of \$20.

The Stipulating Participants agree that no change is required in the existing returned check charge of \$20.

16. The Company agrees to withdraw its request to recover certain newly instituted federal, state and local taxes (including franchise fees) as a line item on a customer's bill.

17. The Stipulating Participants agree that the Company may recover third party vendor fees from those customers electing that particular payment option. In addition, the Stipulating Participants agree that the Company may implement the following four changes to the Company's PGA Rider:

- A. the Company may include interest on the Actual Gas Cost ("ACA") balances;
- B. the Company may include within the ACA the gas cost portion of uncollectible accounts that are written-off;
- C. the Company will have the option to project billing determinants, sales volumes and supplier rates in its PGA calculations; and
- D. the Company may remove the credit for Company use from the ACA.

18. The Stipulating Participants agree that the Company may implement a practice of bi-monthly meter reading during the months of May through October, but no customer may receive two estimated bills in succession. In addition, monthly meter reading will be required during the months of November through April. Actual meter reads will be performed to initiate new customers and to close out accounts.

19. The Stipulating Participants agree that the Company shall change the eligibility of Rate Schedule 630 and Rate Schedule 640, applicable to transportation service, to allow customers whose daily usage would not qualify for this service under the current minimum of 1,000 Ccf per day to qualify as long as their annual usage exceeds 100,000 Ccf. In addition, the

Stipulating Participants agree that the Company shall amend Rate Schedule 640, applicable to Industrial and Optional Gas Service, to address "capacity release" of the Company's contracted-for upstream pipeline capacity.

20. The Company agrees to adopt a WNA method similar to that adopted by the Commission for Roanoke Gas Company in Case No. PUE-2002-00373. The WNA will consist of two calculations divided into an eastern portion of the service territory (Blacksburg, Christiansburg, Dublin, Pulaski and Radford) and western portion of the service territory (Abingdon, Chilhowie, Marion and Meadowview). The agreed upon tariff language is attached to this Stipulation as Attachment D. The agreed upon WNA includes the following features:

- A. Atmos will use the same weather stations as it uses for weather revenue normalization;
- B. WNA customer billing credits or charges shall be over a 12-month period with a true-up provision; and
- C. A band for customer billing credits or charges expected to be triggered approximately 50% of the years.

21. The Stipulating Participants agree to a rate design as shown on Attachment E to collect the increased revenue requirement. The annual revenue increase from the stipulated rate design is shown on Attachment F, which includes Company witness Petersen's revised Schedule 21, Workpaper 32-1 and Schedule 32.

22. The Stipulating Participants agree that the Company shall refund the difference between the rates that went into effect on July 27, 2004, and those set forth in this Stipulation. These refunds, along with interest at the Commission-determined rate, will be initiated as credits to customers' bills commencing within 90 days of the Commission's Final Order in this case.

23. In consideration for the compromises set forth in this Stipulation, the Company agrees not to file an application for an increase in rates by which rates would become effective prior to July 1, 2006 ("filing moratorium"), except under the conditions set forth in Va. Code § 56-245.

24. The Stipulating Participants agree that this Stipulation represents a compromise for the purposes of settlement in this case only and shall not be regarded as a precedent with respect to any ratemaking or any other principle in any future case. None of the Participants to this Stipulation necessarily agree or disagree with the treatment of any particular item, any procedure followed, or the resolution of any particular issue in agreeing to this Stipulation other than as specified herein, except that the Participants agree that the resolution of the issues herein, taken as a whole, and the disposition of all other matters set forth in the Stipulation are in the public interest. This Stipulation is conditioned on and subject to acceptance by the Commission and is non-severable and of no force or effect and may not be used for any other purpose unless accepted in its entirety by the Commission, except that this paragraph shall remain in effect in any event.

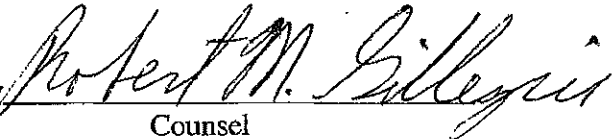
In the event the Hearing Examiner does not recommend acceptance of the Stipulation by the Commission or the Commission does not accept the terms of the Stipulation in its entirety, then each of the signatories to the Stipulation retains the right to terminate the Stipulation. In the event of an action by the Hearing Examiner or Commission to modify the terms of the Stipulation, the signatories to the Stipulation may by unanimous consent elect to modify the Stipulation to address the issues raised by the Commission or Hearing Examiner. Should the Stipulation terminate, it shall be considered void, and the signatories to the Stipulation reserve their rights to participate fully in all relevant proceedings in the captioned case notwithstanding their agreement on the terms of the Stipulation.

Respectfully submitted this 4th day of November 2004.

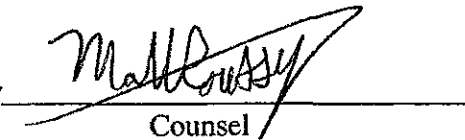
ATMOS ENERGY CORPORATION

By 
Counsel

STAFF OF THE STATE CORPORATION
COMMISSION

By 
Counsel

ATTORNEY GENERAL, DIVISION OF
CONSUMER COUNSEL

By 
Counsel

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D. Zachary Grabill
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State Corporation Commission

C. Meade Browder
D. Mathias Roussy, Jr.
Insurance and Utilities Regulatory Section
Office of the Attorney General
900 East Main Street
Richmond, VA 23219

ATTACHMENT A

Attachment A

EXHIBIT NO. _____
WITNESS: TAYLOR
STATEMENT V
REVISED

ATMOS ENERGY CORPORATION
RECONCILIATION OF COMPANY AND STAFF
REVENUE REQUIREMENTS
CASE NO. PUE-2003-00507

<u>Description</u>	<u>Change In Revenue Requirement</u>	<u>Total Revenue Requirement</u>
Revenue Requirement Per Company Schedule 15		949,111
Per Book Differences	(85,158)	863,953
<u>Previously Approved Adjustments</u>		
Revenue Annualization and Weather Normalization	41,378	905,331
Customer Growth, Migration, Pulled Meters	(100,252)	805,079
Uncollectible Expense	22,537	827,616
Payroll and Benefits	(18,936)	808,680
Overallocated Expenses	(277,906)	530,774
AES Fees	(127,546)	403,228
Advertising and Jobbing and Service	4,484	407,712
Depreciation	(149,476)	258,236
Capitalized Overhead	(41,507)	216,729
Income Taxes	85,513	302,242
Taxes Other Than Income Taxes	63,592	365,834
Other Deductions	(16,958)	348,876
Updated Rate Base	131,132	480,008
Changes in Capital Structure and Cost Rates	10,771	490,779
Change in Return On Equity From 12.00% to 9.80%	(416,445)	74,334
<u>Staff Revenue Requirement as Filed</u>		74,334
<u>Revisions Per Stipulation</u>		
Weather Normalization	143,005	217,339
Customer Growth	15,396	232,735
AES Fees	53,500	286,235
Capital Structure	37,856	324,091
ROE	47,644	371,735
<u>Revenue Requirement Per Stipulation</u>		<u>371,735</u>

Exhibit No. _____
 Witness: Ballsrud
 Schedule 3
 Per Stipulation

Atmos Energy Corporation
 Consolidated Capital Structure
 Updated per Stipulation
 As of September 30, 2003

<u>Component</u>	<u>Net Amount</u> <u>Outstanding</u>	<u>Weight</u> <u>(%)</u>		<u>Cost Rate</u> <u>(%)</u>		<u>Weighted</u> <u>Cost</u> <u>(%)</u>
Short-term Debt (1)	\$ 73,609	4.115%		1.537%	(3)	0.063%
Long-Term Debt (2)	854,245	47.758%		7.412%	(4)	3.540%
Common Equity	857,517	47.941%	9.500%	10.000%	10.500%	4.554% 4.794% 5.034%
Inv. Tax Credits	<u>3,322</u>	<u>0.186%</u>	8.458%	8.709%	8.959%	<u>0.016%</u> <u>0.016%</u> <u>0.017%</u>
Total Capitalization	\$ 1,788,693	100.000%				8.173% 8.413% 8.654%

<u>Component</u>	<u>Net Amount</u> <u>Outstanding</u>	<u>Weight</u> <u>(%)</u>		<u>Cost Rate</u> <u>(%)</u>		<u>Weighted</u> <u>Cost</u> <u>(%)</u>
Long-Term Debt	\$ 854,245	49.904%		7.412%		3.699%
Common Equity	<u>857,517</u>	<u>50.096%</u>	9.500%	10.000%	10.500%	<u>4.759%</u> <u>5.010%</u> <u>5.260%</u>
	\$ 1,711,762	100.000%				8.458% 8.709% 8.959%

Notes:

- 12-month daily average balance outstanding, adjusted to remove MVG credit facility.
- net amount outstanding, end of test period.
- proxy rate of interest on 30 day commercial paper for the most recent three months (July, August & September).
- cost of long-term debt reflects the inclusion of line of credit fees totaling \$2,692,966.

CASE NO. 2017-00349
 ATTACHMENT 7
 TO STAFF DR NO. 2-11

ATTACHMENT B

Attachment B

GENERAL RULES AND REGULATIONS

1. Definitions

Except where the context indicates a different meaning or intent, the following terms, when used herein or in the Company's rate schedules incorporating these General Rules and Regulations, shall have the meanings defined below:

1.1 "Company"

Atmos Energy Corporation.

1.2 "Customer"

Any individual, partnership, firm, organization, or governmental agency receiving service at one location though one or more active meters are billed under one rate classification, contract or rate structure.

The Company may, prior to initiating service and at other reasonable times, require Customer to establish that Customer is the owner or bona fide lessee of the premises and to require all owners and bona fide lessees to have the service in their names. All such persons shall be deemed Customers under this section.

ATTACHMENT C

ATMOS ENERGY CORPORATION

GENERAL RULES AND REGULATIONS (Continued)

When a customer requests termination of gas service, this option is presented. Upon choosing this option, the customer is given a list of safety steps they are requested to follow to reduce the possibility of danger and to minimize the gas used. These steps are:

- (a) Lower all thermostats.
- (b) Check operating status of appliances and ensure all settings are in the off position.
- (c) All gas lines must be properly capped and plugged if appliances are removed from the structure.

A final meter read is performed and a final bill issued. A door tag is left notifying anyone approaching that gas service is "ON". The gas service will remain on until either 45 days or 50 Ccf of consumption occurs, whichever comes first. If the technician discovers that a tenant has moved into the location without notifying the Company, field personnel will leave a door tag with a 48-hour notice for the new tenant to contact the Company to transfer service into their name. If no contact is made within the 48-hour period, a disconnect order is issued. A read charge of \$20.00 will be assessed where gas service has remained on in accordance with 5.3 and only a meter read is required.

5.4 Restoration of Service; Reconnection Charge; Returned Check Charge

Service which is discontinued by the Company for Customer's nonpayment of bills, failure to comply with applicable service regulations, or at Customer's request including turn on from a seasonal off, may be restored upon payment by Customer of all indebtedness for gas service and a charge of \$40.00 for reconnection during regular office hours.

When the Customer pays by check which is returned to the Company marked NSF (Not Sufficient Funds) the Customer will be assessed a charge of \$20.00 additional cost.

The Company may require that service be on a cash payment basis if more than one of such Customer's checks is returned marked NSF in a twelve month period. Cash will be deemed to be U.S. currency, U.S. postal money order, or certified check.

6. Extension and Installation of Company Facilities

The Company will, upon written application, extend its gas mains to serve bona fide applicants of a permanent and established character in accordance with the provisions of this Service Regulation. Gas main extensions shall be made only along public streets, roads and highways and upon private property across which satisfactory rights of way or easements have been provided without cost to the Company. All gas mains constructed pursuant to this service regulation shall be owned, operated and maintained by the Company.

6.1 Free Extension Allowance

Gas mains will be extended by the Company to supply new Customers, without additional charge for any extension, provided the length of such extension meets the requirements stated below:

(a) Residential Customers

- (1) In determining the free length allowance for a new customer, the free length allowance, if any, will be determined on an individual feasibility basis considering the required investment, character and economic life of the load, and other appropriate information.

Issued by: Thomas R. Blosc, Jr., President, Mid-States Division

Date Issued:

Effective Date:

ATTACHMENT D

Attachment D

WEATHER NORMALIZATION ADJUSTMENT APPLICABILITY

The Weather Normalization Adjustment will become effective on July 1, 2005 for the eight month period of August 1, 2004 through March 31, 2005 and will be applicable for each twelve month period, thereafter. The Weather Normalization Adjustment is applicable to service delivered under the terms of rate schedules 610 and 620 throughout the entire service area of the Company when the annual heating degree days from April to March in a given period are outside the upper or lower band of heating degree days based on the most recent 30-year average of heating degree days. A separate Weather Normalization Adjustment will be calculated for customers in each rate schedule in each weather zone. The East weather zone shall include all customers in and adjacent to Blacksburg, Radford, Pulaski and Wytheville. The West weather zone shall include all customers in and adjacent to Bristol, Marion and Abingdon. For the East weather zone, the upper and lower band is defined as 4.36% above and/or below the most recent 30-year average. For the West zone, the upper and lower band is defined as 5.63% above and/or below the most recent 30-year average.

2. CALCULATION OF ADJUSTMENT

The Weather Normalization Adjustment Factor will be calculated for each customer class and weather zone as follows:

- (1) $Ccf\ Volume\ Adj. = (HDD\ Normal - HDD\ Actual) * M * (Annual\ no.\ of\ bills / 12)$
- (2) $Total\ Revenue\ Adjustment = Volume\ Adj. * Non-Gas\ Commodity\ Margin$
- (3) $Adjustment\ Factor\ Per\ Ccf = Total\ Rev\ Adj. / Most\ Recent\ 12\ Months\ Actual\ Ccf$
- (4) Any residual balance (positive or negative) as a result of actual Weather Normalization Adjustment revenue collected compared to the total revenue adjustment set forth in (2) above shall be added to the following year's revenue adjustment amount.

Note: M will be the slope of the regression equation for the adjustment period for each rate schedule and weather zone.

Note: HDD Normal is defined as the HDD value corresponding to the top or bottom of the appropriate band, whichever is applicable.

3. BILLING

All adjustments, if applicable, will be included as an adjustment factor per Ccf as set forth in (3) above and will be effective for the 12 month period of August through July for the preceding Weather Normalization Adjustment period.

4. LATE PAYMENT CHARGE

Any late payment penalties applicable to a customer's bill will also apply to Weather Normalization Adjustment amounts.

5. TAXES

Weather Normalization Adjustments will be subject to any effective tax based upon revenue receipts levied by governing bodies.

ATTACHMENT E

Attachment E

CLASS	STIPULATED RATE				
	PRESENT RATE	RATE	CHANGE	PERCENT	
Residential (610)					
Customer Charge	\$6.00	\$6.60	\$0.60	10.00%	
Commodity Charge	0.1494	0.1494	0	0.00%	
Small Commercial (620)					
Customer Charge	\$12.50	\$14.50	\$2.00	16.00%	
Commodity Charge	0.1121	0.1121	0	0.00%	
Large Commercial (630)					
Customer Charge	\$165.00	\$167.00	\$2.00	1.21%	
Commodity Charge	0.0768	0.0768	0	0.00%	
Industrial and Optional (640)					
Customer Charge	\$350.00	\$435.00	\$85.00	24.29%	
Demand Charge	0.0103	0.0103	0	0.00%	
Commodity Charge	0.0354	0.0356	0.0002	0.56%	
Optional and Transport (650)					
Customer Charge	\$283.00	\$325.00	\$42.00	14.84%	
Commodity Charge	0.0354	0.0356	0.0002	0.56%	

ATTACHMENT F

Attachment F

Page 1 of 2

Exhibit No. ____

Witness: THP

Schedule 21

WORKPAPER 32-1

**ATMOS ENERGY CORPORATION-VIRGINIA
 PROPOSED JURISDICTIONAL OTHER REVENUES
 FOR TEST YEAR ENDED September 30, 2003
 CASE NUMBER PUE-2003-00507**

Line No.	Rate Code	Description	2003 Amount	AS SETTLED New Charges or Increase in Current Charge	SETTLED Additional Annual Revenue
(a)	(b)	(c)	(d)	(e)	(f)
1		Door Tags	4,101 \$	-	-
2		New Customer	426 \$	40.00	17,040
3		Reconnect Delinquencies (1)	1,215 \$	10.00	12,150
4		Read and Run	2,589 \$	20.00	51,780
5		Meter Activation	740 \$	40.00	29,600
6		Turn On-Expect to be read & run	1,110 \$	20.00	22,200
7		Estimated NSF Checks	1,200 \$	-	-
8					
9					<u>132,770</u>
10					
11		Current Revenue			
12					
13		TOTAL JURISDICTIONAL OTHER REVENUES			

**ATMOS ENERGY CORPORATION-VIRGINIA
PRESENT AND PROPOSED REVENUES
FOR TEST YEAR ENDED September 30, 2003
CASE NUMBER PUE-2003-00507**

Line No.	Rate Code	Description	ADJUSTED Number of Bills/ Ccf	CURRENT Customer/ Commodity Charge	Customer Revenues	SETTLED Customer/ Commodity Charge	PER STIPULATION	
							SETTLED Customer Revenues	SETTLED INCR IN Revenues
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	610 Residential		206,841	\$6.00	1,241,046	\$6.60	1,365,151	124,105
2	620 Small Commercial and Industrial		43,431	\$12.50	542,888	\$14.50	629,750	86,862
3	630 Large Commercial and Industrial		728	\$165.00	120,120	\$167.00	121,576	1,456
4	640 Industrial Firm & Interruptible		95	\$350.00	33,250	\$435.00	41,325	8,075
5	650 Optional Gas Service		212	\$283.00	59,996	\$325.00	68,900	8,904
6	665 Transportation		79	\$283.00	22,357	\$325.00	25,675	3,318
7	692.3 Cogeneration and Gas A/C		29	\$12.50	363	\$14.50	421	58
8	Total Customer Charges		251,415		\$ 2,020,019		\$ 2,252,797	232,778
9								
		Industrial Firm & Interruptible -						
10	640 commodity		12,004,890	\$0.0354	424,973	\$0.0356	427,374	2,401
11	650 Optional Gas Service		10,575,997	\$0.0354	374,390	\$0.0356	376,505	2,115
12	665 Transportation		9,003,600	\$0.0354	318,727	\$0.0356	320,528	1,801
13	692.3 Cogeneration and Gas A/C		69,785	\$0.0354	2,470	\$0.0356	2,484	14
14	Total Commodity Charges		31,654,272		\$ 1,120,561		\$ 1,126,892	6,331
15								
16	Juris. Other Revenues Increase							\$132,770
17								
18	SETTLEMENT RATE DESIGN							\$371,878
19								
20	SETTLEMENT REVENUE REQUIREMENT							\$371,735
21								
22	DIFFERENCE							\$143

CASE NO. 2017-00349
ATTACHMENT 7
TO STAFF DR NO. 2-11

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-12
Page 1 of 1

REQUEST:

Refer to Case No. 2015-00343, the Direct Testimony of Gary L. Smith ("Smith Testimony"), the discussion of Atmos's evaluation of special contract rates, which begins on page 11 . Provide an update to the special contract reformation process since the filing of the Smith Testimony in that proceeding.

RESPONSE:

The Company has completed negotiations with all seventeen (17) former special contract customers.

The Company provided contract termination notice within the terms of each Agreement to all special contract customers, which opened negotiations of a renewal rate for a potential replacement contract.

In three instances, the Company concluded that the competitive option for the customer to justify bypass of our service, at rates lower than tariff, no longer existed. For these customers, their current operations have dramatically reduced natural gas requirements compared to the past. These customers have reverted back to tariff rates. One customer announced they were ceasing operations while our negotiations were underway.

The Commission has approved the remaining thirteen contracts. The first ten special contract renewals were approved in Case No. 2016-00052 on October 6, 2016. Another two special contract renewals were approved in Case No. 2017-00035 on April 12, 2017. The final special contract renewal was accepted and stamped on July 19, 2017.

The new rates resulting from these negotiations are fully reflected in the revenues for this Case.

Respondent: Mark Martin

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-13
Page 1 of 3

REQUEST:

Refer to the Direct Testimony of Gregory K. Waller ("Waller Testimony"), pages 5-11, regarding the proposed ARM.

- a. Provide the annual cost to administer the ARM that Atmos has experienced in each jurisdiction in which such a mechanism is approved, and for comparison purposes the cost to process its most recent general base rate proceeding in each jurisdiction.
- b. Refer to page 5, lines 24- 26, and the table at the top of page 7. State whether Atmos intends the ARM to recover operational expenses, capital investment, or both, associated with the expansion or improvement of infrastructure to existing and/or new service areas, such as it proposed through a System Development Rider in Case Nos. 2014-00275,² 2013-00148,³ and 2012-00066.⁴
- c. State whether Atmos intends the ARM to recover margins lost due to its Economic Development Rider, its Alternative Fuel Flex Provision, or negotiated rates with bypass candidates, such as it previously proposed through a Margin Loss Recovery Rider in Case Nos. 2013-00148 and 2012-00066.
- d. State whether Atmos intends the proposed ARM to eliminate the need for using a Weather Normalization Adjustment during the heating season.
- e. State whether Atmos intends the proposed ARM to eliminate the need for the Lost Sales Adjustment component of its Demand-Side Management mechanism.
- f. Explain how Atmos concluded that the ARM as proposed would be more efficient and cost-effective for the Commission.
- g. Explain whether there are any adjustments made to the Return on Equity ("ROE") in other jurisdictions due to an ARM or similar mechanism.

RESPONSE:

- a) In jurisdictions where the Company has annual mechanisms in place, it does not track costs separately. The filings are done in the normal course of business and any costs associated with legal services are 1) less than legal costs necessary to

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-13
Page 2 of 3

litigate a general case and 2) recovered as an annually recurring expense. Because items such as ROE and rate design are generally static or formulaic in annual mechanisms, there is rarely if ever need to hire experts to testify on such topics. Please see below for the costs to litigate the most recent general rate cases in states in which the Company has annual mechanisms and tracked rate case expense separately:

<u>Docket</u>	<u>Description</u>	<u>Rate Case Expense</u>
9869	Dallas Statement of Intent	\$1,672,735
10170	Mid-Tex Statement of Intent	\$2,514,710
10174	West TX Statement of Intent	\$2,092,500
14-00146	Tennessee General Case	\$ 260,222

In one recent instance, the Company appealed its annual filing to the Texas Railroad Commission following denial by the cities it serves (which have original jurisdiction). The appeal of the annual mechanism was significantly less expensive than the general cases listed above:

10359	Mid-Tex Appeal	\$799,651
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- b) The ARM is intended to recover costs related to normal utility operations while the System Development Rider was proposed for recovery of costs associated with projects that would not be included in normal operations. Projects contemplated pursuant to the System Development Rider require pre-approval by the Commission before the Company is authorized to recover associated costs. Only in the instances in which such pre-approval is granted by the Commission would the Company intend to recover the costs associated with such projects. In those instances, the Company would intend for the cost of service impacts to be included in the ARM. In this way, the ARM can facilitate economic development by simplifying recovery of such projects when and if they are pre-approved by the Commission.
- c) The Company's proposal would leave the tariffs identified in the request in place. Any impact to cost of service resulting from the operation of those tariffs would be included in the cost of service filed pursuant to the ARM tariff.
- d) The Company does not intend the proposed ARM to eliminate the need for using a Weather Normalization Adjustment during the heating season.

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-13
Page 3 of 3

- e) The Company does intend the proposed ARM to eliminate the need for the Lost Sales Adjustment component of its Demand-Side Management mechanism.

- f) Because the Company's proposal contemplates significantly fewer filing materials (please see the Waller testimony at page 8) there is less for Commission staff to catalog and review. In the Company's experience in other states, this translates to fewer but more meaningful and direct discovery requests from intervenors which should translate into fewer hours spent by Staff reviewing unnecessary data. Furthermore, with each subsequent year, all stakeholders (Company, Staff, intervenors) get increasingly more efficient in preparing and reviewing the filing since it is filed in a consistent manner and with consistent ratemaking methodologies that eliminate the need for discovery and debate on issues that, as part of the ARM, are pre-determined. Please see also the response to part a of this response.

- g) None.

Respondents: Greg Waller and Mark Martin

²Case No. 2014-00275, *Application of Atmos Energy Corporation for an Order Approving System Development Rider* (Ky. PSC Mar. 27, 2015).

³Case No. 2013-001 48, *Application of Atmos Energy Corporation for an Adjustment of Rates and Tariff Modifications* (Ky. PSC Apr. 22, 2014).

⁴Case No. 2012-00066, *Application of Atmos Energy Corporation for an Order Approving Economic Development Riders* (Ky. PSC Aug. 27, 2012).

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-14
Page 1 of 1

REQUEST:

Refer to the Waller Testimony, page 8, which states that Atmos files an ARM in Mississippi, Louisiana, Texas, and Tennessee.

- a. Explain whether Mississippi, Louisiana, and Texas have state statutes or regulations that permit alternative rate filings in lieu of a general rate case, and provide a citation to the statutes or regulations.
- b. Provide a schedule of rates proposed by Atmos through the ARM and the rates approved by the Mississippi, Louisiana, Texas, and Tennessee public utility commissions using the ARM for the past seven calendar years. If a state public utility commission authorized Atmos to adjust rates through the ARM less than seven years ago, provide the schedule beginning with the first ARM filed in that state through the most current ARM filing

RESPONSE:

- a) Mississippi passed legislation in the 1980s for formula rates. Mississippi Code Annotated § 77-3-2. Louisiana and Texas do not have legislation specific to comprehensive formula ratemaking, but Texas does have legislation regarding an infrastructure replacement (GRIP) mechanism. Also, Texas has a specific rule and Louisiana has a tariff that allow for the deferral of all expenses associated with capital expenditures incurred pursuant to infrastructure replacement. These rules, which primarily consists of interest, depreciation and other taxes (Texas only, Rule 8.209), until the next rate proceeding (rate case or annual rate filing), at which time investment and costs would be recoverable through base rates.

Texas: 16 TEX ADMIN CODE § 8.209

Louisiana: Passed by Commission Order in Docket No. U-32987

- b) Please see Attachment 1 showing the schedule of rates.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-14_Att1 - ARM Results.xlsx, 7 Page.

Respondent: Greg Waller

Tennessee ARM
Schedule of Rates

	2016		2017	
	Proposed	Approved	Proposed	Approved
<u>Residential</u>				
Customer Charge (October through April)	\$ 18.30	\$ 18.30	\$ 19.75	\$ 19.75
Customer Charge (May through September)	\$ 15.30	\$ 15.30	\$ 17.75	\$ 17.75
Consumption	\$ 0.1322	\$ 0.1322	\$ 1.4141	\$ 1.4093
<u>Commercial/Industrial</u>				
Customer Charge	\$ 37.80	\$ 37.80	\$ 42.00	\$ 42.00
Consumption	\$ 0.2548	\$ 0.2548	\$ 2.7828	\$ 2.7788
<u>Large Commercial/Industrial</u>				
Customer Charge	\$ 405.00	\$ 405.00	\$ 445.00	\$ 445.00
Consumption	\$ 0.2224	\$ 0.2224	\$ 2.4528	\$ 2.4503
<u>Demand/Commodity/Interruptible</u>				
Customer Charge	\$ 440.00	\$ 440.00	\$ 455.00	\$ 455.00
Consumption				
First 20,000	\$ 0.1246	\$ 0.1246	\$ 1.3743	\$ 1.3729
Second 480,000	\$ 0.0825	\$ 0.0825	\$ 0.9100	\$ 0.9090
Over 500,000	\$ 0.0382	\$ 0.0382	\$ 0.4214	\$ 0.4209

Mid-Tex Cities RRM
 Schedule of Rates

	2011		2012 No RRM Filing, Statement of Intent	2013		2014		2015		2016		2017	
	Proposed	Approved		Proposed	Approved	Proposed	Approved	Proposed	Approved	Proposed	Approved	Proposed	Approved
Residential													
Customer Charge per month	\$7.85	\$7.50		\$17.70	\$17.70	\$18.20	\$18.20	\$18.70	\$18.60	\$19.10	\$19.10	\$19.60	\$19.60
Consumption Charge per MCF	\$2.4228	\$2.5116		\$ 0.0641	\$ 0.0583	\$ 0.0900	\$ 0.0874	\$ 0.1045	\$ 0.0993	\$ 0.1188	\$ 0.1138	\$ 0.1525	\$ 0.1443
Commercial													
Customer Charge per month	15.15	\$16.75		36.00	\$35.75	\$38.75	38.50	40.30	\$40.00	\$42.00	41.75	45.25	\$44.70
Consumption Charge per MCF	\$1.0628	\$1.0217		\$0.0704	\$0.0689	\$0.0768	\$0.0765	\$0.0822	\$0.0802	\$0.0862	\$0.0849	\$0.0943	\$0.0928
Industrial & Transportation													
Customer Charge per month	\$460.00	\$450.00		\$625.00	\$620.00	\$675.00	\$675.00	\$711.25	\$700.00	\$745.25	\$738.00	\$812.50	\$799.75
Consumption Charge per MMBTU:													
First 1500 MMBTU	\$0.2805	\$0.2750		\$0.2609	\$0.2565	\$0.2828	\$0.2797	\$0.2970	\$0.2937	\$0.3129	\$0.3096	\$0.3427	\$0.3374
Next 3500 MMBTU	\$0.2055	\$0.2015		\$0.1912	\$0.1879	\$0.2072	\$0.2049	\$0.2175	\$0.2151	\$0.2292	\$0.2267	\$0.2509	\$0.2470
Over 5000 MMBTU	\$0.0442	\$0.0433		\$0.0410	\$0.0403	\$0.0444	\$0.0440	\$0.0467	\$0.0461	\$0.0491	\$0.0486	\$0.0538	\$0.0530

Mid-Tex DARR
Schedule of Rates

	2012		2013		2014		2015		2016		2017	
	Proposed	Approved	Proposed	Approved	Proposed	Approved	Proposed	Approved	Proposed	Approved	Proposed	Approved
Residential												
Customer Charge per month	\$17.50	\$17.25	\$18.00	\$17.75	\$18.75	\$18.50	\$19.50	\$19.00	\$ 20.00	\$20.00	\$ 21.25	\$ 21.00
Consumption Charge per Ccf	\$0.05292	\$0.04151	\$0.04994	\$0.04888	\$0.07677	\$0.06980	\$0.09003	\$0.08651	\$0.10748	0.09774	\$0.13042	\$0.12208
Commercial												
Customer Charge per month	\$34.50	\$33.50	\$35.50	\$35.00	\$38.00	\$37.00	\$39.75	\$38.25	\$ 41.00	\$40.25	\$ 44.25	\$ 43.00
Consumption Charge per Ccf	\$0.06002	\$0.05700	\$0.06030	\$0.05850	\$0.06801	\$0.06351	\$0.07134	\$0.06778	\$0.07544	0.07143	\$0.08210	\$0.07708
Industrial												
Customer Charge per month	\$623.00	\$607.00	\$625.00	\$622.00	\$675.00	\$665.00	\$714.50	\$690.50	\$ 743.50	\$735.00	\$ 811.50	\$ 802.75
Consumption Charge per MMBtu	\$0.1455	\$0.1351	\$0.1460	\$0.1402	\$0.1678	\$0.1570	\$0.1789	\$0.1735	\$0.1975	0.1891	\$0.2243	\$0.2124
Consumption Charge per MMBtu	\$0.1059	\$0.0983	\$0.1062	\$0.1020	\$0.1221	\$0.1142	\$0.1301	\$0.1262	\$0.1437	0.1375	\$0.1631	\$0.1544
Consumption Charge per MMBtu	\$0.0168	\$0.0156	\$0.0169	\$0.0162	\$0.0194	\$0.0181	\$0.0206	\$0.0200	\$0.0228	0.0218	\$0.0259	\$0.0245

WTX RRM
Schedule of Rates

	2015		2016		2017	
	Proposed	Approved	Proposed	Approved	Proposed	Approved
Residential						
Customer Charge per month	\$ 15.50	\$ 15.50	\$ 16.00	\$ 16.00	\$ 16.50	\$ 16.50
Consumption Charge per Ccf	\$ 0.15103	\$ 0.14241	\$ 0.17251	\$ 0.16331	\$ 0.20525	\$ 0.19570
Commercial						
Customer Charge per month	\$ 39.00	\$ 38.25	\$ 41.50	\$ 40.75	\$ 44.75	\$ 44.00
Consumption Charge per Ccf	\$ 0.11605	\$ 0.11375	\$ 0.12530	\$ 0.12253	\$ 0.13733	\$ 0.13458
Industrial/Transportation						
Customer Charge per month	\$ 343.25	\$ 336.50	\$ 372.50	\$ 364.00	\$ 417.50	\$ 407.00
Consumption Charge per Ccf	\$ 0.08265	\$ 0.08137	\$ 0.08812	\$ 0.08654	\$ 0.09326	\$ 0.09207
Public Authority						
Customer Charge per month	\$ 111.00	\$ 109.25	\$ 118.00	\$ 116.00	\$ 126.75	\$ 124.50
Consumption Charge per Ccf	\$ 0.10214	\$ 0.10043	\$ 0.11001	\$ 0.10770	\$ 0.11970	\$ 0.11774

TLA RSC
Schedule of Rates

		2011		2012		2013		2014		2015		2016		2017	
		Proposed	Approved	Proposed	Approved	Proposed	Approved	Proposed	Approved	Proposed	Approved	Proposed	Approved	Proposed	Approved
RS	Customer Charge	\$ 13.00	\$ 13.50	\$ 13.00	\$ 13.00	\$ 13.50	\$ 13.50	\$ 14.00	\$ 14.00	\$ 14.50	\$ 14.00	\$ 14.50	\$ 14.50	\$ 15.00	\$ 15.00
	Commodity Charge	\$ 0.3244	\$ 0.3167	\$ 0.3209	\$ 0.3209	\$ 0.3622	\$ 0.3537	\$ 0.3563	\$ 0.3563	\$ 0.3625	\$ 0.3513	\$ 0.4551	\$ 0.4551	\$ 0.4605	\$ 0.4605
GS	Customer Charge	\$ 13.00	\$ 13.50	\$ 13.00	\$ 13.00	\$ 13.50	\$ 13.50	\$ 14.00	\$ 14.00	\$ 14.50	\$ 14.00	\$ 14.50	\$ 14.50	\$ 15.00	\$ 15.00
	1 - 500 Ccf	\$ 0.5204	\$ 0.5080	\$ 0.5148	\$ 0.5147	\$ 0.5810	\$ 0.5674	\$ 0.5711	\$ 0.5711	\$ 0.5775	\$ 0.5632	\$ 0.7295	\$ 0.7295	\$ 0.7382	\$ 0.7382
	next 500	\$ 0.4804	\$ 0.4688	\$ 0.4752	\$ 0.4751	\$ 0.5362	\$ 0.5237	\$ 0.5271	\$ 0.5271	\$ 0.5336	\$ 0.5198	\$ 0.6733	\$ 0.6733	\$ 0.6814	\$ 0.6814
LGS	Customer Charge	\$ 158.82	\$ 164.93	\$ 158.82	\$ 158.82	\$ 164.93	\$ 164.93	\$ 171.04	\$ 171.04	\$ 177.15	\$ 171.04	\$ 177.15	\$ 177.15	\$ 183.26	\$ 183.26
	Commodity Charge	\$ 0.4400	\$ 0.4294	\$ 0.4352	\$ 0.4352	\$ 0.4912	\$ 0.4797	\$ 0.4829	\$ 0.4829	\$ 0.4893	\$ 0.4762	\$ 0.6168	\$ 0.6168	\$ 0.6242	\$ 0.6242
NGAC	Customer Charge	\$ 158.82	\$ 164.93	\$ 158.82	\$ 158.82	\$ 164.93	\$ 164.93	\$ 171.04	\$ 171.04	\$ 177.15	\$ 171.04	\$ 177.15	\$ 177.15	\$ 183.26	\$ 183.26
	Commodity Charge	\$ 0.0672	\$ 0.0656	\$ 0.0665	\$ 0.0665	\$ 0.0751	\$ 0.0733	\$ 0.0744	\$ 0.0744	\$ 0.0803	\$ 0.0733	\$ 0.0949	\$ 0.0949	\$ 0.0961	\$ 0.0961
FAS	Customer Charge	\$ 10.84	\$ 11.26	\$ 10.84	\$ 10.84	\$ 11.26	\$ 11.26	\$ 11.68	\$ 11.68	\$ 12.10	\$ 11.68	\$ 12.10	\$ 12.10	\$ 12.52	\$ 12.52
	1 - 500 Ccf	\$ 0.2303	\$ 0.2248	\$ 0.2278	\$ 0.2278	\$ 0.2571	\$ 0.2511	\$ 0.2531	\$ 0.2531	\$ 0.2592	\$ 0.2496	\$ 0.3232	\$ 0.3232	\$ 0.3271	\$ 0.3271
	next 500	\$ 0.1902	\$ 0.1856	\$ 0.1881	\$ 0.1881	\$ 0.2123	\$ 0.2074	\$ 0.2091	\$ 0.2091	\$ 0.2152	\$ 0.2062	\$ 0.2671	\$ 0.2671	\$ 0.2703	\$ 0.2703

Louisiana LGS RSC
Schedule of Rates

		2011		2012		2013		2014		2015		2016		2017	
		Proposed	Approved	Proposed	Approved	Proposed	Approved	Proposed	Approved	Proposed	Approved	Proposed	Approved	Proposed	Approved
RS	Customer Charge	13.7	13.7	13.2	13.2	13.65	13.46	13.96	13.96	14.46	14	14.5	14.5	15	15
	Commodity Charge	0.2692	0.26647	0.28595	0.28446	0.28472	0.28462	0.2876	0.2839	0.28375	0.28966	0.32902	0.32902	0.35439	0.35439
	A/C Service [1]	0.0901	0.08919	0.0957	0.09521	0.09529	0.09526	0.09626	0.09501	0.09496	0.09694	0.11011	0.11011	0.1186	0.1186
GS	Customer Charge	22.81	22.81	21.98	21.98	22.73	22.41	23.24	23.24	24.07	23.31	24.14	24.14	24.97	24.97
	Commodity Charge	0.42901	0.42466	0.45572	0.45334	0.45376	0.4536	0.45835	0.45245	0.45221	0.46163	0.52435	0.52435	0.56479	0.56479
	A/C Service [1]	0.2499	0.24737	0.26544	0.26406	0.2643	0.26421	0.26698	0.26354	0.26407	0.26889	0.30543	0.30543	0.32898	0.32898
	Farm/Agricultural Service	0.30246	0.2994	0.32129	0.31961	0.3199	0.31979	0.32314	0.31898	0.31881	0.32545	0.36967	0.36967	0.39818	0.39818
		0.20175	0.20986	0.09227	0.22403										
LGS	Customer Charge	152.24	152.24	146.68	146.68	151.68	149.57	155.13	155.13	160.69	155.57	161.13	161.13	166.69	166.69
	1 - 3000 Ccf	0.37478	0.37099	0.39811	0.39604	0.3964	0.39626	0.40041	0.39526	0.39505	0.40328	0.45808	0.45808	0.49341	0.49341
	next 2000	0.35373	0.35014	0.37575	0.37379	0.37413	0.374	0.37792	0.37305	0.37286	0.38062	0.43234	0.43234	0.46568	0.46568
	next 5000	0.33375	0.33037	0.35453	0.35268	0.353	0.35288	0.35658	0.35199	0.35181	0.35913	0.40793	0.40793	0.43939	0.43939
	next 20000	0.31473	0.31154	0.33432	0.33258	0.33288	0.33277	0.33626	0.33193	0.33176	0.33867	0.38469	0.38469	0.41436	0.41436
	next 20000	0.29673	0.29372	0.31519	0.31355	0.31384	0.31373	0.31702	0.31293	0.31277	0.31928	0.36266	0.36266	0.39063	0.39063
	over 50000	0.27955	0.27672	0.29695	0.29541	0.29568	0.29558	0.29868	0.29483	0.29468	0.30081	0.34168	0.34168	0.36803	0.36803
PHS	Customer Charge	13.7	13.7	13.2	13.2	13.65	13.46	13.96	13.96	14.46	14	14.5	14.5	15	15
	Commodity Charge	0.2322	0.22985	0.24665	0.24536	0.24558	0.2455	0.24807	0.24487	0.24474	0.24984	0.28379	0.28379	0.30568	0.30568

Mississippi SRF
 Schedule of Rates

	2011		2012		2013		2014		2015		2016		2017 (In progress)	
	Proposed	Approved	Proposed	Approved	Proposed	Approved	Proposed	Approved	Proposed	Approved	Proposed	Approved	Proposed	Approved
Stable Rate Factor									1.845548	1.809169	1.92572	1.89049	2.07887	
Customer Charge - Residential	\$10.67	\$10.41	\$11.03	\$10.85	\$10.85	\$10.85	\$11.97	\$11.41	\$12.83	\$12.57	\$13.38	\$13.14	\$14.45	
Customer Charge - Small Commercial	\$17.30	\$16.88	\$17.89	\$17.60	\$17.60	\$17.60	\$19.41	\$18.50	\$20.80	\$20.39	\$21.70	\$21.31	\$23.43	
					*No change for year									

The SRF applies across the board to all non-gas rates except: flex rate and municipal rates.

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-15
Page 1 of 3

REQUEST:

Provide the statutory basis that supports Atmos's request to implement an ARM in Kentucky in lieu of filing general rate cases.

RESPONSE:

The Commission has the authority to approve the proposed ARM under its plenary ratemaking authority derived from KRS 278.030 and KRS 278.040. Kentucky Public Service Commission v. Commonwealth, ex rel, Conway and Duke Energy, Inc., et al, 324 SW3rd 373 (Ky. 2010).

Historically, there was concern about the Commission's authority to allow recovery of costs by a utility outside a general rate proceeding - a violation of the perceived "single issue ratemaking" prohibition. These concerns, however, were put to rest by the Kentucky Supreme Court's opinion in Duke, supra.

Although the Duke decision related to Duke's Accelerated Main Replacement Program Rider (AMRP), the Supreme Court's opinion addressed the broader issue of whether the Commission had the plenary authority to allow a utility to adjust its rates by imposing a surcharge or rider aimed at recovering costs outside a general rate proceeding. The Court held that so long as the rates established by the utility were fair, just and reasonable, the Commission has the broad ratemaking authority to allow recovery of costs outside the parameters of a general rate case - even in the absence of a statute specifically allowing such a mechanism.

The Kentucky Supreme Court accordingly rejected the Attorney General's argument that the Commission had no authority to permit a rider or surcharge to recover costs outside a general rate case (in the absence of a specific statute allowing it). In doing so, the Supreme Court concluded that: "...**the plain language of KRS 278.190 does not actually require the PSC to proceed with a general rate case or other particular process every time some new rate or change in rates is requested.**" Id. p. 378. Emphasis added.

In short, there is no prohibition limiting the Commission's authority to set a rate or charge, except that it be fair, just and reasonable. Because a specific statute allows use of a future test year for the establishment of general rates - KRS 278.192 - it follows that any rate can also be determined using that methodology.

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-15
Page 2 of 3

As the Court said in *Duke*, supra, p. 380:

While the power to approve the AMRP rider at issue may not have been expressly granted by statute before the enactment of KRS 278.509, we, nonetheless, conclude **that the PSC has the power to allow such a rider based upon (1) its plenary ratemaking authority derived from KRS 278.030 and KRS 278.040, which essentially require that the PSC act to ensure that rates are "fair, just and reasonable" and (2) the absence of any statutes specifically requiring a particular procedure when determining if rates are fair, just, and reasonable.**¹⁶ Emphasis added.

The purpose of the annual mechanism is to provide the Company with a reasonable opportunity to recover costs and earn a fair and timely rate of return on significant incremental capital investment. Based on the historical pattern of Atmos Energy's inability to earn its allowed return under current regulatory procedures, it is apparent that the current mix of rate case filings, tariffs and adjustment mechanisms are inadequate. Without a mechanism such as the one being suggested, Atmos has no real opportunity to earn its reasonable rate of return. The proposed mechanism is merely a means to set a rate that is fair, just and reasonable consistent with the authority provided by KRS Chapter 278 and validated by the Court in the *Duke*, supra, case.

Pursuant to KRS 278.030(1), "[e]very utility may demand, collect and receive fair, just and reasonable rates for the services rendered or to be rendered by it to any person." The Commission's discretion in determining what rates are "fair, just and reasonable," encompasses various considerations, calculations and methodologies to arrive at an end result. In *National Southwire Aluminum Co. v. Big Rivers Electric Corp.*, 785 S.W.2d 503, 516 (Ky. App. 1990), the Court said: "[The Commission] has many appropriate rate-making methodologies available to it, and it must have some discretion in choosing the best one for each situation. Again, we must look more to whether the result is fair, just and reasonable rather than at the particular methodology used to reach the result." Also, in *Kentucky Indus. Utility Customers, Inc. v. Kentucky Utilities Company*, 983 S.W.2d 493, 498, the Court said: "[T]he Commission has discretion in working out the balance of interest necessarily involved and that it is not the method, but the result, which must be reasonable." - citing *Federal Power Comm'n v. Hope Natural Gas*, 320 U.S. 591, 64 (1944).

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-15
Page 3 of 3

In a recent case, Kentucky American Water Company (KAWC) filed an application for an annual tariff adjustment. The Commission rejected that filing based on the lack of inclusion of numerous filing requirements of 807 KAR 5:001(16). The Commission's order on rehearing said it was not rejecting the case based on the annual mechanism, but because of the sweeping deviation KAWC sought to limit the information included with the application. However, the Commission said that decisions on similar proposals will be based on the specific facts of each case. Case No. 2017-00313, p. 9, Order dated September 27, 2017. This determination is consistent with the ruling in Duke.

The court held that even to the extent that the PSC established its own policy against "single issue rate making," the PSC would have discretion whether to retain or discard such a policy or determine whether it has been violated under the facts of a particular case given its plenary rate making authority circumscribed primarily by its duty to assure that rates are "fair, just and reasonable" and the lack of clear statutory prohibition against "single issue rate making." See Duke, p 383.

Given this discretion to set ratemaking policy, there is no legal reason to reject Atmos Energy's ARM. Additionally, in contrast to the KAWC filing, Atmos Energy is proposing to provide all information related to calculating cost of service and any other information the Commission or intervenors request, which addresses the concern expressed in the KAWC case, supra. See, Waller Pre-filed testimony Application Vol. 1, p. 9.

Based on the broad authority the Commission has to determine fair, reasonable rates, the annual mechanism proposed by Atmos Energy comports with that authority and allows for the review and establishment of rates using a streamlined procedure that benefits all parties.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-15_Att1 - KRS 278_190.pdf, 2 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_2-15_Att2 - KRS 278_192.pdf, 1 Page.

ATTACHMENT 3 - Atmos Energy Corporation, Staff_2-15_Att3 - KRS 278_030.pdf, 1 Page.

ATTACHMENT 4 - Atmos Energy Corporation, Staff_2-15_Att4 - KRS 278_040.pdf, 1 Page.

ATTACHMENT 5 - Atmos Energy Corporation, Staff_2-15_Att5 - Duke.pdf, 12 Pages.

Respondent: Counsel

278.190 Procedure when new schedule of rates filed -- Suspension of new rate schedule -- Burden of proof -- Refunds.

- (1) Whenever any utility files with the commission any schedule stating new rates, the commission may, upon its own motion, or upon complaint as provided in KRS 278.260, and upon reasonable notice, hold a hearing concerning the reasonableness of the new rates.
- (2) Pending the hearing and the decision thereon, and after notice to the utility, the commission may, at any time before the schedule becomes effective, suspend the operation of the schedule and defer the use of the rate, charge, classification, or service, but not for a longer period than five (5) months beyond the time when it would otherwise go into effect if an historical test period is used, or longer than six (6) months if a forward-looking test period is used, pursuant to KRS 278.192; and after such hearing, either completed before or after the rate, charge, classification, or service goes into effect, the commission may make those orders with reference thereto as it deems proper in the matter. If the proceeding has not been concluded and an order made at the expiration of five (5) months, or six (6) months, as appropriate, the utility may place the proposed change of rate, charge, classification, or service in effect at the end of that period after notifying the commission, in writing, of its intention so to do. Where increased rates or charges are thus made effective, the commission may, by order, require the interested utility or utilities to maintain their records in a manner as will enable them, or the commission, or any of its customers, to determine the amounts to be refunded and to whom due in the event a refund is ordered, and upon completion of the hearing and decision may, by further order, require such utility or utilities to refund to the persons in whose behalf the amounts were paid that portion of the increased rates or charges as by its decision shall be found unreasonable. Provided, however, if the commission, at any time, during the suspension period, finds that the company's credit or operations will be materially impaired or damaged by the failure to permit the rates to become effective during the period, the commission may, after any hearing or hearings, permit all or a portion of the rates to become effective under terms and conditions as the commission may, by order, prescribe.
- (3) At any hearing involving the rate or charge sought to be increased, the burden of proof to show that the increased rate or charge is just and reasonable shall be upon the utility, and the commission shall give to the hearing and decision of such questions preference over other questions pending before it and decide the same as speedily as possible, and in any event not later than ten (10) months after the filing of such schedules.
- (4) If the commission, by order, directs any utility to make a refund, as hereinabove provided, of all or any portion of the increased rates or charges, the utility shall make the refund within sixty (60) days after a final determination of the proceeding by an order of the court or commission with or without interest in the discretion of the commission. If the utility fails to make the refund within sixty (60) days after the final determination, any party entitled to a refund may, after ten (10) days' written demand, bring an action in any court of competent jurisdiction of this state,

and may recover, in addition to the amount of the refund due, legal interest, court costs, and reasonable attorney's fees. No such action may be maintained unless instituted within one (1) year after the final determination. Any number of persons entitled to refunds may join in as plaintiffs in a single action and the court shall render a judgment severally for each plaintiff as his interest may appear.

Effective: July 14, 1992

History: Amended 1992 Ky. Acts ch. 308, sec. 2, effective July 14, 1992. -- Amended 1984 Ky. Acts ch. 111, sec. 123, effective July 13, 1984. -- Amended 1982 Ky. Acts ch. 82, sec. 24, effective July 15, 1982; and ch. 242, sec. 2, effective July 15, 1982. -- Amended 1978 Ky. Acts ch. 379, sec. 26, effective April 1, 1979. -- Amended 1952 Ky. Acts ch. 46, sec. 2, effective March 5, 1952. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 3952-16.

278.192 Test period for proposed rate increase.

- (1) For the purpose of justifying the reasonableness of a proposed general increase in rates, the commission shall allow a utility to utilize either an historical test period of twelve (12) consecutive calendar months, or a forward-looking test period corresponding to the first twelve (12) consecutive calendar months the proposed increase would be in effect after the maximum suspension provided in KRS 278.190(2).
- (2)
 - (a) Any application utilizing a forward-looking test period shall include a base period to be filed with the application, which begins not more than nine (9) months prior to the date of filing, consisting of not less than six (6) months of actual historical data and not more than six (6) months of estimated data at the time of filing.
 - (b) Actual results for the estimated months of the base period shall be filed no later than forty-five (45) days after the last day of the base period.
 - (c) Upon the filing of an application for a proposed increase in rates based on either a historical or a forward-looking test period, any intervening party in opposition to such application shall have the right to examine all data, including individual invoices, which comprise the actual expenditures of the utility incurred for ratemaking purposes for the preceding twelve (12) month period immediately prior to the filing date.

Effective: July 14, 1992

History: Created 1992 Ky. Acts ch. 308, sec. 1, effective July 14, 1992.

**278.030 Rates, classifications and service of utilities to be just and reasonable --
Service to be adequate -- Utilities prohibited from energizing power to
electrical service where seal is not present.**

- (1) Every utility may demand, collect and receive fair, just and reasonable rates for the services rendered or to be rendered by it to any person.
- (2) Every utility shall furnish adequate, efficient and reasonable service, and may establish reasonable rules governing the conduct of its business and the conditions under which it shall be required to render service.
- (3) Every utility may employ in the conduct of its business suitable and reasonable classifications of its service, patrons and rates. The classifications may, in any proper case, take into account the nature of the use, the quality used, the quantity used, the time when used, the purpose for which used, and any other reasonable consideration.
- (4) Notwithstanding the provisions of subsection (2) of this section, no utility shall energize power to an electrical service in a manufactured home or mobile home where the certified installer's seal is not present pursuant to KRS 227.570.
- (5) Notwithstanding the provisions of subsection (2) of this section, no utility shall energize power to an electrical service in a previously owned manufactured home or previously owned mobile home where the Class B1 seal is not present pursuant to KRS 227.600.

Effective: January 1, 2009

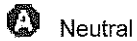
History: Amended 2008 Ky. Acts ch. 118, sec. 3, effective January 1, 2009. --
Amended 1976 Ky. Acts ch. 88, sec. 1, effective March 29, 1976. -- Recodified 1942
Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 3952-28,
3952-29.

278.040 Public Service Commission -- Jurisdiction -- Regulations.

- (1) The Public Service Commission shall regulate utilities and enforce the provisions of this chapter. The commission shall be a body corporate, with power to sue and be sued in its corporate name. The commission may adopt a seal bearing the name "Public Service Commission of Kentucky," which seal shall be affixed to all writs and official documents, and to such other instruments as the commission directs, and all courts shall take judicial note of the seal.
- (2) The jurisdiction of the commission shall extend to all utilities in this state. The commission shall have exclusive jurisdiction over the regulation of rates and service of utilities, but with that exception nothing in this chapter is intended to limit or restrict the police jurisdiction, contract rights or powers of cities or political subdivisions.
- (3) The commission may adopt, in keeping with KRS Chapter 13A, reasonable regulations to implement the provisions of KRS Chapter 278 and investigate the methods and practices of utilities to require them to conform to the laws of this state, and to all reasonable rules, regulations and orders of the commission not contrary to law.

Effective: July 15, 1982

History: Amended 1982 Ky. Acts ch. 82, sec. 7, effective July 15, 1982. -- Amended 1978 Ky. Acts ch. 379, sec. 8, effective April 1, 1979. -- Amended 1976 Ky. Acts ch. 88, sec. 2, effective March 29, 1976. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 3952-2, 3952-12, 3952-13, 3952-27.



Neutral

As of: November 16, 2017 3:37 PM Z

Ky. PSC v. Commonwealth ex rel. Conway

Supreme Court of Kentucky

October 21, 2010, Rendered

2009-SC-000134-DG, 2009-SC-000150-DG

Reporter

324 S.W.3d 373 *; 2010 Ky. LEXIS 257 **

KENTUCKY PUBLIC SERVICE COMMISSION, APPELLANT v. COMMONWEALTH OF KENTUCKY, EX REL. JACK CONWAY; AND DUKE ENERGY KENTUCKY, INC. (F/K/A THE UNION LIGHT, HEAT, AND POWER COMPANY), APPELLEES AND DUKE ENERGY KENTUCKY, INC. (F/K/A THE UNION LIGHT, HEAT, AND POWER COMPANY), APPELLANT v. COMMONWEALTH OF KENTUCKY, EX REL. JACK CONWAY; AND KENTUCKY PUBLIC SERVICE COMMISSION, APPELLEES

Subsequent History: Released for Publication November 12, 2010.

Prior History: **[**1]** ON REVIEW FROM COURT OF APPEALS. CASE NO. 2007-CA-001635-MR. FRANKLIN CIRCUIT COURT NOS. 02-CI-00499, 02-CI-01628, 03-CI-01189, 04-CI-01308, AND 06-CI-00269.

Ky. PSC v. Commonwealth ex rel. Stumbo, 2008 Ky. App. LEXIS 348 (Ky. Ct. App., Nov. 7, 2008)

Core Terms

rates, rider, Appeals, ratemaking, rate case, surcharge, regulation, orders, notice, new rate, proceedings, statutes, approve, replacement, plenary, costs, fuel, issues, powers, clauses, statutory authority, customers, expedited, recovery of costs, rate increase, rate change, own motion, provisions, authorize, annual

Case Summary

Procedural Posture

The Court of Appeals (Kentucky) affirmed trial court orders invalidating appellant utility's surcharge or rider aimed at recovering costs associated with the utility's program to accelerate improvement of its gas distribution mains as it existed before the enactment of Ky. Rev. Stat. § 278.509 in 2005, but reversed trial court orders invalidating the rider after the enactment of § 278.509. The court granted discretionary review.

Overview

The instant case involved five consolidated appeals by appellee Commonwealth from appellant Kentucky Public Service Commission's (PSC) orders over a five-year period approving and implementing a portion of the utility's rate schedule known as the accelerated main replacement program (AMRP) rider. On discretionary review, the court considered whether PSC had the plenary authority to allow the utility to adjust its rates by imposing the surcharge or rider. The court reversed in part and held that so long as the rates established by the utility were fair, just, and reasonable, the PSC had broad ratemaking power to allow recovery of such costs outside the parameters of a general rate case and even in the absence of a statute specifically authorizing recovery of such costs. The PSC had the plenary authority to regulate and investigate utilities and to ensure that rates charged were fair, just, and reasonable under Ky. Rev. Stat. §§ 278.030 and 278.040. The plenary powers were sufficient to permit PCS to approve the AMRP rider even before the enactment of Ky. Rev. Stat. § 278.509, which was merely a legislative codification and approval of the lawful actions the PCS had already taken.

Outcome

The court reversed the portion of the court of appeals'

Ky. PSC v. Commonwealth ex rel. Conway

opinion that upheld the trial court's reversal of PSC orders predating the enactment of *Ky. Rev. Stat. § 278.509* and affirmed, on other grounds, the portion of the court of appeals' opinion reinstating the PSC orders following the enactment of *§ 278.509*. The court remanded to the trial court with directions to reinstate the PSC orders allowing for the rider or surcharge.

Energy & Utilities Law > Regulators > Public Utility Commissions > Ratemaking Procedures

HN4 Utility Companies, Rates

See *Ky. Rev. Stat. § 278.180*.

LexisNexis® Headnotes

Energy & Utilities Law > Utility Companies > Rates > General Overview

Energy & Utilities Law > Regulators > Public Utility Commissions > Ratemaking Procedures

Energy & Utilities Law > Utility Companies > Rates > General Overview

HN5 Utility Companies, Rates

See *Ky. Rev. Stat. § 278.290*.

Energy & Utilities Law > Regulators > Public Utility Commissions > Ratemaking Procedures

Energy & Utilities Law > Utility Companies > Rates > General Overview

HN1 Utility Companies, Rates

See *Ky. Rev. Stat. § 278.509*.

Energy & Utilities Law > Regulators > Public Utility Commissions > Ratemaking Procedures

Civil Procedure > Appeals > Standards of Review > De Novo Review

HN6 Utility Companies, Rates

See *Ky. Rev. Stat. § 278.190*.

Governments > Legislation > Interpretation

HN2 Standards of Review, De Novo Review

Statutory interpretation is a question of law that the Kentucky Supreme Court reviews de novo.

Energy & Utilities Law > Regulators > Public Utility Commissions > Authorities & Powers

Energy & Utilities Law > Regulators > Public Utility Commissions > Ratemaking Procedures

Energy & Utilities Law > Regulators > Public Utility Commissions > Authorities & Powers

Energy & Utilities Law > Utility Companies > Rates > General Overview

Energy & Utilities Law > Utility Companies > Rates > General Overview

HN7 Public Utility Commissions, Authorities & Powers

HN3 Public Utility Commissions, Authorities & Powers

See *Ky. Rev. Stat. § 278.260*.

See *Ky. Rev. Stat. § 278.040*.

Energy & Utilities Law > Regulators > Public Utility Commissions > Authorities & Powers

Energy & Utilities Law > Utility Companies > Rates > General Overview

Energy & Utilities Law > Regulators > Public Utility Commissions > Ratemaking Procedures

Ky. PSC v. Commonwealth ex rel. Conway

Energy & Utilities Law > Utility
Companies > Rates > General Overview

HN8 **Public Utility Commissions, Authorities & Powers**

See *Ky. Rev. Stat. § 278.270*.

Energy & Utilities Law > Regulators > Public Utility
Commissions > Authorities & Powers

Energy & Utilities Law > Regulators > Public Utility
Commissions > Ratemaking Procedures

Energy & Utilities Law > Utility
Companies > Rates > General Overview

HN9 **Public Utility Commissions, Authorities & Powers**

See *Ky. Rev. Stat. § 278.280*.

Energy & Utilities Law > Regulators > Public Utility
Commissions > Authorities & Powers

Energy & Utilities Law > Regulators > Public Utility
Commissions > Ratemaking Procedures

Energy & Utilities Law > Utility
Companies > Rates > General Overview

HN10 **Public Utility Commissions, Authorities & Powers**

The Kentucky Public Service Commission's (PSC) has the power to allow such a accelerated main replacement program rider based upon (1) its plenary ratemaking authority derived from *Ky. Rev. Stat. § 278.030* and *Ky. Rev. Stat. § 278.040*, which essentially require that the PSC act to ensure that rates are fair, just and reasonable and (2) the absence of any statutes specifically requiring a particular procedure when determining if rates are fair, just, and reasonable.

Administrative Law > Agency Rulemaking > Rule
Application & Interpretation > Validity

Governments > Legislation > General Overview

HN11 **Rule Application & Interpretation, Validity**

A regulation must be authorized by statute to be valid.

Administrative Law > Agency Rulemaking > Rule
Application & Interpretation > Validity

Governments > Legislation > Enactment

HN12 **Rule Application & Interpretation, Validity**

An administrative agency cannot by its rules and regulations, amend, alter, enlarge or limit the terms of legislative enactment.

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Ky. PSC v. Commonwealth ex rel. Conway

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For AMICUS CURIAE KENTUCKY RURAL WATER ASSOCIATION, INC.: Damon R. Talley, Hodgenville, Kentucky.

For AMICUS CURIAE KENTUCKY UTILITIES COMPANY AND LOUISVILLE GAS AND ELECTRIC COMPANY: Allyson Kay Sturgeon, E. on U.S., LLC, Louisville, Kentucky; Deborah Tully Eversole, Kendrick Riggs, William Duncan Crosby, [**3] III, Stoll, Keenon, Ogden, PLLC, Louisville, Kentucky.

For AMICUS CURIAE TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION: Robert M. Spragens, Jr., Spragens & Higdon, PSC, Lebanon, Kentucky.

Judges: OPINION OF THE COURT BY CHIEF JUSTICE MINTON. Minton, C.J.; Abramson, Cunningham, Noble, Scott, and Venters, JJ., sitting. Abramson, Cunningham, Noble, and Scott, JJ., concur. Venters, J., dissents by separate opinion. Schroder, J., not sitting.

Opinion by: MINTON

Opinion

[*374] OPINION OF THE COURT BY CHIEF JUSTICE MINTON

AFFIRMING, IN PART, AND REVERSING AND REMANDING, IN PART.

We granted discretionary review of these cases to decide whether the Kentucky Public Service Commission (PSC) had the plenary authority to allow a utility to adjust its rates by imposing a surcharge or rider aimed at recovering costs associated with the utility's program to accelerate improvement of its gas distribution mains. We hold that so long as the rates established by the utility were fair, just, and reasonable, the PSC has broad ratemaking power to allow recovery of such costs outside the parameters of a general rate case and even in the absence of a statute specifically authorizing recovery of such costs.

I. PROCEEDINGS IN THE COURT OF APPEALS [**4] AND TRIAL COURT.

The Court of Appeals held that the PSC lacked this plenary authority absent a statute [*375] specifically allowing the recovery of such costs outside a general rate case. To that extent, the Court of Appeals affirmed trial court orders invalidating the rider as it existed before the enactment of *Kentucky Revised Statutes (KRS) 278.509*¹ in 2005. But the Court of Appeals reversed trial court orders invalidating the rider after the enactment of *KRS 278.509* because the Court of Appeals disagreed with the trial court's ruling that *KRS 278.509* was unconstitutional. By our holding today, we disagree with the Court of Appeals' view that the legitimacy of the rider depended upon the enactment of a specific statute authorizing recovery of that particular cost outside a general rate case. Accordingly, we reverse, in part, affirm, in part, and remand to the trial court with directions to reinstate the PSC orders allowing for the rider or surcharge.²

¹ *HNI* [7] *KRS 278.509* provides:

Notwithstanding any other provision of law to the contrary, upon application by a regulated utility, the commission may allow recovery of costs for investment in natural gas pipeline replacement programs which are not [**5] recovered in the existing rates of a regulated utility. No recovery shall be allowed unless the costs shall have been deemed by the commission to be fair, just, and reasonable.

² The terms *rider* and *surcharge* are not well-defined under Kentucky law. From our examination of the briefs, it appears to us that the parties may use the term *rider* to refer to a formula rather than a particular dollar amount used in the ratemaking process to recover costs of the AMRP program and that the parties may use the term *surcharge* to refer to the particular dollar amount actually imposed on consumers to recover such

Ky. PSC v. Commonwealth ex rel. Conway

II. FACTS.

As stated by the Court of Appeals, the instant controversy:

involves five consolidated appeals by the Attorney General from the Public Service Commission's (PSC) orders over a five-year period approving and implementing a portion of Duke Energy Kentucky, Inc.'s (f/k/a the Union Light, Heat and Power Company (Duke)) rate schedule known as the Accelerated Main Replacement Program (AMRP) Rider.

Neither party takes issue with the Court of Appeals' recitation of the relevant facts, which stated as follows:

In 2001, Duke developed a program to improve its gas distribution mains. The company owned approximately 1000 miles of mains, including over 150 miles of cast iron and bare steel mains dating back to 1887 and 1907. Because cast iron and bare steel mains leak more frequently than those constructed from coated steel or polyethylene, Duke at first intended to replace the aging mains over a fifty-year period. However, because of the age of the mains to be replaced, Duke implemented the AMRP to replace all mains within ten years.

In May 2001, confronted with increases in its capital expenditures, Duke filed an application with the Commission [PSC] pursuant to KRS 278.180 for an adjustment of its general rates and, in the same filing, sought approval to employ the AMRP Rider to streamline recovery of the **[**7]** costs associated with the main replacement program. The Attorney General intervened in the 2001 rate case and opposed the AMRP Rider contending that the PSC had no authority to permit a surcharge to recover costs **[*376]** incurred after a general rate case without conducting a new general rate case. It asserted that single-issue ratemaking is not permitted under the statutory scheme unless the General Assembly specifically permits the procedure.

costs'. See also KRS 278.010(12) (defining rate as "any individual or joint fare, toll, charge, rental, or other compensation for service rendered or to be rendered by any utility, and any rule, regulation, practice, act, requirement, or privilege in any way relating to such fare, toll, charge, rental, or other compensation, and any schedule or tariff or part of a schedule or tariff thereof" without further defining such terms as fare, toll, charge, schedule, or tariff.)

The PSC concluded that its authority was derived from its general powers conferred by KRS 278.030 and 278.040 to establish "fair, just and reasonable" rates and KRS 278.290, to reevaluate new construction, extensions, and additions to utility property. On January 31, 2002, the PSC authorized Duke to implement the AMRP Rider for a three-year period subject to annual review of new AMRP costs during that period. Under the surcharge formula, Duke was permitted to automatically recover its return on investment of the preceding year's increase in plant investment incurred under the replacement program for three years following the completion of the 2001 general rate case. After the expiration of three years, if Duke intended to continue the program, it was **[**8]** required to file a new general rate application. The Attorney General appealed.

In the years that followed, the PSC approved each of Duke's annual applications for adjustments to the AMRP Rider and the Attorney General appealed each ruling to the Franklin Circuit Court. The final PSC order appealed was entered on December 22, 2005. As directed by the PSC's 2001 order, on February 25, 2005, Duke filed its next general rate case and sought approval of the continuation of the AMRP Rider. Again, the Attorney General intervened.

While the Attorney General's appeals from the prior orders and Duke's 2005 rate case were pending, the Kentucky General Assembly passed KRS 278.509. As it did before, the PSC relied on its plenary rate-making powers but also relied on what it perceived as its specific authority conferred by the newly enacted KRS 278.509 and approved the rider. The Attorney General appealed.

The Franklin Circuit Court consolidated the Attorney General's appeals and, after the parties filed cross-motions for summary judgment, vacated and remanded the orders of the PSC pertaining to the AMRP rider. It held that KRS 278.509 was unconstitutional in violation of the title and single-subject **[**9]** provisions of Section 51 of the Kentucky Constitution, and that the PSC's authority under KRS 278.030 and 278.040, did not permit the PSC to perform an interim review on a single cost absent specific statutory authority. The court concluded that the PSC's authority to consider any expense was limited to a general rate filing. Duke

Ky. PSC v. Commonwealth ex rel. Conway

appealed.³

III. ANALYSIS.

This appeal presents questions of statutory interpretation, so we review *de novo* the lower courts' determinations about the scope of the PSC's authority.⁴

As noted by the Court of Appeals, a party challenging a PSC action in court bears the **[**10]** burden of proving that the PSC's **[*377]** action is unreasonable or unlawful under KRS 278.430. And, as further noted by the Court of Appeals, the PSC is a "creature of statute"; and, thus, the lawfulness of its action depends on whether the PSC's action exceeded its statutory authority. Differing with the Court of Appeals, we conclude that the PSC's ratemaking actions were within its statutory ratemaking authority, which we read somewhat more broadly than does the Court of Appeals.

The broad role of the PSC in regulating and investigating utilities to ensure that utilities comply with state law is set forth in HN3 **[↑]** KRS 278.040, which provides, in pertinent part:

(1) The Public Service Commission *shall regulate utilities and enforce the provisions of this chapter.* . . .

(2) The jurisdiction of the commission shall extend to all utilities in this state. The commission shall have exclusive jurisdiction over the regulation of rates and service of utilities, but with that exception nothing in this chapter is intended to limit or restrict the police jurisdiction, contract rights or powers of cities or political subdivisions.

(3) The commission may adopt, in keeping with KRS Chapter 13A, reasonable regulations **[**11]** to implement the provisions of KRS Chapter 278 and

³ The Court of Appeals' recitation of facts also indicates that the trial court granted the PSC and utilities a stay "of any effect the circuit court's order may have on surcharge proceedings other than the AMRP Rider, pending the outcome of this appeal" after the Attorney General issued an opinion stating that "because there was no explicit, direct, or statutory power to authorize such clauses, the PSC had no authority to approve the [fuel adjustment] surcharge."

⁴ See Artrip v. Noe, 311 S.W.3d 229, 231 (Ky. 2010) HN2 **[↑]** ("Statutory interpretation is a question of law and this Court reviews it *de novo*.").

*investigate the methods and practices of utilities to require them to conform to the laws of this state, and to all reasonable rules, regulations and orders of the commission not contrary to law.*⁵

Because utilities are allowed to charge consumers only "fair, just, and reasonable rates" under KRS 278.030(1), the PSC must ensure that utility rates are fair, just, and reasonable to discharge its duty under KRS 278.040 to ensure that utilities comply with state law.

As a key part of its duty to ensure that utility rates charged comply with state law, the PSC must approve or deny any requested changes in a utility's rate. KRS 278.180 governs how rate changes must be made. The statute requires that utilities generally give the PSC thirty days' notice of any proposed rate change and that the PSC order rate changes only after giving the utility the same amount of notice.⁶ In other words, KRS 278.180 does not require any particular process to allow a utility to change its rates other than complying with notice requirements.

KRS 278.190 covers the subject of "[p]rocedure when new schedule of rates filed." Apparently the Court of

⁵ Emphasis added.

⁶ HN4 **[↑]** KRS 278.180 (Changes in rates, how made) provides that:

(1) Except as provided in subsection (2) of this **[**12]** section, no change shall be made by any utility in any rate except upon thirty (30) days' notice to the commission, stating plainly the changes proposed to be made and the time when the changed rates will go into effect. However, the commission may, in its discretion, based upon a showing of good cause in any case, shorten the notice period from thirty (30) days to a period of not less than twenty (20) days. The commission may order a rate change only after giving an identical notice to the utility. The commission may order the utility to give notice of its proposed rate increase to that utility's customers in the manner set forth in its regulations.

(2) The commission, upon application of any utility, may prescribe a less time within which a reduction of rates may be made.

We note that the PSC states in its brief that KRS 278.180 "is not implicated here." We believe that the PSC means that there has been no allegation that notice requirements under KRS 278.180 were violated in this case.

Ky. PSC v. Commonwealth ex rel. Conway

Appeals construed this statute as requiring a certain process (a general rate case) in most cases **[**13]** in which some sort of new rate is requested or filed. Some of the factors that may be considered by the PSC in **[*378]** ratemaking within general rate cases or otherwise, specifically those regarding valuation of utility property, are established in KRS 278.290.⁷ But the plain language of KRS 278.190 does not actually

⁷The Court of Appeals noted the utilities' argument that the trial court failed to consider KRS 289.290(1), and the Court of Appeals stated that this "statute delineates the factors to be considered when fixing utility rates and has been interpreted to afford the PSC broad discretion." Citing *National-Southwire Aluminum Co. v. Big Rivers Elec. Corp.*, 785 S.W.2d 503 (Ky.App. 1990).

HN5 KRS 278.290 (Valuation of utility property in connection with rates, service or issuance of securities -- Unit Rate Base) states:

(1) Subject to the provisions of subsection (2) of this section, the commission may ascertain and fix the value of the whole or any part of the property of any utility in so far as the value is material to the exercise of the jurisdiction of the commission, and may make revaluations from time to time and ascertain the value of all new construction, extensions and additions to the property of the utility. In fixing the value of any property under this subsection, the commission shall give due consideration to the history and development of the utility and its property, original cost, cost of reproduction as a going concern, capital structure, and other elements **[**15]** of value recognized by the law of the land for rate-making purposes.

(2) The commission shall not value or revalue the property of any utility unless the valuation or revaluation is necessary or advisable in order to determine the legality or reasonableness of any rate or service or of the issuance of securities, and then only after an investigation affecting the rate, service or securities has been instituted by the commission upon complaint or application or upon its own motion, and a hearing has been held on reasonable notice.

(3) In any rate investigation where the utility serves two (2) or more municipalities, the commission may, in computing the rate of return on the property used and useful, take as the base for the computation the valuation of the system as a whole, but may make a differential in the case of an individual municipality in proportion to the increased cost of service, if the utility can show that such a differential should be allowed

require that the PSC proceed with a general rate case or other particular process every time some new rate or change in rates is requested. To the contrary, the statute simply provides that upon filing of a schedule of new rates, the PSC "may" conduct a "hearing concerning the reasonableness of the new rates" on its own motion or if a complaint is filed by any person challenging the rates as unreasonable or otherwise contrary to law under KRS 278.260.⁸ "If a complaint is filed by a person challenging rates as unreasonable or contrary to law, other provisions of KRS Chapter 278, KRS 278.260⁹, KRS 278.270¹⁰ and KRS 278.280,¹¹

HN6 KRS 278.190 covers "Procedure when new schedule of rates filed -- Suspension of new rate schedule -- Burden of Proof -- Refunds." KRS 278.190(1) states: "Whenever any utility files with the commission any schedule stating new rates, **[**16]** the commission may, upon its own motion, or upon complaint as provided in KRS 278.260, and upon reasonable notice, hold a hearing concerning the reasonableness of the new rates." (Emphasis added.) Subsections (2), (3) and (4) respectively establish that the PSC may suspend the new rate schedule under certain circumstances, that the utility bears the burden of proof to show that increased rates are just and reasonable, and that the PSC may order a utility to make refunds under certain circumstances.

HN7 KRS 278.260 (Jurisdiction over complaints as to rates or service - Investigations -- Hearing) states:

(1) The commission shall have original jurisdiction over complaints as to rates or service of any utility, and upon a complaint in writing made against any utility by any person that any rate in which the complainant is directly interested is unreasonable or unjustly discriminatory, or that any regulation, measurement, practice or act affecting or relating to the service of the utility or any service in connection therewith is unreasonable, unsafe, insufficient or unjustly discriminatory, or that any service is inadequate or cannot be obtained, the commission shall proceed, with or without **[**17]** notice, to make such investigation as it deems necessary or convenient. The commission may also make such an investigation on its own motion. No order affecting the rates or service complained of shall be entered by the commission without a formal public hearing.


(2) The commission shall fix the time and place for each hearing held by it, and shall serve notice thereof upon the utility and the complainant not less than twenty (20) days before the time set for the hearing. The commission may dismiss any complaint without a hearing if, in its opinion, a hearing is not necessary in the public interest or for the

Ky. PSC v. Commonwealth ex rel. Conway


[*379] authorize the PSC to conduct investigations and hearings and enter appropriate orders concerning rates or services. Hearings are not necessarily required to

protection of substantial rights.

(3) The complainant and the person complained of shall be entitled to be heard in person or by an attorney and to introduce evidence.

¹⁰ **HN8**  KRS 278.270 (Orders by commission as to rates) states:

Whenever the commission, upon its own motion or upon complaint as provided in KRS 278.260, and after a hearing had upon reasonable notice, finds that any rate is unjust, unreasonable, insufficient, unjustly discriminatory or otherwise in violation of any of the provisions of this chapter, the commission shall by order prescribe a just and reasonable rate to be **[**18]** followed in the future

¹¹ **HN9**  KRS 278.280 (Orders by commission as to service -- Extension of service) states:

(1) Whenever the commission, upon its own motion or upon complaint as provided in KRS 278.260, and after a hearing had upon reasonable notice, finds that the rules, regulations, practices, equipment, appliances, facilities or service of any utility subject to its jurisdiction, or the method of manufacture, distribution, transmission, storage or supply employed by such utility, are unjust, unreasonable, unsafe, improper, inadequate or insufficient, the commission shall determine the just, reasonable, safe, proper, adequate or sufficient rules, regulations, practices, equipment, appliances, facilities, service or methods to be observed, furnished, constructed, enforced or employed, and shall fix the same by its order, rule or regulation.

(2) The commission shall prescribe rules for the performance of any service or the furnishing of any commodity of the character furnished or supplied by the utility, and, on proper demand and tender of rates, the utility shall furnish the commodity or render the service within the time and upon the conditions provided in the rules.

(3) Any person or **[**19]** group of persons may come before the commission and by petition ask that any utility subject to its jurisdiction be compelled to make any reasonable extension. The commission shall hear and determine the reasonableness of the extension, and sustain or deny the petition in whole or in part.

resolve the complaint. ¹² And these statutes do not mandate that a complaint compels a general rate **[**14]** case under KRS 278.190.

The Court of Appeals stated in its opinion that "KRS 278.030 and KRS 278.040 expressly grant the PSC plenary ratemaking authority." Yet, it answered the question of whether KRS 278.030 and KRS 278.040 gave the PSC the authority to approve the AMRP Rider outside the context of a general rate case in the negative. ¹³ Apparently the Court of Appeals read KRS 278.190 as requiring the filing of a general rate case for any changes in rate because its opinion stated that: "KRS 278.190 establishes the procedure to be followed when a rate change is sought, referred to as a general rate case." On the other hand, latter portions of its opinion **[*380]** suggest that this requirement might not apply where the issue was not "amenable" to general rate proceedings. But, as noted previously, the plain language of KRS 278.190 does not necessarily require the filing of a general rate case any time a utility **[**20]** seeks a change in its rates.

Noting the "complex and lengthy procedure" of a general rate case customarily employed when a utility seeks to change its rates under KRS 278.190, the Court of Appeals reviewed case law concerning whether more expedited proceedings involving isolated issues in ratemaking might be allowable without specific statutory authority ¹⁴ and determined that cases approving such

¹² KRS 278.260(2).

¹³ The Court of Appeals included within the legal analysis portion of its opinion a subheading entitled, "WHETHER KRS 278.030 AND KRS 278.040 CONFERRED AUTHORITY UPON THE PSC TO APPROVE THE AMRP RIDER." After reviewing other caselaw concerning other issues of ratemaking outside general rate cases, the Court of Appeals concluded "that the PSC cannot authorize the imposition of a surcharge for the main replacement program proposed by Duke without specific statutory authorization."

¹⁴ Specifically, the Court of Appeals cited *National-Southwire Aluminum Co*, 785 S.W.2d at 503, in which the Court of Appeals affirmed a trial court order affirming a PSC order allowing a utility to offer variable rates solely to aluminum smelter customers based on fluctuating aluminum prices. No specific statute allowed the PSC to approve utility rates employing this particular type of variable rate; and, in fact, one statute prohibited utilities from unreasonably treating different types of customers differently. But the Court of Appeals in *National-Southwire* found the differential treatment of the

Ky. PSC v. Commonwealth ex rel. Conway

expedited proceedings for isolated issues involved issues that were "not amenable to review *via* a general rate increase" and were distinguishable from the instant case because "[t]he present controversy does not involve capital expenditures that are unanticipated, fluctuating, or beyond Duke's control, or threaten its **[**21]** solvency." So the Court of Appeals decided that the AMRP surcharge was "amenable to the test-year review concept to be followed in a general rate case, and is a replacement cost to be considered in a general rate increase case."

The Attorney General similarly argues that the PSC, as a creature of statute, only has those powers that are expressly granted to it by statute or are necessarily implied for it to be able to exercise its enumerated powers and responsibilities.¹⁵

While the power to approve the AMRP rider at issue may not have been expressly granted by statute before the enactment of KRS 278.509, we, nonetheless, conclude that HN10 the PSC has the power to allow such a rider based upon (1) its plenary ratemaking

aluminum smelters reasonable due to various factors. See *id.* at 514-15.

The Court of Appeals also cited Kentucky Industrial Utility Customers, Inc. v. Kentucky Utilities Co., 983 S.W.2d 493, 45 14 Ky. L. Summary 29 (Ky.1998), as indicating that "[o]ur highest Court has specifically recognized with approval the prevailing view that separate rate proceedings for fuel adjustment expenses are **[**22]** valid." But because fuel adjustment clauses were not at issue in that case, our statements to the effect that fuel adjustment clauses are generally accepted was dicta. Fuel adjustment clauses are not specifically, explicitly permitted by any statute, although there is a regulation, 807 Kentucky Administrative Regulations (KAR) 5:056, which purports to permit them. It appears that Kentucky appellate courts have never directly addressed the validity of fuel adjustment clauses.

¹⁵ In Public Service Commission v. Cities of Southgate and Highland Heights, 268 S.W.2d 19 (Ky. 1954), this Court concluded that the PSC's power included not only powers expressly provided by statute but could also encompass powers necessarily implied to take action to meet its statutory duties. Specifically, in that case this Court concluded that the PSC had the implied power to approve or disapprove a utility systems sale, despite the lack of express statutory authority **[**23]** to do so, because of the PSC's general statutory authority under KRS 278.040 to regulate utility service. See *id.* at 21. We note that Highland Heights did not involve questions of the PSC's ratemaking authority, unlike the present case.

authority derived from KRS 278.030 and KRS 278.040, which essentially require that the PSC act to ensure that rates are "fair, just and reasonable" and (2) the absence of any statutes specifically requiring a particular procedure **[*381]** when determining if rates are fair, just, and reasonable.¹⁶

Despite the Court of Appeals' findings that the AMRP was amenable to general rate case proceedings,¹⁷ we find nothing in the statutes that mandates that this rider or the calculation of the actual monetary surcharge could only be approved through a general rate case. Although, undoubtedly, such a rider or surcharge could be approved through a general rate case--and here the AMRP rider was initially approved in this manner--KRS 278.190(1) **[**25]** states simply that the PSC "may" hold a hearing "concerning the reasonableness of the new rates" when a utility files a schedule setting new rates. So the statute does not command such a hearing upon the filing of new rates.

Nor does it require that all possible factors be considered in the hearing. KRS 278.192 states that the Commission may allow a utility to use either a historical 12-month test period or a forward-looking 12 month test period to determine the reasonability of a general rate

¹⁶ While we recognize that the PSC has discretion in fulfilling its statutory duty of insuring that rates are fair, just, and reasonable, we do not hold that the PSC has unlimited power to do whatever it wants in regards to ratemaking. For example, in South Central Bell Telephone Co. v. Util. Reg. Comm'n, 637 S.W.2d 649 (Ky. 1982), we recognized that the PSC (or its predecessor) could not use its plenary ratemaking authority **[**24]** for purposes other than insuring that rates were fair, just, and reasonable; specifically we held that the Commission could not order a rate that was too low to be "fair, just, and reasonable" to penalize a utility for poor service because statutes required separate procedures for dealing with ratemaking issues and dealing with service issues. *Id.* at 651-54. Although South Central Bell does indicate that the PSC's ratemaking power "will be strictly construed[.]" see *id.* at 653, we do not read it as inconsistent with our opinion here, given that the ratemaking challenged in South Central Bell stemmed from an improper purpose inconsistent with the statutory duty to ensure that rates are "fair, just, and reasonable" to utilities as well as customers.

¹⁷ In fact, Duke Energy and the PSC point out that the AMRP rider (a formula) was approved through a general rate case, and that only the particular monetary cost/surcharge (not the rate or formula itself) would change from year to year subject to PSC approval (at least for first three years) in expedited proceedings.

Ky. PSC v. Commonwealth ex rel. Conway

increase. Similarly, 807 KAR 5:001 § 10 requires that applications for general adjustment of rates must be supported by either a historical 12-month test period or a forward-looking 12-month test period. But nothing requires that a utility can only recover costs for the previous year, as the Attorney General contends, rather such test periods appear aimed at predicting future costs **[**26]** when determining if proposed rates are fair, just, and reasonable.¹⁸

Occasionally, the legislature has seen fit to enact a statute concerning a specific ratemaking issue.¹⁹ But the PSC and utilities argue that these statutes actually limit the PSC's ratemaking powers rather than expand them. They also point to fuel adjustment clauses, which have long been used and have been recognized as valid by courts in other jurisdictions,²⁰ despite **[*382]** the lack of a specific statute permitting these (although a regulation permitting such fuel adjustment clauses premised on KRS 278.030 exists).²¹ They contend that

the PSC has implied authority to deal with specific ratemaking issues outside the context of a general rate proceeding unless specifically limited by statute. Their argument is contrary to the Court of Appeals' view that the PSC's powers are only those expressly and specifically enumerated by statute or those actions required under **[**27]** "disaster" situations where such measures are required to rescue utilities from the brink of bankruptcy.²²

We decline to reach the utility's argument that other statutes dealing with specific ratemaking issues limit rather than expand their power because those specific ratemaking issues are not before us. But we simply find nothing in other statutes in KRS Chapter 278 that would forbid the PSC from allowing a rider or surcharge for the costs at issue here before the enactment of KRS 278.509. In fact, we find nothing in the statutes that would prohibit "single-issue ratemaking"--contrary to the Attorney General's arguments.²³

Although the Attorney General contends that the utilities were able to obtain a guaranteed return on their investment or obtained a double recovery of costs, he shows us no evidence of record that such events occurred.²⁴ And we note that the PSC required annual review of the surcharge and, on occasion, modified it.

we express no opinion about whether 807 KAR 5:056 is valid.

¹⁸ See generally 73B C.J.S. *Public Utilities* § 105 (2010) ("The purpose of using a test year is to establish with a reasonable degree of accuracy revenue and expenses that a public utility will experience during the period when new rates will be in effect.").

¹⁹ See, e.g., KRS 278.183 (allowing surcharge to recover costs associated with compliance with Federal Clean Air Act and other environmental legislation).

²⁰ This Court noted in dicta that approval of other fuel adjustment clauses in expedited proceedings outside general rate cases has been accepted in many other jurisdictions in Kentucky Industrial Utility Customers, Inc. v. Kentucky Utilities Co., 983 S.W.2d at 498. But this Court was not faced with deciding the validity of a fuel adjustment clause there. More precisely, we determined whether KRS 278.183 (permitting allowance of environmental surcharges to help utilities recoup costs of complying with environmental legislation) was constitutional and could be applied retroactively to allow recoupment of costs incurred before KRS 278.183 was enacted.

²¹ See 807 KAR 5:056 (regulating fuel adjustment clauses and stating that the statutory authority for the regulation is KRS 278.030(1)). Naturally, **HN11** a regulation must be authorized by statute to be valid. See Commonwealth v. Chestnut, 250 S.W.3d 655, 662 (Ky. 2008) (**HN12**) "an administrative **[**28]** agency cannot by its rules and regulations, amend, alter, enlarge or limit the terms of legislative enactment." (internal quotation marks omitted). Because the issue is not directly presented to us in this case,

²² To the extent that the Court of Appeals opinion holds that the PSC may only authorize the recovery of costs without specific statutory authorization only where the facts of the case present a danger such as a utility facing immediate bankruptcy or discontinuance of service, we reject such a view as being contrary to the PSC's general powers and plenary authority.

²³ To the extent that the PSC has **[**29]** established its own policy against "single-issue ratemaking," as suggested by the Attorney General's brief, it appears that the PSC would have discretion whether to retain or discard such a policy or determine whether it has been violated under the facts of a particular case given its plenary ratemaking authority circumscribed primarily by its duty to ensure that rates are "fair, just and reasonable" and the lack of clear statutory prohibition against "single issue ratemaking."

²⁴ The Attorney General has not contended that use of the AMRP rider in expedited proceedings actually resulted in higher rates than those that would have resulted if AMRP riders/surcharges were subjected to an annual **[**30]** general rate case process, nor clearly argued that the end result (the actual rate charged to customers) was not fair, just, and reasonable.

Ky. PSC v. Commonwealth ex rel. Conway

So the facts indicate that the PSC acted to ensure that the rates were fair, just, and reasonable by expedited annual proceedings to review the application of the rider or surcharge.²⁵

[*383] In sum, we agree with the view that the PSC had the plenary authority to regulate and investigate utilities and to ensure that rates charged are fair, just, and reasonable under *KRS 278.030* and *KRS 278.040*. This authority allowed the PSC to allow the rider and to re-calculate the dollar amount of the surcharge in expedited annual proceedings even before the effective date of *KRS 278.509*, [*31] which expressly clarified (but did not create) the PSC's authority to allow recovery of the cost of natural gas pipeline replacement not covered by existing rates so long as the rates are fair, just, and reasonable. So we reverse the lower court decisions to the contrary and reinstate the PSC's orders allowing for the recovery of these costs.

Contrary to the conclusion of the Court of Appeals that the statutes unambiguously denied the authority to allow the AMRP rider and, thus, no deference was owed to the administrative agency's interpretation under *Chevron U.S.A., Inc. v. Natural Resources Defense Counsel, Inc.*,²⁶ we find nothing in the statutes disallowing the AMRP rider, although, we similarly find no real ambiguity in the statutes. We conclude that, because the statutes generally recognize a duty to establish "fair, just, and reasonable" rates without necessarily requiring a particular procedure to deal with isolated ratemaking issues, the *Hope* doctrine that "[it is] the result reached rather than the method employed which is controlling"²⁷ is applicable. Applying this

²⁵ The PSC has also alleged that it took other protective measures benefiting consumers, such as requiring certificates of need before any mains were replaced and requiring the surcharge to be disclosed as a separate line item on customers' bills. We need not extensively review all protective measures actually or allegedly taken as we conclude that the PSC's plenary ratemaking authority under *KRS 278.030* and *KRS 278.040*, the lack of statutory prohibition against recovery of these particular costs, and the lack of argument that the end result was unjust and unreasonable lead us to conclude that the lower courts lacked justification to disturb the challenged PSC orders here.

²⁶ *467 U.S. 837, 104 S. Ct. 2778, 81 L. Ed. 2d 694 (1984)*.

²⁷ *National-Southwire, 785 S.W.2d at 510, citing Federal Power Comm'n v. Hope Natural Gas Co., 320 U.S. 591, 64 S.*

doctrine to the instant case, we conclude that the lower courts erred when disturbing the challenged orders [*32] of the PSC.

In summary, since there was no statutory authority forbidding it to do so, the PSC's plenary powers were sufficient to permit it to approve the AMRP rider even before the enactment of *KRS 278.509*. *KRS 278.509* is, thus, merely a legislative codification and approval of the lawful actions the PSC had already taken as to the AMRP program. So we reverse the portion of the Court of Appeals' opinion that upheld the trial court's reversal of PSC orders predating the enactment of *KRS 278.509* and affirm on other grounds the portion of the Court of Appeals' opinion reinstating the PSC orders following the enactment of *KRS 278.509*.²⁸

IV. CONCLUSION.

For the foregoing reasons, the opinion of the Court of Appeals is affirmed, in part, and reversed, in part; and this case is remanded to the [*33] Franklin Circuit Court with directions to reinstate the challenged orders of the PSC.

Minton, C.J.; Abramson, Cunningham, Noble, Scott, and Venters, JJ., sitting. Abramson, Cunningham, Noble, and Scott, [*384] JJ., concur. Venters, J., dissents by separate opinion. Schroder, J., not sitting.<\$134:>VENTERS

Dissent

VENTERS, J., DISSENTING: I respectfully dissent. The Court of Appeals correctly determined that prior to the 2005 enactment of *KRS 278.509*, the PSC had no statutory authority to approve the requested rate increases other than through the general rate-making process established in *KRS 278.190*. By granting the increased rates so that Appellants could expedite the recovery of certain long-term capital expenditures, the PSC side-stepped its own regulations (*807 KAR 5:001 § 10*) and the closer public scrutiny inherent in *KRS*

Ct. 281, 88 L. Ed. 333 (1944).

²⁸ As we hold the PSC had the authority to approve the AMRP rider even prior to the enactment of *KRS 278.509*, we need not reach whether the Court of Appeals erred in reversing the trial court's ruling that *KRS 278.509* violated *Section 51 of the Kentucky Constitution*.

Ky. PSC v. Commonwealth ex rel. Conway

278.190. That KRS 278.509 was specifically adopted to provide legislative cover for rate changes involved here simply highlights the fact that, without such legislation, the rate changes were not authorized. The Court of Appeals properly struck down the pre-2005 rate increases.

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Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-16
Page 1 of 2

REQUEST:

Refer to the Waller Testimony, page 12, regarding the forecasted test period gross plant.

- a. Explain how Atmos determined the 12 percent growth rate for monthly plant additions as described in lines 21 through 22 of the testimony.
- b. For the three most recent historical fiscal years, 2015, 2016, and 2017, provide side-by-side monthly comparisons of budgeted additions to gross plant and actual additions to gross plant.
- c. For the available months of fiscal year 2018, provide a side-by-side monthly comparison of budgeted and actual additions to gross plant. Consider this a continuing request to be updated monthly.
- d. The forecasted test year in Atmos's most recent general rate case, Case No. 2015-00343, was the 12 months ended February 29, 2016. The 13-month average of total utility plant included in the net investment rate base proposed by Atmos in that proceeding was \$387,713,000. Provide Atmos's actual 13-month average of total utility plant for that period. Include the actual monthly amounts and the calculation of the 13-month average balance in the response.

RESPONSE:

- a) As explained on lines 24-26 of the testimony, the 12 percent growth rate reflects expected growth in investment needs consistent with the Company's five-year plan. Please see also the response to AG 1-15.
- b) Please see Attachment 1.
- c) Please see Attachment 2.
- d) The forecasted test year in 2015-00343 was the 12 months ended May 31, 2017 (for which the referenced amount of \$387,713,000 is correct). The base period was the 12 months ended February 29, 2016. Please see Attachment 3.

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-16
Page 2 of 2

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-16_Att1 – FY 2015 - 2017 CapEx Spend Actual versus Budget.xlsx, 9 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_2-16_Att2 – FY 2018 CapEx Spend Actual versus Budget.xlsx, 3 Pages.

ATTACHMENT 3 - Atmos Energy Corporation, Staff_2-16_Att3 - 2015 Forecasted Test Year Net Investment.xlsx, 7 Pages.

Respondent: Greg Waller

	Fiscal 2015	Budget 2015	Fiscal 2015	Budget 2015	Fiscal 2015	Budget 2015	Fiscal 2015	Budget 2015	Fiscal 2015	Budget 2015	Fiscal 2015	Budget 2015	Fiscal 2015	Budget 2015	
	October	October	November	November	December	December	January	January	February	February					
Growth	292,474	285,106	7,369	351,142	607,460	(256,318)	360,384	213,142	147,242	209,793	179,004	30,790	369,729	133,747	235,982
Equipment	1,418	9,176	(7,757)	77	21,555	(21,479)	176,321	169,177	7,144	92,390	197,384	(104,993)	51,608	166,825	(115,217)
Information Technology	10,671	-	10,671	1,295	30,755	(29,459)	12,856	-	12,856	55,350	91,821	(36,471)	20,600	127,402	(106,802)
Misc	(7,254)	-	(7,254)	(1,801)	-	(1,801)	499,841	-	499,841	(412,089)	-	(412,089)	(115,787)	-	(115,787)
Overhead	(17,060)	0	(17,060)	140,184	0	140,184	(123,124)	(0)	(123,124)	354,608	-	354,608	(85,376)	0	(85,376)
Pipeline Integrity Management	-	-	0	-	-	0	-	-	0	-	-	0	-	-	0
Public Improvements	10,490	187,884	(177,394)	84	635,356	(635,272)	(732,032)	622,148	(1,354,179)	160,532	(504,165)	664,697	32,119	-	32,119
Structures	10,061	-	10,061	12,208	55,600	(43,392)	72,965	16,000	56,965	66,538	34,000	32,538	34,488	35,000	(512)
System Improvements	272,994	1,019,175	(746,180)	277,802	244,789	33,013	718,177	123,694	594,483	74,815	60,737	14,079	128,115	18,045	110,070
System Integrity	3,973,106	2,711,337	1,261,769	2,175,570	2,766,206	(590,636)	2,708,169	4,041,698	(1,333,529)	1,792,979	4,209,516	(2,416,537)	3,672,699	4,499,161	(826,462)
Vehicles	-	-	0	-	-	0	1,063	-	1,063	-	-	0	-	-	0
NonGrowth	4,254,427	3,927,572	326,855	2,605,419	3,754,261	(1,148,842)	3,334,237	4,972,718	(1,638,481)	2,185,124	4,089,292	(1,904,168)	3,738,467	4,846,433	(1,107,966)
Capital	4,546,901	4,212,677	334,224	2,956,561	4,361,721	(1,405,160)	3,694,621	5,185,860	(1,491,239)	2,394,917	4,268,296	(1,873,378)	4,108,196	4,980,180	(871,983)

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

	Fiscal 2015	Budget 2015	Fiscal 2015	Budget 2015	Fiscal 2015	Budget 2015	Fiscal 2015	Budget 2015	Fiscal 2015	Budget 2015	Fiscal 2015	Budget 2015	Fiscal 2015	Budget 2015	
	March	March	April	April	May	May	June	June	July	July	August	August	September	September	
Growth	(148,981)	192,503	(341,485)	(653,311)	146,514	(799,825)	279,637	295,699	(16,062)	492,573	216,881	275,692	144,856	(577,145)	722,001
Equipment	191,097	48,693	142,404	27,175	13,224	13,951	87,599	-	87,599	46,696	-	46,696	53,670	-	53,670
Information Technology	122,285	27,854	94,431	4,748	-	4,748	8,239	19,066	(10,827)	287	17,835	(17,548)	35,709	-	35,709
Misc	179,242	-	179,242	(5,994)	-	(5,994)	(101,804)	-	(101,804)	498,424	-	498,424	(536,352)	-	(536,352)
Overhead	(269,233)	(0)	(269,233)	113,948	-	113,948	(157,520)	-	(157,520)	43,573	-	43,573	(117,510)	(0)	(117,510)
Pipeline Integrity Management	-	-	0	-	-	0	-	-	0	-	-	0	-	-	0
Public Improvements	22,025	66,337	(44,512)	4,347	69,813	(65,467)	31,129	624,181	(593,052)	21,283	253,986	(232,703)	242,399	418,055	(175,656)
Structures	41,640	15,000	26,640	28,348	-	28,348	(373)	12,000	(12,373)	69,605	10,000	59,605	54,190	11,590	42,600
System Improvements	12,081	29,099	(17,017)	33,832	180,736	(146,904)	29,182	125,025	(95,843)	64,256	92,651	(28,395)	132,150	17,432	114,697
System Integrity	3,527,519	4,705,458	(1,177,939)	3,167,383	4,700,691	(1,533,307)	4,620,871	5,572,244	(951,373)	4,350,407	5,543,705	(1,193,298)	5,185,470	4,101,593	1,083,877
Vehicles	-	-	0	-	-	0	-	-	0	-	-	0	-	-	0
NonGrowth	3,826,657	4,892,440	(1,065,783)	3,373,787	4,964,464	(1,590,677)	4,517,322	6,352,516	(1,835,194)	5,094,531	5,918,177	(823,647)	5,049,705	4,548,670	501,035
Capital	3,677,676	5,084,944	(1,407,267)	2,720,476	5,110,977	(2,390,501)	4,796,960	6,648,216	(1,851,256)	5,587,104	6,135,059	(547,955)	5,194,561	3,971,526	1,223,036

	Fiscal 2015	Budget 2015	Fiscal 2015	Budget 2015	Fiscal 2015	Budget 2015	Fiscal 2015	Budget 2015	
	August	August	September	September			Total Year	Total Year	
Growth	459,400	341,285	118,115	1,143,351	394,218	749,133	3,301,049	2,428,415	872,634
Equipment	81,592	-	81,592	28,673	-	28,673	838,315	626,034	212,281
Information Technology	7,987	2,435	5,552	7,072	-	7,072	287,100	317,168	(30,067)
Misc	22,173	-	22,173	(7,198)	-	(7,198)	11,401	-	11,401
Overhead	(296,456)	-	(296,456)	413,966	0	413,966	-	0	(0)
Pipeline Integrity Management	-	-	0	-	-	0	-	-	0
Public Improvements	43,519	44,875	(1,356)	196,217	(1,219,991)	1,416,208	32,114	1,198,479	(1,166,366)
Structures	53,819	6,169	47,650	257,785	-	257,785	701,275	195,359	505,916
System Improvements	277,262	171,160	106,102	361,318	-	361,318	2,381,965	2,082,542	299,422
System Integrity	5,577,214	3,349,867	2,227,347	7,180,985	2,804,229	4,376,757	47,932,372	49,005,705	(1,073,333)
Vehicles	-	-	0	-	-	0	1,063	-	1,063
NonGrowth	5,767,111	3,574,506	2,192,604	8,438,818	1,584,238	6,854,580	52,185,605	53,425,287	(1,239,682)
Capital	6,226,511	3,915,791	2,310,720	9,582,169	1,978,456	7,603,713	55,486,654	55,853,703	(367,049)

	Fiscal 2016	Budget 2016	Fiscal 2016	Budget 2016	Fiscal 2016	Budget 2016	Fiscal 2016	Budget 2016	Fiscal 2016	Budget 2016	Fiscal 2016	Budget 2016	Fiscal 2016	Budget 2016	
	October	October	November	November	December	December	January	January	February	February					
Growth	364,672	399,744	(35,072)	540,082	461,425	78,657	388,615	359,000	29,615	294,440	284,036	10,403	355,278	203,340	151,938
Equipment	60,328	4,983	55,345	144,242	16,281	127,962	67,241	126,820	(59,579)	59,572	204,393	(144,821)	53,864	128,857	(74,992)
Information Technology	2,461	-	2,461	223,848	377,234	(153,386)	(4,169)	-	(4,169)	-	-	0	34,601	86,823	(52,221)
Misc	(37,282)	-	(37,282)	42,703	-	42,703	451,439	-	451,439	(404,096)	-	(404,096)	356,101	-	356,101
Overhead	153,950	-	153,950	(146,499)	(0)	(146,499)	(7,451)	-	(7,451)	226,016	-	226,016	(128,265)	-	(128,265)
Pipeline Integrity Management	-	-	0	-	-	0	-	-	0	-	-	0	-	-	0
Public Improvements	47,027	6,756	40,271	293,435	310,865	(17,430)	189,231	325,416	(136,185)	330,792	355,500	(24,709)	131,016	371,834	(240,818)
Structures	2,955	-	2,955	2,472	-	2,472	1,410	-	1,410	491	-	491	-	-	0
System Improvements	87,503	(401,793)	489,296	1,384,377	457,442	926,935	256,238	1,499,224	(1,242,986)	616,682	296,534	320,149	191,861	351,589	(159,727)
System Integrity	3,099,980	4,243,983	(1,144,003)	4,480,143	3,335,348	1,144,794	3,460,722	4,238,227	(777,505)	2,516,457	3,112,709	(596,252)	4,998,740	3,622,100	1,376,641
Vehicles	-	-	0	-	-	0	-	-	0	-	-	0	-	-	0
NonGrowth	3,416,923	3,853,928	(437,005)	6,424,721	4,497,171	1,927,550	4,414,661	6,189,687	(1,775,026)	3,345,914	3,969,136	(623,222)	5,637,919	4,561,201	1,076,718
Capital	3,781,595	4,253,673	(472,077)	6,964,803	4,958,596	2,006,207	4,803,276	6,548,687	(1,745,411)	3,640,353	4,253,172	(612,819)	5,993,197	4,764,541	1,228,656

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

	Fiscal 2016	Budget 2016		Fiscal 2016	Budget 2016		Fiscal 2016	Budget 2016		Fiscal 2016	Budget 2016		Fiscal 2016	Budget 2016	
	March	March		April	April		May	May		June	June		July	July	
Growth	283,080	219,347	63,734	152,460	310,291	(157,831)	341,489	283,811	57,679	266,277	336,295	(70,018)	223,475	256,947	(33,472)
Equipment	71,823	32,607	39,216	10,833	-	10,833	8,216	-	8,216	21,800	17,416	4,384	42,242	-	42,242
Information Technology	31,443	-	31,443	2,076	-	2,076	1,951	-	1,951	7	-	7	26,831	-	26,831
Misc	(449,549)	-	(449,549)	19,599	-	19,599	(20,519)	-	(20,519)	91,502	-	91,502	(83,591)	-	(83,591)
Overhead	(97,751)	-	(97,751)	89,187	-	89,187	(19,159)	0	(19,159)	(70,028)	-	(70,028)	168,818	(0)	168,818
Pipeline Integrity Management	-	-	0	-	-	0	-	-	0	-	-	0	-	-	0
Public Improvements	1,037,852	686,866	350,986	105,567	(496,852)	602,420	161,911	332,015	(170,104)	207,123	83,896	123,226	41,214	84,892	(43,678)
Structures	2,405	-	2,405	4,409	-	4,409	140,154	500,000	(359,846)	256,254	200,000	56,254	153,493	200,000	(46,507)
System Improvements	295,915	537,656	(241,741)	587,197	1,313,451	(726,253)	1,055,912	792,332	263,579	1,355,704	300,264	1,055,441	1,242,225	1,000,159	242,066
System Integrity	4,447,628	3,719,598	728,030	2,840,179	4,491,575	(1,651,395)	3,584,020	4,970,129	(1,386,110)	4,081,507	4,771,562	(690,055)	3,054,459	4,278,306	(1,223,847)
Vehicles	-	-	0	-	-	0	-	-	0	-	-	0	-	-	0
NonGrowth	5,339,765	4,976,727	363,038	3,659,048	5,308,173	(1,649,126)	4,912,485	6,594,477	(1,681,992)	5,943,868	5,373,137	570,731	4,645,690	5,563,357	(917,667)
Capital	5,622,845	5,196,074	426,771	3,811,507	5,618,464	(1,806,957)	5,253,974	6,878,287	(1,624,313)	6,210,146	5,709,432	500,713	4,869,165	5,820,303	(951,138)

	Fiscal 2016	Budget 2016	Fiscal 2016	Budget 2016		Fiscal 2016	Budget 2016		
	August	August	September	September		Total Year	Total Year		
Growth	342,676	276,054	66,622	268,184	1,072,819	(804,636)	3,820,728	4,463,109	(642,381)
Equipment	26,234	-	26,234	29,090	-	29,090	595,485	531,355	64,130
Information Technology	17,109	-	17,109	13,108	-	13,108	349,266	464,057	(114,791)
Misc	64,975	-	64,975	(8,062)	-	(8,062)	23,219	-	23,219
Overhead	(160,657)	-	(160,657)	(8,161)	0	(8,161)	0	-	0
Pipeline Integrity Management	-	-	0	-	-	0	-	-	0
Public Improvements	(1,532,457)	88,299	(1,620,756)	348,874	70,132	278,742	1,361,585	2,219,620	(858,035)
Structures	479,814	100,000	379,814	1,310,537	850,000	460,537	2,354,395	1,850,000	504,395
System Improvements	2,435,897	937,981	1,497,916	1,838,805	982,058	856,746	11,348,317	8,066,897	3,281,420
System Integrity	4,051,614	2,826,643	1,224,970	3,721,996	2,820,914	901,082	44,337,444	46,431,093	(2,093,649)
Vehicles	-	-	0	-	-	0	-	-	0
NonGrowth	5,382,530	3,952,924	1,429,606	7,246,187	4,723,105	2,523,082	60,369,711	59,563,022	806,689
Capital	5,725,206	4,228,978	1,496,228	7,514,370	5,795,924	1,718,446	64,190,439	64,026,131	164,307

	Fiscal 2017		Budget 2017		Fiscal 2017		Budget 2017		Fiscal 2017		Budget 2017		Fiscal 2017		Budget 2017	
	October	October	November	November	December	December	January	January	February	February	February	February	February	February	February	February
Growth	209,292	244,429	(35,137)	339,768	281,148	58,620	320,807	306,823	13,983	395,880	157,628	238,251	264,759	258,742	6,017	
Equipment	22,224	-	22,224	158,159	165,565	(7,407)	123,004	332,858	(209,854)	129,871	9,446	120,425	134,084	59,638	74,446	
Information Technology	1,465	-	1,465	6,725	-	6,725	54,074	103,394	(49,320)	-	-	0	14,502	-	14,502	
Misc	(51,592)	-	(51,592)	2,024	-	2,024	435,907	-	435,907	(420,482)	-	(420,482)	(39,757)	-	(39,757)	
Overhead	106,524	(0)	106,524	145,047	-	145,047	(251,571)	(0)	(251,571)	265,827	-	265,827	(4,839)	0	(4,839)	
Pipeline Integrity Management	-	-	0	-	-	0	-	-	0	-	-	0	-	-	0	
Public Improvements	110,216	-	110,216	227,966	206,385	21,581	(139,120)	220,383	(359,503)	(22,489)	225,953	(248,441)	(251)	220,972	(221,223)	
Structures	15,225	10,000	5,225	2,730	47,000	(44,270)	8,563	-	8,563	1,218	-	1,218	-	-	0	
System Improvements	1,579,350	1,544,110	35,240	775,971	2,139,650	(1,363,679)	776,392	511,539	264,852	1,702,318	197,986	1,504,331	209,621	199,647	9,973	
System Integrity	2,792,597	2,275,696	516,901	3,163,650	4,037,578	(873,928)	4,073,461	4,078,012	(4,551)	2,738,118	4,622,106	(1,883,988)	4,209,630	4,856,757	(647,127)	
Vehicles	-	-	0	-	-	0	-	-	0	-	-	0	-	-	0	
NonGrowth	4,576,010	3,829,805	746,204	4,482,272	6,596,179	(2,113,907)	5,080,709	5,246,187	(165,478)	4,394,380	5,055,490	(661,110)	4,522,989	5,337,015	(814,026)	
Capital	4,785,302	4,074,235	711,067	4,822,040	6,877,327	(2,055,287)	5,401,516	5,553,010	(151,495)	4,790,260	5,213,119	(422,859)	4,787,748	5,595,757	(808,009)	

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

	Fiscal 2017	Budget 2017	Fiscal 2017	Budget 2017	Fiscal 2017	Budget 2017	Fiscal 2017	Budget 2017	Fiscal 2017	Budget 2017	Fiscal 2017	Budget 2017			
	March	March	April	April	May	May	June	June	July	July					
Growth	154,966	238,873	(83,907)	(63,558)	207,753	(271,312)	290,868	266,905	23,964	108,056	211,566	(103,310)	286,934	206,846	80,088
Equipment	40,199	-	40,199	17,165	42,462	(25,297)	27,475	-	27,475	(2,073)	-	(2,073)	12,905	-	12,905
Information Technology	70,096	179,066	(108,970)	28,845	-	28,845	-	-	0	23,435	31,065	(7,630)	1,783	-	1,783
Misc	(2,697)	-	(2,697)	287,914	-	287,914	(210,814)	-	(210,814)	18,623	-	18,623	(58,718)	-	(58,718)
Overhead	(260,989)	0	(260,989)	28,876	0	28,876	(48,495)	0	(48,495)	19,619	-	19,619	(85,721)	(0)	(85,721)
Pipeline Integrity Management	-	-	0	-	-	0	-	-	0	-	-	0	-	-	0
Public Improvements	458	-	458	-	63,693	(63,693)	3,422	(605,035)	608,458	43	324,524	(324,481)	-	-	0
Structures	163	-	163	-	-	0	-	-	0	-	-	0	-	-	0
System Improvements	812,977	658,726	154,251	310,691	378,836	(68,144)	390,945	808,333	(417,388)	1,289,694	578,220	711,474	123,326	892,807	(769,481)
System Integrity	6,601,096	4,864,855	1,736,241	5,493,116	5,417,335	75,781	6,146,679	6,468,957	(322,278)	6,591,398	6,443,700	147,698	7,009,311	6,636,762	372,549
Vehicles	-	-	0	-	-	0	-	-	0	-	-	0	-	-	0
NonGrowth	7,261,303	5,702,647	1,558,656	6,166,607	5,902,326	264,281	6,309,212	6,672,255	(363,042)	7,940,739	7,377,509	563,230	7,002,886	7,529,569	(526,683)
Capital	7,416,269	5,941,520	1,474,749	6,103,049	6,110,079	(7,030)	6,600,081	6,939,160	(339,079)	8,048,794	7,588,874	459,920	7,289,820	7,736,415	(446,595)

	Fiscal 2017	Budget 2017	Fiscal 2017	Budget 2017		Fiscal 2017	Budget 2017		
	August	August	September	September		Total Year	Total Year		
Growth	132,460	314,850	(182,390)	306,091	395,638	(89,547)	2,746,322	3,091,003	(344,680)
Equipment	-	-	0	2,059	-	2,059	665,072	609,970	55,102
Information Technology	36,054	-	36,054	22,441	13,979	8,463	259,419	327,503	(68,084)
Misc	69,280	-	69,280	(56,477)	-	(56,477)	(26,790)	-	(26,790)
Overhead	(133,860)	0	(133,860)	219,581	-	219,581	-	-	0
Pipeline Integrity Management	-	-	0	-	-	0	-	-	0
Public Improvements	239	-	239	73	-	73	180,557	656,875	(476,318)
Structures	-	-	0	-	-	0	27,898	57,000	(29,102)
System Improvements	917,329	222,053	695,275	365,273	-	365,273	9,253,886	8,131,909	1,121,978
System Integrity	6,735,482	5,281,853	1,453,629	4,230,935	3,851,851	379,084	59,785,473	58,835,462	950,011
Vehicles	-	-	0	-	-	0	-	-	0
NonGrowth	7,624,522	5,503,906	2,120,616	4,783,885	3,865,830	918,055	70,145,514	68,618,718	1,526,796
Capital	7,756,982	5,818,756	1,938,226	5,089,976	4,261,468	828,509	72,891,836	71,709,721	1,182,116

	Fiscal 2018	Budget 2018	Fiscal 2018	Budget 2018	Fiscal 2018	Budget 2018	Fiscal 2018	Budget 2018	Fiscal 2018	Budget 2018	Fiscal 2018	Budget 2018			
	October	October	November	November	December	December	January	January	February	February					
Growth	383,778	386,141	(2,363)	-	288,657	(288,657)	-	224,045	(224,045)	-	262,811	(262,811)	-	271,796	(271,796)
Equipment	10,603	-	10,603	-	113,434	(113,434)	-	183,816	(183,816)	-	215,478	(215,478)	-	77,806	(77,806)
Information Technology	3,308	19,856	(16,548)	-	48,892	(48,892)	-	-	0	-	-	0	-	28,787	(28,787)
Misc	(22,682)	-	(22,682)	-	-	0	-	-	0	-	-	0	-	-	0
Overhead	(91,112)	-	(91,112)	-	0	(0)	-	-	0	-	-	0	-	-	0
Pipeline Integrity Management	-	-	0	-	-	0	-	-	0	-	-	0	-	-	0
Public Improvements	131	134,772	(134,641)	-	291,175	(291,175)	-	237,070	(237,070)	-	-	0	-	(92,357)	92,357
Structures	68,144	56,200	11,944	-	11,000	(11,000)	-	12,500	(12,500)	-	20,000	(20,000)	-	-	0
System Improvements	1,232,111	1,877,401	(645,290)	-	1,951,130	(1,951,130)	-	650,556	(650,556)	-	736,544	(736,544)	-	38,960	(38,960)
System Integrity	6,376,111	3,610,909	2,765,202	-	4,259,129	(4,259,129)	-	3,715,661	(3,715,661)	-	3,858,891	(3,858,891)	-	4,160,678	(4,160,678)
Vehicles	-	-	0	-	-	0	-	-	0	-	-	0	-	-	0
NonGrowth	7,576,614	5,699,138	1,877,475	-	6,674,759	(6,674,759)	-	4,799,602	(4,799,602)	-	4,830,913	(4,830,913)	-	4,213,874	(4,213,874)
Capital	7,960,392	6,085,279	1,875,112	-	6,963,417	(6,963,417)	-	5,023,647	(5,023,647)	-	5,093,723	(5,093,723)	-	4,485,670	(4,485,670)

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

	Fiscal 2018	Budget 2018	Fiscal 2018	Budget 2018	Fiscal 2018	Budget 2018	Fiscal 2018	Budget 2018	Fiscal 2018	Budget 2018	Fiscal 2018	Budget 2018			
	March	March	April	April	May	May	June	June	July	July					
Growth	-	251,869	(251,869)	-	244,926	(244,926)	-	242,770	(242,770)	-	227,427	(227,427)	-	206,231	(206,231)
Equipment	-	34,235	(34,235)	-	-	0	-	-	0	-	-	0	-	-	0
Information Technology	-	-	0	-	-	0	-	48,319	(48,319)	-	-	0	-	-	0
Misc	-	-	0	-	-	0	-	-	0	-	-	0	-	-	0
Overhead	-	0	(0)	-	0	(0)	-	-	0	-	0	(0)	-	-	0
Pipeline Integrity Management	-	-	0	-	-	0	-	-	0	-	-	0	-	-	0
Public Improvements	-	189,611	(189,611)	-	174,997	(174,997)	-	102,271	(102,271)	-	100,989	(100,989)	-	205,959	(205,959)
Structures	-	3,500	(3,500)	-	-	0	-	24,300	(24,300)	-	24,300	(24,300)	-	-	0
System Improvements	-	240,405	(240,405)	-	663,614	(663,614)	-	483,125	(483,125)	-	586,442	(586,442)	-	1,446,997	(1,446,997)
System Integrity	-	5,458,746	(5,458,746)	-	5,639,439	(5,639,439)	-	6,927,178	(6,927,178)	-	5,947,009	(5,947,009)	-	6,543,552	(6,543,552)
Vehicles	-	-	0	-	-	0	-	-	0	-	-	0	-	-	0
NonGrowth	-	5,926,497	(5,926,497)	-	6,478,050	(6,478,050)	-	7,585,193	(7,585,193)	-	6,658,740	(6,658,740)	-	8,196,509	(8,196,509)
Capital	-	6,178,366	(6,178,366)	-	6,722,976	(6,722,976)	-	7,827,963	(7,827,963)	-	6,886,167	(6,886,167)	-	8,402,739	(8,402,739)

	Fiscal 2018	Budget 2018		Fiscal 2018	Budget 2018		Fiscal 2018	Budget 2018	
	August	August		September	September		Total Year	Total Year	
Growth	-	204,895	(204,895)	-	220,591	(220,591)	383,778	3,032,159	(2,648,382)
Equipment	-	-	0	-	-	0	10,603	624,768	(614,166)
Information Technology	-	-	0	-	-	0	3,308	145,854	(142,546)
Misc	-	-	0	-	-	0	(22,682)	-	(22,682)
Overhead	-	-	0	-	-	0	(91,112)	-	(91,112)
Pipeline Integrity Management	-	-	0	-	-	0	-	-	0
Public Improvements	-	-	0	-	-	0	131	1,344,487	(1,344,356)
Structures	-	-	0	-	-	0	68,144	151,800	(83,656)
System Improvements	-	1,141,477	(1,141,477)	-	1,824,087	(1,824,087)	1,232,111	11,640,738	(10,408,626)
System Integrity	-	6,290,751	(6,290,751)	-	3,690,432	(3,690,432)	6,376,111	60,102,375	(53,726,264)
Vehicles	-	-	0	-	-	0	-	-	0
NonGrowth	-	7,432,228	(7,432,228)	-	5,514,519	(5,514,519)	7,576,614	74,010,022	(66,433,408)
Capital	-	7,637,123	(7,637,123)	-	5,735,110	(5,735,110)	7,960,392	77,042,182	(69,081,790)

13 Mo. Avg NBV

009 - WKG Division	363,698,764
091 - Brentwood Division	871,993
002 - Dallas Atmos Rate Division	3,697,833
Greenville	98,861
AEAM	238,347
ALGN	-
012 - Call Center Division	5,300,989
CKV	229,635
CWIP Total	17,346,084
	391,482,505

		MAY-16	JUN-16	JUL-16	AUG-16	SEP-16	OCT-16	NOV-16
009	Kentucky Division Plant	504,728,432	507,773,384	510,267,013	515,403,013	523,914,610	526,909,483	539,465,055
	Kentucky Division Reserve	168,888,161	166,179,685	166,925,397	167,975,097	165,696,437	166,038,853	166,945,493
		335,840,272	341,593,699	343,341,616	347,427,915	358,218,173	360,870,630	372,519,562
91	Brentwood Division Plant	3,844,890	3,837,561	3,838,277	3,838,277	3,838,257	3,838,257	3,838,257
	Allocated to KY	52.22%	52.22%	52.22%	52.22%	52.22%	50.25%	50.25%
		2,007,816	2,003,989	2,004,363	2,004,363	2,004,353	1,928,776	1,928,776
	Brentwood Division Reserve	2134055.25	2122957.97	2128115.52	2133273.07	2138429.88	2142494.62	2146494.16
		52.22%	52.22%	52.22%	52.22%	52.22%	50.25%	50.25%
		1,114,412	1,108,617	1,111,310	1,114,004	1,116,696	1,076,688	1,078,648
	Brentwood Allocated to KY	893,405	895,372	893,053	890,360	887,656	852,144	850,134

Plant

Row Labels	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16
002 - Dallas Atmos Rate Division	197,517,761	197,666,163	198,330,127	196,403,959	182,216,558	185,414,794	187,737,743
010.002.39000:Structure & Improv	2,193,301	2,198,655	2,226,712	1,443,188	1,411,378	1,893,378	1,898,940
010.002.39005:Structure & Improv	9,133,015	9,133,015	9,133,015	9,133,015	9,133,015	9,133,015	9,133,015
010.002.39009:Improvements - Leased	8,968,040	8,968,040	8,968,040	8,968,040	8,968,040	8,968,040	8,968,040
010.002.39020:Struct & Improv AEAM	39,167	39,167	39,167				
010.002.39029:Improv-Leased AEAM	532	532		532			
010.002.39100:Office Furniture And	10,593,370	10,554,129	10,560,184	10,443,588	9,396,159	9,478,121	9,484,491
010.002.39104:Office Furn. & Equip	63,741	63,741	63,741	63,741	63,741	63,741	63,741
010.002.39120:Off Furn & Equip-AEAM	221,289	221,289	221,289	235,896	263,338	263,338	263,338
010.002.39200:Transportation Equipm	103,416	103,416	103,416	7,125	7,125	7,125	7,125
010.002.39400:Tools Shop And Garage	461,122	467,647	486,301	171,402	160,005	160,005	160,005
010.002.39420:Tools And Garage-AEAM	42,919	42,919	42,919	39,435	39,435	39,435	39,435
010.002.39500:Laboratory Equipment	23,632	23,632	23,632				
010.002.39700:Communication Equipme	2,431,166	2,431,166	2,431,166	2,429,872	2,429,872	2,429,872	2,429,872
010.002.39720:Commun Equip AEAM	8,824	8,824	8,824	8,824	8,824	8,824	8,824
010.002.39800:Miscellaneous Equipme	836,030	836,030	836,030	326,748	136,510	136,510	136,510
010.002.39820:Misc Equip - AEAM	7,388	7,388	7,388	7,388	7,388	7,388	7,388
010.002.39900:Other Tangible Equipm	184,107	184,107	195,476	162,268	162,268	162,268	162,268
010.002.39901:Servers-Hardware	31,587,342	31,587,326	31,587,326	31,587,326	31,625,506	31,625,506	31,779,353
010.002.39902:Servers-Software	18,138,553	18,138,547	18,138,547	19,081,946	18,988,317	18,988,317	18,988,317
010.002.39903:Network Hardware	3,277,324	3,277,322	3,277,322	3,277,322	3,248,234	3,248,234	3,248,234
010.002.39906:Pc Hardware	2,367,555	2,383,962	2,389,480	2,388,008	1,807,627	1,817,009	1,819,633
010.002.39907:Pc Software	689,411	689,411	689,411	677,376	534,105	534,105	1,605,265
010.002.39908:Application Software	83,923,786	83,923,166	84,517,475	84,509,687	54,497,510	57,046,686	58,003,435
010.002.39909:Mainframe Software	982,650	982,650	982,650	39,252	39,252	39,252	39,252
010.002.39921:Servers-Hardware-AEAM	1,628,900	1,628,900	1,628,900	1,628,900	1,628,900	1,628,900	1,628,900
010.002.39922:Servers-Software-AEAM	961,256	961,256	961,256	961,256	961,256	961,256	961,256
010.002.39923:Network Hardware-AEAM	37,965	37,965	37,965	37,965	37,965	37,965	37,965
010.002.39926:Pc Hardware-AEAM	36,616	36,616	36,616	38,516	75,783	75,783	75,783
010.002.39928:Application SW-AEAM	18,735,344	18,735,344	18,735,344	18,735,344	18,947,146	18,947,146	18,947,146
010.002.39931:ALGN-Servers-Hardware					290,843	291,774	293,332
010.002.39932:ALGN-Servers-Software					337,635	338,809	340,771
010.002.39938:ALGN-Application SW					17,009,382	17,082,993	17,206,111

2 Plant	10.24%						
	166,700,805	166,749,207	167,413,171	165,513,148	133,411,908	136,534,428	138,730,739
	5.35%	5.35%	5.35%	5.35%	5.35%	5.20%	5.20%
	8,914,105	8,916,694	8,952,198	8,850,597	7,134,026	7,101,177	7,215,408
2 Reserve							
	111,060,437	112,009,383	112,966,391	113,610,724	63,199,064	64,063,705	64,885,309
	5.35%	5.35%	5.35%	5.35%	5.20%	5.20%	5.20%
	5,938,810	5,989,554	6,040,729	6,075,183	3,379,486	3,331,963	3,374,695
002 Allocated to KY							
	2,975,295	2,927,140	2,911,470	2,775,414	3,754,539	3,769,214	3,840,713
Greenville Plant							
	9,196,755	9,196,755	9,196,755	9,196,755	9,196,755	9,196,755	9,196,755
	1.61%	1.61%	1.61%	1.61%	1.61%	1.55%	1.55%
	148,261	148,261	148,261	148,261	148,261	142,619	142,619
Greenville Reserve							
	2,580,529	2,637,278	2,694,026	2,750,734	2,807,442	2,864,132	2,920,821
	1.61%	1.61%	1.61%	1.61%	1.61%	1.55%	1.55%
	41,601	42,516	43,431	44,345	45,259	44,416	45,295
Greenville Allocated to KY							
	106,661	105,746	104,831	103,917	103,002	98,203	97,324
AEAM Plant							
	21,720,201	21,720,201	21,720,201	21,694,056	21,970,034	21,970,034	21,970,034
	2.33%	2.33%	2.33%	2.33%	2.33%	2.33%	2.33%
	506,609	506,609	506,609	506,000	512,437	512,437	512,437
AEAM Reserve							
	11,175,449	11,298,485	11,421,521	11,548,390	11,680,946	11,805,436	11,930,153
	2.33%	2.33%	2.33%	2.33%	2.33%	2.33%	2.33%
	260,660	263,530	266,399	269,359	272,450	275,354	278,263
AEAM Allocated to KY							
	245,949	243,080	240,210	236,641	239,986	237,083	234,174
ALGN Plant							
	-	-	-	-	17,637,860	17,713,576	17,840,215
	-	-	-	-	0	0	0
ALGN Reserve							
	-	-	-	-	935,438	1,091,052	1,247,277
	-	-	-	-	0	0	0

Plant

MAY-16 JUN-16 JUL-16 AUG-16 SEP-16 OCT-16 NOV-16

O12 - Call Center Division	162,276,970	162,355,712	162,361,218	164,381,296	140,162,841	140,380,141	140,380,001
010.012.38900:Land	2,874,240	2,874,240	2,874,240	2,874,240	2,874,240	2,874,240	2,874,240
010.012.38910:CKV Land&Land Rights	1,887,123	1,887,123	1,887,123	1,887,123	1,887,123	1,887,123	1,887,123
010.012.39000:Structure & Improv	12,667,274	12,667,262	12,667,262	12,620,665	12,620,665	12,620,665	12,620,665
010.012.39009:Improvements - Leased	4,293,774	4,293,774	4,293,774	4,293,774	2,820,614	2,820,614	2,820,614
010.012.39010:CKV-Struct & Improv	10,419,807	10,419,807	10,419,807	11,239,300	11,239,300	11,239,300	11,239,300
010.012.39100:Office Furniture And	2,333,016	2,333,016	2,333,016	2,295,208	2,295,208	2,295,208	2,295,208
010.012.39110:CKV-Office Furn & Eq				204,636	204,636	204,636	204,636
010.012.39210:CKV-Transportation Eq				96,290	96,290	96,290	96,290
010.012.39410:CKV-Tools Shop Garage				336,405	347,775	347,775	347,775
010.012.39510:CKV-Laboratory Equip				23,632	23,632	23,632	23,632
010.012.39700:Communication Equipme	1,962,785	1,962,785	1,962,785	1,962,785	1,962,785	1,962,785	1,962,785
010.012.39710:CKV-Commun Equip	271,621	271,621	271,621	294,319	294,319	294,319	294,319
010.012.39800:Miscellaneous Equipme	42,912	42,912	42,912	42,912	51,379	70,016	70,016
010.012.39810:CKV-Misc Equipment				509,283	509,283	509,283	509,283
010.012.39800:Other Tangible Equipm	629,166	629,166	629,166	629,166	629,166	629,166	629,166
010.012.39801:Servers-Hardware	9,346,140	9,346,140	9,346,140	9,346,140	8,903,052	8,911,967	8,911,961
010.012.39902:Servers-Software	1,884,890	1,884,890	1,884,890	1,884,890	1,818,284	1,891,197	1,891,146
010.012.39903:Network Hardware	629,226	629,226	629,226	629,226	629,226	629,226	629,226
010.012.39906:Pc Hardware	939,975	939,975	939,975	943,504	813,065	813,065	813,065
010.012.39907:Pc Software	190,247	190,247	190,247	190,247	190,247	190,247	190,247
010.012.39908:Application Software	111,528,226	111,606,981	111,612,487	111,612,461	89,487,465	89,604,298	89,604,216
010.012.39910:CKV-Other Tang Equip	91,992	91,992	91,992	113,831	113,831	113,831	113,831
010.012.39916:CKV-Pc Hardware	194,015	194,015	194,015	228,123	228,123	228,123	228,123
010.012.39917:CKV-Pc Software	90,541	90,541	90,541	102,576	102,576	102,576	102,576
010.012.39918:CKV-Oth Tang Prop-App				20,560	20,560	20,560	20,560
	10.89%						
12 Plant	149,321,871	149,400,613	149,406,119	149,325,218	125,095,393	125,312,693	125,312,554
	5.69%	5.69%	5.69%	5.69%	5.69%	5.67%	5.67%
	8,491,637	8,496,115	8,496,428	8,491,827	7,119,925	7,106,865	7,106,357
12 Reserve	53,830,113	54,589,147	55,348,241	56,097,945	31,838,422	32,480,695	33,122,968
	5.69%	5.69%	5.69%	5.69%	5.69%	5.67%	5.67%
	3,061,211	3,104,376	3,147,544	3,180,178	1,810,588	1,841,950	1,878,372
12 Allocated to KY	5,430,426	5,391,739	5,348,884	5,301,649	5,303,338	5,264,415	5,227,985
CKV Plant	12,955,099	12,955,099	12,955,099	15,056,078	15,067,448	15,067,448	15,067,448
	1.23%	1.23%	1.23%	1.23%	1.23%	2.33%	2.33%
	159,639	159,639	159,639	185,528	185,668	351,438	351,438
CKV Reserve	2,368,597	2,401,400	2,434,203	2,792,145	2,834,434	2,876,312	2,918,189
	1.23%	1.23%	1.23%	1.23%	1.23%	2.33%	2.33%
	29,187	29,591	29,995	34,406	34,927	67,088	68,065
Allocated to KY	180,452	130,047	129,643	151,122	150,741	284,350	283,373
CWIP							
009 CWIP	18,629,101	17,863,309	19,277,566	19,454,254	14,677,921	15,693,930	7,281,565
091 CWIP	750,911	663,366	846,475	479,088	478,270	409,022	392,928
	52.22%	52.22%	52.22%	52.22%	52.22%	50.25%	50.25%
	392,129	346,412	442,033	250,182	249,755	205,539	197,452
002 CWIP	25,332,896	28,458,555	28,786,709	29,472,446	14,245,888	12,792,468	15,016,644
	5.35%	5.35%	5.35%	5.35%	5.35%	5.20%	5.20%
	1,354,643	1,521,784	1,539,331	1,576,000	761,780	665,338	781,018
012 CWIP	1,873,986	2,120,281	2,281,485	2,699,372	3,463,699	3,457,249	3,748,167
	5.69%	5.69%	5.69%	5.69%	5.69%	5.67%	5.67%
	106,570	120,576	129,744	153,508	196,374	196,057	212,555

DEC-16	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	Average
540,211,055	543,032,592	544,855,322	548,796,716	551,926,596	553,866,284	
166,516,181	167,782,463	168,726,887	169,625,726	170,357,830	171,007,420	
373,694,874	375,250,129	376,128,435	379,170,990	381,568,767	382,858,864	363,698,764
3,532,066	3,569,607	3,569,607	3,582,953	3,582,953	3,582,953	
50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	
1,774,911	1,793,776	1,793,776	1,800,483	1,800,483	1,800,483	
1844176.02	1848114.26	1852052.5	1856023.15	1859993.8	1863964.45	
50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	
926,724	928,703	930,682	932,677	934,672	936,667	
848,187	865,073	863,094	867,806	865,810	863,815	871,993
Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	
193,764,940	195,332,508	195,386,841	190,868,324	190,890,441	191,150,529	
1,898,968	1,898,968	1,898,968	1,898,968	1,898,968	1,898,968	
9,133,015	9,133,015	9,133,015	9,133,015	9,133,015	9,133,015	
9,249,518	9,258,497	9,258,756	9,258,889	9,258,889	9,258,889	
9,592,947	9,593,193	9,593,289	5,065,000	5,065,000	5,072,306	
63,741	63,741	63,741	63,741	63,741	63,741	
263,338	263,338	263,338	263,338	263,338	263,338	
7,125	7,125	7,125	7,125	7,125	7,125	
160,005	160,005	160,005	159,989	159,977	159,977	
39,435	39,435	39,435	39,435	39,435	39,435	
1,788,308	1,788,308	1,788,308	1,788,308	1,788,308	1,788,308	
8,824	8,824	8,824	8,824	8,824	8,824	
136,510	136,510	136,510	136,510	136,510	136,510	
7,388	7,388	7,388	7,388	7,388	7,388	
162,268	162,268	162,268	162,268	162,268	162,268	
34,365,850	34,582,775	34,594,871	34,595,563	34,559,069	34,559,069	
19,005,572	19,005,572	19,005,572	19,005,572	19,005,572	19,005,572	
3,548,953	3,548,953	3,548,953	3,548,953	3,548,953	3,548,953	
1,803,972	1,803,972	1,803,972	1,804,023	1,809,424	1,811,156	
1,473,553	1,473,270	1,473,270	1,473,265	1,473,265	1,473,265	
60,714,778	62,034,147	62,034,147	62,040,477	62,093,687	62,344,737	
39,252	39,252	39,252	39,252	39,252	39,252	
1,628,900	1,628,900	1,628,900	1,628,900	1,628,900	1,628,900	
961,256	961,256	961,256	961,256	961,256	961,256	
60,170	60,170	60,170	60,170	60,170	60,170	
314,379	314,379	314,379	314,379	314,379	314,379	
19,243,616	19,243,616	19,243,616	19,243,616	19,243,616	19,243,616	
296,445	296,720	297,235	297,267	297,267	297,267	
344,694	345,040	345,690	345,730	345,730	345,730	
17,452,159	17,473,871	17,514,587	17,517,104	17,517,104	17,517,104	
143,947,579	145,492,815	145,505,267	140,984,161	141,006,278	141,266,866	
5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	
7,486,736	7,567,104	7,567,752	7,332,609	7,333,759	7,347,286	
62,353,451	63,338,498	64,304,183	60,768,987	61,753,575	62,738,899	
5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	
3,243,013	3,294,245	3,344,471	3,160,605	3,211,813	3,263,060	
4,243,724	4,272,859	4,223,281	4,172,004	4,121,946	4,084,226	3,697,833
9,196,755	9,196,755	9,196,755	9,196,755	9,196,755	9,196,755	
1.55%	1.55%	1.55%	1.55%	1.55%	1.55%	
142,619	142,619	142,619	142,619	142,619	142,619	
2,977,471	3,034,053	3,090,635	3,147,217	3,203,799	3,260,381	
1.55%	1.55%	1.55%	1.55%	1.55%	1.55%	
46,178	47,051	47,928	48,806	49,683	50,560	
96,446	95,568	94,691	93,813	92,936	92,059	98,861
22,527,807	22,527,807	22,527,807	22,527,807	22,527,807	22,527,807	
2.33%	2.33%	2.33%	2.33%	2.33%	2.33%	
525,485	525,485	525,485	525,485	525,485	525,485	
12,055,934	12,181,828	12,307,705	12,433,581	12,559,457	12,685,334	
2.33%	2.33%	2.33%	2.33%	2.33%	2.33%	
281,197	284,133	287,069	290,005	292,941	295,877	
244,288	241,301	238,365	235,429	232,494	229,558	238,347
18,093,299	18,115,631	18,157,511	18,160,101	18,160,101	18,160,101	
0	0	0	0	0	0	
1,404,844	1,562,238	1,719,908	1,877,597	2,035,287	2,192,977	
0	0	0	0	0	0	
Total 2						4,035,041
DEC-16	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	

139,548,096	139,818,049	139,851,129	139,962,499	140,538,647	140,325,409	
2,874,240	2,874,240	2,874,240	2,874,240	2,874,240	2,874,240	
1,887,123	1,887,123	1,887,123	1,887,123	1,887,123	1,887,123	
12,620,665	12,620,665	12,620,665	12,620,665	12,620,665	12,620,665	
2,820,614	2,820,614	2,820,614	2,820,614	2,820,614	2,820,614	
11,239,300	11,336,745	11,337,724	11,342,491	11,835,420	11,841,190	
2,367,030	2,367,030	2,367,030	2,365,025	2,365,025	2,369,857	
204,636	269,549	283,263	284,686	323,411	323,411	
96,290	96,290	96,290	96,290	96,290	96,290	
347,775	347,775	347,775	347,775	347,775	347,775	
23,632	23,632	23,632	23,632	23,632	23,632	
1,913,117	1,913,117	1,913,117	1,913,117	1,913,117	1,913,117	
294,319	294,319	294,319	294,319	294,319	294,319	
70,016	70,016	70,016	70,016	70,016	70,016	
509,283	509,283	509,283	509,283	509,283	509,283	
629,166	629,166	629,166	629,166	629,166	629,166	
9,310,607	9,310,764	9,310,699	9,310,701	9,310,701	9,310,701	
1,891,145	1,891,145	1,891,145	1,891,145	1,891,145	1,891,145	
629,226	629,226	629,226	629,226	629,226	629,226	
857,054	859,801	859,801	859,801	859,801	861,533	
190,247	190,247	190,247	190,247	190,247	190,247	
88,307,523	88,412,213	88,430,664	88,537,849	88,582,342	88,352,052	
113,831	113,831	113,831	113,831	113,831	113,831	
228,123	228,123	228,123	228,123	228,123	231,529	
102,576	102,576	102,576	102,576	102,576	103,880	
20,560	20,560	20,560	20,560	20,560	20,560	
124,480,648	124,588,243	124,606,630	124,711,811	124,756,304	124,532,578	
5.67%	5.67%	5.67%	5.67%	5.67%	5.67%	
7,059,181	7,065,282	7,066,325	7,072,290	7,074,813	7,062,125	
30,010,547	30,650,714	31,290,956	31,929,684	32,570,658	33,210,171	
5.67%	5.67%	5.67%	5.67%	5.67%	5.67%	
1,701,870	1,738,173	1,774,481	1,810,702	1,847,051	1,888,818	
5,357,311	5,327,109	5,281,844	5,261,587	5,227,761	5,178,808	5,300,989
15,067,448	15,229,806	15,244,500	15,250,689	15,782,343	15,792,825	
2.33%	2.33%	2.33%	2.33%	2.33%	2.33%	
351,438	355,225	355,568	355,712	368,113	368,357	
2,960,067	3,001,944	3,043,870	3,085,633	3,127,400	3,169,221	
2.33%	2.33%	2.33%	2.33%	2.33%	2.33%	
69,042	70,018	70,996	71,970	72,945	73,920	
282,397	285,207	284,572	283,742	295,168	294,437	229,635
				Total 12		5,530,624
10,146,378	11,840,471	14,138,210	17,076,950	19,162,347	23,081,166	16,024,859
747,893	578,465	669,905	1,069,745	1,060,264	980,617	
50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	
375,826	290,687	336,636	537,561	532,797	492,773	357,676
5,911,075	5,730,948	7,419,945	8,701,524	9,295,460	7,905,731	
5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	
307,436	298,068	385,913	452,568	483,458	411,178	810,655
2,139,615	2,160,833	2,489,320	3,073,692	2,654,976	2,851,995	
5.67%	5.67%	5.67%	5.67%	5.67%	5.67%	
121,336	122,539	141,167	174,306	150,561	161,734	152,894
				Total CWIP		17,346,084

012 - Call Center Division	56,198,711	56,990,548	57,782,443	58,890,090	34,672,856	35,357,007	36,041,157	32,970,614	33,652,659	34,334,826	35,015,317	35,698,057	36,379,392
010.012.39000:Structure & Improv	980,358	1,014,878	1,049,398	1,080,384	1,114,580	1,148,767	1,182,955	1,217,143	1,250,913	1,284,684	1,318,455	1,352,226	1,385,997
010.012.39009:Improvements - Leased	2,908,130	2,922,775	2,936,420	2,950,400	1,464,153	1,473,335	1,482,517	1,491,699	1,500,652	1,509,606	1,518,559	1,527,513	1,536,466
010.012.39010:CKV-Struct & Improv	1,995,868	1,964,520	1,993,172	2,036,499	2,067,332	2,098,166	2,128,999	2,159,833	2,190,596	2,221,361	2,252,137	2,282,912	2,313,687
010.012.39100:Office Furniture And	636,050	643,820	651,589	653,444	661,080	668,741	676,403	684,208	691,997	699,786	707,575	715,364	723,153
010.012.39110:CKV-Office Furn & Eq				17,029	17,714	18,399	19,084	19,769	20,597	21,460	22,323	23,224	24,311
010.012.39210:CKV-Transportation Eq				75,685	77,650	79,616	81,581	83,547	85,402	87,257	88,935	89,145	89,355
010.012.39410:CKV-Tools Shop Garage				59,793	62,766	65,725	67,885	70,444	72,991	75,538	78,084	80,631	83,178
010.012.39510:CKV-Laboratory Equip				13,554	13,591	13,629	13,666	13,704	13,748	13,792	13,835	13,879	13,923
010.012.39700:Communication Equipme	856,839	865,952	875,065	884,208	893,350	902,492	911,635	920,777	930,035	939,293	948,551	957,809	967,067
010.012.39710:CKV-Commun Equip	117,478	118,736	119,994	122,432	123,797	125,162	126,526	127,891	129,262	130,634	132,005	133,376	134,748
010.012.39800:Miscellaneous Equipme	8,362	8,436	8,510	8,591	8,773	8,893	9,013	9,133	9,275	9,416	9,558	9,700	9,842
010.012.39810:CKV-Misc Equipment				114,896	115,765	116,634	117,503	118,372	119,371	120,371	121,370	122,370	123,369
010.012.39900:Other Tangible Equipm	282,148	289,345	296,542	303,716	310,890	318,064	325,238	332,411	339,536	346,660	353,785	360,909	368,034
010.012.39901:Servers-Hardware	3,532,009	3,594,861	3,657,713	3,720,921	3,321,754	3,386,376	3,450,998	3,517,355	3,584,500	3,651,645	3,718,790	3,785,935	3,853,079
010.012.39902:Servers-Software	870,905	884,322	897,738	911,167	855,082	868,578	882,075	895,571	909,096	922,620	936,144	949,668	963,193
010.012.39903:Network Hardware	244,873	249,062	253,251	257,392	261,533	265,699	270,346	274,752	279,050	283,348	287,645	291,943	296,241
010.012.39906:Pc Hardware	496,415	503,351	510,287	517,378	384,882	391,032	397,183	403,533	410,041	416,548	423,056	429,564	436,088
010.012.39907:Pc Software	104,673	105,724	106,775	107,827	108,878	109,929	110,980	112,031	113,082	114,133	115,184	116,234	117,285
010.012.39908:Application Software	42,909,349	43,507,120	44,104,950	44,702,519	22,453,469	22,938,548	23,423,627	20,201,740	20,682,538	21,163,411	21,644,781	22,126,392	22,606,507
010.012.39910:CKV-Other Tang Equip	79,731	80,774	81,817	82,859	88,548	89,837	91,126	92,416	93,688	94,961	96,234	97,507	98,780
010.012.39916:CKV-Pc Hardware	178,236	179,591	180,947	196,546	198,147	199,749	201,350	202,952	204,481	206,010	207,539	209,068	210,625
010.012.39917:CKV-Pc Software	57,285	57,779	58,274	60,542	61,102	61,662	62,222	62,783	63,338	63,905	64,472	65,039	65,615
010.012.39918:CKV-Oth Tang Prop-App				7,910	8,022	8,134	8,246	8,358	8,470	8,581	8,693	8,805	8,917

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-17
Page 1 of 1

REQUEST:

Refer to the Waller Testimony, beginning at page 13, concerning the development of the test-year capital investment projection of \$63.15 million. Page 14, line 9, states that the fiscal year 2018 direct capital budget for Kentucky is \$77.02 million, while lines 13-15 of page 14 indicate that, for the months of the test year that are beyond the period of the fiscal year 2018 budget, the budgeted amounts were derived by adding 12 percent to the amount in the corresponding month's budget in fiscal year 2018.

- a. Recognizing that the test-year capital investment projection is made up of three components as discussed on page 13, lines 4- 9, explain why the fiscal year 2018 amount exceeds the test year amount by 22 percent.
- b. The last six months of the test year are beyond the period of the fiscal year 2018 budget. Explain why the Commission should rely upon an across-the-board 12 percent add-on to the budgeted amounts for the corresponding calendar months contained in fiscal year 2018.

RESPONSE:

- a) The fiscal year 2018 direct capital budget for Kentucky of \$77.02 million includes the Company's planned PRP investment for all 12 months of fiscal 2018. The \$63.15 million referenced in Mr. Waller's testimony is the total amount of test year capital investment included in revenue requirement including allocated capital investment from Shared Services and the Division General Office. It includes only 6 months of PRP investment (April 1 - September 30, 2018) and excludes PRP investment planned for the final 6 months of the test period (October 1, 2018 - March 31, 2019) as discussed in Mr. Waller's testimony at page 16, lines 1-21.
- b) The 12% factor used to project capital investment for Kentucky for fiscal year 2019 (representing 12% growth over the level budgeted for FY18) is consistent with the Company's five year financial plan presented to the Company's Board of Directors in September 2017. Also, please see the Company's response to AG DR No. 1-15.

Respondent: Greg Waller

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-18
Page 1 of 4

REQUEST:

Refer to the Waller Testimony, page 14, lines 18-26, and to Atmos's most recent Pipe Replacement Program ("PRP") rider rate proceeding, Case No. 2017-00308.⁵

- a. Provide for the record in this proceeding a comparison of Atmos's original PRP investment as approved in Case No. 2009-00354⁶ with actual annual experience with the PRP. The comparison should include the actual realized cost of projects, the factors causing unanticipated additions to the original program, and the reasons for the initial underestimation of cost upon which the Commission relied in approving the PRP over a period of 15 years.
- b. Provide for the record in this proceeding an update to the Direct Testimony of Earnest B. Napier from Case No. 2009-00354 with regard to the replacement of remaining bare steel mains and appurtenances, and the anticipated cost per year for the remainder of the 15-year period.
- c. Provide a discussion of how Atmos prioritizes annual replacements through the PRP.
- d. Provide the number of leaks on Atmos's Kentucky system for each year since it began replacing pipe using the PRP.
- e. Refer to Case No. 2017-00308, Atmos's September 26, 2017 response to Commission Staff's Informal Conference Memorandum Data Request, Item 1, and its response to the Attorney General's Second Request for Information, Item 1, which collectively show expected PRP rates through 2025 assuming no rate case activity. Provide a discussion of any safety issues that are likely to arise if Atmos's pipeline replacements and resulting cost recovery were to be extended over a longer period in order to alleviate the impact of higher-than-anticipated cost on its customers.

RESPONSE:

- a) As stated in the Company's response in Case No. 2017-00308 to AG DR No. 1-01 subpart (b)iii, "The estimate referenced in Mr. Napier's testimony is no longer valid." The original estimate of \$124 million (see page 13 of the Napier testimony in 2009-00354) provided for filing of the PRP program based on Atmos Energy construction procedures, comparative projects, and industry regulation that are now over 10 years old. Additionally, there were assumptions made within this original estimate that have proved to be incorrect in order to manage a program of this size. A few of the more significant differences relate to (1) the cost of service line and meter loop replacement; (2) the cost of Crossbore

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-18
Page 2 of 4

Inspection Services; (3) the estimated engineering design, project management, and mapping cost associated with these replacement projects; (4) the underestimation of the cost of large diameter high-pressure and transmission lines within the program. In general, these construction cost were all estimated at \$400k / mile and our actual cost for replacement has been approximately \$628k / mile for distribution and range from \$1,100k to \$2,000k / mile for HPD/Transmission depending on the size of pipeline being installed. Please see part b of this response for the Company's actual and projected investment.

- b) The PRP program started in FY11 for Atmos Energy with minimal pipe replacement occurring this first year and work being assigned and contracted using existing Master Service Agreements. Atmos Energy solicited bids for dedicated PRP Contractors and began filling internal PRP inspection positions during FY11 and FY12 as our PRP budget and spend necessitated the positions. Additionally, Atmos Energy created and assigned (2) internal construction crews in FY13 and FY14 as the program grew and logistical needs presented themselves for work on isolated projects.

Success of the program and the ability to stay on target with the original projected timeline has been accomplished while also including additional field-identification of bare-steel systems, the Lake City and Shelbyville pipe segments, replacement of aging and at-risk infrastructure such as regulator and metering stations, inclusion of network and critical valves, and remote monitoring of pressure and flow at critical stations by Atmos Energy SCADA and measurement departments.

As provided in the Company's response to AG DR No. 1-01 subpart (b)iv and Staff DR No. 2-01 subpart (b) in Case No. 2017-00308, below is the estimated PRP spend for FY 2018 to 2025.

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-18
Page 3 of 4

Year	Annual PRP Investment
2011	\$3,741,125
2012	\$17,300,344
2013	\$17,171,794
2014	\$22,691,182
2015	\$36,926,441
2016	\$29,968,709
2017	\$39,898,050
2018 Est.	\$44,900,000
2019 Est.	\$51,100,000
2020 Est.	\$56,900,000
2021 Est.	\$63,200,000
2022 Est.	\$63,100,000
2023 Est.	\$70,700,000
2024 Est.	\$79,200,000
2025 Est.	\$88,700,000

c) PRP Program Management works continuously with local management and engineering to identify which bare steel projects will be scheduled for replacement each fiscal year. Based on approved capital dollars, filed annually with the Kentucky PSC, we plan projects according to many factors including:

- Analysis of recent leak surveys and leak history on remaining bare steel systems
- Recommendations by local SME and engineering on what would be the best use of capital for reduced O&M and system improvement
- Where contract crews, inspection, and warehouse materials are currently deployed and their ability to mobilize between separate locations
- The local impact to city and municipality based on local resources needed to support (locating, planning and zoning inspection, local plans for street overlay / downtown revitalization, and logistical issues such as availability of asphalt for street repairs, etc.)

There are some outside factors which may cause us to delay PRP projects into later years. The ability/difficulty in getting easements from landowners, construction that is weather sensitive such as the replacement of regulator stations and high-pressure pipelines, low pressure systems that require temporary feeds that (in turn) depend on a preceding project to be accomplished are examples.

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-18
Page 4 of 4

- d) In 2011, Atmos Energy was managing over 1,100 below ground leaks within the state of Kentucky. This number of leaks was on the increase as the program ramped up, peaking within the 2012-2013 operating years at over 1,300. Since this time, we have seen a significant decrease in the number of leaks found, monitored, and scheduled for repair. Atmos Energy currently has 530 leaks scheduled for repair (refer to the Company's response to Staff DR No. 2-01 subpart (c) in Case No. 2017-00308). Although reports will show slight variations based on timing scheduled leak surveys, our overall leak count continues to trend downward as infrastructure replacement continues.

It is important to note that the number of below ground leaks within the Atmos Energy distribution system continues to decline in spite of more stringent regulation, Atmos Energy O&M requirements, and newer leak survey technologies. Per the Atmos Energy DIM plan, we now leak survey all systems in Kentucky with bare steel annually. We have continuously invested in new infra-red and laser leak survey equipment that is able to detect methane at lower trace levels than before.

Date	# Leaks
Jan, 2011	1,127
Jan, 2012	1,308
Jan, 2013	1,354
Jan, 2014	1,169
Jan, 2015	1,076
Jan, 2016	677
Jan, 2017	600
Aug, 2017	528

- e) Please see the Company's response to Staff DR No. 2-01 subpart (c) in Case No. 2017-00308.

Respondent: Mark Martin

⁵ Case No. 2017-00308, Electronic Application of Atmos Energy Corporation for PRP Rider Rates (Ky. PSC Oct. 27, 2017).

⁶ Case No. 2009-00354, Application of Atmos Energy Corporation for an Adjustment of Rates (Ky. PSC May 28, 2010).

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-19
Page 1 of 1

REQUEST:

Refer to the Waller Testimony, page 15, lines 1-6. State whether excess flow devices and mapping costs were included for cost recovery in the PRP.

RESPONSE:

Our current procedure is to replace almost all of the service lines attached to main associated with PRP unless with certainty we know that the service is made of MDPE/HDPE, includes an anodeless riser, has a fully compliant meter set, and is fully tonable/locatable. All service replacements are completed back to the tap on the main and include an EFV or isolation valve as required by code. We map all services replaced under the PRP program using specified GPS points, electronic marking devices, tie-in photography, and field sketches during the time of installation and electronically scanned as part of the permanent record for the work completed. These costs are captured as part of each PRP project and are therefore included in the PRP revenue requirement.

Respondent: Greg Waller

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-20
Page 1 of 1

REQUEST:

Refer to the Waller Testimony, page 17, line 7. Provide the Division general office budget for the forecasted test period and the amount allocated to Kentucky.

RESPONSE:

As referenced in Mr. Waller's direct testimony, the Division's general office budget is \$19,649. Of this amount, \$9,874 is allocated to Kentucky. Also, please also see the relied file "KY Plant Data-2017 case.xlsx" provided in the Company's response to Staff DR No. 1-71.

Respondent: Greg Waller

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-21
Page 1 of 1

REQUEST:

Refer to the Waller Testimony, page 19, regarding rate case expenses.

- a. Explain whether, as proposed in Case No. 2015-00343, Atmos has amortized its rate case expense for that case over a two-year period. Include in the response the last month of the amortization period and, if applicable, the amount of the amortization expense included in the test period.
- b. Explain the reason Atmos is requesting a two-year amortization period.

RESPONSE:

- a) Despite the Company's proposal, the parties in Case No. 2015-00343 inadvertently failed to include a provision for the amortization of rate case expense in the settlement agreement. It was therefore not explicitly authorized in the Final Order and therefore the Company did not have the authorization evidence required by it's auditors to establish a regulatory asset.
- b) Two years is a conservative estimate of the anticipated time between rate cases going forward and approximates the Company's filing frequency since 2013. Should the Commission approve the Company's ARM tariff, the proposed amortization of rate case expenses would be unnecessary.

Respondent: Greg Waller

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-22
Page 1 of 1

REQUEST:

Refer to the Waller Testimony, page 20, regarding accumulated deferred income taxes ("ADIT").

- a. State whether Atmos used bonus depreciation for federal income tax purposes for fiscal year 2017.
- b. State whether Atmos intends to use bonus depreciation for federal income tax purposes for fiscal years 2018 and 2019.
- c. State whether bonus depreciation was used in computing Atmos's rate base and revenue requirements for the base period and test period in this case.
- d. If the response to part c. of this request is negative, provide updates to Atmos's rate base and revenue requirement calculations that reflect the effects of bonus depreciation on ADIT for the base period and test period.

RESPONSE:

- a) Atmos Energy used bonus depreciation in its calculation of federal income tax expense for the fiscal year ended September 30, 2017.
- b) Atmos Energy intends to use bonus depreciation in its calculation of federal income tax expense for the fiscal years 2018 and 2019.
- c) Bonus depreciation was used in computing Atmos Energy's rate base and revenue requirements for the base period and test period in this case.
- d) Not applicable.

Respondents: Jennifer Story and Greg Waller

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-23
Page 1 of 2

REQUEST:

Refer to the Waller Testimony, page 25, regarding Atmos's operations and maintenance ("O&M") expense monitoring and control process.

- a. In the two most recent fiscal years listed in the table, the actual O&M expense exceeded the budgeted amount by approximately 5 percent each year. Identify and explain the factors that caused this scenario.
- b. Explain the impact of Atmos's PRP on O&M expenses, given that one of the objectives of the PRP was a reduction in future O&M expenses.
- c. State whether Atmos has made any adjustments in this proceeding to recognize any cost savings related to the PRP in O&M expenses.

RESPONSE:

- a) The FY 2015 variance is primarily driven by bad debt and settlement expenses. During the month of March 2015 the Company identified that the write-off process was not functioning as intended. Primarily, we identified the following issues:
 - Partial write-off of customer invoicing documents
 - SAP restrictions preventing issuance of a final bill for certain customers.
 - Account locks were placed on a small subset of accounts

Based on our analysis, we were able to determine which accounts were affected and needed to be manually written off. This write-off occurred primarily during March 2015.

The Company typically does not budget for settlement expenses due to the lack of predictability. We did incur \$298,573 in settlement costs for 2015. Of the \$298,573 in settlements for FY 2015, two auto claims totaling approximately \$206,000 were the primary driver.

The FY 2016 variance is primarily driven by settlement expenses. The Company typically does not budget for settlement expenses due to the lack of predictability. We did incur \$838,791 in settlement costs for 2016. Of the \$838,791 in settlements for FY 2016, two auto claims totaling approximately \$782,000 were the primary driver.

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-23
Page 2 of 2

- b) The Company estimates that the annual PRP O&M savings stands at \$110,492 since inception. The \$110,492 reflects annual time savings for Leak Surveying Main, Leak Surveying Services, and Leak Revaluation.

- c) The estimated annual savings are included in each annual PRP filing as a reduction to the revenue requirement. Because the forward looking forecast for O&M expenses in this docket are based on the Company's most recently completed budget, to the extent savings have been realized they are reflected in that budget and therefore in this docket.

Respondent: Greg Waller

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-24
Page 1 of 2

REQUEST:

Refer to the Waller Testimony, page 28, regarding O&M expenses related to labor and benefits expenses. Also refer to Atmos's response to Staff's First Request, Item 65.

- a. Provide the jurisdictional employee medical insurance adjustment assuming the following: Total Healthcare/Medical Cost for Each Level of Coverage = Company Paid Portion of Premium + Employee Contribution to Premium. Continue to assume that the employee would pay 21 percent of the total cost for single coverage and 33 percent of the total cost for all other types of coverage, compared to the amount of healthcare/medical insurance expense incurred the test year.
- b. Provide the jurisdictional dental insurance adjustment in the test year assuming employees would pay 60 percent of the total cost of coverage. Calculate the amount as follows: Total Dental Cost for Each Level of Coverage = Company Paid Portion of Premium + Employee Contribution to Premium.
- c. Provide a schedule that identifies the jurisdictional cost for providing long-term disability insurance.
- d. Provide a schedule that identifies the costs for providing group life insurance coverage for coverage over \$50,000.
- e. For employees participating in a defined benefit plan, provide the total and jurisdictional amount of matching contributions made on behalf of employees who also participate in any 401 (k) retirement savings account.
- f. Provide the information requested in above Items a. through e. that are passed through to Kentucky by the Division's General Services, Shared Services, and other affiliated companies.

RESPONSE:

- a) Please see Confidential Attachment 1.
- b) Please see Confidential Attachment 1.

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-24
Page 2 of 2

- c) Please see Confidential Attachment 1.
- d) Please see Confidential Attachment 1. Premiums are paid by the Company for the full basic life insurance coverage amount at a rate per \$1,000 of coverage for amounts both under and over \$50,000 as reported in the Company's responses to Staff Set 1. Imputed income for tax purposes is calculated on amounts over \$50,000 in accordance with IRS guidelines. Imputed income amounts are being provided in the new data set for calendar year 2016 and for calendar year 2017 through August 31, 2017.
- e) Please see Confidential Attachment 1.
- f) Please see Confidential Attachment 1.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-24_Att1 - 2016 & 2017 Benefits Breakout (CONFIDENTIAL).xls, 2 Pages.

Respondents: Kim Pettineo and Elma Ramirez

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-25
Page 1 of 1

REQUEST:

Refer to the Waller Testimony, page 29, regarding the forecasted test period O&M adjustment. State whether Atmos utilized any outside sources to determine cost increases or inflation indices. If so, provide the relevant sources and explain how the information was incorporated into the test-year results.

RESPONSE:

Please see Confidential Attachment 1 for the FY18 Merit Increase Recommendation from Willis Towers Watson.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-25_Att1 - WTW FY2018 Merit and Structure (CONFIDENTIAL).pdf, 2 Pages.

Respondent: Greg Waller

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-26
Page 1 of 2

REQUEST:

Refer to the Waller Testimony, beginning at page 30, regarding the amount of the Division's General Office and Shared Services allocated to Kentucky.

- a. Further explain why the O&M allocation from the Division's General Office increased by \$938,022, or more than 20 percent, from the base period to the test period
- b. Provide a breakdown by account for 2014, 2015, 2016, the base period, the forecasted test period, and the two fiscal years after the test year for the Division's General Office and Shared Services O&M allocated to Kentucky.
- c. With reference to the test-year level of expenses proposed by Atmos, provide the following as it relates to salaries either directly assigned or allocated to Kentucky by the Division's General Office, Shared Services, or other affiliated company.
 - 1) By the Division's General Office, Shared Services, or other affiliated company department, the total salary amount, along with the number of hours associated with the salary cost.
 - 2) By any other Atmos affiliate, provide the name of the subsidiary and the department, along with the total salary and the number of hours associated with the salary.
- d. Provide the number of Division's General Office and Shared Services employees from September 2012 through September 2017

RESPONSE:

- a) Please see the Company's response to AG DR No. 1-23 subpart (c). The Company budgets several items in the General Office but records actual expenses as they are incurred to specific states (such as 009 KY) as appropriate. Because the test period is based on the FY18 budget, the General Office expenses will be higher with an offset in Division 009 (KY direct).
- b) Operation and Maintenance expenses are allocated to Kentucky from the following general offices:

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-26
Page 2 of 2

Kentucky/Mid-States General Office (Div 091) through account 9220-09341
Shared Services Customer Support (Div 012) through account 9220-41131
Shared Services General Office (Div 002) through account 9220-41132

Please see Attachment 1 for the allocated amounts for Fiscal 2014, Fiscal 2015, Fiscal 2016 the Base Period and the Forecasted Test Period. A projection of allocated expenses after the forecasted test period has not been performed.

- c) Please see the Company's responses to Staff DR No. 1-65 for salary information, and Staff DR No. 1-33 and subpart (d) of this response for employee count. The average employee works 2,080 hours in a year. The Company implemented a 3% merit increase on October 1, 2017.
- d) Please see Attachment 2.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-26_Att1 - Allocated O&M Charges to Kentucky.xlsx, 1 Page.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_2-26_Att2 - General Office Headcounts Sep12-Sep17.xlsx, 1 Page.

Respondents: Laura Gillham and Greg Waller

Atmos Energy Corporation
 General Office O&M Allocations to Kentucky
 For FY14, FY15, FY16, Base Period and Test Period

Account	Description	Fiscal 2014	Fiscal 2015	Fiscal 2016	Base Period	Forecasted Test Period
A&G-Administrative expense tra - Admin & General Expenses 9220-09341	Div 091 Allocation	4,641,763	4,943,817	4,689,489	4,765,341	5,733,364
A&G-Administrative expense tra - Billing for CSC O&M 9220-41131	Div 012 Allocation	3,413,634	3,456,251	3,015,143	2,456,569	2,718,003
A&G-Administrative expense tra - Billing for SS O&M 9220-41132	Div 002 Allocation	3,913,071	4,452,200	5,207,404	6,304,170	5,561,034
		<u>11,968,467</u>	<u>12,852,269</u>	<u>12,912,037</u>	<u>13,526,080</u>	<u>14,012,401</u>

Atmos Energy Corporation
Customer Service Organization (012) Kentucky-Mid-States Division (091) and Shared Services (002)
September 2012 - September 2017

	2012-09	2012-10	2012-11	2012-12
Customer Service Organization (012)	616	612	608	629
Kentucky-Mid-States Division (091)	70	70	70	70
Shared Services (002)	424	423	426	429

	2013-01	2013-02	2013-03	2013-04	2013-05	2013-06	2013-07	2013-08	2013-09	2013-10	2013-11	2013-12
Customer Service Organization (012)	626	643	645	640	634	626	635	636	636	650	655	654
Kentucky-Mid-States Division (091)	70	70	69	65	65	65	65	65	65	65	65	65
Shared Services (002)	424	423	418	419	420	425	426	424	425	426	428	428

	2014-01	2014-02	2014-03	2014-04	2014-05	2014-06	2014-07	2014-08	2014-09	2014-10	2014-11	2014-12
Customer Service Organization (012)	650	650	644	640	639	629	633	635	630	629	636	634
Kentucky-Mid-States Division (091)	67	67	67	67	67	66	66	66	67	63	63	63
Shared Services (002)	425	427	428	428	426	425	426	425	429	431	431	429

	2015-01	2015-02	2015-03	2015-04	2015-05	2015-06	2015-07	2015-08	2015-09	2015-10	2015-11	2015-12
Customer Service Organization (012)	640	644	646	660	653	659	655	686	648	650	645	629
Kentucky-Mid-States Division (091)	61	61	61	61	61	61	61	61	61	61	60	60
Shared Services (002)	427	428	429	429	429	433	431	431	464	474	474	469

	2016-01	2016-02	2016-03	2016-04	2016-05	2016-06	2016-07	2016-08	2016-09	2016-10	2016-11	2016-12
Customer Service Organization (012)	621	611	606	597	589	585	592	615	620	625	621	612
Kentucky-Mid-States Division (091)	59	58	58	58	58	58	57	57	57	57	57	57
Shared Services (002)	470	471	476	482	485	479	469	470	472	474	472	482

	2017-01	2017-02	2017-03	2017-04	2017-05	2017-06	2017-07	2017-08	2017-09
Customer Service Organization (012)	609	609	599	616	616	604	601	619	611
Kentucky-Mid-States Division (091)	56	56	56	54	55	53	52	54	53
Shared Services (002)	480	475	474	471	470	472	469	470	469

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-27
Page 1 of 1

REQUEST:

Refer to the Waller Testimony, pages 34-35, regarding taxes other than income taxes for the base and test periods.

- a. Explain the basis for the 36 percent increase in this category of expense.
- b. Provide a breakdown by account for fiscal years 2014, 2015, 2016, and the two fiscal years after the test year for taxes other than income taxes in Excel format with all formulas intact and unprotected and all rows and columns fully accessible.
- c. Provide the two most recent years' Public Service Commission Assessment as determined by the Kentucky Department of Revenue.

RESPONSE:

- a) The primary driver of the increase referenced in the request is ad valorem taxes which increase as plant in service increases. Also, please see the Company's response to AG DR No. 1-24 and the supplemental response to Staff DR No. 1-46.
- b) Please see Attachment 2 for fiscal years 2014, 2015 and 2016. A projection of taxes other than income taxes for time periods after the forecasted test year has not been performed.
- c) Please see Attachment 1. The 2016 assessment was \$330,877.52 and the 2017 assessment was \$294,272.68.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-27_Att1 -PSC Assessments 2016 - 2017, 6 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_2-27_Att2 - Taxes Other Than Income Taxes FY14-FY16, 1 Page.

Respondent: Greg Waller

COMMONWEALTH OF KENTUCKY
DEPARTMENT OF REVENUE
FRANKFORT, KY 40619

** Show on check*

NOTICE DATE
06/21/2017

PERIOD
07/01/2017-06/30/2018

CASE
000006600033 TAX
PUBLIC SERVICE COMMISSION
ASSESSMENT

NOTICE #
108719733

RETURN DUE
07/31/2017

TAXPAYER-ID
000006600 TAXPAYER NAME
ATMOS ENERGY CORPORATION

EXPLANATION OF NOTICE

ANNUAL PUBLIC SERVICE COMMISSION ASSESSMENT FOR THE ABOVE PERIOD.

MESSAGES: PENALTIES PROVIDED PER KRS 278.990(3) INCLUDE \$1,000, PLUS \$26 PER DAY FOR EACH DAY THE ASSESSMENT REMAINS UNPAID. KRS 191.440(1)(A) IMPOSES A COST OF COLLECTION FEE FOR TWENTY-FIVE PERCENT (25%) ON ALL ASSESSMENTS WHICH ARE OR BECOME DUE AND OWING TO THE DEPARTMENT. IF THE AMOUNT DUE IS NOT PAID BY JULY 31, 2004, THESE PENALTIES AND FEES MAY BE ADDED TO THIS ASSESSMENT AND REFERRED FOR ENFORCED COLLECTION ACTION.

QUESTIONS CONCERNING THIS ASSESSMENT MAY BE DIRECTED TO THE PUBLIC SERVICE COMMISSION, 211 SOWER BOULEVARD, PO BOX 615, FRANKFORT, KENTUCKY 40602, TELEPHONE NUMBER (502) 564-3940. KRS 278.130 PROVIDES FOR THE ANNUAL ASSESSMENT OF PUBLIC SERVICE COMPANIES.

GROSS INTRASTATE RECEIPTS

147,431,201.00

TAX LIABILITY

**ROUTE TO
SIDNEY HUDSON**

TAX LIABILITY
294,272.68

TOTAL LIABILITY

TOTAL LIABILITY
294,272.68

<<<< EXPLANATION OF NOTICE CONTINUED ON NEXT PAGE >>>>

DSD0000165013030009000

DETACH VOUCHER AND RETURN WITH PAYMENT. MAKE CHECK PAYABLE TO KENTUCKY STATE TREASURER

NOTICE OF TAX DUE

CASE NUMBER

00029427268

000006600033

#BWNCSLW
#176KL 0150 733477 7#

* TOTAL DUE AS OF: *
* 07/05/2017 * \$294,272.68

ATMOS ENERGY CORPORATION
* CHAD PILKINTON
MANAGER REGULATORY REPORTING
3275 HIGHLAND POINTE DR
OWENSBORO KY 42303

ENTER AMOUNT PAID:



10A5009911

KENTUCKY DEPARTMENT OF REVENUE
FRANKFORT, KY 40619

99999 000006600 1 033 108719733 9 00029427268 20180630 6

EXPLANATION OF NOTICE, CONTINUED
TAXPAYER ID: 000006600
NOTICE NUMBER: 108719733

PAGE 2

TOTAL DUE AS OF: 07/05/2017	TOTAL AMOUNT OF: TAX 294,272.68 TOT	BALANCE DUE 294,272.68
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PLEASE RETURN THE NOTICE OF TAX DUE STUB WITH PAYMENT TO:
DEPARTMENT OF REVENUE, FRANKFORT, KENTUCKY 40619.

ONLINE PAYMENT OPTIONS ARE AVAILABLE. THE DEPARTMENT OF REVENUE ACCEPTS PAYMENTS BY CREDIT CARD OR ELECTRONIC CHECK. PAYMENT RULES VARY BY TAX TYPE. YOU MAY GET MORE DETAILS AND MAKE PAYMENTS AT [HTTPS://EPAYMENT.KY.GOV/EPAY](https://epayment.ky.gov/epay).

TO PAY BY PHONE, PLEASE CALL (502) 564-4921, EXT. 5357. CARDS ACCEPTED ARE VISA, MASTERCARD, DISCOVER OR AMEX. 2.75% CONVENIENCE FEE FOR CREDIT CARD PAYMENT OR \$1.00 CONVENIENCE FEE FOR DEBIT CARD PAYMENT. NO CHARGE FOR ELECTRONIC CHECKS.

IMPORTANT REMINDER: INCLUDE YOUR TAXPAYER IDENTIFICATION NUMBER, TYPE OF TAX, AND TAX PERIOD ON ANY PAYMENT OR LETTER SENT TO THE DEPARTMENT OF REVENUE. THIS ENABLES THE DEPARTMENT OF REVENUE TO CORRECTLY CREDIT YOUR ACCOUNT FOR THE TAX PERIOD AND TYPE TAX FOR WHICH YOU INTENDED.

REPLY TO: JUDY 0207
DEPARTMENT OF REVENUE
STATION NUMBER 62
501 HIGH STREET
P O BOX 181
FRANKFORT KY 40602

TEL: (502) 564-9280
FAX: (502) 564-3393
OFFICE HOURS: 8:00 A.M. TO 5:00 P.M. EASTERN TIME

NOTICE REQUIREMENT FOR INTERNET POSTING

IF YOUR TAX LIABILITY REMAINS UNPAID FOR MORE THAN 90 DAYS AFTER THE DATE OF THIS ORIGINAL NOTICE, THE DEPARTMENT OF REVENUE MAY POST YOUR NAME AND THIS LIABILITY FOR PUBLIC INSPECTION, INCLUDING POSTINGS IN YOUR LOCAL NEWSPAPER AND/OR ON THE INTERNET. HOWEVER, IF YOU NOTIFY THE DEPARTMENT IN WRITING DURING THIS PERIOD OF ANY OF THE FOLLOWING, THE DEPARTMENT MUST EXCLUDE YOUR NAME FROM ANY PUBLIC POSTING:

1. YOU HAVE AN APPEAL PENDING OR INTEND TO FILE AN APPEAL PURSUANT TO KRS 131.110 ET SEQ. WITH RESPECT TO THIS LIABILITY;
2. YOU ARE CURRENTLY PAYING THIS TAX LIABILITY THROUGH A VALID PAY AGREEMENT;
3. THE DEPARTMENT IS REVIEWING OR ADJUSTING THIS TAX LIABILITY;
4. YOU ARE IN BANKRUPTCY AND THE AUTOMATIC STAY IS STILL IN EFFECT.

ADDITIONALLY, A TAXPAYER'S NAME WILL BE EXCLUDED OR REMOVED FROM ANY PUBLIC POSTING IN THE EVENT THE DEPARTMENT IS NOTIFIED IN WRITING THAT THE TAXPAYER IS DECEASED.

PLEASE PROVIDE WRITTEN BASIS FOR EXCLUSION TO THE DIVISION OF COLLECTIONS, P.O. BOX 491, FRANKFORT, KY 40602, OR E-MAIL IT TO KRC.WEBRESPONSENOTICEOFTAXDUE@KY.GOV.

EXPLANATION OF NOTICE, CONTINUED
TAXPAYER ID: 000006600
NOTICE NUMBER: 108719733

PAGE 3

NOTICE OF INTENT TO OFFSET

IF ANY PORTION OF YOUR LIABILITY REMAINS UNPAID AFTER 60 DAYS FROM THE DATE OF THIS NOTICE, THE DEPARTMENT MAY SUBMIT YOUR DEBT TO THE TREASURY OFFSET PROGRAM (TOP). ONCE YOUR DEBT IS SUBMITTED TO TOP FOR OFFSET, THE UNITED STATES DEPARTMENT OF TREASURY MAY REDUCE OR WITHHOLD ANY OF YOUR ELIGIBLE FEDERAL TAX REFUNDS OR VENDOR PAYMENTS BY THE AMOUNT OF YOUR DEBT. THESE OFFSET PROCESSES ARE AUTHORIZED BY 31 U.S.C. 3716, 26 U.S.C. 6402, KRS 44.065 AND KRS 44.030.

NOTICE FOR LICENSE AND MOTOR VEHICLE REGISTRATION REVOCATION

KENTUCKY STATUTES ENABLE THE DEPARTMENT OF REVENUE TO REQUEST THE REVOCATION OR SUSPENSION OF ANY PROFESSIONAL LICENSE, LICENSE TO PRACTICE LAW, OR DRIVER'S LICENSE ISSUED BY ANY LICENSING AGENCY OF THE COMMONWEALTH OR THE KENTUCKY SUPREME COURT TO ANY PERSON THAT IS DETERMINED BY THE DEPARTMENT TO BE A "DELINQUENT TAXPAYER" AS DEFINED IN KRS 191.1817. ADDITIONALLY, THE DEPARTMENT MAY NOTIFY THE KENTUCKY TRANSPORTATION CABINET THAT AN OWNER OF A MOTOR VEHICLE IS A "DELINQUENT TAXPAYER," REQUIRING THE TRANSPORTATION CABINET TO PROHIBIT THE DELINQUENT TAXPAYER FROM REGISTERING OR RENEWING THE REGISTRATION OF THE MOTOR VEHICLE.

COMMONWEALTH OF KENTUCKY
DEPARTMENT OF REVENUE
FRANKFORT, KY 40619

* Show on check

NOTICE DATE
06/15/2016

NOTICE #
108279305

PERIOD
07/01/2016-06/30/2017

RETURN DUE
07/31/2016

CASE
000006600033
TAXPAYER-ID
000006600

TAX
PUBLIC SERVICE COMMISSION
ASSESSMENT
TAXPAYER NAME
ATMOS ENERGY CORPORATION

EXPLANATION OF NOTICE

ANNUAL PUBLIC SERVICE COMMISSION ASSESSMENT FOR THE ABOVE PERIOD.

MESSAGES: PENALTIES PROVIDED PER KRS 278.990(3) INCLUDE \$1,000, PLUS \$25 PER DAY FOR EACH DAY THE ASSESSMENT REMAINS UNPAID. KRS 131.440(1)(A) IMPOSES A COST OF COLLECTION FEE FOR TWENTY-FIVE PERCENT (25%) ON ALL ASSESSMENTS WHICH ARE OR BECOME DUE AND OWING TO THE DEPARTMENT. IF THE AMOUNT DUE IS NOT PAID BY JULY 31, 2004, THESE PENALTIES AND FEES MAY BE ADDED TO THIS ASSESSMENT AND REFERRED FOR ENFORCED COLLECTION ACTION.

QUESTIONS CONCERNING THIS ASSESSMENT MAY BE DIRECTED TO THE PUBLIC SERVICE COMMISSION, 211 SOWER BOULEVARD, PO BOX 615, FRANKFORT, KENTUCKY 40602, TELEPHONE NUMBER (502) 564-3940. KRS 278.130 PROVIDES FOR THE ANNUAL ASSESSMENT OF PUBLIC SERVICE COMPANIES.

GROSS INTRASTATE RECEIPTS

TAX LIABILITY

TOTAL LIABILITY

ROUTE TO
SIDNEY HUDSON

170,467,553.00
TAX LIABILITY
330,877.52
TOTAL LIABILITY
330,877.52

<<<< EXPLANATION OF NOTICE CONTINUED ON NEXT PAGE >>>>

DSD 0000165013030009000

1941

DETACH VOUCHER AND RETURN WITH PAYMENT. MAKE CHECK PAYABLE TO KENTUCKY STATE TREASURER.

NOTICE OF TAX DUE

CASE NUMBER

00033087752

000006600033

#BWNCSLW
#166EK 5235 096424 4#

ATMOS ENERGY CORPORATION
* CHAD PILKINTON
MANAGER REGULATORY REPORTING
3275 HIGHLAND POINTE DR
OWENSBORO KY 42303

* TOTAL DUE AS OF: *
* 06/29/2016 * \$330,877.52

ENTER AMOUNT PAID:



10A5009911

KENTUCKY DEPARTMENT OF REVENUE
FRANKFORT, KY 40619

99999 000006600 1 033 108279305 & 00033087752 20170630 4

EXPLANATION OF NOTICE, CONTINUED
TAXPAYER ID: 000006600
NOTICE NUMBER: 108279305

PAGE 2

TOTAL DUE AS OF: 06/29/2016

TOTAL AMOUNT OF	
TAX	330,877.52
TOT	

BALANCE DUE	
	330,877.52

PLEASE RETURN THE NOTICE OF TAX DUE STUB WITH PAYMENT TO:
DEPARTMENT OF REVENUE, FRANKFORT, KENTUCKY 40619.

TO PAY BY PHONE, PLEASE CALL (502) 564-4921, EXT. 5357. CARDS
ACCEPTED ARE VISA, MASTERCARD, DISCOVER OR AMEX. 2.75%
CONVENIENCE FEE FOR CREDIT CARD PAYMENT OR \$1.00 CONVENIENCE
FEE FOR DEBIT CARD PAYMENT. NO CHARGE FOR ELECTRONIC CHECKS.

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NUMBER, TYPE OF TAX, AND TAX PERIOD ON ANY PAYMENT OR
LETTER SENT TO THE DEPARTMENT OF REVENUE. THIS ENABLES THE
DEPARTMENT OF REVENUE TO CORRECTLY CREDIT YOUR ACCOUNT FOR
THE TAX PERIOD AND TYPE TAX FOR WHICH YOU INTENDED.

REPLY TO: JUDY 0207
DEPARTMENT OF REVENUE
STATION NUMBER 62
501 HIGH STREET
P O BOX 181
FRANKFORT KY 40602

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REVENUE MAY POST YOUR NAME AND THIS LIABILITY FOR PUBLIC
INSPECTION, INCLUDING POSTINGS IN YOUR LOCAL NEWSPAPER AND/OR
ON THE INTERNET. HOWEVER, IF YOU NOTIFY THE DEPARTMENT IN
WRITING DURING THIS PERIOD OF ANY OF THE FOLLOWING, THE
DEPARTMENT MUST EXCLUDE YOUR NAME FROM ANY PUBLIC POSTING:

1. YOU HAVE AN APPEAL PENDING OR INTEND TO FILE AN APPEAL
PURSUANT TO KRS 131.110 ET SEQ. WITH RESPECT TO THIS
LIABILITY;
2. YOU ARE CURRENTLY PAYING THIS TAX LIABILITY THROUGH A
VALID PAY AGREEMENT;
3. THE DEPARTMENT IS REVIEWING OR ADJUSTING THIS TAX LIABILITY;
4. YOU ARE IN BANKRUPTCY AND THE AUTOMATIC STAY IS STILL IN
EFFECT.

ADDITIONALLY, A TAXPAYER'S NAME WILL BE EXCLUDED OR REMOVED
FROM ANY PUBLIC POSTING IN THE EVENT THE DEPARTMENT IS
NOTIFIED IN WRITING THAT THE TAXPAYER IS DECEASED.

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OF COLLECTIONS, P.O. BOX 491, FRANKFORT, KY 40602, OR E-MAIL
IT TO KRC.WEBRESPONSENOTICEOFTAXDUE@KY.GOV.

NOTICE OF INTENT TO OFFSET

IF ANY PORTION OF YOUR LIABILITY REMAINS UNPAID AFTER 60 DAYS
FROM THE DATE OF THIS NOTICE, THE DEPARTMENT MAY SUBMIT YOUR
DEBT TO THE TREASURY OFFSET PROGRAM (TOP). ONCE YOUR DEBT IS
SUBMITTED TO TOP FOR OFFSET, THE UNITED STATES DEPARTMENT OF
TREASURY MAY REDUCE OR WITHHOLD ANY OF YOUR ELIGIBLE FEDERAL
TAX REFUNDS OR VENDOR PAYMENTS BY THE AMOUNT OF YOUR DEBT.

EXPLANATION OF NOTICE, CONTINUED
TAXPAYER ID: 000006600
NOTICE NUMBER: 108279305

PAGE 3

THESE OFFSET PROCESSES ARE AUTHORIZED BY 31 U.S.C. 3716, 26
U.S.C. 6402, KRS 44.065 AND KRS 44.030.

NOTICE FOR LICENSE AND MOTOR VEHICLE REGISTRATION REVOCATION

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Atmos Energy Corporation
Taxes Other Than Income Taxes - Account 4081
Fiscal 2014 - Fiscal 2016

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	Fiscal 2014	Fiscal 2015	Fiscal 2016
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	01210	Fica Load	2,827,761	2,970,219	3,485,588
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	01211	Futa Load	24,814	25,253	28,071
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	01212	Suta Load	66,120	62,941	60,651
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	01213	Fica Load Accrual	3,022	8,621	(76,830)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	01214	Futa Load Accrual	3	39	(75)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	01215	Suta Load Accrual	11	78	(230)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	01220	Denver City Tax Load	-	87	-
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	01256	Payroll Tax Projects	2	-	-
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	30101	Ad Valorem - Accrual	(84,191)	776,000	852,000
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	30102	Taxes Property And Other	2,405,176	(5,897,294)	95,554
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40001	Billed to West Tex Div	62,259	(326,682)	(356,632)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40002	Billed to CO/KS Div	54,505	(273,054)	(301,323)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40003	Billed to LA Div	73,851	(371,755)	(411,940)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40004	Billed to Mid St Div	83,217	(422,664)	(453,060)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40007	Billed to Nonutilities	28,020	(101,029)	(138,493)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40008	Billed to Mid-Tex Div	310,450	(1,592,390)	(1,753,070)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40009	Billed to MS Div	59,802	(301,508)	(308,402)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40010	Billed to Atmos Pipeline Div	95,579	(858,422)	(701,759)
						<u>6,000,000</u>	<u>(6,000,000)</u>	<u>(0)</u>

Note: Div 002 Taxes Other are allocated to the business units. In FY14, a \$6MM tax accrual related to a tax audit was recorded that was not allocated to the business units. The accrual was reversed in FY15.

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	Fiscal 2014	Fiscal 2015	Fiscal 2016
012	Shared Services Customer Support	4081	Taxes other than income taxes, utility operating income	01210	Fica Load	2,490,640	2,607,268	2,578,206
012	Shared Services Customer Support	4081	Taxes other than income taxes, utility operating income	01211	Futa Load	21,444	22,652	21,256
012	Shared Services Customer Support	4081	Taxes other than income taxes, utility operating income	01212	Suta Load	58,185	55,463	45,935
012	Shared Services Customer Support	4081	Taxes other than income taxes, utility operating income	01213	Fica Load Accrual	18,696	13,624	(64,550)
012	Shared Services Customer Support	4081	Taxes other than income taxes, utility operating income	01214	Futa Load Accrual	18	42	(65)
012	Shared Services Customer Support	4081	Taxes other than income taxes, utility operating income	01215	Suta Load Accrual	50	87	(192)
012	Shared Services Customer Support	4081	Taxes other than income taxes, utility operating income	01220	Denver City Tax Load	-	75	-
012	Shared Services Customer Support	4081	Taxes other than income taxes, utility operating income	30101	Ad Valorem - Accrual	(66,439)	800,000	860,000
012	Shared Services Customer Support	4081	Taxes other than income taxes, utility operating income	40001	Billed to West Tex Div	(247,972)	(322,593)	(316,606)
012	Shared Services Customer Support	4081	Taxes other than income taxes, utility operating income	40002	Billed to CO/KS Div	(200,789)	(261,957)	(260,219)
012	Shared Services Customer Support	4081	Taxes other than income taxes, utility operating income	40003	Billed to LA Div	(285,054)	(374,131)	(396,187)
012	Shared Services Customer Support	4081	Taxes other than income taxes, utility operating income	40004	Billed to Mid St Div	(273,450)	(359,624)	(353,224)
012	Shared Services Customer Support	4081	Taxes other than income taxes, utility operating income	40008	Billed to Mid-Tex Div	(1,307,718)	(1,771,961)	(1,882,838)
012	Shared Services Customer Support	4081	Taxes other than income taxes, utility operating income	40009	Billed to MS Div	(207,610)	(289,548)	(261,518)
						<u>0</u>	<u>(0)</u>	<u>(0)</u>

Note: Div 012 Taxes Other are allocated to the business units.

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	Fiscal 2014	Fiscal 2015	Fiscal 2016
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	01210	Fica Load	321,621	334,293	371,412
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	01211	Futa Load	8,868	6,627	3,189
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	01212	Suta Load	5,430	5,518	5,102
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	01213	Fica Load Accrual	(1,380)	1,449	(2,629)
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	01214	Futa Load Accrual	0	(3)	0
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	01215	Suta Load Accrual	(9)	10	(11)
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	01220	Denver City Tax Load	-	-	1
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	01256	Payroll Tax Projects	763	1,203	53
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	09345	Taxes Other Than Inc Tax	259,837	131,508	129,023
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	30101	Ad Valorem - Accrual	2,943,293	5,687,056	4,997,055
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	30102	Taxes Property And Other	14,397	49,834	2,093
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	30107	City Franchise	105,450	107,198	77,961
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	30108	Dot Transmission User Tax	51,713	63,670	60,282
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	30112	Public Serv Comm Assessment	259,962	332,154	363,424
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	41129	Billing for CSC Depr & Taxes Other	144,628	188,836	184,560
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	41130	Billing for SS Depr & Taxes Other	(228,068)	207,528	236,604
						<u>3,686,496</u>	<u>7,016,681</u>	<u>6,426,119</u>

Allocated from Division General Office Div 091

Allocated from Shared Services Div 012

Allocated from Shared Services Div 002

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	Fiscal 2014	Fiscal 2015	Fiscal 2016
091	Brentwood Division	4081	Taxes other than income taxes, utility operating income	01210	Fica Load	127,822	140,806	154,642
091	Brentwood Division	4081	Taxes other than income taxes, utility operating income	01211	Futa Load	3,178	2,678	1,310
091	Brentwood Division	4081	Taxes other than income taxes, utility operating income	01212	Suta Load	1,999	2,205	2,089
091	Brentwood Division	4081	Taxes other than income taxes, utility operating income	01213	Fica Load Accrual	(451)	652	(1,452)
091	Brentwood Division	4081	Taxes other than income taxes, utility operating income	01214	Futa Load Accrual	0	(1)	0
091	Brentwood Division	4081	Taxes other than income taxes, utility operating income	01215	Suta Load Accrual	-	4	(5)
091	Brentwood Division	4081	Taxes other than income taxes, utility operating income	01220	Denver City Tax Load	-	-	0
091	Brentwood Division	4081	Taxes other than income taxes, utility operating income	01256	Payroll Tax Projects	937	1,067	477
091	Brentwood Division	4081	Taxes other than income taxes, utility operating income	09345	Taxes Other Than Inc Tax	(524,817)	(267,838)	(247,076)
091	Brentwood Division	4081	Taxes other than income taxes, utility operating income	30101	Ad Valorem - Accrual	13,827	120,000	90,000
091	Brentwood Division	4081	Taxes other than income taxes, utility operating income	30103	Occupational Licenses	75	125	15
091	Brentwood Division	4081	Taxes other than income taxes, utility operating income	41124	Billing for Taxes Other and Depr	(83,217)	422,664	453,090
091	Brentwood Division	4081	Taxes other than income taxes, utility operating income	41130	Billing for SS Depr & Taxes Other	460,851	(422,684)	(453,090)
						<u>-</u>	<u>(0)</u>	<u>-</u>

Note: Div 091 Taxes Other are allocated to KY, TN and VA.

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-28
Page 1 of 2

REQUEST:

Refer to the Waller Testimony, Exhibit GWK-3.

- a. Provide details of the ARM mechanisms, including related statutes and/or tariffs, in all Atmos jurisdictions which use them, along with a narrative discussion concerning each one and a comparison of each mechanism to the others. Particular attention should be given to any consumer protection components of the mechanisms which were required by legislation or by the regulatory commission.
- b. Provide the annual approved ROE in each jurisdiction in which Atmos uses an ARM for the years such a mechanism has been in place.
- c. For each jurisdiction other than Kentucky in which Atmos does not operate using an ARM, state whether Atmos has proposed an ARM. If so, provide details concerning the proposal(s) and the decision(s) of the regulatory commission(s) in not approving the proposal(s). If Atmos has not proposed an ARM in any jurisdiction(s), explain why.

RESPONSE:

- a) Please see the Company's responses to AG DR No. 1-47 and Staff DR No. 2-14. The Tennessee mechanism includes a reconciliation for all cost of service components (forecast versus actual) while the Mississippi mechanism reconciles forecasted to actual rate base. Both features help to protect customers from the possibility that the Company might over-earn its allowed return due to forces out of its control.
- b) Please see the Company's publicly filed 10-K available on its website at <http://www.investquest.com/iq/a/ato/fin/10k/atok17.pdf>.

Mid-Tex Cities - 10.5% - Since 2012; previously 10.4% since inception

Mid-Tex Dallas - 10.1% - Since inception in 2011

West Texas - 10.5% - Since 2012; previously 10.4% since inception

Mississippi - 9.73% - Changes every year per formula in tariff. 9.93% in current filing subject to approval.

Tennessee - 9.8% - Since inception in 2015

Louisiana - 9.8% - Changed in 2014; previously 10.4% since at least 2005

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-28
Page 2 of 2

- c) Atmos Energy has annual infrastructure mechanisms available in its Kansas, Colorado and Virginia jurisdictions. Due to the relatively small size of the Company's operations there, the Company has not yet fully pursued ARMs in those jurisdictions although the Company is hopeful that ARMs can be implemented in each of those jurisdictions in the future.

Respondent: Greg Waller

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-29
Page 1 of 1

REQUEST:

Refer to the Direct Testimony of Laura K. Gillham, page 12, regarding internal controls.

- a. Identify and explain the five internal control deficiencies identified in fiscal year 2016.
- b. Identify and explain the internal control deficiencies identified in Case No. 2015-00343.
- c. Identify and explain what impacts, if any, these deficiencies had on Kentucky operations.

RESPONSE:

- a) Please see Attachment 1.
- b) Please see Attachment 1.
- c) These deficiencies relate to corporate level processes and did not have a direct impact on Kentucky operations.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-29_Att1 - Internal Control Deficiencies.xlsx, 1 Page.

Respondent: Laura Gillham

Atmos Energy Corporation
Internal Control Deficiencies Identified

a) Identify and explain the five internal control deficiencies identified in fiscal year 2016.

Segment	# of ctrls	Control Area	Observation
Regulated	1	Revenue	Documentation evidencing review of franchise fee rate updates by the appropriate division VP prior to upload into SAP was not retained.
Regulated	1	Financial Reporting	Purchases, sales, and maturities of available for sale securities to be presented gross in the investing section of the cash flow section. Atmos had presented these amounts net in operating.
Regulated	2	Tax	The Company incorrectly considered capital additions in their repairs population to receive deductions as well as did not include repair eligible items to receive repair deductions. The Company did not consider the full population of aid in construction (AIC) for the determination of taxable income.
IT	1	Access to Program Data	Thirteen local system accounts not assigned to individual employees do not have password requirements.

b) Identify and explain the internal control deficiencies identified in Case No. 2015-00343.

Segment	# of ctrls	Control Area	Observation
Regulated	1	Financial Reporting	A pension account balance sheet classification entry was not recorded during the preparation of the financial statements.
Regulated	1	General Accounting	During their substantive testing, the independent auditors identified stock dividends paid into the Retirement Savings Plan were not properly recorded in the financial statements.

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-30
Page 1 of 1

REQUEST:

Refer to the Direct Testimony of Paul H. Raab ("Raab Testimony"). Explain any differences in methodology between the cost-of-service studies ("COSS") filed in this case as compared to the COSSs filed in Case No. 2015-00343.

RESPONSE:

In the case of the Company's "demand-only" and "demand/commodity" class cost of service studies, there are no differences in methodology between the cost-of-service studies filed in this case as compared to the COSSs filed in Case No. 2015-00343. In the case of the "customer/demand" COSS developed for the current case, the classification of distribution mains into customer and demand components is developed using a minimum system approach. This differs from the classification of distribution mains into customer and demand components in Case No. 2015-00343 that was developed using a zero-intercept approach. In all other respects, the study methodologies are the same.

Respondent: Paul Raab

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-31
Page 1 of 1

REQUEST:

Refer to the Raab Testimony, page 15. For its customer/demand COSS, Atmos classified distribution mains and related facilities approximately 33 percent to customer and 67 percent to demand using the results of a minimum system study.

- a. Provide a copy of the minimum system study.
- b. In Case No. 2015-00343, Atmos classified distribution mains approximately 50 percent to customer and 50 percent to demand.⁷ Explain why Atmos used different classification factors in the current case, and explain the relative benefits of doing so.

RESPONSE:

- a) Please see Attachment 1.
- b) In this case, the mains data were updated through June of 2017. When the zero-intercept approach was applied to these data, it produced a nonsensical result. Specifically, as can be seen in the "analysis" tab of the spreadsheet referenced in the response to subpart (a), the zero-intercept approach resulted in a negative demand component of distribution mains, implying a customer-related component of greater than 100%. By applying judgment to the dataset and omitting some apparent outliers, a more realistic answer can be developed. However, the application of such judgments to underlying data is not without controversy and Mr. Raab believed that a preferred approach was to rely on a minimum system approach, rather than apply judgments to the dataset to produce a reasonable zero-intercept result.

In Mr. Raab's opinion, the relative benefit of adopting the minimum system approach, which can be applied without judgment and is also recognized by NARUC as an appropriate method to determine customer-related distribution mains costs, is a more reliable COSS.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-31_Att1 - Copy of KY Mains Data as of 201706.xlsx, 63 Pages.

Respondent: Paul Raab

⁷ Case No. 2015-00343, Direct Testimony of Paul H. Raab, pages 14- 15.

Almos Energy Corp.
 Kentucky Class Cost of Service Support
 Mains / Meters as of June 30, 2017

Note: Non Utilized Retirement Unit is in 1060 - Completed, but not Classified. The units default to 1 per occurrence - amounts displayed are understated.

business_segment	utility_account	retirement_unit	gl_account	act_work_order_numbe	activity_quantity	activity_cost	average_cost
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	050.38279	5.00	133.80	26.76
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	050.20971	(1,028.00)	(15,138.20)	14.75
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	050.23446	(340.00)	(2,116.73)	6.23
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12118	800.00	3,538.57	4.42
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11966	2,870.00	3,016.01	1.05
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11986	175.00	813.20	4.65
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12105	250.00	1,607.15	6.43
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12104	1,640.00	8,709.86	5.31
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12144	1.00	22,046.79	22,046.79
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.44052	1,084.00	8,196.90	7.56
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.24127	690.00	43,067.45	62.42
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.42609	228.00	52,533.48	230.41
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.35685	2,111.00	425,232.44	201.44
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.28445	3,312.00	346,485.17	104.62
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	ADMIN 040	(25,583.00)	(1,026,847.25)	40.22
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040.12026	659.00	91,715.00	139.17
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	Conversion	4,149.00	147,988.15	35.66
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040.11715	586.00	9,052.10	15.19
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040.11583	560.00	23,881.83	42.65
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040.11652	167.00	7,842.43	46.96
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040.12433	1.00	94,053.78	94,053.78
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.23410	1,916.00	280,739.50	146.52
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.23045	2,496.00	70,524.48	28.26
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service	040.10314	123.00	3,979.42	32.35
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.30751	938.00	32,845.54	35.02
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.34098	5,315.00	298,581.83	56.80
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.43924	445.00	5,876.66	13.21
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.39533	6,590.00	335,891.13	50.97
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.28989	988.00	77,757.98	78.70
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.42343	1,380.00	17,092.81	12.39
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.41849	232.00	2,934.12	12.65
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.42657	5.00	6,991.39	1,998.28
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.42485	775.00	52,537.39	67.79
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.42413	145.00	12,417.50	85.84
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.42488	970.00	5,046.86	5.20
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.40616	1,320.00	10,870.19	8.23
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.42933	20.00	1,472.95	73.65
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.39756	1,790.00	281,072.01	157.02
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.23719	182.00	115,120.69	632.53
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.39453	352.00	4,886.67	13.31
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.39287	892.00	3,467.97	3.89
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.33144	3,945.00	205,818.20	52.12
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.38374	635.00	7,696.74	11.96
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.27291	197.00	3,258.78	16.54
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.28329	323.00	24,778.37	76.71
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.30578	4,488.00	83,286.89	20.79
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.37808	3,371.00	16,599.45	4.92
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.35791	1,344.00	93,118.35	69.28
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.35790	859.00	7,039.75	8.20
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.36765	6,344.00	34,629.11	5.46
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.28095	7.00	36.68	5.24
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.34224	1,159.00	14,744.97	12.72
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.19533	(84.00)	1,456.06	(17.33)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.37301	(231.00)	(5,405.53)	23.40
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.31956		20,374.07	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.24808	450.00	835.30	1.86
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.25523	826.00	52,729.79	63.84
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.19601	1.00	78.85	78.85
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.23291	297.00	1,380.68	4.65
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.19597	111.00	6,328.13	57.01
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.22899	1,345.00	79,072.55	58.79
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.41815	(499.00)	(11,674.39)	23.40
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.32678	5,281.00	101,793.76	19.28
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.20660	1,800.00	119,508.33	66.39
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12612	2,675.00	49,525.33	18.51
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12359	138.00	6,770.63	49.06
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12382	335.00	6,112.83	18.25
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11180	4,617.00	16,795.11	3.64
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11724	525.00	18,458.42	35.16
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11949	120.00	14,404.58	120.04
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10989	1,800.00	15,549.59	8.64
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10902	1,423.00	7,649.74	5.38
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11125	6.00	3.41	0.57
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11071	1,233.00	19,046.68	15.45
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11880	120.00	4,813.74	40.11
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11849	940.00	10,423.18	11.09
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11836	742.00	10,032.29	13.52
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12584	3,179.00	20,046.07	6.31
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11721	1,140.00	37.79	0.03
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11793	1,408.00	7,341.19	5.21
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12512	18.00	1,573.56	86.35
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12617	1,000.00	14,746.78	14.75
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10196	1,500.00	(1,914.52)	(1.28)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10450	293.00	428.72	1.46
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10452	3,740.00	31,069.05	8.32
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10593	3,892.00	(7,581.16)	(1.95)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12057	1,615.00	28,392.69	17.58
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.44482	491.00	1,861.23	3.79
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23726	97.00	103,389.17	1,065.87
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.44571	248.00	1,915.86	7.73
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.34100		318.62	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.34129	640.00	61,468.68	96.04
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.28803	3,225.00	140,253.57	43.49
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23722	80.00	140,796.09	1,664.40
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.35570	200.00	1,770.22	8.85
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.25513	1,031.00	31,644.47	30.69
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.31669	(78.00)	902.96	(11.58)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23720	98.00	93,215.69	951.18
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.34042	628.00	4,230.44	6.76
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23913	241.00	103,337.41	428.79
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.31419	115.00	913.74	7.95
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.43940	(301.00)	(1,494.57)	4.87
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.43427	2,082.00	18,541.72	8.91
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.42734	11,426.00	460,393.33	40.29
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.43903	3.00	47.39	15.80
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.42585	325.00	827.99	2.55

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009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.32671	235.00	1,920.89	8.17
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.44624	354.00	44,093.16	124.56
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.30630	1,310.00	11,431.63	8.73
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.44051	983.00	33,719.27	34.30
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.43567	168.00	2,538.49	15.11
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.42229	438.00	2,577.50	5.88
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.42218	600.00	4,359.29	7.27
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.43212	1,106.00	762.09	0.69
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.42823	191.00	570.53	2.99
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.42850	-	418.77	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.42935	562.00	2,029.85	3.61
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.40596	1,700.00	11,152.05	6.56
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.43069	2,765.00	110,853.45	40.09
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.43183	6,329.00	369,205.63	58.34
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.41251	30.00	54,270.33	1,809.01
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.43802	375.00	(709.31)	(1.87)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.42844	680.00	9,094.20	13.37
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.41920	475.00	3,073.42	6.47
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.43629	644.00	(1,580.15)	(2.45)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.41726	482.00	3,879.70	8.05
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.41851	305.00	2,025.04	6.64
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.41587	603.00	2,418.70	4.01
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.39087	4,933.00	252,551.09	51.20
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.41147	735.00	3,640.06	4.95
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.39366	524.00	106,183.80	202.64
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.40534	-	111,789.69	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.40489	960.00	9,798.75	10.21
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.40453	185.00	1,512.69	8.18
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.40532	1,026.00	12,372.58	12.06
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.39281	117.00	2,760.53	23.59
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.40023	13.00	16,281.51	1,252.42
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.39784	848.00	89,005.62	104.86
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.39589	232.00	3,308.19	14.26
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.38970	623.00	4,930.96	7.91
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.39438	1,485.00	1,734.66	1.17
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.41149	200.00	1,767.82	8.84
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.39101	2,274.00	(1,950.10)	(0.86)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.39399	127.00	8,301.39	65.37
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.39271	1,060.00	16,586.55	15.65
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.39660	1,561.00	9,846.65	6.31
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.36320	426.00	96,485.65	226.49
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.32882	250.00	4,251.33	17.01
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.35638	118.00	2,281.51	19.33
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.28018	1,000.00	6,260.21	6.25
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.31261	730.00	(644.96)	(0.88)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.29945	385.00	3,984.47	10.35
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.30962	400.00	9,609.15	24.02
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.30356	100.00	1,373.58	13.74
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.25695	240.00	2,467.51	10.28
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.30731	-	1,046.14	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.29108	803.00	163,939.79	204.16
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.26158	8.00	5,904.91	738.11
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.29764	388.00	1,674.14	4.31
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.31329	585.00	2,537.90	4.34
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.38066	2,209.00	6,866.88	3.03
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.37296	988.00	13,265.72	13.45
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.36175	4,232.00	202,850.33	47.96
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.35675	3,301.00	145,668.38	44.13
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.32930	7,238.00	650,105.09	89.82
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.29007	244.00	(179.84)	(0.74)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.34460	1,573.00	16,843.88	10.77
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.37016	165.00	2,568.99	15.57
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.35840	208.00	3,954.50	17.57
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.36742	244.00	2,591.86	10.62
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.37682	300.00	8,078.32	26.93
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.37025	1,129.00	7,092.91	6.28
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.38210	905.00	4,318.45	4.77
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.35332	1,379.00	8,031.08	5.82
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.33385	100.00	1,234.23	12.34
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.33534	4,487.00	342,433.37	76.32
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.33969	604.00	1,497.51	2.48
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.24882	140.00	1,499.46	10.67
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.25325	575.00	4,239.06	7.37
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23431	1,437.00	3,919.30	2.73
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.28441	25.00	3,887.33	155.49
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.26716	477.00	(3,633.04)	(7.62)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.25523	50.00	629.21	12.58
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.25447	2,079.00	8,976.02	4.32
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.21071	1.00	143.00	143.00
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18355	(5.00)	25,075.31	(5,015.06)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23256	100.00	1,686.67	16.86
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.21555	475.00	11,901.83	25.06
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19591	1.00	(2,868.17)	(2,868.17)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18598	329.00	11,193.82	34.02
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.24817	1.00	(1,445.00)	(1,445.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23520	2,650.00	14,789.24	5.56
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23122	1,752.00	5,560.29	3.17
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.22149	2,255.00	105,933.05	46.98
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.22998	514.00	1,669.90	3.25
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19366	953.00	7,297.20	7.66
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.22437	(10.00)	(50.33)	5.03
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20442	612.00	1,060.63	1.73
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20525	332.00	(270.80)	(0.82)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20350	260.00	1,281.78	4.93
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.21722	340.00	1,304.00	3.84
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.21538	270.00	841.65	2.38
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20535	1,474.00	1,899.00	1.29
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19033	5,200.00	34,933.09	6.72
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.21556	1,002.00	7,098.01	7.08
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20756	1,580.00	32,754.63	20.73
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18988	3,000.00	22,699.88	7.57
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19322	178.00	440.84	2.48
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19008	670.00	3,132.01	4.67
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.22432	(14.00)	(57.56)	4.11
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20318	1,891.00	4,198.38	2.22
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20920	315.00	3,672.04	11.34
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20236	1,365.00	6,525.48	4.78
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18789	1,247.00	11,982.15	

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009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19153	500.00	196.15	0.39
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18714	435.00	2,358.76	5.42
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18969	562.00	1,413.26	2.51
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12769	11.00	61,586.41	5,598.76
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12377	-	(188.33)	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12904	250.00	4,956.67	19.83
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13043	425.00	(30,980.10)	(72.19)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12807	3,288.00	7,128.46	2.17
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	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12632	7,195.00	28,520.68	3.96
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12612	3,200.00	9,996.04	3.12
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12634	2,916.00	7,537.32	2.58
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13013	1,280.00	3,452.75	2.68
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12958	520.00	1,873.59	3.60
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12926	145.00	1,918.20	13.23
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12788	100.00	1,028.34	10.26
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12760	900.00	4,231.27	4.70
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12562	200.00	5,661.31	28.31
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11059	625.00	1,544.69	2.47
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11937	1,440.00	235,743.74	163.71
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11830	1,130.00	4,821.86	4.27
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11965	3,412.00	26,094.38	7.65
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12188	983.00	22,275.80	22.66
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10989	4,500.00	69,051.82	15.34
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11023	269.00	7,869.35	29.25
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10921	404.00	1,053.18	2.61
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10810	669.00	3,457.32	5.17
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11952	110.00	5,890.81	51.73
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11179	1,180.00	5,136.77	4.35
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10997	484.00	895.43	1.85
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11371	224.00	8,793.24	39.28
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11051	1,400.00	1,468.17	1.05
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11967	400.00	724.97	1.81
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11717	1,420.00	9,459.11	6.68
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12053	1,480.00	5,407.39	3.65
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11555	844.00	18,902.73	22.40
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11847	2,020.00	10,410.08	5.15
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11568	853.00	4,066.30	6.23
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10173	350.00	1,384.69	3.96
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10247	184.00	689.62	3.72
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10238	130.00	275.49	2.12
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11458	1,170.00	3,309.01	2.83
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11696	393.00	1,588.73	4.04
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11851	1,171.00	6,335.50	5.41
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11847	800.00	4,327.65	5.41
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11581	536.00	2,959.24	5.38
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10977	1,050.00	5,474.74	5.28
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10849	1,100.00	5,317.74	4.83
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11881	1,558.00	7,989.49	5.13
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11829	560.00	2,427.27	4.33
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11790	1,400.00	5,832.94	4.17
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11267	62.00	808.37	13.04
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11338	1.00	3,155.96	3,155.96
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12801	387.00	4,400.76	11.37
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12838	890.00	416.23	0.47
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13024	746.00	4,319.11	5.79
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13058	100.00	1,394.03	13.94
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12530	3,500.00	8,011.56	2.29
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12492	1,011.00	5,599.61	5.54
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12382	1,428.00	8,808.61	6.18
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12518	2,182.00	41,103.11	18.84
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12757	403.00	1,764.68	4.38
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12789	790.00	4,450.86	5.63
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13048	-	8,142.15	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13095	-	1,421.15	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10092	230.00	977.87	4.25
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10080	665.00	3,184.62	4.79
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10078	650.00	1,972.81	3.04
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10198	2,000.00	8,204.95	3.10
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10195	90.00	385.99	4.40
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10137	185.00	444.74	2.40
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10104	260.00	1,875.05	7.21
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10343	400.00	1,384.64	3.46
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10213	432.00	2,481.16	5.74
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10797	1,391.00	6,257.36	4.50
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10561	500.00	259.88	0.52
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10164	466.00	3,624.91	7.78
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10061	407.00	1,362.46	3.35
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10425	125.00	635.45	5.08
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10374	190.00	963.82	5.07
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10340	349.00	2,499.14	7.16
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10385	1,006.00	3,095.10	3.10
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10832	956.00	5,772.08	6.04
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10086	125.00	970.94	7.77
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10504	100.00	2,071.69	20.72
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10071	1,750.00	4,902.22	2.80
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10495	90.00	895.63	11.06
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10392	1,088.00	11,969.00	10.45
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10469	318.00	1,084.28	3.41
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10382	889.00	869.63	0.88
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10634	610.00	3,562.75	5.84
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10816	1,632.00	314.38	0.19
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10919	435.00	9,154.70	21.05
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10583	6,960.00	9,730.89	1.40
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10638	3,043.00	6,215.33	2.04
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10628	100.00	735.66	7.36
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10575	800.00	1,728.56	2.16
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11400	250.00	1,791.12	7.16
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11374	285.00	258.15	0.88
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11370	517.00	1,223.95	2.37
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12280	2,108.00	12,040.33	5.72
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12240	680.00	30,104.06	45.61
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12201	521.00	38,170.49	73.26
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12178	4,390.00	18,385.55	3.73
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11906	390.00	594.71	1.52
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12653	200.00	160.41	0.80
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11048	168.00	3,093.09	17.88
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11969	158.00	1,854.31	14.16
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	0			

business_segment	utility_account	retirement_unit	gl_account	act_work_order_numbe	activity_quantity	activity_cost	average_cost
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11580	1,300.00	5,465.26	4.20
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11600	925.00	13,380.79	14.47
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11820	2,750.00	11,784.44	4.29
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12232	1.00	23,203.02	23,203.02
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.10384	240.00	2,080.92	8.67
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12108	800.00	6,666.59	8.33
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.42954	3,102.00	40,973.85	13.21
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.33881	819.00	64,584.07	78.83
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.41251	3,320.00	118,458.01	35.68
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.23918		5,942.18	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.30252	2,370.00	270,071.00	113.95
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.41195	3,157.00	253,496.66	80.30
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.40587	1,017.00	64,916.16	63.83
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.38998	8,670.00	(68,128.73)	(10.16)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.40270	6,280.00	32,612.64	5.19
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.40534	1,882.00	188,351.78	111.98
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.37849	21,251.00	194,206.18	9.14
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.35780	2,623.00	314,077.21	119.74
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.18989	900.00	172.60	0.19
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040.10920	503.00	2,269.37	4.51
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040.11586	1.00	56,791.24	56,791.24
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040.12332	1.00	6,287.91	6,287.91
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, X<=1In	1010 - Gas Plant in Service	050.43994	(234.00)	(4,737.73)	20.25
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.19589	(2.00)	26,743.67	(13,371.84)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.32585	860.00	10,606.95	12.33
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, X<=1In	1010 - Gas Plant in Service	040.11225	5.00	6.07	1.21
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, X<=1In	1010 - Gas Plant in Service	040.10138	1.00	23,170.88	23,170.88
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.44424	319.00	19,736.62	61.87
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.23910	278.00	129,377.50	465.39
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.45482	157.00	5,558.72	35.41
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.45317	176.00	1,017.69	5.78
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.30252	22.00	17,128.90	778.59
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.22199	80.00	(854.63)	(8.18)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.42952	1,365.00	220,878.26	161.82
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.41881	3,706.00	370,880.39	100.08
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.23920		(52,695.59)	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.32054	1,430.00	8,886.04	6.21
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.30242	1,933.00	19,801.01	10.14
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.41866	642.00	54,832.35	85.41
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.41082	480.00	83,355.38	173.66
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.40277	98.00	5,741.26	58.58
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.36655	4.00	1,245.80	311.45
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.39623	962.00	122,487.59	127.33
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.38536	1,228.00	40,379.00	32.88
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.42003	(125.00)	(1,713.32)	13.71
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.34844	440.00	5,588.23	12.66
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.29835	243.00	2,056.30	8.46
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.37948	162.00	11,018.06	68.01
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.30574	10.00	789.09	78.91
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.35714	970.00	17,807.82	18.36
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.32038	2,958.00	151,730.25	51.29
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	ADMIN 050	693,652.00	7,672,734.26	11.06
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.18355		1,407.61	
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.23348	750.00	29,746.55	39.66
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.19599	(4.00)	14.82	(3.71)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.23720	(200.00)	(373.77)	1.87
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.22431	(4.00)	5,953.89	(1,488.47)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.20987	12,000.00	82,920.47	6.24
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.21866	438.00	4,844.36	11.06
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.20443	644.00	7,966.76	12.37
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.28560	5,946.00	219,769.08	36.96
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.23177	2,120.00	99,313.52	46.85
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.21856	(397.00)	(5,745.50)	14.47
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12909	1,050.00	6,649.03	6.33
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11303	1,545.00	(34.34)	(0.02)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11968	400.00	6,691.75	16.73
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11918	2,150.00	126,441.53	58.81
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12114	1,317.00	24,837.27	18.86
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12054	306.00	12,824.12	41.26
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11941	79.00	13,666.07	172.69
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11286	388.00	22,470.22	57.91
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10022	1,205.00	(7,481.87)	(6.21)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12791	674.00	23,098.42	34.27
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10317	90.00	543.76	6.04
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11555	187.00	2,122.23	11.35
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11754	3,700.00	82,240.53	22.23
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11562	8.00	2,364.61	295.58
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11806	702.00	37,830.46	53.88
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10047	730.00	4,978.07	6.82
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10109	2,431.00	42,421.28	17.45
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10775	4,201.00	14,473.33	3.45
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.45083	138.00	1,654.00	11.99
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.44817	225.00	4,538.02	20.17
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.44465	306.00	1,858.81	6.40
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.44571	1,000.00	8,653.29	8.65
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.46174	176.00	522.55	2.97
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.45274	645.00	86,732.07	134.47
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.29806	4,282.00	238,376.05	55.67
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.40894	(128.00)	(828.73)	6.47
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.33025	823.00	1,824.99	2.22
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23235	280.00	23,066.90	82.38
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.32145	4,652.00	204,941.12	44.05
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.32818	148.00	478.70	3.23
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20824	1,755.00	115,213.43	65.65
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.30199	250.00	5,627.20	20.11
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.34044	507.00	6,258.99	12.35
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.31259	325.00	2,509.22	7.72
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.33744	350.00	1,454.54	4.16
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.36522	15,006.00	664,264.35	44.27
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.40425	5,212.00	207,145.52	39.74
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.31863	50.00	593.45	11.87
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.25441	1,093.00	8,302.50	7.60
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.42445	257.00	62,164.02	241.88
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.44587	(1,276.00)	(24,072.85)	18.87
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.35843	30.00	(3,285.57)	(109.52)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.44823	14.00	(204.62)	(14.62)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.32074	500.00	18,414.93	36.83
009 - WKG Division	37602-Mains - Plastic						

business_segment	utility_account	retirement_unit	gl_account	act_work_order_numbe	activity_quantity	activity_cost	average_cost
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.42822	210.00	1,955.87	9.31
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.42398	822.00	9,883.20	12.02
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.42482	458.00	24,586.97	53.68
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.42936	635.00	1,830.36	2.57
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.43909	204.00	(1,026.02)	(5.03)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.44711	1,240.00	12,358.99	9.97
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.41165	1,370.00	157,596.50	115.03
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.41199	2,059.00	115,480.88	56.09
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.45025	223.00	3,717.89	16.67
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.43426	(1,468.00)	(7,092.80)	4.83
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.42316	235.00	2,427.64	10.33
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.39868	2,628.00	46,591.39	17.73
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.40218	3,083.00	190,913.18	61.92
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.39588	1,568.00	734.08	0.47
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.36776	8,303.00	420,508.29	50.65
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23718	334.00	90,734.66	271.66
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.37959	190.00	785.66	4.14
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.39549	567.00	14,857.87	26.20
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.39659	1,083.00	7,807.14	7.34
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.39098	68.00	6,119.28	89.99
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.40662	740.00	180,172.06	243.48
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.40434	355.00	4,949.03	13.94
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.39623	1,742.00	69,080.10	39.66
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.35013	5,418.00	199,875.50	36.89
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.31251	150.00	522.81	3.49
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.30328	2,316.00	14,517.81	6.27
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.37185	130.00	3,322.12	25.55
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.37558	199.00	961.19	4.33
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.31339	118.00	4,352.27	36.88
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23381	1,088.00	14,791.90	13.60
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.28329	80.00	7,291.87	81.02
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.29150	457.00	4,199.09	9.19
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.30242	1,222.00	7,745.58	6.34
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.34784	-	3,566.17	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.32135	2,042.00	91.60	0.04
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.26490	4.00	191.57	47.89
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.29203	2,458.00	105,640.04	42.98
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.33294	13,263.00	538,777.15	40.82
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.30101	250.00	1,705.82	6.82
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.26602	86.00	578.80	6.73
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18604	(308.00)	(2,200.95)	7.15
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.38212	550.00	5,651.79	10.28
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.36378	1,239.00	122,924.38	99.21
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.28279	2,774.00	113,123.77	40.78
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.27050	260.00	5,337.83	20.53
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.37008	337.00	3,106.79	9.22
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.37233	1,808.00	1,497.18	0.83
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.37067	686.00	5,999.26	8.75
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.26298	60.00	152.65	2.54
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.36380	840.00	11,169.68	13.30
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.34598	6,479.00	195,488.41	30.17
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.37232	1,694.00	4,088.41	2.56
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.37031	2,120.00	11,629.92	5.49
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.37684	501.00	2,447.40	4.89
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23674	120.00	16,236.73	135.33
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.35062	180.00	1,258.25	6.99
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.34407	306.00	1,317.65	4.31
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.37119	607.00	2,983.38	4.88
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.34086	345.00	978.01	2.84
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.21088	376.00	10,460.83	27.82
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.24852	1,137.00	23,440.19	20.82
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.28287	1,243.00	6,765.25	5.44
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.26251	-	(1,112.78)	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.26922	301.00	2,688.85	8.93
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.26285	195.00	3,214.56	16.48
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.26766	1,828.00	128,379.96	70.23
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.26046	610.00	(231.50)	(0.38)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.24927	92.00	502.66	5.46
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.24830	110.00	561.99	5.11
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23489	135.00	2,384.08	17.51
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.24204	243.00	3,582.11	14.74
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23311	95.00	130.90	1.38
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18347	1.00	107,564.80	107,564.80
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.22302	200.00	2,249.54	11.25
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23399	182.00	538.62	2.95
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.21983	580.00	3,829.74	6.26
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.22147	680.00	4,823.07	7.09
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19601	2.00	3,645.56	1,822.78
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23206	-	1,614.75	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23066	226.00	1,688.12	7.47
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23409	654.00	2,356.13	3.60
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.22281	1,853.00	11,401.95	6.15
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18357	3.00	18,406.37	6,135.46
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23055	367.00	1,547.29	4.22
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20814	161.00	6,446.56	40.04
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.22005	153.00	3,210.27	20.98
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20714	280.00	6,839.84	24.43
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20877	925.00	(2,541.08)	(2.73)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.34509	2,739.00	5,128.20	1.87
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.34708	236.00	1,701.56	7.21
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.30045	5,189.00	188,407.11	36.31
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.33870	236.00	3,661.60	15.47
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.21542	959.00	6,414.59	6.69
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20886	1,734.00	77,082.23	44.45
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23721	(99.00)	(819.63)	9.29
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.21748	901.00	1,158.08	1.29
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.22438	(5.00)	(31.27)	6.25
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.41789	(27.00)	(153.77)	5.70
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19430	1,250.00	10,693.49	8.55
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20523	1,920.00	7,988.42	4.16
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20601	530.00	3,720.85	7.02
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20708	670.00	7,101.93	10.60
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.38598	(311.00)	(82,642.75)	261.42
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20277	742.00	6,993.77	9.43
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	050.18848	3,350.00	19,171.81	5.72
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19338	330.00	2,442.27	7.40
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12810	1,280.00	4,707.11	3.68
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business_segment	utility_account	retirement_unit	gl_account	act_work_order_numbe	activity_quantity	activity_cost	average_cost
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12144	(548.00)	(2,667.02)	4.87
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12839	1,500.00	6,063.09	4.04
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12775	5.00	6,026.07	1,205.21
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12608	45.00	453.58	10.08
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13027	1,275.00	3,199.40	2.51
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11288	456.00	2,384.54	5.23
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11141	225.00	7,587.71	33.72
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11953	1,152.00	78,128.64	67.82
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11945	111.00	14,785.09	133.20
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12089	480.00	1,948.88	4.24
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11898	2,959.00	14,344.89	4.85
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11894	924.00	5,328.65	5.77
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11850	140.00	1,356.79	9.69
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12083	750.00	1,413.64	1.88
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11910	565.00	4,468.30	7.91
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11225	1,675.00	4,127.79	2.46
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11204	1.00	7,872.14	7,872.14
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11031	138.00	6,305.05	45.69
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11001	200.00	1,384.52	6.92
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10866	980.00	4,915.85	5.12
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11177	1.00	6,428.11	6,428.11
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10409	2,175.00	72,642.88	33.40
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11611	731.00	8,941.58	12.23
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11234	672.00	2,163.51	3.22
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11298	4,634.00	20,828.65	4.49
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11845	1,330.00	9,544.95	7.18
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11968	350.00	8,821.08	25.20
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12317	410.00	4,121.25	10.05
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10351	2,775.00	6,057.54	2.18
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11625	935.00	(1,796.01)	(1.92)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11594	2,200.00	13,384.30	6.08
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11560	556.00	11,625.73	20.91
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10038	1,232.00	6,798.89	5.45
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11440	1.00	2,539.63	2,539.63
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10190	691.00	(218.25)	(0.32)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10181	75.00	525.77	7.01
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10159	140.00	1,534.22	10.98
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11749	675.00	4,234.30	6.27
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11732	1,545.00	9,965.39	6.45
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11724	7,114.00	7,583.64	1.07
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11757	2,812.00	27,491.07	9.78
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11755	1.00	3,250.30	3,250.30
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10942	670.00	5,378.56	8.03
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10785	709.00	3,904.29	5.51
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11652	1,512.00	93,047.23	61.54
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10756	600.00	7,335.07	12.23
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11318	875.00	877.02	1.00
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10992	300.00	1,782.42	5.94
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12787	844.00	2,328.52	2.76
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12911	2,145.00	11,715.50	5.46
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12566	1.00	78.29	78.29
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12620	5,125.00	23,630.77	4.61
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12555	2,704.00	8,285.23	3.05
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12389	1,400.00	17,578.06	12.56
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12381	925.00	4,842.56	5.24
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12509	782.00	5,969.65	7.63
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12435	689.00	3,938.76	5.88
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12403	3,791.00	22,963.72	6.06
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12565	2,500.00	12,570.98	5.03
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12560	1,194.00	7,239.55	6.08
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12987	550.00	20,327.38	36.98
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10513	622.00	3,462.64	5.57
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10546	3,162.00	7,023.96	2.22
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10598	200.00	1,116.36	5.58
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10749	1,250.00	2,766.94	2.21
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10240	4,295.00	6,068.87	1.40
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10323	500.00	1,810.04	3.62
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10365	863.00	6,300.96	7.30
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10824	88.00	2,968.78	33.71
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10629	250.00	1,411.75	5.65
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10205	340.00	5,307.27	15.61
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10407	72.00	607.86	8.44
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10405	3,200.00	6,405.84	2.00
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10349	367.00	468.39	1.28
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10341	2,000.00	6,562.13	3.28
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10809	1,151.00	8,190.71	7.12
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10475	362.00	2,199.36	6.08
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10725	1,800.00	91.04	0.06
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10892	1.00	5,082.26	5,082.26
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10776	330.00	1,250.73	3.79
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10643	3,111.00	9,110.11	2.93
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10482	1,219.00	2,957.63	2.43
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12248	3,279.00	68,448.45	20.87
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12166	2,545.00	18,813.57	7.31
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12057	310.00	7,979.21	25.74
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12387	220.00	414.32	1.88
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11987	3,243.00	18,113.28	5.59
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12254	480.00	3,313.17	6.90
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12135	1.00	18,923.81	18,923.81
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11578	1.00	2,390.08	2,390.08
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11827	450.00	4,034.75	8.97
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.10097	840.00	2,818.92	3.36
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12984	(643.00)	(3,061.01)	4.76
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.43361	3,680.00	181,208.44	49.24
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.42058	2,415.00	321,083.36	132.95
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.40471	6,639.00	499,282.42	75.21
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.23919	15.00	5,819.34	374.62
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.36655	1,528.00	1,245.80	0.82
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.31254	15,960.00	38,398.23	2.41
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.37077	4,402.00	100,789.56	22.90
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.31653	1,075.00	270,375.31	171.87
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	ADMIN 050	25,583.00	1,028,847.25	40.22
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.20493	1,706.00	203,786.19	119.45
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040.11577	460.00	4,041.17	8.79
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040.12042	750.00	5,328.75	7.11
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service	ADMIN 050	20,764.00	143,056.79	6.89
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.23716	(122.00)	(4,242.87)	34.78
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, X<=1in	101				

business_segment	utility_account	retirement_unit	gl_account	act_work_order_numbe	activity_quantity	activity_cost	average_cost
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.43897	1,099.00	180,001.66	163.79
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.44394	5,382.00	150,699.21	28.00
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.44544	4,016.00	259,407.31	64.59
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.25518	1,722.00	86,585.89	50.28
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.22318	380.00	11,919.96	31.37
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.41905	10,652.00	1,083,023.08	101.67
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.42734	57.00	4,981.94	82.14
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, X<=1in	1010 - Gas Plant In Service	050.18337	(1.00)	(14.72)	14.72
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, X<=1in	1010 - Gas Plant In Service	050.23910	(14.00)	(42.64)	3.05
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.42384	4,257.00	237,980.34	55.91
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.43368	550.00	10,812.89	19.66
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.42277	3,636.00	212,022.20	58.31
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.43411	400.00	1,491.31	3.73
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.43364	142.00	53,729.77	378.38
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.42553	4,789.00	154,046.50	32.17
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.41195	42.00	2,853.20	67.93
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.23724	52.00	64,024.51	1,231.24
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.26050	1,881.00	118,493.21	62.99
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.23919	8.00	18,111.97	2,264.00
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.40044	2,769.00	21,104.43	7.62
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.36776	109.00	37,527.93	344.29
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.36287	9,066.00	388,704.31	42.87
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.33413	5,280.00	13,010.33	2.46
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.28593	3,872.00	185,200.85	49.14
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.30402	5.00	569.34	113.87
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.28279	(495.00)	(46,598.30)	94.14
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.26049	1,477.00	123,949.88	83.92
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.36708	4.00	2,578.70	644.88
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.28445	132.00	13,640.54	103.34
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.34507	3,464.00	222,976.60	64.37
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.27983	648.00	8,814.41	13.60
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.28442	2,309.00	80,438.85	34.84
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.22274	6,700.00	188,268.16	28.11
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.32412	1,725.00	69,388.94	40.23
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.34588	803.00	50,533.23	62.83
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.34448	30.00	8,618.17	287.27
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.31690	2,915.00	911.41	0.31
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.26180	(3,848.00)	(69,785.75)	18.14
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.24799	1,525.00	16,561.92	10.86
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.18345	(259.00)	(1,506.98)	5.82
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.23040	1,084.00	95,374.73	87.98
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.22991	510.00	8,296.70	16.27
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.19311	25.00	2,035.50	81.42
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.20971	-	4,857.81	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.34411	2,047.00	34,003.17	16.61
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.36588	(1.00)	(17,510.37)	17,510.37
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	050.20213	1,080.00	2,728.05	2.50
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.13092	310.00	11,119.44	35.87
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	040.12024	1,528.00	24,198.57	15.84
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.12046	1,293.00	51,904.46	40.14
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.11665	1,100.00	6,075.87	5.52
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.11163	600.00	716.19	1.19
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.11122	22.00	134.84	6.13
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.11788	1,383.00	31,732.43	22.94
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.11943	366.00	8,631.27	23.58
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.12192	2,930.00	28,188.56	8.94
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.10316	20.00	1,316.02	65.80
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	Conversion	497,364.00	4,978,033.47	10.01
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.11553	300.00	88,832.84	296.44
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.11580	560.00	226.56	0.40
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.11554	453.00	25,732.12	56.80
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.11032	860.00	13,914.89	15.83
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.11801	1,420.00	9,967.11	7.02
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.11726	545.00	4,120.57	7.56
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.11620	2,774.00	(10,741.09)	(3.87)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.10747	2,841.00	11,571.46	4.07
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.10465	2,380.00	62,220.92	26.14
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.12537	10,100.00	11,529.11	1.14
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.12166	944.00	4,510.97	4.78
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.12391	795.00	21,078.21	26.51
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.13118	345.00	3,993.86	11.58
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.13044	-	10,674.12	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.10768	50.00	798.47	15.93
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.10892	1.00	5,082.50	5,082.50
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.10638	1,463.00	2,070.98	1.42
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	040.11771	821.00	58,780.39	69.16
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.40284	231.00	5,427.03	23.49
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.44901	758.00	39,524.81	52.14
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.43897	1,827.00	118,055.38	64.62
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.45347	435.00	2,734.23	6.29
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.44498	1,806.00	(15,469.65)	(8.57)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.28270	3,900.00	98,894.39	25.38
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.23716	(218.00)	682,486.30	(3,159.71)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.36902	824.00	5,909.48	7.17
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.41866	3,738.00	239,516.57	64.11
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.23915	(89.00)	55,030.34	(730.68)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.30005	(159.00)	494.26	(3.11)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.35970	8,479.00	494,628.55	58.34
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.31248	375.00	97,004.26	258.68
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.34098	11,300.00	404,803.95	35.83
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.32929	100.00	1,436.48	14.38
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.32025	530.00	4,521.38	8.53
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.44004	313.00	12,828.47	41.31
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.41956	170.00	2,086.65	12.27
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.42949	979.00	108,681.43	111.01
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.42939	538.00	4,344.35	8.08
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.42684	682.00	8,041.29	11.79
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.44718	1,147.00	10,570.99	9.22
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.42058	746.00	53,513.90	71.73
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.42146	1,815.00	3,161.18	1.74
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.42488	2,250.00	11,985.70	5.33
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.41198	644.00	34,211.25	53.12
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.42315	387.00	12,428.73	32.11
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.43215	500.00	2,029.77	4.06
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.43589	406.00	7,174.94	17.67
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.43588	220.00	1,349.07	6.

business_segment	utility_account	retirement_unit	gl_account	act_work_order_numbe	activity_quantity	activity_cost	average_cost
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.41275	1,035.00	6,261.57	6.05
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.22400	114.00	42,045.24	368.82
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.40615	1,050.00	4,191.56	3.99
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.22399	271.00	37,106.02	136.82
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.40291	920.00	16,384.04	17.81
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.40736	3,842.00	230,633.90	60.03
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.41233	4,561.00	435,815.60	95.14
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.38277	38.00	66,964.53	1,762.22
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.38950	2,736.00	416,106.44	152.09
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.41011	656.00	676.74	1.03
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.35859	1,068.00	60,795.75	55.88
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.34824	10.00	636.12	63.61
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.38273	256.00	239.94	0.93
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.38903	679.00	121,825.82	179.57
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.40639	2,483.00	168,928.12	68.03
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.39661	176.00	2,805.46	15.94
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.40678	875.00	5,278.84	5.03
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.39386	228.00	156.79	0.69
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.39179	234.00	4,157.38	17.77
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.40112	582.00	5,334.78	9.17
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.39044	250.00	331.01	1.32
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.36287	960.00	40,578.02	42.27
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.34411	1,365.00	2,859.72	2.10
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.30061	849.00	2,996.07	3.53
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.22396	2.00	10,788.16	5,394.08
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.37614	759.00	22,627.52	29.81
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.28832	229.00	7,700.24	33.63
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.28593	1,964.00	450,192.21	228.22
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.22387	170.00	(889.87)	(5.23)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.32719	-	(2,211.38)	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.28197	1,541.00	8,287.75	5.38
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.29804	357.00	6,052.56	16.64
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.37668	305.00	10,448.21	34.28
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.35695	1,019.00	265,013.82	260.07
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.36302	8,357.00	372,242.77	44.54
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.35700	552.00	2,097.32	3.80
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.38971	1,386.00	10,767.40	7.78
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.26477	185.00	960.35	5.19
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.37351	48.00	642.50	13.39
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.36417	150.00	2,243.25	14.96
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.35624	103.00	3,724.32	36.16
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.37137	152.00	5,893.25	38.71
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.37704	2,507.00	14,413.77	5.75
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.35692	6,211.00	327,817.40	62.91
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.37902	1,202.00	39,204.28	32.62
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.39095	100.00	1,958.33	19.58
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.32412	6,347.00	232,359.03	43.46
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.35647	722.00	2,907.37	4.03
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.24920	40.00	4.93	0.12
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.34063	961.00	7,406.03	7.71
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.32704	2,506.00	427,137.62	170.45
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.36649	62.00	1,654.76	26.69
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.28383	595.00	2,719.24	4.57
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.27236	445.00	577.26	1.30
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.26745	1,626.00	7,736.61	4.76
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.32601	1,371.00	81,628.69	59.54
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.26408	530.00	1,551.14	2.93
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.24217	170.00	6,025.91	35.45
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.24215	940.00	7,838.95	8.34
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23480	54.00	(3,717.81)	(68.65)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.22200	333.00	4,647.57	13.96
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.21079	(11.00)	2,894.43	(263.13)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19595	6.00	1,026.62	171.10
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19603	123.00	9,466.29	76.96
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.21083	(14.00)	128,632.31	(9,045.17)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19607	(40.00)	113,393.08	(2,834.83)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.24132	214.00	1,769.42	8.27
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.22238	1,600.00	(743.25)	(0.46)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18345	994.00	6,809.55	6.85
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.21075	850.00	1,674.60	1.97
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23053	330.00	3,762.87	11.40
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23446	375.00	473.28	1.26
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20850	3,729.00	21,339.30	5.72
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23394	140.00	1,115.89	7.97
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23449	200.00	1,451.59	7.26
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.21996	100.00	2,467.01	24.67
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23182	1,134.00	7,717.30	6.81
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23272	320.00	2,174.62	6.80
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23562	236.00	2,313.65	9.80
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23327	160.00	2,302.06	14.39
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19609	2.00	(2,507.56)	(1,253.78)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20723	967.00	4,981.08	5.05
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.21750	667.00	2,015.55	2.93
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.22163	1,620.00	(2,816.65)	(1.62)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20821	1,700.00	3,413.84	2.01
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20230	530.00	4,260.61	8.04
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20391	662.00	2,431.23	3.56
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.22177	1,085.00	6,009.92	5.53
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20640	320.00	(1,852.72)	(5.78)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.22014	168.00	6,361.84	37.87
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20799	2,940.00	40,820.79	13.88
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.21538	821.00	8,446.55	10.29
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20364	3,134.00	281,521.82	89.83
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.34225	200.00	485.11	2.43
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.34691	2,252.00	4,289.82	1.90
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.34224	3,515.00	4,325.73	1.23
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.32676	2,629.00	53,678.72	20.42
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.21856	480.00	19,571.33	40.77
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19192	197.00	1,910.55	9.70
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18623	80.00	1,115.44	13.94
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.22455	(6.00)	(24.17)	4.03
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.21537	257.00	10,027.27	39.02
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.22433	(10.00)	(27.99)	2.80
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20704	730.00	2,475.21	3.39
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20620	245.00	1,905.53	7.78
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20386	290.00	15,133.56	52.18
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20213	42.00	3,495.10	83.22
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20999	-		

business_segment	utility_account	retirement_unit	ql_account	act_work_order_numbe	activity_quantity	activity_cost	average_cost
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18579	350.00	1,728.28	4.93
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18630	591.00	971.06	1.64
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18710	370.00	3,161.24	8.54
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12828	693.00	(1,144.27)	(1.65)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12674	(695.00)	(24,050.04)	34.60
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12367	-	21,778.39	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12763	474.00	299,166.96	629.04
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13061	250.00	618.32	2.47
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12824	740.00	1,267.16	1.71
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12957	1,910.00	8,688.50	4.55
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12795	3,037.00	10,656.04	3.51
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12818	810.00	6,597.79	8.15
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13087	(455.00)	(2,652.43)	5.83
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12781	35.00	40,317.30	1,151.92
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12249	1,525.00	15,378.82	10.08
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12291	-	(161.42)	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13105	622.00	7,467.13	12.01
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12630	1.00	9,411.55	9,411.55
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12804	100.00	2,634.23	26.34
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12790	900.00	2,072.64	2.30
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12583	506.00	8,899.72	17.57
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12652	330.00	3,443.87	10.44
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11774	925.00	1,845.61	2.00
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12573	1,772.00	25,918.23	14.63
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12361	-	16,154.68	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10924	750.00	339.19	0.45
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11193	25.00	3,909.32	156.37
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11161	210.00	1,622.69	7.73
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11336	1.00	195.26	195.26
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11959	562.00	5,430.58	9.66
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11964	648.00	4,693.98	7.24
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12067	500.00	3,517.24	7.03
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12064	337.00	2,449.32	7.27
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12052	625.00	8,601.99	13.76
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11970	2,389.00	2,316.62	0.97
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11859	320.00	449.40	1.40
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12127	310.00	3,462.41	11.17
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11848	1,112.00	7,090.86	6.38
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11003	780.00	3,295.30	4.22
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10784	200.00	2,696.18	13.48
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10752	910.00	2,897.11	2.96
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12162	200.00	7,639.12	38.20
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11337	386.00	4,206.00	10.90
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11301	1,914.00	5,965.84	3.12
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11305	696.00	48,360.80	69.48
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11302	3,451.00	9,804.98	2.84
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12335	1,080.00	3,981.67	3.60
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11738	1,852.00	13,680.48	7.39
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12027	380.00	7,052.20	18.56
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12214	728.00	3,356.46	4.61
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12285	410.00	1,475.50	3.60
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12337	490.00	12,462.61	25.43
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10348	240.00	(119.12)	(0.50)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11413	1,545.00	8,767.39	5.67
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11553	559.00	9,113.38	16.30
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11576	687.00	3,815.97	5.55
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11628	1,430.00	8,529.69	5.96
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11556	149.00	13,501.13	90.81
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10346	100.00	5,336.36	53.36
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10183	1,400.00	(39,684.22)	(27.92)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10160	356.00	(2,893.09)	(8.10)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10173	50.00	575.56	11.51
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10591	14,508.00	1,634.66	0.11
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11624	1,762.00	1,972.81	1.12
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11747	800.00	1,948.35	3.25
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11688	250.00	3,950.54	15.80
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11681	400.00	(72.27)	(0.18)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11648	135.00	9,790.99	72.53
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11882	4,016.00	19,505.62	4.86
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11852	270.00	583.60	2.16
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11798	2,687.00	13,034.13	4.85
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11793	2,285.00	4,406.02	1.93
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10737	640.00	84,264.48	131.66
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10891	753.00	32,678.60	43.40
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12839	1,233.00	10,284.06	8.42
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12800	845.00	(282.91)	(0.33)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13018	1,250.00	7,533.13	6.03
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12821	310.00	28.65	0.09
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12859	1,032.00	7,227.35	7.00
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12515	1,090.00	4,827.83	4.43
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12550	3,113.00	10,196.94	3.28
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12828	500.00	1,311.57	2.62
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12348	3,500.00	11,290.03	31.80
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12168	2,655.00	6,142.14	2.31
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12624	340.00	17,267.53	50.79
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13062	1,220.00	15,832.11	12.98
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13096	-	9,547.45	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13099	-	24,477.62	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12780	-	45.88	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12386	2,550.00	16,905.01	6.63
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12319	1,300.00	4,980.82	3.82
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10102	100.00	1,201.16	12.01
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10095	250.00	881.13	3.52
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10510	2,505.00	13,075.45	5.22
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10509	490.00	2,002.90	4.09
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10539	200.00	1,513.09	7.57
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10531	150.00	883.50	5.89
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10192	425.00	1,681.27	3.91
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10178	138.00	566.43	4.10
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10736	350.00	1,139.03	3.25
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10730	1,387.00	4,089.83	2.95
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10839	2,408.00	5,452.85	2.28
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10345	1,790.00	2,308.75	1.29
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10211	1,178.00	3,826.62	3.33
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10298	100.00	1,017.04	10.17
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10406	1,440.00	7,347.57	5.10
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10138	588.00	35.51	0.06
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10972	300.00	2,315.12	7.72
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in				

business_segment	utility_account	retirement_unit	gl_account	act_work_order_numbe	activity_quantity	activity_cost	average_cost
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10569	500.00	3,433.90	6.87
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10377	365.00	2,316.90	6.35
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10454	300.00	2,139.16	7.13
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10801	285.00	1,096.50	4.14
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10367	2,075.00	3,414.63	1.65
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10620	750.00	3,286.07	4.38
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10432	295.00	2,470.67	8.38
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10804	4,136.00	7,957.84	1.92
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10782	260.00	4,219.80	16.23
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10474	357.00	7,955.86	22.29
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10493	1,169.00	5,021.43	4.30
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10684	1,000.00	1,455.87	1.46
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10008	14.00	9,055.12	646.79
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11644	1,500.00	8,089.56	5.39
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11618	1,440.00	8,648.32	6.01
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11948	100.00	61,028.17	610.28
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11369	375.00	2,444.22	6.52
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12245	615.00	32,014.79	52.06
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12241	830.00	68,979.17	83.11
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12175	730.00	21,174.36	29.01
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11394	365.00	1,692.52	4.64
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12614	800.00	4,622.78	5.78
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12421	422.00	1,231.79	2.92
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11224	1,020.00	3,938.02	3.86
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12022	200.00	1,938.06	9.69
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12282	760.00	28,634.18	37.68
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12159	510.00	5,688.01	11.15
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11627	460.00	1,568.97	3.41
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11909	1,500.00	4,908.85	3.27
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12284	1,742.00	27,710.63	15.91
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11340	306.00	825.63	2.70
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12116	800.00	(1,428.16)	(1.78)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.29845	1,754.00	29,227.92	16.66
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.41866	745.00	74,966.36	100.63
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.36978	801.00	134,753.43	168.23
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.34638	577.00	115,198.93	199.65
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.19209	1,369.00	257,861.67	188.36
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040.10650	1.00	(1,478.40)	(1,478.40)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service	040.11352	24.00	7,255.55	302.31
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.32145	2,006.00	11,664.43	55.67
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.22195	731.00	39,909.27	54.60
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.21081	1.00	19,997.44	19,997.44
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service	050.18349	3.00	(44.16)	14.72
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.43903	97.00	1,808.85	18.65
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.43426	1,542.00	15,820.12	10.26
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.41029	5,302.00	18,412.95	3.47
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.42591	1,273.00	164,458.28	129.19
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.37892	1,583.00	167,905.62	116.70
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.23918	-	33,049.37	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.38903	2,519.00	258,361.46	102.57
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.36387	2,784.00	599,277.28	214.49
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.39614	272.00	30,416.74	111.83
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.35858	2,236.00	359,185.25	160.64
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.29109	1,186.00	50,229.11	42.35
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.37476	1,745.00	137,075.49	78.55
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.28208	1,913.00	113,136.23	59.14
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.38155	860.00	2,838.64	3.30
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.27267	1,783.00	34,248.15	19.21
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.28194	329.00	23,312.38	71.61
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.36378	101.00	19,627.68	196.31
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.38178	161.00	6,880.85	42.74
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.32775	80.00	1,526.67	19.08
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.34843	735.00	(8,434.53)	(11.48)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.23410	632.00	16,370.92	29.07
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.25685	705.00	8,484.11	12.03
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.21902	626.00	(7,516.95)	(12.01)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.34847	480.00	28,854.88	60.11
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.24889	1,347.00	12,999.85	9.65
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.23275	500.00	15,102.10	30.20
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.23182	1,791.00	119,301.41	66.61
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.20278	1,743.00	114,028.42	65.42
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.18652	330.00	23,888.45	72.39
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.31465	220.00	83,904.41	290.47
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.18645	1,766.00	44,068.43	24.95
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12786	3,300.00	27,503.60	8.33
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11128	10.00	1,267.89	128.79
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11984	750.00	2,680.22	3.57
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11910	399.00	5,358.70	13.43
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12147	780.00	12,152.39	15.58
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10314	388.00	8,291.49	21.37
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11399	5,079.00	39,484.36	7.77
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10737	1.00	131.56	131.56
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12392	1,000.00	14,133.11	14.13
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12635	1,150.00	48,775.12	42.41
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11260	767.00	(14,027.68)	(18.29)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12427	805.00	26,848.98	33.35
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10498	185.00	(650.17)	(2.97)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10025	1.00	(109,922.31)	(109,922.31)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10381	173.00	3,109.17	17.87
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10474	436.00	(9,578.27)	(21.97)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23910	722.00	678,121.97	938.23
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.44962	1,502.00	10,126.09	6.74
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.44705	942.00	10,767.95	11.43
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.45884	1,539.00	(4,159.24)	(2.70)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.43073	315.00	(887.13)	(2.82)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.30956	2,859.00	151,392.12	52.95
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23285	1,665.00	11,668.16	68.87
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.38415	2,670.00	179,914.61	67.38
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.44593	(86.00)	(945.56)	5.24
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.32789	2,590.00	188,725.33	72.87
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.33661	185.00	18,871.15	102.01
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.43998	2,199.00	131,665.56	59.88
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.34127	(210.00)	1,412.97	(6.73)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.44866	(82.00)	(347.74)	5.61
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.32694	175.00	1,355.57	7.75
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23526	1,470.00	63,307.32	43.07
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.32147	235.00	2,507.97	

business_segment	utility_account	retirement_unit	gl_account	act_work_order_numbe	activity_quantity	activity_cost	average_cost
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.42047	1,070.00	13,971.05	12.96
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.43625	330.00	4,715.11	14.29
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.44521	418.00	4,096.40	9.80
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.42345	428.00	26,920.97	62.90
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.44493	180.00	2,613.00	14.52
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.42098	150.00	8,157.33	54.38
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.44498	468.00	4,889.89	10.45
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.41739	71.00	926.38	13.05
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.42781	495.00	296.29	0.60
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.43404	2,028.00	80,324.98	39.61
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.42666	3,658.00	262,420.81	72.13
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.43405	857.00	877.24	1.02
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.43924	637.00	556.51	0.87
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.41262	1,720.00	160,939.49	93.57
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.43214	243.00	1,424.96	5.88
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.43708	487.00	4,755.28	9.76
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.42377	100.00	394.44	3.94
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.40474	3,230.00	428,770.48	132.75
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.41569	738.00	(1,794.78)	(2.43)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.40807	1,140.00	3,615.17	3.17
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.40587	4,936.00	221,719.13	44.92
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.41093	98.00	696.48	7.11
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.41082	500.00	118,500.54	237.00
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.40277	201.00	48,028.81	238.95
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.41666	250.00	869.99	3.48
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.34295	75.00	483.18	6.44
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.39094	100.00	3,573.25	35.73
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.37261	-	(4,545.68)	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.38519	560.00	788.51	1.41
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.39546	350.00	19,532.20	55.81
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.38258	512.00	14,157.41	27.65
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.38089	120.00	4,259.16	35.49
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.40757	410.00	194.81	0.33
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.39117	1,200.00	4,832.38	3.86
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.40271	108.00	954.97	8.84
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.37992	8,250.00	376,004.95	45.58
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.33243	362.00	6,398.86	17.68
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.31561	3,630.00	6,628.55	1.83
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.30241	113.00	1,046.14	9.26
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.30401	35.00	387.59	11.07
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.25675	857.00	6,353.67	7.41
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.32038	1,697.00	82,762.19	48.77
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.28131	100.00	5,098.43	50.98
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.31323	1,000.00	3,677.98	3.68
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.21946	321.00	6,047.28	18.84
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.31691	-	6,331.67	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.39898	817.00	4,062.40	4.97
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.29015	243.00	3,343.58	13.76
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.29039	2,385.00	10,461.54	4.37
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.27061	1,883.00	8,189.89	4.35
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.37808	27.00	1,364.79	50.55
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.36611	2,818.00	150,044.31	53.24
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.37054	459.00	5,041.95	10.98
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.37407	160.00	1,834.83	10.22
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.38887	1,245.00	146,922.71	118.01
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23719	20.00	6,713.98	335.70
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.34793	193.00	4,193.38	21.73
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.24713	228.00	1,448.73	6.35
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.26599	445.00	2,198.71	4.94
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.37890	30.00	1,208.87	40.30
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.24711	1,056.00	15,095.84	14.30
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.36740	370.00	4,028.36	10.89
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.35644	364.00	4,484.46	12.32
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.37732	93.00	873.45	9.39
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.36071	155.00	3,657.63	23.60
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.33729	1,350.00	10,139.49	7.51
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.31914	478.00	8,805.60	18.50
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.33542	1,493.00	11,006.27	7.37
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.34847	410.00	23,381.04	57.03
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.31653	430.00	110,812.77	257.70
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.27983	1,949.00	498.58	0.26
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.24742	564.00	13,668.19	24.05
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23513	966.00	10,232.97	10.59
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.24796	(212.00)	924.49	(4.38)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.26764	172.00	6,330.38	36.80
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.24214	430.00	5,307.84	12.34
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.21077	6.00	1,396.65	232.78
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18349	183.00	17,536.65	95.83
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18353	(674.00)	23,283.99	(34.55)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18593	-	2,555.02	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.21065	72.00	15,918.60	221.09
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23217	415.00	2,959.95	7.12
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23561	4.00	(1,508.97)	(377.24)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20380	1,584.00	13,498.80	8.52
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20533	2,540.00	26,792.31	10.55
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23105	492.00	12,898.15	26.22
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23444	1,092.00	6,805.09	6.05
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.22999	240.00	1,581.46	6.59
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23400	1,195.00	5,193.31	4.34
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.21069	-	3,468.41	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18885	500.00	1,675.00	3.35
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20395	2,180.00	20,798.34	9.54
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20581	140.00	5,431.94	8.42
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20412	58.00	3,754.47	64.73
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20873	1,745.00	61,511.44	35.25
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19209	340.00	35,344.53	103.95
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.21557	1,958.00	4,752.65	2.43
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20473	100.00	2,361.57	23.82
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.21667	1,795.00	15,260.63	8.50
009 - WKG Division	37602-Mains - Plastic						

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009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20785	2,300.00	1,852.42	0.81
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20826	275.00	2,768.15	10.07
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19487	835.00	871.35	1.16
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19612	1,665.00	12,046.67	7.24
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18692	255.00	2,185.23	8.57
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18902	-	1,843.17	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20238	910.00	6,881.54	7.56
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19511	1,573.00	4,914.49	3.12
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18562	366.00	3,232.98	8.83
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18835	1,391.00	8,860.00	6.38
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19218	4,000.00	66,816.75	16.70
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20237	655.00	5,760.38	8.79
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12779	415.00	160,104.63	385.79
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12901	550.00	2,044.48	3.72
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12953	800.00	1,150.94	1.44
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12365	5.00	75,887.99	15,177.60
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12812	3,327.00	35,688.02	10.73
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12765	471.00	43,753.50	92.89
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12797	280.00	2,071.54	7.40
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13017	2,305.00	67,608.79	29.33
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13014	1,185.00	4,524.73	3.82
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12640	2,070.00	3,700.19	1.79
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12382	50.00	9,482.11	189.64
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12024	450.00	(18,868.24)	(41.99)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12373	290.00	80,835.93	278.74
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10314	1,713.00	54,351.90	31.73
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10979	1,619.00	3,044.25	1.88
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11131	20.00	4,280.92	213.05
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11043	175.00	5,072.55	28.99
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11689	382.00	2,261.39	5.92
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12061	460.00	2,134.30	4.64
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11957	514.00	9,865.09	19.19
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10157	3,407.00	517.65	0.15
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11341	1,581.00	11,355.17	7.18
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11282	2,447.00	13,007.01	5.32
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11020	347.00	1,914.08	5.52
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10379	5,413.00	18,718.98	3.46
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11197	760.00	4,069.01	5.35
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11254	470.00	3,104.99	6.61
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11030	65.00	1,715.97	26.40
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11006	2,972.00	240,359.82	80.87
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12304	1,600.00	2,046.88	1.28
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12151	350.00	1,708.44	4.88
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11949	280.00	7,770.86	27.75
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12055	1,525.00	19,133.72	12.55
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12314	(1,200.00)	(904.60)	0.25
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	Conversion	2,127,573.00	11,051,930.86	5.19
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10245	230.00	873.48	3.80
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11434	3,879.00	11,487.92	2.96
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11414	5.00	7,427.69	1,485.54
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11635	175.00	999.05	5.71
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10332	250.00	631.13	2.52
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10084	674.00	2,970.91	4.41
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10089	2,110.00	12,994.59	6.16
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10243	334.00	2,658.89	7.95
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10185	1,842.00	7,554.85	4.10
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11442	1,605.00	2,124.57	1.32
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11562	17.00	973.65	51.39
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11623	1,430.00	4,490.03	3.14
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10912	516.00	13,824.46	26.79
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10887	975.00	4,702.81	4.82
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11769	850.00	5,137.12	6.04
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12371	12.00	3,570.19	297.52
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12669	2,665.00	3,142.89	1.18
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12265	1,780.00	11,994.89	6.74
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12549	4,940.00	35,906.80	7.27
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12511	1,220.00	44,868.95	36.88
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12523	1.00	2,062.03	2,062.03
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11687	738.00	3,119.37	4.23
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12388	5,250.00	15,770.22	3.00
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12385	3,214.00	22,798.38	7.09
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12588	1,772.00	13,557.76	7.65
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12635	2,459.00	67,836.40	27.59
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13032	1,600.00	6,081.85	3.80
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13104	895.00	3,478.30	3.89
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12916	182.00	5,119.29	28.13
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12402	410.00	19,083.68	46.55
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12181	180.00	1,174.90	7.34
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12380	1,166.00	7,887.86	6.60
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10424	1,014.00	5,569.02	5.49
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10403	2,378.00	2,454.08	1.03
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10619	110.00	1,316.00	11.96
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10529	350.00	3,498.30	10.60
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10158	350.00	241.74	0.73
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10400	440.00	2,745.14	6.24
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10208	100.00	(984.81)	(6.65)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10671	330.00	1,828.25	5.84
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10547	300.00	228.97	0.76
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10337	2,012.00	7,278.27	3.62
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10111	2,750.00	14,006.18	5.09
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10100	115.00	4,281.11	37.31
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10169	2,668.00	10,162.22	3.81
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10376	185.00	610.51	3.30
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10502	230.00	303.52	1.32
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10324	5,045.00	13,876.42	2.75
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10880	945.00	6,999.58	7.40
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10378	1,882.00	34,352.69	18.45
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10559	682.00	2,307.27	3.38
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10534	980.00	1,355.78	1.41
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10373	8,472.00	17,345.31	2.05
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10530	135.00	1,931.20	9.86
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10727	100.00	767.74	7.68
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10773	1,535.00	9,911.21	6.46
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11375	1,430.00	5,608.30	3.92
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12243	440.00	18,289.44	41.59
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12237	785.00	7,584.32	9.66
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12176	265.00	996.46	3.78
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12546	1,0		

business_segment	utility_account	retirement_unit	gl_account	act_work_order_numbe	activity_quantity	activity_cost	average_cost
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11890	5.00	2,629.73	525.95
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11421	420.00	3,215.17	7.66
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.43546	1,990.00	47,110.53	23.67
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.31248	3,020.00	180,081.70	53.01
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.23724	(7.00)	18,641.30	(2,663.04)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.37892	1,228.00	144,213.59	117.44
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.38950	1,076.00	293,870.72	273.58
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.20229	1,500.00	(23,035.81)	(15.38)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040.12811	150.00	83,617.86	423.45
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040.12608	950.00	129,396.68	136.21
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.20387	2.00	109.41	54.21
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service	050.28625	(99.00)	(2,014.08)	20.34
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.30960	1.00	23,384.20	23,384.20
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service	050.18351	(5.00)	(8.17)	1.23
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service	040.10315	85.00	1,544.73	18.17
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service	040.10010	10.00	81.58	8.16
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.26897	720.00	28,066.18	38.98
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.43298	1,175.00	102,829.38	87.51
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service	050.22399	(1.00)	(14.72)	14.72
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service	050.22395	(12.00)	(30.58)	2.55
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.29163	368.00	36,533.39	99.28
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.36522	1,752.00	161,012.73	91.90
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.42588	3,601.00	1,100.43	0.31
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.42550	520.00	5,488.75	10.56
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.41789	1,250.00	8,756.25	7.01
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.42058	6.00	10,702.80	1,783.80
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.42606	2,487.00	210,134.00	84.49
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.40909	3,376.00	38,327.78	11.35
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.40679	-	2,284.35	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.42146	3,029.00	26,322.40	8.69
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.40737	4,546.00	208,495.51	45.86
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.38950	2,607.00	449,369.02	172.38
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.41233	4,386.00	809,371.82	184.54
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.39405	3,202.00	59,922.30	12.47
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.35859	1,866.00	277,055.40	146.90
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.38415	3,012.00	288,742.03	89.22
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.31254	15,000.00	9,787.72	0.65
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.29108	1,224.00	67,403.37	55.07
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.40153	-	6,817.82	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.29959	10.00	29,046.94	2,904.69
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.37992	2,189.00	103,343.50	47.21
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.23815	(10.00)	811.42	(81.14)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.25627	2,524.00	6,581.77	2.61
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.32960	3,900.00	157,598.65	40.41
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.38038	910.00	11,161.29	12.27
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.35450	840.00	5,041.01	6.00
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.24219	182.00	141.76	0.78
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.30345	1,733.00	128,172.17	73.96
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.20888	-	(6,468.06)	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.22199	130.00	(6,712.38)	(51.63)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.18700	330.00	15,326.03	46.44
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.23381	4,160.00	119,199.30	28.65
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.21083	(4.00)	5,825.82	(1,458.41)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.18990	1,479.00	14,236.27	9.63
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.23718	-	13,276.52	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.22507	420.00	5,310.92	12.65
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.22990	1,093.00	136,205.05	124.62
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.18337	(23.00)	(194.48)	8.48
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.18599	1,040.00	8,284.76	7.97
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.19253	846.00	11,754.18	13.89
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.21614	750.00	1,346.29	1.80
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.19330	1,501.00	10,673.92	7.11
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.20247	108.00	1,699.83	15.74
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.21985	230.00	3,486.20	15.16
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.18993	1,225.00	(10,123.18)	(8.26)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.18842	4,167.00	192,165.22	46.12
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.21069	163.00	11,537.73	70.78
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.23388	(76.00)	(1,984.84)	28.12
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.43940	(10.00)	(66.06)	6.61
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12765	376.00	14,785.10	39.32
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12803	200.00	12,137.17	60.69
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12951	4,550.00	29,546.99	6.49
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12646	1,265.00	28,981.52	22.82
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12286	1.00	4,339.10	4,339.10
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10572	10,165.00	30,330.20	2.98
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11293	2,946.00	1,964.21	0.67
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11231	1,100.00	4,692.51	4.27
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11953	492.00	97,304.77	197.77
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11939	509.00	31,268.67	61.43
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12036	999.00	31,242.83	31.27
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11291	1,500.00	10,920.83	7.28
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11034	1,913.00	11,065.81	5.78
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10856	310.00	13,458.11	43.41
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11119	165.00	365.04	2.20
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11958	1,300.00	17,137.01	13.18
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11937	319.00	57,072.86	178.91
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12314	1,805.00	22,585.57	12.51
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11434	2,716.00	15,548.56	5.72
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11602	1010.00	15,880.37	20.84
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11557	271.00	15,741.85	58.09
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11853	1,416.00	150,753.41	106.46
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10786	2,020.00	23,000.27	11.38
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12528	346.00	12,860.75	37.46
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12540	487.00	8,382.92	17.21
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12516	1,371.00	1,125.17	0.82
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10076	320.00	4,967.65	15.52
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10508	3,400.00	3,282.93	0.97
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12228	1,280.00	89,455.52	69.89
009 - WKG Division	37602-Mains - Plastic	DIS-3					

business_segment	utility_account	retirement_unit	gl_account	act_work_order_numbe	activity_quantity	activity_cost	average_cost
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.37079	20.00	1,571.75	78.59
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.29298	242.00	1,089.34	4.50
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.33252	497.00	7,637.44	15.37
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23724	248.00	350,181.09	1,412.02
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.44464	225.00	2,417.04	10.74
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23912	255.00	51,369.08	201.45
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.43579	695.00	6,067.78	8.73
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.41948	193.00	4,782.52	24.78
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.45481	(107.00)	(675.22)	6.31
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.44826	301.00	1,905.66	6.33
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.44559	300.00	1,919.58	6.40
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.44841	128.00	892.59	6.97
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.44457	155.00	349.43	2.25
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.42369	558.00	1,657.01	2.97
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.25348	300.00	14,584.11	48.61
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.41280	1,763.00	84,463.06	47.91
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.41528	387.00	403.00	1.04
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.42726	137.00	1,253.80	9.15
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.42391	1,069.00	34,676.56	32.44
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.42085	174.00	3,351.92	19.26
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.42067	285.00	18,277.16	64.13
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.42532	650.00	3,617.14	5.56
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.39930	2,765.00	22,173.93	8.02
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.39531	6,067.00	399,506.70	65.85
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.39533	1,892.00	158,372.81	83.71
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.40577	135.00	2,992.48	22.17
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.41813	1,191.00	110,713.44	92.96
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.39270	100.00	1,623.84	15.24
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.36878	4,601.00	198,289.87	43.09
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.37420	530.00	1,768.71	3.34
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.38968	1,918.00	79,413.70	41.40
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.38969	335.00	22,520.51	67.23
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.36888	305.00	3,853.08	12.96
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.38178	1,535.00	5,659.23	3.82
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.40909	355.00	3,338.53	9.40
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.40506	118.00	3,948.03	33.46
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.41043	523.00	5,071.91	9.70
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.40010	161.00	11,878.89	74.40
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.39913	447.00	6,306.91	14.11
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.31923	628.00	11,221.73	17.87
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.40557	388.00	1,261.71	3.25
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.31601	268.00	1,890.38	7.05
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.28799	5,853.00	(164.88)	(0.03)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.24929	3,675.00	9,921.13	2.70
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.37538	143.00	534.30	3.74
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.37301	1,281.00	34,704.87	27.09
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.38179	18.00	901.50	50.08
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.38935	1,843.00	102,630.57	55.69
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.38015	300.00	923.11	3.08
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.35853	439.00	2,232.30	5.08
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.31830	6,012.00	372,742.49	62.00
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.28445	5,340.00	527,767.40	98.83
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.35638	677.00	(853.14)	(1.26)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.37683	281.00	9,413.42	33.50
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.36416	225.00	(15.27)	(0.07)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.37719	115.00	1,112.89	9.68
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.39477	743.00	5,814.05	7.83
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.39096	466.00	4,774.20	10.25
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.39106	408.00	3,370.99	8.26
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.34264	11,924.00	12,327.60	1.03
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23003	-	21,869.63	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.34596	210.00	2,634.33	13.50
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.32021	723.00	5,611.83	7.76
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.28262	605.00	3,974.22	6.57
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.26121	2,369.00	156,287.54	65.42
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23410	1,355.00	44,933.47	33.16
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	ADMIN 050	3,194,297.00	20,085,835.43	6.29
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.24081	195.00	6,077.22	31.17
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.26187	250.00	791.35	3.17
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.24732	68.00	819.18	12.05
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.27233	127.00	1,727.74	13.60
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23189	191.00	(13,364.15)	(69.97)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.24948	413.00	3,207.96	7.77
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.24869	35.00	1,827.77	52.51
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.24950	1.00	(381.00)	(381.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11425	(432.00)	19,652.25	(45.26)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.22970	940.00	8,968.71	9.54
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23312	300.00	2,978.42	9.92
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23435	254.00	8,310.95	32.72
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23686	320.00	1,307.27	4.09
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23125	151.00	3,383.91	22.41
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.22889	80.00	92.62	1.16
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.22254	415.00	476.42	1.15
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23430	298.00	1,797.07	6.03
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23231	575.00	2,288.68	3.98
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23357	575.00	2,696.90	4.69
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23117	909.00	13,312.63	14.85
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20625	1,040.00	8,306.03	7.99
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20426	2,835.00	19,379.27	6.84
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20253	357.00	40.40	0.11
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20772	35.00	203.25	5.81
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20695	427.00	30,581.20	71.50
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.21548	295.00	4,016.34	13.61
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.21752	255.00	2,983.75	11.82
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.31690	860.00	2,974.06	3.03
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18841	1,800.00	108,065.70	60.04
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20252	140.00	991.91	7.09
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19315	2,325.00	4,268.19	1.84
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19316	2,029.00	2,556.39	1.26
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18842	1,800.00	78,500.34	43.61
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.21824	2.00	(12,965.20)	(6,482.60)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.30893	2,060.00	4,946.80	2.40
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20971	-	2,069.12	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.42845	(5.00)	(18.92)	3.78
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18959	2,420.00	13,544.44	5.60
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20241	710.00	2,384.55	3.36
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20243	3,160.00	19,558.27	6.19
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18921	98.00	2,520.99	25.72

business_segment	utility_account	retirement_unit	gl_account	act_work_order_numbe	activity_quantity	activity_cost	average_cost
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18907	1,160.00	6,315.03	5.44
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12984	1,168.00	22,624.78	19.37
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13059	174.00	4,513.79	25.94
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12965	1,451.00	13,348.61	9.20
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12666	150.00	907.35	6.05
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12389	5.00	2,480.19	495.04
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13030	1,585.00	4,108.64	2.59
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13041	350.00	13,443.03	38.41
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12777	667.00	46,572.08	68.82
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12819	3,662.00	10,645.21	2.88
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12833	2,139.00	10,141.08	4.74
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12811	914.00	3,543.36	3.88
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12815	15,520.00	30,097.93	1.94
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13028	6,465.00	16,979.39	2.63
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12357	1,429.00	352,394.06	246.60
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12846	3,486.00	45,078.17	12.93
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12767	35.00	23,824.00	683.54
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12374	600.00	4,528.84	7.55
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10318	293.00	88,021.74	300.42
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10922	1,866.00	2,625.98	1.57
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11194	435.00	(3,190.29)	(7.33)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11054	830.00	3,136.58	3.78
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11939	818.00	111,866.55	136.76
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11561	112.00	77,275.61	689.96
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11961	540.00	2,440.84	4.52
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11924	5,063.00	18,349.48	3.62
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12129	1,500.00	3,398.54	2.27
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12216	250.00	3,905.27	15.62
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12148	1,277.00	8,755.85	6.88
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11947	140.00	3,098.79	21.49
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11934	1.00	4,727.11	4,727.11
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11324	630.00	1,879.71	2.98
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11041	109.00	1,090.65	10.91
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10813	290.00	1,371.79	4.73
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10637	255.00	3,166.08	12.42
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10750	375.00	2,612.73	6.97
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11265	130.00	1,025.77	7.89
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10794	1,000.00	2,824.07	2.82
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11304	534.00	19,217.14	35.99
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11019	2,087.00	19,408.70	9.30
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11420	3,171.00	8,725.92	2.75
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11359	380.00	1,584.35	4.17
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11785	1,413.00	8,474.58	6.00
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11941	10.00	1,369.22	136.92
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11751	3,280.00	96,858.30	29.47
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12160	1.00	606.31	606.31
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12301	436.00	20,601.30	47.25
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13040	850.00	15,618.49	24.03
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10371	160.00	644.16	3.58
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11415	915.00	19,909.99	21.76
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11563	178.00	2,701.91	15.09
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10344	250.00	277.85	1.11
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10067	368.00	3,165.98	8.65
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10166	460.00	390.10	0.85
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12167	485.00	2,920.28	6.02
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11299	1,545.00	2,741.68	1.77
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10220	1,065.00	2,693.86	2.41
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11609	1,925.00	22,668.41	11.77
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11651	800.00	2,605.53	3.26
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11622	1,688.00	3,628.15	2.15
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11707	1,640.00	4,774.59	2.91
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10999	400.00	3,048.38	7.62
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10836	4,113.00	10,097.44	2.46
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10823	960.00	2,833.86	2.95
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11733	1,344.00	12,723.65	9.47
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10787	305.00	1,820.54	5.97
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11138	6.00	2,086.23	347.71
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11232	615.00	9,890.02	16.08
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12840	885.00	6,894.35	7.45
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12567	700.00	5,701.64	8.15
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12660	3,046.00	112,483.55	36.93
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12556	1,000.00	(3,111.29)	(3.11)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12177	6,195.00	7,745.42	1.25
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12531	990.00	2,755.48	2.78
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12667	220.00	319.06	1.45
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12510	1,768.00	9,717.62	5.50
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12529	405.00	2,656.10	6.58
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12517	718.00	2,690.22	3.75
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12574	600.00	2,510.92	4.18
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12759	1,400.00	(475.85)	(0.34)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12561	528.00	13,211.42	25.12
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12541	660.00	4,600.63	6.97
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13049	1,288.00	13,134.55	10.14
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12422	340.00	9,326.82	27.43
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12383	2,989.00	9,895.61	3.31
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10618	125.00	662.17	5.22
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10613	362.00	1,315.44	3.63
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10811	85.00	816.61	9.61
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10047	490.00	3,316.41	6.77
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10199	3,325.00	(1,882.86)	(0.57)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10744	100.00	1,055.63	10.56
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10152	4,933.00	11,116.39	2.25
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10141	1.00	(4.01)	(4.01)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10128	1,500.00	8,971.96	5.98
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10396	2,170.00	8,693.99	4.01
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10370	1.00	(577.18)	(577.18)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10335	2,381.00	9,272.72	3.89
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10110	300.00	1,238.44	4.13
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10640	4,974.00	13.30	0.00

business_segment	utility_account	retirement_unit	gl_account	act_work_order_numbe	activity_quantity	activity_cost	average_cost
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10635	1.00	(1,758.86)	(1,758.86)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10570	200.00	880.11	4.40
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10658	44.00	247.53	5.63
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10012	10.00	1,137.86	113.79
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11409	1,037.00	30,822.55	29.72
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11632	995.00	6,530.77	6.56
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10203	207.00	1,907.06	9.21
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11381	120.00	1,086.84	9.06
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12246	260.00	20,007.22	76.95
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12164	2,890.00	4,797.91	1.60
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12155	3,901.00	1,297.87	0.33
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	ADMIN 0550	72,787.00	607,509.84	8.35
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	050.20473	(293.00)	(4,238.46)	14.47
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12551	950.00	5,405.45	5.69
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12280	2,685.00	89,516.99	33.34
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12079	190.00	278.38	1.47
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12221	560.00	2,269.94	4.13
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11974	210.00	1,246.92	5.94
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11833	160.00	(2,219.90)	(13.87)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11803	483.00	24,103.81	49.90
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12149	1.00	21.90	21.90
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12384	650.00	(1,588.17)	(2.44)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.10455	1,679.00	6,663.85	3.97
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11387	1,692.00	7,470.35	4.42
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11339	1,130.00	7,402.36	6.55
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.41868	40.00	4,920.61	123.02
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.24729	2,041.00	20,990.60	10.28
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.41262	261.00	20,111.45	77.06
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.39756	1,509.00	193,263.45	128.07
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.26490	661.00	10,207.72	15.44
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.37169	1,768.00	54,715.65	30.95
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.36768	1,526.00	183,010.70	119.77
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.19298	3,128.00	283,983.03	90.79
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040.11934	1,426.00	80,872.37	56.57
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040.10651	1.00	(801.83)	(801.83)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040.12412	1,000.00	3,398.60	3.40
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.24724	4,485.00	209,465.28	46.70
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.25965	995.00	35,614.50	35.79
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service	050.23724	(312.00)	(2,036.59)	6.52
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.28160	166.00	2,746.09	16.54
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service	ADMIN 040	(6,432.00)	(94,872.66)	14.77
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service	040.10019	11.00	13.00	1.18
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.24729	300.00	2,384.00	7.95
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.31248	24.00	18,087.54	753.65
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.43994	3,062.00	237,214.54	77.47
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.42710	1,960.00	18,829.71	9.46
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service	050.26717	(5.00)	(5.35)	1.07
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.30005	-	35,336.98	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.29493	14,580.00	6,215.15	0.43
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.40488	-	18,765.80	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.42200	2,356.00	4,055.69	1.72
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.41858	2,063.00	3,004.00	1.46
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.40793	2,084.00	51,298.52	24.62
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.43073	910.00	18,276.76	20.08
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.38923	1,157.00	67,125.41	58.02
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.39930	1,539.00	6,530.94	4.24
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.36602	297.00	(11,796.94)	(39.72)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.38897	562.00	63,343.31	112.71
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.40757	2,600.00	16,174.09	6.22
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.34845	1,384.00	137,769.76	98.83
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.29875	503.00	733.15	1.46
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.28158	3,101.00	142,046.15	45.81
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.36175	2,800.00	232,415.38	83.01
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.37255	1,607.00	3,747.03	2.33
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.34264	8,618.00	45,417.57	5.27
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.32930	2,879.00	603,033.64	209.46
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.23003	-	29,484.76	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.23722	51.00	31,090.60	608.62
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.21081	-	13,793.58	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.28025	425.00	3,965.80	9.33
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.22195	50.00	4,266.77	85.34
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.21065	273.00	89,194.56	253.46
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.21992	648.00	1,423.52	2.20
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.20895	2,418.00	169,492.91	70.15
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12346	750.00	3,412.22	4.55
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.21617	314.00	1,018.99	3.25
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.18841	4,167.00	410,451.08	98.50
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.20496	368.00	15,272.36	41.50
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.19074	7,400.00	165,852.36	22.41
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.19216	-	7,018.62	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.18848	796.00	10,223.46	12.84
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.19381	148.00	43,583.70	294.48
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12818	2,200.00	25,651.89	11.66
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12910	1,450.00	15,207.00	10.49
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12357	88.00	18,590.42	211.32
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10905	1,470.00	42,634.45	29.00
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10939	660.00	33,301.88	50.46
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11050	1,200.00	980.94	0.82
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12323	480.00	8,896.15	20.62
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11414	802.00	33,057.40	41.22
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11711	3,025.00	24,572.23	8.12
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12558	1,507.00	(986.83)	(0.65)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12513	808.00	45,608.41	56.45
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12655	364.00	2,950.65	8.11
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12504	1,350.00	7,863.53	5.82
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12648	650.00	11,802.45	18.16
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.13120	1,940.00	14,218.62	7.33
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.13038	833.00	13,176.61	15.82
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12338	1,660.00	21,901.90	13.19
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10352	294.00	1,963.28	6.68
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10910	1,479.00	(1,634.38)	(1.11)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10413	2,622.00	7,259.49	2.77
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12226	3,000.00	26,814.20	8.94
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12293	138.00	12,551.27	90.95
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11135	1.00	1,467.95	1,467.95
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.41729	368.00	5,933.57	16.12
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23919	(286.00)	424,181.49	(1,433.05)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in					

business_segment	utility_account	retirement_unit	gl_account	act_work_order_numbe	activity_quantity	activity_cost	average_cost
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.34101	683.00	10,728.48	15.71
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.40868	468.00	22,165.64	47.36
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.31726	842.00	71,426.08	84.83
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.28782	748.00	23,898.30	31.95
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.23914	(3.00)	61,277.90	(20,425.97)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.41905	1,313.00	57,761.26	43.99
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.40037	912.00	22,439.12	24.60
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.44010	735.00	637.46	0.87
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.42341	364.00	977.45	2.69
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.44983	100.00	3,213.14	32.13
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.42948	337.00	29,250.84	86.80
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.42267	1,757.00	15,343.41	8.73
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.43525	730.00	3,597.69	4.93
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.42657	3,947.00	6,945.30	1.76
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.23725	75.00	465,360.37	6,204.80
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.42200	906.00	14,965.02	16.52
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.42048	1,601.00	49,715.52	31.05
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.42730	491.00	9,331.42	19.00
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.43605	1,315.00	31,806.29	24.19
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.42564	2,409.00	58,424.67	24.25
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.42413	1,562.00	105,548.57	67.57
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.40959	6,244.00	243,806.69	39.05
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.40849	720.00	1,870.00	2.60
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.41254	197.00	432.21	2.19
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.40936	-	5,712.70	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.40737	2,081.00	123,233.03	59.22
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.40685	337.00	(44.37)	(0.13)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.40232	3,387.00	328,992.49	97.13
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.42188	150.00	3,642.86	18.17
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.39405	1,468.00	32,654.03	22.24
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.39115	36.00	(61.22)	(1.70)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.36132	5,815.00	273,768.29	47.08
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.22391	-	144,724.83	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.39079	420.00	3,884.85	9.25
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.39584	1,039.00	41,661.10	40.10
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.39474	700.00	35,569.57	50.53
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.39314	500.00	25,052.93	50.11
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.39805	250.00	765.43	3.06
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.39019	2,170.00	10,438.03	4.81
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.32779	725.00	6,791.80	9.37
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.32653	255.00	4,167.50	16.34
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.41037	350.00	(11.36)	(0.03)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.30177	100.00	1,224.52	12.25
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.39776	500.00	962.22	1.92
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.37077	732.00	15,465.94	21.13
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.28247	142.00	3,695.01	26.02
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.28966	326.00	9,508.19	29.17
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.30578	198.00	18,769.93	94.80
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.29109	1,456.00	308,163.82	211.65
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.23295	536.00	33,135.99	61.82
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.28810	1,717.00	8,084.19	4.71
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.28356	-	(5,388.52)	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.24753	1,038.00	8,510.28	8.20
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.35781	1,573.00	99,723.33	63.40
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.38028	204.00	641.54	3.14
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.36708	1,057.00	306,009.67	290.08
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.31893	1,531.00	228,924.86	148.22
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.22439	(30.00)	(163.37)	5.45
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.37108	86.00	4,821.50	56.06
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.35764	110.00	2,988.38	27.17
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.38067	167.00	496.17	2.97
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.39097	250.00	1,858.50	7.43
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.35002	100.00	5,144.71	51.45
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.36790	906.00	6,993.08	7.65
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.38663	2,440.00	20,846.01	8.54
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.35828	788.00	2,481.88	3.23
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.38046	144.00	1,562.93	10.85
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.30345	6,959.00	601,926.21	86.50
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.35880	1,340.00	7,731.36	5.77
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.36058	2,052.00	16,567.15	8.07
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.35890	1,388.00	10,096.59	7.28
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.34186	65.00	750.07	11.54
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.34650	2,013.00	10,755.09	5.34
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.34005	906.00	(650.38)	(0.72)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.33410	178.00	1,651.15	9.28
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.34838	367.00	2,911.76	8.16
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.28259	102.00	1,606.77	16.75
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.28510	114.00	3,549.71	31.14
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.27355	540.00	3,712.01	6.87
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.25118	456.00	3,076.49	6.75
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.25119	7.00	11,490.19	1,641.46
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.28717	(34.00)	3,453.58	(101.58)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.25171	900.00	68,168.37	73.52
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.24182	1,212.00	41,925.72	34.59
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.24216	165.00	1,694.52	10.27
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.23559	622.00	(424.88)	(0.68)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.22971	977.00	8,273.51	8.48
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.23173	224.00	1,971.19	8.80
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.18343	2.00	2,124.88	1,062.44
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.19589	(14.00)	37,884.22	(2,706.02)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10903	6,050.00	6,050.49	(88.98)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.23462	427.00	1,273.71	2.98
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.22067	315.00	(287.40)	(0.91)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.23126	226.00	937.00	4.15
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.22994	825.00	741.00	0.90
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.18337	648.00	14,629.88	22.65
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.20624	188.00	6,976.12	37.11
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.20239	665.00	8,146.82	12.25
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.20770	1,375.00	15,268.82	11.10

business_segment	utility_account	retirement_unit	gl_account	act_work_order_numbe	activity_quantity	activity_cost	average_cost
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.19498	1,418.00	23,310.13	16.44
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.34182	(11.00)	(2,587.34)	235.21
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.18642	-	9,618.55	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.19276	336.00	3,210.07	9.55
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.18284	1,350.00	47,454.60	35.15
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	050.18606	580.00	5,374.63	9.27
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12534	(100.00)	(7,270.48)	72.70
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12375	18.00	27,886.86	1,548.27
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12662	3,344.00	13,091.26	3.91
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.13089	2,708.00	9,279.55	3.43
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12952	3,621.00	5,355.87	1.48
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12805	855.00	287.62	0.34
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, PE, 2 in.	1010 - Gas Plant In Service	040.13034	1,355.00	2,006.72	1.48
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12037	1,631.00	5,431.65	3.33
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12816	(1,382.00)	(6,240.43)	4.58
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10990	1,116.00	4,786.43	4.29
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10937	480.00	2,425.01	5.05
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11126	250.00	2,915.46	11.66
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11125	425.00	35,185.25	82.79
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10973	3,250.00	41,571.99	12.79
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10831	9,114.00	26,491.00	2.91
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11269	50.00	187.60	3.75
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11229	420.00	1,432.77	3.41
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10835	2,899.00	11,068.92	3.82
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11122	280.00	19,776.66	70.60
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12791	(22.00)	(210.65)	9.58
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11768	2,540.00	59,374.31	23.38
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12072	375.00	3,547.19	9.46
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11893	2,440.00	17,567.18	7.20
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11799	3,068.00	11,540.62	3.76
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11665	2,200.00	4,656.90	2.07
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12125	1,850.00	9,413.10	5.09
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12146	480.00	3,216.62	6.71
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11042	100.00	1,040.22	1.16
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11040	100.00	1,067.70	10.68
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11002	270.00	802.07	2.97
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10948	588.00	2,450.05	4.31
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10947	557.00	2,296.55	4.12
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10878	100.00	906.89	9.07
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10857	140.00	3,596.75	25.69
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10788	1,151.00	932.49	0.81
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11021	2,474.00	7,090.97	2.83
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11190	1.00	1,659.03	1,659.03
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11360	975.00	(1,999.98)	(2.05)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11328	985.00	1,707.25	1.77
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11734	1,938.00	9,461.50	4.88
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12056	1,496.00	14,590.22	9.75
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12054	992.00	7,391.39	7.45
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12264	1,353.00	5,127.03	3.79
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11426	6,900.00	11,765.13	1.71
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10086	1,000.00	5,365.38	5.37
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10048	2,848.00	11,050.15	3.88
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11430	175.00	2,214.69	12.66
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11414	4,500.00	31,408.00	6.98
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11352	1,250.00	13,051.11	10.44
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11676	1,165.00	7,785.99	6.68
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11850	750.00	2,013.43	2.68
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11783	1.00	6,390.90	6,390.90
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11801	1,640.00	13,077.81	7.97
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11885	400.00	1,631.89	4.08
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11773	850.00	5,818.76	6.85
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11843	1.00	2,928.11	2,928.11
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11794	792.00	3,875.23	4.89
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11742	691.00	26,635.91	38.55
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11013	370.00	6,981.42	18.87
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11557	2.00	4,845.61	2,422.81
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10747	1,250.00	5,091.31	4.07
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10786	1,400.00	119.37	0.09
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11289	403.00	614.23	1.52
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11018	1,175.00	4,665.67	3.97
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11208	840.00	1,351.10	1.61
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12182	3,845.00	13,562.42	3.44
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12627	612.00	2,188.43	3.58
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12429	1,000.00	324.02	0.32
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12431	100.00	606.66	6.09
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12341	211.00	1,974.52	9.36
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12381	2,487.00	11,013.76	4.43
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12171	3,820.00	24,043.11	6.13
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.13120	2,595.00	9,397.97	3.62
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12360	1.00	6,186.18	6,186.18
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10098	875.00	4,618.83	5.28
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10058	594.00	1,905.82	3.21
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10615	800.00	59.33	0.10
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10553	100.00	302.39	3.02
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10538	1,085.00	2,927.43	2.70
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10339	230.00	459.67	2.00
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10452	1,583.00	13,245.99	8.32
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10870	2,910.00	3,620.77	1.24
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10745	60.00	2,307.15	38.45
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10189	1,306.00	(22,826.90)	(17.56)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10646	1,998.00	4,891.87	2.88
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10206	1,480.00	11,302.04	7.64
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10101	421.00	11,708.41	27.81
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10123	290.00	5,083.57	17.53
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10024	387.00	(9,889.95)	(25.81)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10147	1,200.00	(739.77)	(0.62)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10062	526.00	5,578.41	10.61
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10416	225.00	905.12	4.02
009 - WKG Division							

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009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10334	200.00	2,309.59	11.55
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10780	491.00	2,694.35	5.49
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10665	1,449.00	3,693.52	2.55
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10592	265.00	748.48	2.82
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10937	2,893.00	5,834.06	2.02
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.11650	4,674.00	16,958.84	3.63
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10500	1.00	(765.76)	(765.76)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11373	203.00	7,242.25	35.69
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11366	400.00	1,535.10	3.84
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12242	408.00	16,109.49	39.48
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12191	3,170.00	15,440.14	4.87
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12179	3,845.00	14,526.55	3.78
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11454	100.00	969.08	9.69
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12300	125.00	1,306.21	10.45
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12030	200.00	573.56	2.87
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12124	490.00	1,654.74	3.38
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11981	1,380.00	6,796.84	4.93
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12219	250.00	3,057.59	12.23
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12291	925.00	5,393.58	5.83
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12405	1,100.00	9,792.21	8.90
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12406	350.00	4,670.03	13.34
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12404	665.00	10,742.69	16.15
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.10210	4,100.00	6,443.32	1.57
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.43183	2,394.00	92,301.41	38.56
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.35055	2,817.00	282,454.72	100.29
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.42413	93.00	6,208.71	66.76
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.35692	1,820.00	128,930.94	70.79
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.34448	1,000.00	43,963.73	43.96
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.19041	2,560.00	29,350.16	11.46
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040.12610	486.00	107,027.23	220.22
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040.10862	1.00	7,148.02	7,148.02
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040.12415	1,720.00	24,852.69	14.45
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, X<=fin	1010 - Gas Plant in Service	050.22213	243.00	497.00	2.05
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, X<=fin	1010 - Gas Plant in Service	040.10839	1.00	9.51	9.51
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, X<=fin	1010 - Gas Plant in Service	Conversion	6,168.00	58,903.14	9.55
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.44052	(910.00)	(6,020.50)	6.62
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.45834	962.00	11,087.53	16.75
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, X<=fin	1010 - Gas Plant in Service	050.23918	(10.00)	(147.21)	14.72
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.31693	(240.00)	(4,612.06)	19.22
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.33293	365.00	14,303.15	39.19
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.42445	1,729.00	190,421.64	110.13
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.42345	1,323.00	80,762.98	61.05
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.40723	2,300.00	40,338.36	17.54
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.42414	15.00	21,378.96	1,425.26
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.41803	1,947.00	103,175.96	52.99
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.42839	336.00	3,103.91	9.24
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.42769	-	55,983.60	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.40936	-	64,059.92	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.40982	1,080.00	8,797.69	8.15
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.35055	25.00	18,243.51	649.74
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.40590	2.00	5,969.14	2,984.57
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.34162	1,440.00	20,528.91	14.26
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.23917	-	789.42	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.38384	-	(1,545.03)	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.38972	440.00	13,669.87	31.07
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.40009	138.00	14,948.82	108.32
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.23285	2,834.00	97,458.05	37.00
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.38935	1,270.00	91,005.67	71.66
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.35695	74.00	1,340.44	18.11
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.38187	319.00	(2,912.02)	(9.13)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.35780	289.00	24,323.61	84.16
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.35961	-	117,037.89	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.34539	567.00	2,902.18	5.12
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.20772	305.00	6,910.83	22.66
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.32704	261.00	77,264.08	296.03
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.33220	232.00	7,029.23	30.30
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.22184	1,924.00	89,058.70	46.29
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10197	13.00	(2,285.66)	(175.82)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.19805	3.00	587.13	195.71
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.19208	(284.00)	(2,762.72)	9.73
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.19432	(987.00)	(10,837.47)	10.98
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.24221	1,386.00	15,279.25	11.02
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.20764	5,042.00	29,979.32	5.95
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.20899	40.00	5,078.74	128.97
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.20789	1,453.00	33,222.52	22.86
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	ADMIN 040	(693,652.00)	(7,672,734.26)	11.06
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12927	401.00	31,403.17	78.31
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11336	50.00	9,763.64	195.27
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11277	612.00	11,947.70	19.52
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11922	585.00	5,899.08	9.74
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11322	1,100.00	7,440.66	6.76
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12249	760.00	14,366.12	18.90
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11561	396.00	52,267.81	131.99
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11787	875.00	9,957.44	11.38
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.11017	650.00	1,832.53	2.82
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12847	1,970.00	18,844.45	8.45
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10860	2,510.00	6,875.58	2.74
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10496	1,440.00	33,884.10	23.39
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10028	1.00	(6,074.00)	(6,074.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10342	1,850.00	6,624.90	4.02
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10767	420.00	1,976.30	4.71
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10414	60.00	961.80	9.36
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.44104	1,011.00	13,156.35	13.01
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.45317	1,049.00	10,488.88	10.00
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.45304	678.00	9,345.54	13.78
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.44463	70.00	951.00	13.59
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.44466	750.00	3,579.10	4.77
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.37892	9,107.00	580,968.35	61.60
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.26887	5,174.00	230,459.91	44.54
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.39254	1,810.00	139,782.36	77.23
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.28778	48.00	1,579.10	32.90
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.27003	588.00	41,278.17	70.44
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.29205	964.00	57,312.07	59.45
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.34823	1,077.00	44,998.23	41.78
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.33243	777.00	3,304.35	4.25
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.32561	913.00	10,646.41	11.66
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.31509	1,136.00	14,877.44	13.10
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050			

business_segment	utility_account	retirement_unit	gl_account	act_work_order_numbe	activity_quantity	activity_cost	average_cost
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.43846	664.00	2,513.67	3.79
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.41850	2,340.00	8,820.15	3.68
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.42660	3,257.00	9,228.98	2.83
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.43719	280.00	6,793.67	23.43
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.38279	555.00	14,708.67	26.50
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.43339	545.00	2,597.92	4.77
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.42841	120.00	2,718.12	22.65
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.42914	807.00	48,151.02	60.91
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.41788	750.00	11,268.41	15.02
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.42277	2,093.00	92,955.84	44.41
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.42110	188.00	3,274.91	17.42
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.42937	1,202.00	3,787.87	3.15
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.43070	248.00	1,465.29	5.91
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.42873	750.00	19,271.96	25.70
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.42485	4,287.00	210,149.57	49.25
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.42782	1,472.00	40,738.99	27.68
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.44670	1,400.00	6,103.63	4.36
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.41903	-	363.25	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.42382	540.00	2,526.31	4.68
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.42360	355.00	1,176.70	3.31
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.41919	1,300.00	4,665.59	3.59
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.41681	125.00	1,837.69	14.70
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.39824	393.00	1,342.32	3.42
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.38089	1,050.00	1,513.49	1.44
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.39578	1,141.00	11,646.06	10.21
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.40290	220.00	2,645.99	12.03
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.42661	242.00	2,214.68	9.15
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.40887	1,590.00	20,482.76	12.88
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.22401	180.00	4,350.92	27.19
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.41056	730.00	2,172.78	2.98
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.37698	52.00	829.41	15.95
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.38387	716.00	92,085.19	128.61
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.40672	750.00	59,597.95	79.46
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.33144	5,000.00	413,748.56	82.75
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.39552	552.00	13,014.89	23.58
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.39743	219.00	4,899.25	22.37
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.37476	336.00	124,117.50	369.40
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.29908	2,011.00	42,027.08	20.90
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.31254	3,828.00	12,296.06	3.21
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.33084	1,200.00	1,889.09	1.57
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.31536	1,220.00	5,807.93	4.76
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.29959	(8.00)	239.90	(23.99)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.37446	60.00	5,213.65	86.89
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23911	(10.00)	42,000.74	(4,200.07)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.38233	403.00	17,140.03	42.53
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.30163	199.00	1,122.81	5.64
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.28465	300.00	4,236.58	14.12
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.29196	552.00	13,598.16	24.83
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.29941	804.00	4,355.67	7.21
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.30889	1,143.00	11,552.49	10.11
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.26044	670.00	6,672.38	9.98
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.28442	1,528.00	59,918.85	39.27
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.24958	921.00	440.83	0.48
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.27137	984.00	3,804.99	3.87
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.25665	2,835.00	28,641.46	10.10
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.38655	1,057.00	122,052.21	115.47
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.38244	948.00	1,197.13	1.26
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.36303	748.00	237,404.34	318.24
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.35635	1,338.00	18,477.12	13.80
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.36237	128.00	1,960.96	15.48
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.33621	(1,020.00)	(7,020.58)	6.88
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.25440	336.00	1,861.30	5.54
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.25627	5.00	(538.02)	(107.60)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.24947	1,260.00	3,887.42	2.93
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.34638	190.00	3,475.89	18.29
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.35899	1,132.00	149,841.51	132.37
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.35862	541.00	3,222.74	5.96
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.37250	1,626.00	11,316.37	6.96
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.35780	775.00	71,975.96	92.87
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.35106	274.00	722.85	2.64
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.34635	250.00	2,897.95	11.35
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.34737	205.00	6,473.72	31.58
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.22473	5.00	958.74	191.75
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.24758	320.00	2,088.65	6.53
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23356	468.00	5,021.81	10.73
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.24183	963.00	2,265.41	2.35
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.26286	277.00	1,506.42	5.44
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.24757	1,480.00	11,586.23	7.83
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.24800	477.00	943.96	1.98
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.24959	148.00	1,086.18	7.34
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.24827	1,003.00	8,285.39	8.26
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.24172	546.00	1,726.84	3.16
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18351	323.00	1,263.21	3.91
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23084	255.00	(151,241.09)	(593.10)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.22301	284.00	3,409.32	12.00
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.22193	260.00	5,417.58	20.84
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23337	200.00	1,024.62	5.12
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.21879	480.00	(231.66)	(0.48)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18341	-	1,846.50	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23717	(210.00)	(1,235.57)	5.88
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23013	841.00	8,368.03	9.95
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.22431	312.00	9,229.97	29.58
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23313	456.00	63,416.65	139.07
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.22430	(7.00)	1,034.44	(147.78)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.22985	658.00	1,923.78	2.92
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23048	525.00	1,608.77	3.06
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23377	250.00	2,739.62	10.96
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20324	626.00	8,830.12	14.11
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20948	(629.00)	(4,475.79)	7.12
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19253	279.00	239.58	0.86
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.21998	115.00	1,238.11	10.77
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.22146	460.00	730.81	1.59
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20390	1,300.00	1,576.97	1.21
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20774	810.00	1,193.91	1.47
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20328	464.00	3,103.02	6.69
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20859	1,130.00	16,580.34	14.67
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20997	100.00	1,377.28	13.77
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20241	618.00	10,	

business_segment	utility_account	retirement_unit	gl_account	act_work_order_numbe	activity_quantity	activity_cost	average_cost
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19030	4,402.00	6,960.52	1.58
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.41052	(272.00)	(1,559.89)	5.73
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.21980	300.00	1,470.94	4.90
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.22436	(5.00)	(22.10)	4.42
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19532	990.00	4,107.59	4.19
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20460	1,280.00	9,913.26	7.74
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.45273	(112.00)	(547.29)	4.89
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18922	1,519.00	3,614.95	2.38
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18645	3,525.00	19,250.68	5.46
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18805	1,885.00	18,269.23	9.69
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18747	1,562.00	15,412.55	9.87
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19356	1,050.00	3,940.66	3.75
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13103	-	19,623.70	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	ADMIN 040	(3,181,643.00)	(20,043,482.06)	6.30
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12808	500.00	3,622.52	7.25
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13091	550.00	55.28	0.10
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12359	483.00	49,243.49	101.95
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12806	1,560.00	3,759.10	2.43
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12796	4,649.00	3,264.73	0.70
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12364	270.00	5,861.74	20.60
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12836	1.00	(6,357.00)	(6,357.00)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13090	4,299.00	14,539.43	3.38
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12841	375.00	3,897.01	10.39
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12676	250.00	6,783.62	27.13
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12900	2,980.00	20,584.78	6.91
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13019	980.00	16,317.22	16.65
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13015	368.00	17,374.13	47.21
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12263	150.00	303.04	2.02
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12983	482.00	49,913.82	101.45
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13109	(393.00)	(1,893.64)	4.28
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12414	745.00	19,424.26	26.07
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10315	277.00	24,820.14	89.80
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10318	316.00	32,579.04	103.10
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11159	110.00	805.30	7.32
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11223	500.00	2,152.74	4.31
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11119	2,375.00	53,915.95	22.45
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10317	255.00	23,932.96	93.85
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11963	508.00	3,285.43	6.47
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12065	440.00	6,456.26	14.67
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11962	205.00	998.48	4.86
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11846	1,147.00	8,868.35	7.73
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10901	6,989.00	19,864.19	2.84
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10850	3,051.00	9,106.37	2.98
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10812	725.00	2,117.36	2.92
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10742	1,045.00	4,295.33	4.11
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10574	5,523.00	13,800.18	2.52
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11167	516.00	2,671.44	5.18
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11361	2,541.00	3,885.88	1.45
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11300	1,841.00	4,644.09	2.83
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11178	845.00	1,058.69	1.25
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10978	1,000.00	1,875.37	1.88
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10925	780.00	13,467.66	17.27
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11788	1,098.00	2,365.22	2.15
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11955	40.00	24,547.05	613.68
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12120	1,058.00	6,625.16	6.26
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12051	2,171.00	11,972.75	5.51
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12265	191.00	1,828.65	8.53
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10096	897.00	5,872.39	6.55
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11399	3,367.00	18,232.95	5.42
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10195	376.00	8,211.27	21.84
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10375	180.00	736.48	4.09
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11559	291.00	8,284.20	28.47
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11554	607.00	60,890.92	100.31
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10390	1,110.00	655.55	0.59
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10224	458.00	1,494.09	3.26
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10209	1,151.00	(6,155.31)	(5.35)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11396	761.00	1,885.16	2.48
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10168	315.00	1,693.11	5.37
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11849	355.00	1,312.15	3.70
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11750	1,564.00	6,601.94	4.22
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11735	1,313.00	34,985.48	26.65
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11719	826.00	(212.56)	(0.26)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11844	1,015.00	7,292.34	7.18
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11740	1,043.00	10,592.10	10.16
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11711	2,883.00	12,044.67	4.40
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11690	5.00	4,377.07	875.41
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11621	7,241.00	(887.06)	(0.12)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10968	310.00	2,218.66	7.16
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10963	200.00	1,870.97	9.35
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11056	100.00	449.82	4.50
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12761	1,462.00	6,803.18	4.65
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12648	1,570.00	5,741.84	3.66
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12537	25,630.00	6,608.51	0.26
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12619	2,680.00	8,707.90	3.62
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12504	225.00	309.18	1.37
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12535	2,000.00	25,780.31	12.88
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12519	1,000.00	1,653.23	1.65
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12432	1,986.00	13,446.33	6.74
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12602	972.00	42,267.64	43.49
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13102	2,484.00	5,557.99	2.24
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10626	95.00	901.72	9.49
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10464	500.00	1,987.02	3.97
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10533	3,400.00	35.96	0.01
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10753	100.00	1,043.71	10.44
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10660	3,751.00	10,272.23	2.74
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10035	512.00	14,928.71	29.16
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10019	314.00	10,030.01	31.94
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10172	1,945.00	5,970.28	3.07
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10162	3,057.00	10,716.16	3.51
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10550	1,593.00	4,995.74	3.14
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10103	130.00	2,091.83	15.09
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10653	1,520.00	15,485.10	10.19
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10596	1,700.00	5,363.87	3.16
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10338	500.00	2,161.44	4.32
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10689	1,245.00	4,863.08	3.89
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10795	320.00	633.10	1.98
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10795	270.00	645.27	2.39
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10777	100.		

business_segment	utility_account	retirement_unit	gl_account	act_work_order_numbe	activity_quantity	activity_cost	average_cost
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10820	777.00	4,891.19	6.29
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10074	7,515.00	35,069.44	4.67
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10204	625.00	3,797.96	6.08
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10127	185.00	396.84	2.15
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10462	485.00	2,572.39	5.30
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10453	1,138.00	7,177.75	6.31
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10757	500.00	1,720.71	3.44
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10672	2,880.00	9,045.42	3.14
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10858	890.00	8,840.12	9.93
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10177	208.00	3,057.76	14.70
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10413	4,015.00	11,116.18	2.77
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10762	3,400.00	2,754.72	0.81
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10733	300.00	3,223.13	10.74
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10363	1,972.00	1,230.80	0.62
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10673	295.00	630.20	1.80
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10014	83.00	15,301.18	184.35
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11395	636.00	1,032.80	1.62
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11368	110.00	728.42	6.62
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11615	746.00	4,224.98	5.66
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12281	1,245.00	6,828.91	5.57
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11049	350.00	1,189.98	3.40
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11378	240.00	515.02	2.15
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12247	550.00	26,879.90	48.87
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12244	460.00	33,033.65	71.81
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12181	6,854.00	26,999.84	4.06
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12180	2,076.00	8,958.67	4.32
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12078	2,020.00	8,115.46	4.02
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11446	1,035.00	4,548.47	4.39
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	ADMIN 040	(59,967.00)	(564,491.87)	9.41
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12654	550.00	(132.12)	(0.24)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12813	3,890.00	16,420.72	4.45
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11727	235.00	9,750.72	41.49
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11913	459.00	19,888.41	42.24
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12087	94.00	1,095.21	11.65
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11990	280.00	3,293.83	11.76
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12082	1.00	8,877.10	8,877.10
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11689	350.00	1,026.39	2.94
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.11766	843.00	31,152.64	36.95
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12503	460.00	4,022.12	8.74
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12288	1.00	1,791.76	1,791.76
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12409	600.00	5,093.55	8.49
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	040.12436	600.00	2,581.64	4.30
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.23910	-	1,365.45	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.31726	1,655.00	128,734.33	77.79
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.40779	688.00	180,237.21	261.97
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.40055	1,230.00	(8,111.19)	(6.59)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.41813	424.00	26,814.80	63.24
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.35970	2,959.00	265,538.55	89.74
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.39784	1,414.00	92,592.30	65.48
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.40910	2,618.00	3,003.32	1.15
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.36522	3,839.00	337,157.97	85.50
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.29108	616.00	106,951.50	173.62
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.34127	204.00	4,045.42	19.83
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	050.23495	4,320.00	90,782.57	21.01
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040.11643	3,880.00	24,868.32	6.41
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040.12344	7,840.00	68,833.64	8.78
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	040.12330	281.00	72,182.32	256.88
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, X<=1 in	1010 - Gas Plant in Service	040.11131	4.00	8.78	2.20
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.42819	125.00	2,011.96	16.10
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.26270	3,120.00	59,496.54	19.07
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.24127	29.00	19,724.20	680.14
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.29845	344.00	1,428.19	4.15
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.28778	65.00	13,479.74	207.38
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.31068	1,222.00	80,470.58	65.85
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.29905	2,682.00	93,516.00	34.87
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.43983	(333.00)	(8,914.66)	26.77
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.33641	-	35,065.28	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.33298	202.00	11,431.19	56.59
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.41802	1,929.00	81,357.38	42.18
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.42267	526.00	6,672.70	12.69
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.40558	400.00	4,039.96	10.10
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.23525	1,600.00	26,095.04	16.31
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.42024	520.00	4,488.57	8.63
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.39729	5,668.00	19,493.16	3.44
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.39531	314.00	87,789.58	278.62
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.39366	3,620.00	212,092.94	58.59
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.40534	2,396.00	155,691.75	68.65
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.38132	656.00	39,261.85	58.33
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.40023	635.00	34,033.57	53.60
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.23911	-	7,875.46	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.40662	2,864.00	106,791.89	37.99
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.37295	2,357.00	4,224.69	1.79
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.36320	3,184.00	162,679.53	51.09
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.30889	416.00	4,369.91	10.50
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.23531	3,921.00	48,225.41	12.30
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.35628	2,560.00	35,572.11	13.90
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.34127	2,520.00	202,442.83	80.33
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.24946	1,220.00	9,226.78	7.56
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.37351	2,310.00	50,193.47	21.73
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.35724	440.00	7,904.03	17.96
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.35934	371.00	4,522.17	12.19
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.34849	580.00	25,238.55	43.51
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.19589	7.00	49,265.70	7,037.96
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.23324	3,548.00	42,895.87	12.09
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.24857	1,070.00	29,790.15	27.84
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.25119	2,710.00	16,496.45	6.09
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.26196	2,470.00	27,670.27	11.20
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.21864	3,494.00	209,045.50	59.83
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.21876	321.00	10,819.37	33.71
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.19503	503.00	4,787.41	9.52
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.20886	235.00	16,642.88	70.82
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.19612	817.00	24,942.79	30.53
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.20216	3,273.00	89,895.65	27.47
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.20473	298.00	24,839.15	83.82
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.20990	-	7,099.23	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.40672	(4.00)	(40.09)	10.02
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	050.20389	390.00	41,795.16	107.17
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE,					

business_segment	utility_account	retirement_unit	gl_account	act_work_order_numbe	activity_quantity	activity_cost	average_cost
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10970	1,000.00	11,832.27	11.83
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10754	958.00	8,607.81	8.99
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10888	680.00	9,726.83	14.30
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.12373	125.00	14,134.79	113.08
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10019	184.00	11,282.92	61.32
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10377	656.00	4,184.16	6.35
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	040.10846	440.00	2,199.34	5.00
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 24 in.	1010 - Gas Plant in Service	050.38532	1,250.00	7,189.35	5.74
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23918	42.00	337,111.89	8,026.47
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.45318	208.00	1,609.68	8.70
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.44865	2,020.00	13,624.48	6.74
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.44923	1,280.00	60,536.46	46.93
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.44394	480.00	10,805.77	22.51
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.44544	1,985.00	111,003.10	55.92
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.41246	(241.00)	(3,673.88)	15.24
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.29411	1,330.00	61,508.64	46.25
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23525	1,205.00	29,775.74	24.71
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.32960	(2,184.00)	(9,942.59)	4.55
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.34639	40.00	6,233.12	155.83
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.32843	155.00	1,069.85	6.90
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.32020	3,193.00	480,973.01	150.83
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.33564	120.00	1,885.03	15.71
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.35679	200.00	1,966.20	9.83
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.33543	245.00	1,854.66	7.57
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23920	(70.00)	12,291.01	(175.59)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.29564	4,707.00	221,461.47	47.05
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.31037	-	874.94	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.37105	(158.00)	(34,751.74)	219.95
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.31855	320.00	15,531.99	48.54
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.43130	185.00	1,988.88	10.59
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.43275	102.00	1,285.84	12.61
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.42662	460.00	2,333.73	5.07
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.41802	1,353.00	44,316.65	32.75
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.41803	6,168.00	319,253.30	51.78
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.30003	6,650.00	174,310.25	26.21
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.31061	-	3,852.00	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.41815	7,292.00	292,436.88	38.73
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.42553	2,256.00	74,944.34	33.22
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.42839	250.00	1,707.77	6.83
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.43281	396.00	965.70	2.44
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.43228	797.00	6,482.36	8.13
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.42952	216.00	24,542.01	113.62
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.42688	80.00	106,624.26	1,332.80
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.42185	490.00	2,551.24	5.21
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.45024	273.00	2,596.09	9.51
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.42381	310.00	4,003.67	12.92
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.42184	1,389.00	(387.27)	(0.28)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.42022	2,285.00	157,106.39	68.76
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.41733	650.00	1,491.60	2.29
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.39907	5,846.00	284,181.34	45.18
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23723	(174.00)	(2,960.89)	17.19
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.41719	361.00	3,366.59	9.33
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.41848	547.00	4,273.35	7.81
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.35055	5,452.00	388,669.35	71.29
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.40292	680.00	1,397.31	1.59
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.42419	198.00	1,842.82	8.30
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.39756	3,955.00	377,844.10	95.54
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.41095	923.00	1,306.31	1.42
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23917	(12.00)	15,623.74	(1,301.98)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.35858	779.00	102,354.45	131.39
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.38923	2,047.00	92,653.27	45.26
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.37445	220.00	5,514.06	25.06
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.39272	1,438.00	25,153.70	17.49
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.38881	1,576.00	5,636.22	3.58
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.31066	4,379.00	207,358.65	47.35
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.33111	-	(22,992.81)	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.33093	-	(35,335.05)	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.30730	-	8,207.60	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.31275	220.00	454.45	2.07
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.42033	140.00	474.52	3.39
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.38385	83.00	(1,016,719.84)	(12,249.64)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.38074	600.00	5,197.94	8.66
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.39906	525.00	(7,838.93)	(14.55)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.31623	118.00	499.49	4.23
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.30261	225.00	10,408.17	46.26
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.28707	1,442.00	54,732.37	37.96
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.28049	492.00	43,169.32	87.74
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.26650	809.00	(1,187.49)	(1.47)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.28418	1,085.00	7,478.30	6.89
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.37040	320.00	3,957.59	12.37
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.33087	565.00	44,266.05	78.35
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.37346	320.00	7,404.78	23.14
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.35882	1,994.00	27,396.20	13.74
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.36999	87.00	876.00	10.07
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.38537	1,125.00	(145.03)	(0.13)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.37118	-	3,765.79	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.37132	-	3,809.35	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.36428	122.00	2,145.09	17.58
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.35827	500.00	3,800.22	7.60
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.32775	5,181.00	47,570.16	9.18
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.33425	60.00	6,877.64	114.83
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.35025	208.00	3,505.60	16.85
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.33245	1,390.00	108,623.09	78.07
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.33690	225.00	(986.65)	(1.73)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.34327	1,032.00	9,903.94	9.60
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.33665	800.00	8,552.65	10.69
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.24831	280.00	1,122.20	4.01
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.21628	2,363.00	71,501.79	30.26
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.24218	720.00	(916.82)	(1.27)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.21073	(24.00)	4,936.01	(205.67)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.21081	(1.00)	23,754.99	(23,754.99)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19605	115.00	32,814.46	285.34
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.21630	1,611.00	110,501.67	68.59
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.22978	(28.00)	2,787.12	(107.20)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.24212	225.00	3,178.53	14.13
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.22214	160.00	1,572.53	9.83
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19597	(2.00)	364.67	(182.34)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.21880	1,647.00		

business_segment	utility_account	retirement_unit	gl_account	act_work_order_numbe	activity_quantity	activity_cost	average_cost
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.22992	500.00	1,461.13	2.92
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23333	300.00	(5,079.37)	(16.93)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23266	830.00	12,453.38	15.00
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.22429	227.00	(191.49)	(0.84)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23193	500.00	27,991.61	55.98
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23534	484.00	1,828.18	3.78
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23406	488.00	481.92	1.03
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.23537	430.00	2,690.26	6.26
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20378	595.00	7,280.75	12.24
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20864	1,537.00	22,100.31	14.38
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20354	460.00	9,645.88	20.10
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.21974	100.00	1,264.48	12.64
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20457	286.00	(1,124.09)	(3.93)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20496	158.00	3,540.08	22.41
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20554	689.00	5,361.71	7.78
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.32976	514.00	2,587.55	5.03
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20851	230.00	2,140.66	9.31
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20447	394.00	110,426.57	280.27
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19041	3,000.00	3,274.47	1.09
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18904	640.00	3,034.74	4.74
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18989	4,344.00	5,535.28	1.27
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20608	975.00	43,490.26	44.61
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.20938	525.00	11,363.89	21.65
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.24220	772.00	(1,063.93)	(1.38)
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19399	400.00	4,828.41	12.07
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19349	100.00	1,979.27	19.79
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19295	670.00	10,831.45	16.17
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19717	689.00	4,404.73	6.30
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19287	312.00	2,488.06	7.97
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18788	1,750.00	4,713.89	2.69
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18995	742.00	3,949.05	5.32
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.18582	225.00	288.60	1.28
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	050.19031	1,480.00	5,762.39	3.91
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12650	1,250.00	2,476.64	1.98
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12372	178.00	1,144.92	6.43
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12925	425.00	1,955.25	4.60
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13031	785.00	5,274.58	6.89
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13064	3,800.00	39,187.14	10.31
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12358	-	3,368.16	-
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13029	3,685.00	14,519.77	3.94
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12643	6,970.00	18,757.52	2.69
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12270	1.00	175.89	175.89
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12253	420.00	3,486.19	8.30
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12333	1.00	5,924.72	5,924.72
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12334	1.00	9,785.04	9,785.04
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12778	126.00	23,487.85	186.41
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10936	1,564.00	5,828.74	3.73
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10807	920.00	4,370.36	4.75
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10652	1.00	7,147.45	7,147.45
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10911	250.00	1,006.85	4.03
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11064	2,750.00	10,375.37	3.77
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10894	4,270.00	11,722.33	2.75
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10124	190.00	2,989.32	15.83
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12060	2,315.00	20,945.69	9.05
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11920	550.00	4,236.01	7.70
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11872	575.00	1,948.07	3.39
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11871	6,500.00	42,304.48	6.51
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12048	1,100.00	5,021.22	4.56
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11825	2,303.00	15,798.73	6.86
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11739	540.00	7,443.68	13.78
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11720	1,858.00	5,833.64	3.14
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11631	2,419.00	10,469.89	4.33
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12136	1,372.00	30,332.43	22.11
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11951	642.00	3,808.26	5.93
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11943	227.00	29,136.07	128.35
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11230	1,220.00	11,664.20	9.56
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11004	2,455.00	5,783.73	2.36
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10949	605.00	3,174.04	5.25
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10939	140.00	78.74	0.56
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11192	357.00	3,620.63	10.14
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11297	1.00	6,197.86	6,197.86
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10739	980.00	6,023.35	6.15
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11128	10.00	798.49	79.85
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10914	1,079.00	7,696.83	7.13
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12150	1,180.00	4,484.72	3.80
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10369	90.00	701.49	7.79
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11781	245.00	4,127.93	16.85
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10359	125.00	729.86	5.84
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10193	263.00	10,511.94	39.97
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10083	2,000.00	11,742.15	5.87
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10300	180.00	747.96	4.16
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10214	410.00	1,447.92	3.53
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10155	1.00	1,383.98	1,383.98
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12389	400.00	867.51	2.17
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10233	185.00	454.64	2.46
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11574	700.00	6,305.59	9.01
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11461	1,040.00	10,666.06	10.16
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11737	880.00	5,054.02	5.74
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11725	1,195.00	1,916.12	1.60
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10869	1,215.00	8,261.36	6.80
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.10811	1,190.00	1,170.46	0.98
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11802	280.00	1,198.66	4.28
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.11796	1,876.00	6,490.94	3.46
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.13085	1,391.00	9,719.60	6.99
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12833	6,040.00	16,442.91	2.72
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12603	7.00	36,081.29	5,154.47
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12493	453.00	2,753.63	6.08
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12342	1,737.00	14,236.00	8.20
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	040.12340	1,250.00	7,146.50	5.72
009 - WKG Division							

business_segment	utility_account	retirement_unit	gl_account	act_work_order_numbe	activity_quantity	activity_cost	average_cost
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12413	754.00	2,505.87	3.32
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10088	1,659.00	8,716.56	5.25
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10420	9,276.00	43,898.80	4.71
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10448	158.00	3,920.60	24.81
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10353	961.00	5,451.51	5.67
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10336	375.00	729.35	1.94
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10054	1,354.00	9,520.17	7.03
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10171	5,525.00	1,349.31	0.24
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10582	206.00	555.08	2.69
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10218	3,195.00	10,722.22	3.36
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10372	190.00	684.60	3.60
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10347	944.00	2,620.18	2.78
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10395	90.00	372.69	4.14
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10401	370.00	1,002.49	2.71
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10180	1,566.00	3,365.53	2.15
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10150	627.00	3,149.90	5.02
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10950	1,005.00	7,118.90	7.08
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10946	360.00	1,439.83	4.00
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10861	476.00	2,238.67	4.70
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10505	790.00	1,342.24	1.70
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10532	625.00	970.02	1.55
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10368	1,083.00	5,046.99	4.75
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10758	1,582.00	2,568.02	1.61
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10517	160.00	1,282.13	8.01
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10357	100.00	834.90	8.35
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10433	440.00	1,285.13	2.92
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10422	848.00	4,676.81	5.52
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10827	183.00	185.35	1.01
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10494	340.00	363.85	1.07
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10663	300.00	2,329.96	7.77
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10016	11.00	2,078.04	188.91
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.10010	104.00	16,027.18	154.11
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11462	280.00	4,991.48	17.36
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11367	100.00	867.50	8.68
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.11134	108.00	2,013.37	18.64
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12143	1,560.00	9,879.86	6.33
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12140	960.00	14,893.91	15.51
009 - WKG Division	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	040.12063	170.00	3,261.71	19.19

retirement_unit	gl_account	activity_quant	activity_cost	average_cost
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	5.00	133.80	26.76
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	(1,026.00)	(15,138.20)	14.75458
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	(340.00)	(2,116.73)	6.225676
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	800.00	3,538.57	4.423213
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	2,870.00	3,016.01	1.050875
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	175.00	813.20	4.648557
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	250.00	1,607.15	6.4286
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	1,640.00	8,700.86	5.305402
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	4.00	22,048.79	22048.79
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	1,084.00	8,156.90	7.561716
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	680.00	43,057.45	62.41859
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	228.00	52,533.48	230.41
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	2,111.00	425,232.44	201.4365
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	3,312.00	346,485.17	104.6151
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	(25,583.00)	(1,028,847.25)	40.21605
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	659.00	91,716.00	139.173
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	4,149.00	147,958.15	36.66357
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	596.00	9,052.10	15.18809
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	560.00	23,881.83	42.64613
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	167.00	7,842.43	46.96066
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	1.00	94,053.78	94053.78
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	1,916.00	280,739.50	146.5237
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	2,496.00	70,524.48	28.255
DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service	123.00	3,979.42	32.35301
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	938.00	32,845.54	35.01657
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	5,315.00	295,581.83	55.80091
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	445.00	5,876.56	13.20575
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	6,590.00	335,891.13	50.96982
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	988.00	77,757.98	78.70241
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1,389.00	17,082.81	12.38809
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	232.00	2,934.12	12.64707
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	5.00	6,981.39	1398.278
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	775.00	52,537.39	67.79018
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	145.00	12,417.50	85.63793
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	970.00	5,046.86	5.202848
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1,320.00	10,870.19	8.234992
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	20.00	1,472.95	73.6475
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1,790.00	281,072.01	157.0235
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	182.00	115,120.69	632.5313
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	352.00	4,686.67	13.3144
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	892.00	3,467.97	3.887869
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	3,945.00	205,618.20	52.12122
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	635.00	7,586.74	11.95337
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	197.00	3,258.78	16.54203
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	223.00	24,778.37	76.71322
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	4,488.00	93,286.89	20.78565
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	3,371.00	16,599.45	4.924192
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1,344.00	93,118.35	69.28449
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	859.00	7,039.75	8.195285
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	6,344.00	34,629.11	5.458561
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	7.00	36.66	5.237143
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1,158.00	14,744.97	12.72215
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	(84.00)	1,456.06	-17.334
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	(231.00)	(5,405.53)	23.40056
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	-	20,374.07	0
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	450.00	835.30	1.856222
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	826.00	52,729.79	63.83752
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1.00	78.85	78.85
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	297.00	1,360.68	4.584754
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	111	6328.13	57.01018
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1345	79072.55	58.79
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	-499	-11674.39	23.39657
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	5281	101793.76	19.27547
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1800	119508.33	66.39352
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	2675	49525.33	18.51414
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	138	6770.63	49.06254
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	335	6112.83	18.24725
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	4617	16795.11	3.637667
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	525	18458.42	35.1589
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	120	14404.58	120.0382
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1800	15549.59	8.638661
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1423	7649.74	5.375784
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	6	3.41	0.568333
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1233	19046.68	15.44743
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	120	4813.74	40.1145
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	940	10423.18	11.08849
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	742	10032.29	13.52061
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	3179	20046.07	6.305779
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1140	37.79	0.033148
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1408	7341.19	5.213913
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	16	1573.56	98.3475
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1000	14746.78	14.74678
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1500	-1914.52	-1.27635
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	293	428.72	1.463209
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	3740	31089.05	8.315254
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	3892	-7681.16	-1.94788
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1615	28392.59	17.58055
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	491	1851.23	3.790892
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	97	103389.17	1065.868
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	248	1915.86	7.725242
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	0	318.62	0
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	640	61468.68	96.04481
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3225	140253.57	43.48948
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	90	140796.09	1564.401
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	200	1770.22	8.8511
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1031	31644.47	30.69299
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-78	802.96	-11.5764
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	98	93215.69	951.1805
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	626	4230.44	6.757891
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	241	103337.41	428.7859
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	115	913.74	7.945665
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-301	-1494.57	4.955349
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2082	18541.72	8.905725
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	11426	460393.33	40.29348
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3	47.39	15.79667
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	325	827.99	2.547662
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	235	1920.89	8.174
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	354	44053.16	124.5569
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1310	11431.63	8.726435
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	983	33719.27	34.30241
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	168	2538.49	15.11006

Row Labels	Sum of activity quantity	Sum of activity cost
DIS-37602-Main, PE, 2 in.	4234724	59752401.17
DIS-37602-Main, PE, 24 in.	1250	7169.35
DIS-37602-Main, PE, 3 in.	71134	586160.25
DIS-37602-Main, PE, 4 in.	1160029	28112002.15
DIS-37602-Main, PE, 6 in.	193568	9518144.89
DIS-37602-Main, PE, X<=1in	20237	134105.42
Grand Total	6680942	98109973.03
DIS-37602-Main, PE, X<=1in	20237	134105.42
DIS-37602-Main, PE, 2 in.	4234724	59752401.17
DIS-37602-Main, PE, 3 in.	71134	586160.25
DIS-37602-Main, PE, 4 in.	1160029	28112002.15
DIS-37602-Main, PE, 6 in.	193568	9518144.89
DIS-37602-Main, PE, 24 in.	1250	7169.35

retirement_unit	gl_account	activity_quant	activity_cost	average_cost
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	438	2577.5	5.884703
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	600	4359.29	7.265483
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1106	762.09	0.689051
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	191	570.53	2.987068
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	0	418.77	0
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	562	2029.85	3.611833
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1700	11152.05	6.560029
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	2765	110853.45	40.09166
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	6329	369206.63	58.33554
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	30	54270.33	1808.011
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	375	-700.31	-1.86749
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	680	9084.2	13.37382
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	475	3073.42	6.479358
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	644	-1580.15	-2.45365
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	482	3879.7	8.04917
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	305	2025.04	6.639475
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	803	2418.7	4.011111
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	4933	262561.09	51.19625
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	735	3640.06	4.952463
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	524	106183.8	202.6408
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	0	117799.69	0
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	960	9798.75	10.20703
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	185	1512.69	8.176703
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1026	12372.68	12.05904
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	117	2760.53	23.59427
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	13	16281.51	1252.424
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	848	89005.62	104.9596
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	232	3308.19	14.25944
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	623	4930.96	7.914864
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1485	1734.66	1.168121
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	200	1767.82	8.8391
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	2274	-1950.16	-0.85759
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	127	8301.29	65.36528
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1060	16586.55	15.64769
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1561	9846.65	6.307912
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	426	96485.65	226.4921
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	250	4251.33	17.00532
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	118	2281.51	19.33483
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1000	6250.21	6.25021
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	730	-544.96	-0.88351
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	385	3984.47	10.34927
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	400	9609.15	24.02288
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	100	1373.58	13.7358
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	240	2467.51	10.28129
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	0	1046.14	0
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	803	163939.79	204.1591
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	8	5904.91	738.1138
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	388	1674.14	4.314794
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	585	2537.9	4.338291
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	2209	6686.88	3.027107
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	988	13285.72	13.44709
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	4232	202950.33	47.95613
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	3301	145668.38	44.12856
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	7238	650105.09	89.81833
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	244	-179.84	-0.73705
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1573	18943.88	10.7717
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	166	2568.99	15.66864
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	208	3654.5	17.56971
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	244	2591.86	10.62238
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	300	8078.32	26.92773
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1129	7092.91	6.282471
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	905	4319.45	4.772873
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1379	8031.08	6.823843
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	100	1234.23	12.3423
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	4487	342433.37	76.31678
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	604	1497.51	2.479321
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	140	1493.46	10.66757
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	575	4239.06	7.372278
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1437	3919.3	2.727418
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	25	3887.33	155.4932
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	477	-3633.04	-7.61644
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	50	629.21	12.5842
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	2079	8978.02	4.318432
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1	143	143
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	-5	25076.31	-5015.06
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	100	1685.67	16.8567
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	475	11901.83	25.05648
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1	-2868.17	-2868.17
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	329	11193.82	34.02377
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1	-1445	-1445
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	2650	14739.24	5.561977
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1752	5560.29	3.173682
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	2295	105933.05	46.97696
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	514	1669.9	3.248833
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	953	7297.2	7.657083
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	-10	-50.33	5.033
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	612	1060.63	1.733056
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	332	-270.8	-0.81566
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	260	1281.78	4.923923
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	340	1304	3.835294
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	270	641.65	2.376481
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1474	1899	1.288331
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	5200	34933.09	6.717802
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1002	7098.01	7.083842
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1580	32754.63	20.73078
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	3000	22699.88	7.566627
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	178	440.84	2.476629
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	670	3132.01	4.674642
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	-14	-57.56	4.11429
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1891	4196.38	2.219133
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	315	3572.04	11.33981
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1365	6525.48	4.780571
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1247	11982.15	9.608761
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	910	-191.85	-0.21082
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	2229	19333.63	8.673634
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	0	3879.97	0
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	500	186.15	0.3923
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	435	2358.78	5.422437
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	562	1413.26	2.514698
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	11	61586.41	5598.765
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	0	-186.33	0

retirement_unit	gl_account	activity_quant	activity_cost	average_cost
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	250	4956.67	19.82668
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	425	-30680.1	-72.1885
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3288	7129.46	2.168327
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	0	2920.79	0
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	7185	28520.66	3.963956
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3200	9996.04	3.123763
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2016	7537.32	2.584815
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1290	3462.75	2.67655
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	620	1673.59	3.603058
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	145	1918.2	13.22897
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	100	1026.34	10.2634
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	900	4231.27	4.701411
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	200	5661.31	28.30655
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	825	1544.69	2.471604
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1440	235743.74	163.7109
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1130	4821.86	4.267133
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3412	26094.38	7.647825
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	983	22275.8	22.66104
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	4500	69051.82	15.34485
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	269	7869.35	29.25409
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	404	1053.18	2.606881
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	669	3457.32	5.167892
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	110	5690.81	51.73464
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1180	5136.77	4.353195
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	484	895.43	1.850062
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	224	8793.24	39.25554
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1400	1468.17	1.048693
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	400	724.97	1.812425
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1420	9459.11	6.681345
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1480	5407.39	3.653542
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	844	18902.73	22.3986
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2020	10410.08	5.153505
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	653	4066.3	6.227106
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	350	1384.69	3.956257
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	184	683.62	3.716326
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	130	275.49	2.119154
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1170	3309.01	2.828214
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	393	1688.73	4.04257
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1171	6335.5	5.410333
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	800	4327.65	5.409663
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	560	2959.24	5.300436
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1036	5474.74	5.284498
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1100	5317.74	4.834369
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1566	7889.49	5.134634
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	560	2427.27	4.334411
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1400	5832.94	4.168386
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	62	808.37	13.03823
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1	3155.96	3155.96
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	387	4400.76	11.37147
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	890	416.23	0.467674
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	746	4319.11	5.789892
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	100	1394.03	13.9403
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3500	8011.56	2.289017
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1011	5696.61	5.638884
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1426	8808.61	6.177146
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2182	41103.11	18.83736
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	403	1764.68	4.378859
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	790	4450.86	5.634
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	0	8142.15	0
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	0	1421.15	0
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	230	977.87	4.251609
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	665	3184.62	4.789902
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	650	1972.81	3.036092
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2000	6204.96	3.102475
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	90	395.99	4.399889
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	185	444.74	2.404
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	260	1875.05	7.211731
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	400	1384.64	3.4616
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	432	2481.16	5.743426
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1391	6257.36	4.498462
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	500	258.88	0.51976
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	466	3624.91	7.778777
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	407	1362.46	3.347568
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	125	635.45	5.0836
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	190	963.92	5.073263
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	349	2499.14	7.16086
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1000	3095.1	3.0951
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	956	5772.08	6.037741
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	125	970.94	7.76752
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	100	2071.59	20.7159
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1750	4902.22	2.801269
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	80	995.63	11.06256
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1088	11368	10.44845
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	318	1004.28	3.409686
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	989	869.63	0.879302
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	610	3562.75	5.840574
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1632	314.38	0.192635
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	435	9154.7	21.04529
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	6960	9730.89	1.398116
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3043	6215.33	2.042501
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	100	735.86	7.3586
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	800	1728.58	2.1807
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	250	1791.12	7.16448
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	295	258.15	0.875085
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	517	1223.95	2.387408
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2106	12040.33	5.717156
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	660	30104.05	45.61221
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	521	38170.49	73.2039
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	4390	16385.56	3.732472
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	390	594.71	1.524897
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	200	160.41	0.80205
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	168	3003.09	17.87554
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	138	1954.31	14.16167
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	880	4080.39	4.636807
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3	505.82	168.6067
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	106	638.59	6.024434
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1300	5465.26	4.204046
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	925	13380.79	14.46572
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2750	11784.44	4.285251
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1	23203.02	23203.02
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	240	2080.92	8.6705

retirement_unit	gl_account	activity_quant	activity_cost	average_cost
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	800	6666.59	8.332328
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	3102	40973.85	13.208865
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	819	64564.07	78.83281
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	3320	118458.01	35.68012
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	0	6942.18	0
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	2370	27007.1	113.954
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	3157	253498.06	80.29733
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	1017	64916.16	63.83103
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	8670	-88128.73	-10.1648
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	6280	32612.64	5.193096
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	1682	188351.78	111.9808
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	21251	184206.18	9.138684
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	2623	314077.21	119.7397
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	900	172.6	0.191778
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	503	2269.37	4.51167
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	1	56791.24	56791.24
DIS-37602-Main, PE, X<=4 in	1010 - Gas Plant in Service	1	6287.91	6287.91
DIS-37602-Main, PE, X<=4 in	1010 - Gas Plant in Service	-234	-4737.73	20.24671
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	-2	26743.67	-13371.8
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	880	10806.95	12.33366
DIS-37602-Main, PE, X<=4 in	1010 - Gas Plant in Service	5	6.07	1.214
DIS-37602-Main, PE, X<=4 in	1010 - Gas Plant in Service	1	23170.88	23170.88
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	319	19736.62	61.87028
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	278	129377.5	466.3867
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	157	6558.72	36.40586
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	176	1017.69	5.78233
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	22	17128.9	778.5864
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	80	-654.63	-8.18288
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1365	220878.28	161.8156
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	3706	370880.39	100.0757
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	0	-52695.59	0
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1430	8886.04	6.214014
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1933	19601.01	10.1402
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	842	54832.35	65.40884
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	480	83365.38	173.657
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	98	5741.26	58.58429
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	4	1245.8	311.45
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	962	122487.59	127.326
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1228	40379	32.89192
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	-125	-1713.32	13.70656
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	440	5568.23	12.65607
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	243	2056.3	8.46214
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	162	11018.06	68.01272
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	10	789.09	78.909
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	970	17807.82	18.35858
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	2958	151730.25	51.29488
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	693652	7672734.26	11.06136
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	0	1407.61	0
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	750	29746.56	39.66207
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	-4	14.82	-3.705
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	-200	-373.77	1.86985
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	-4	5963.89	-1489.47
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	12000	62920.47	5.243373
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	438	4844.36	11.06018
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	644	7966.76	12.37075
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	5945	219769.08	36.96063
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	2120	99313.52	46.846
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	-397	-5745.5	14.47229
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1050	6649.03	6.33241
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1545	-34.34	-0.02223
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	400	6691.75	16.72938
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	2150	126441.53	58.81001
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1317	24837.27	18.85897
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	306	12624.12	41.25529
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	79	13666.07	172.9882
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	388	22470.22	57.91294
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1205	-7481.87	-6.20902
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	674	23098.42	34.27065
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	90	543.76	6.041778
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	187	2122.23	11.34882
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	3700	82240.53	22.22717
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	8	2364.61	295.5763
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	702	37830.48	53.88964
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	739	4978.07	6.819274
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	2431	42421.28	17.45014
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	4201	14473.33	3.445211
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	138	1854	11.98551
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	225	4838.02	20.16888
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	306	1958.81	6.40134
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1000	8655.29	8.65329
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	176	522.55	2.969034
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	645	86732.07	134.4683
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	4282	238376.05	55.66933
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-128	-828.73	6.474463
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	823	1824.99	2.217485
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	280	23068.9	82.38179
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	4662	204941.12	44.05441
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	148	478.7	3.234459
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1755	115213.43	65.64868
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	250	6527.2	26.1088
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	507	6258.99	12.34515
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	325	2509.22	7.720677
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	350	1454.54	4.155829
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	15006	664264.35	44.28658
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	5212	207145.52	39.74396
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	50	593.45	11.869
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1093	8302.5	7.596066
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	257	62164.02	241.8833
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-1276	-24072.85	18.86587
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	30	-3285.57	-109.519
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	14	-204.62	-14.6157
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	500	18414.93	36.82986
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	0	19567.48	0
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-1350	-6280.78	4.65243
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	238	440.5	1.85084
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-275	-1197.55	4.354727
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	210	1955.67	9.313667
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	822	9883.2	12.02336
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	458	24586.97	53.68334
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	635	1630.36	2.567496
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	204	-1026.02	-5.02951

retirement_unit	gl_account	activity_quant	activity_cost	average_cost
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1240	12359.99	9.967734
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1370	157596.5	115.0339
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2059	115480.68	56.08581
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	223	3717.89	16.67215
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-1468	-7092.8	4.831608
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	235	2427.64	10.33038
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2628	46591.39	17.72884
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3083	190913.18	61.92448
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1586	734.08	0.468761
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	8303	420508.29	60.64634
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	334	90734.66	271.6607
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	190	785.66	4.135053
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	567	14857.87	26.20436
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1063	7807.14	7.34444
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	68	6119.28	89.95941
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	740	180172.06	243.4758
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	355	4949.03	13.94093
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1742	69080.1	39.65563
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	5418	199875.5	36.89101
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	150	522.81	3.4854
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2316	14517.81	6.268484
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	130	3322.12	25.55477
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	199	861.19	4.327588
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	118	4352.27	36.88364
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1088	14791.9	13.5955
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	90	7291.87	81.02078
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	457	4199.09	9.188381
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1222	7745.58	6.339445
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	0	3586.17	0
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2042	91.6	0.044858
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	4	191.57	47.8925
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2468	105640.04	42.97805
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	13263	538777.15	40.62257
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	250	1705.92	6.82368
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	86	578.8	6.730233
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-308	-2200.95	7.145942
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	550	5651.79	10.27598
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1239	122824.38	99.21257
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2774	113123.77	40.78002
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	260	5337.83	20.53012
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	337	3106.79	9.218981
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1806	1497.18	0.829003
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	686	5995.26	8.745277
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	60	152.65	2.544167
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	840	11169.68	13.29724
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	6479	195488.41	30.17262
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1594	4088.41	2.564875
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2120	11629.52	5.485811
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	601	2447.4	4.88503
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	120	16239.73	135.3311
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	180	1258.25	6.990278
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	306	1317.65	4.306046
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	607	2953.36	4.881977
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	345	879.01	2.83771
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	376	10460.83	27.82136
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1137	23440.19	20.61582
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1243	8765.25	5.442679
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	0	-1112.78	0
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	301	2688.85	8.933056
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	195	3214.56	16.48492
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1828	128379.96	70.22974
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	610	-231.5	-0.37951
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	92	502.56	5.463696
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	110	561.99	5.109
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	135	2364.08	17.5117
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	243	3582.11	14.74119
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	95	130.9	1.377895
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1	107564.8	107564.8
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	200	2249.54	11.2477
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	182	538.62	2.959451
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	580	3629.74	6.258172
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	680	4823.07	7.09275
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2	3645.56	1822.78
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	0	1614.76	0
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	226	1688.12	7.469558
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	654	2356.13	3.602845
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1853	11401.95	6.153238
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3	18408.37	6135.457
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	367	1547.29	4.216049
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	161	6446.56	40.04075
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	153	3210.27	20.98216
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	800	6639.84	24.428
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	285	-2541.08	-2.74711
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2739	5128.2	1.872289
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	236	1701.56	7.21
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	5189	188407.11	36.30894
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	236	3651.6	15.47286
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	959	6414.59	6.688832
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1734	77082.23	44.45342
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-99	-919.63	9.289192
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	901	1158.08	1.285327
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-5	-31.27	6.254
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-27	-153.77	5.695185
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1250	10693.49	8.554792
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1920	7996.42	4.159594
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	530	3720.85	7.020472
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	670	7101.93	10.5999
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-311	-62642.75	201.4236
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	742	6983.77	9.425566
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	0	12137.31	0
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3350	19171.81	5.722928
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	330	2442.27	7.400818
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1280	4707.11	3.67743
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	490	65678.94	134.0387
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	6500	26897.72	4.138111
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	670	1666.81	2.487776
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-548	-2667.02	4.866825
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1500	9063.09	4.04206
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	5	6026.07	1205.214
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	46	453.58	10.07956
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1275	3198.48	2.509396

retirement_unit	gl_account	activity_quant	activity_cost	average cost
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	456	2384.54	5.228254
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	225	7687.71	33.72316
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1162	78128.64	67.82
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	111	14785.09	133.199
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	460	1948.68	4.236281
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	2859	14344.89	4.847884
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	924	6328.65	5.766937
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	140	1356.79	9.691367
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	750	1413.04	1.884863
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	565	4468.3	7.908496
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1675	4127.79	2.464352
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1	7872.14	7872.14
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	138	6306.05	45.68877
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	200	1384.52	6.9226
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	960	4915.86	5.120677
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1	6428.11	6428.11
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	2175	72642.88	33.39803
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	731	8941.58	12.23198
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	672	2163.51	3.219509
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	4634	20828.65	4.494745
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1330	9544.95	7.176654
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	350	8821.08	25.20309
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	410	4121.25	10.05183
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	2775	6057.54	2.182897
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	935	-1796.01	-1.92067
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	2200	13384.3	6.083773
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	556	11625.73	20.90959
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1232	6709.89	5.445339
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1	2539.63	2539.63
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	691	-218.25	-0.31585
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	75	625.77	7.010267
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	140	1534.22	10.95671
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	675	4234.3	6.273037
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1545	9965.39	6.450091
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	7114	7583.64	1.066016
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	2812	27491.07	9.776341
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1	3260.3	3260.3
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	670	5378.56	8.027701
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	709	3904.29	5.505756
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1512	93047.23	61.53917
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	600	7336.07	12.22512
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	875	877.02	1.002309
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	300	1782.42	5.9414
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	844	2328.52	2.75891
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	2145	11715.5	5.461772
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1	78.29	78.29
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	5125	23630.77	4.610882
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	2704	8235.23	3.045573
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1400	17578.08	12.56576
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	925	4842.56	5.2352
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	782	6989.65	7.633824
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	669	3936.76	5.884644
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	3791	22963.72	6.057431
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	2500	12570.88	5.028392
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1194	7236.55	6.060762
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	550	20327.38	36.95687
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	622	3462.64	5.568845
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	3162	7023.96	2.221366
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	200	1116.36	5.5818
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1260	2766.94	2.213552
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	4285	6006.87	1.396573
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	500	1810.04	3.62008
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	863	6300.96	7.301228
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	88	2966.76	33.71318
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	250	1411.75	5.647
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	340	5307.27	15.60982
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	72	607.66	8.4425
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	3200	6405.84	2.001825
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	367	468.39	1.276267
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	2000	6562.13	3.281065
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1151	8190.71	7.116169
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	362	2199.36	6.07558
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1600	91.04	0.0569
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1	5082.26	5082.26
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	330	1250.73	3.790091
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	3111	9110.11	2.928354
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1219	2957.83	2.426276
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	3279	89448.45	20.87479
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	2545	18613.57	7.31378
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	310	7979.21	25.73939
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	220	414.32	1.893273
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	3243	18113.28	5.585347
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	480	3313.17	6.902438
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	1	18923.81	18923.81
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	1	2390.08	2390.08
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	460	4034.75	8.868111
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	840	2818.92	3.356867
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	-643	-3061.01	4.760513
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant In Service	3680	181208.44	49.24142
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant In Service	2415	321083.36	132.9538
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant In Service	6639	499292.42	75.20597
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant In Service	15	5619.34	374.6227
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant In Service	1528	1245.8	0.815314
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant In Service	15960	38398.23	2.405604
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant In Service	4402	100789.56	22.89631
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant In Service	1575	270376.31	171.8669
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant In Service	25583	1028847.25	40.21605
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant In Service	1706	203786.19	119.4526
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant In Service	460	4041.17	8.785152
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant In Service	750	5328.75	7.105
DIS-37602-Main, PE, X<=1in	1010 - Gas Plant In Service	20764	143056.79	6.889655
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant In Service	-122	-4242.87	34.77762
DIS-37602-Main, PE, X<=1in	1010 - Gas Plant In Service	-64	-214.71	3.354844
DIS-37602-Main, PE, X<=1in	1010 - Gas Plant In Service	-10	-140.71	14.071
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	1128	13663.61	12.11313
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	155	452.35	2.918387
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	1099	180001.66	163.7868
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	5382	150698.21	28.00041
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	4016	259407.31	64.59345
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	1722	86585.89	50.28217
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	380	11819.96	31.36832

retirement_unit	gt_account	activity_quant	activity_cost	average_cost
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	10652	1083023.08	101.6732
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	57	4681.94	82.1393
DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service	-1	-14.72	14.72
DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service	-14	-42.64	3.045714
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	4257	237990.34	55.90565
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	550	10812.69	19.65944
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	3636	212022.2	58.31194
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	400	1491.31	3.728275
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	142	53729.77	378.3787
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	4789	154046.5	32.16674
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	42	2853.2	67.93333
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	62	64024.51	1231.241
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1881	118493.21	62.9948
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	8	18111.97	2263.996
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	2769	21104.43	7.621679
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	109	37527.93	344.2929
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	9066	388704.31	42.87495
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	5280	13010.33	2.464078
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	3972	195200.85	49.14422
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	5	569.34	113.868
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	-495	-46598.3	94.13798
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1477	123949.88	83.92003
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	4	2578.7	644.676
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	132	13640.54	103.3374
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	3464	222976.6	64.36969
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	648	8814.41	13.60248
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	2309	80436.85	34.83623
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	6700	188368.16	28.11465
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1725	69398.94	40.22547
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	803	50533.23	62.93055
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	30	8618.17	287.2723
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	2915	911.41	0.312662
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	-3849	-69785.75	18.13559
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1525	16561.92	10.86028
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	-259	-1506.98	5.818455
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1084	98374.73	87.99407
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	510	8296.7	16.26804
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	25	2035.5	81.42
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	0	4857.81	0
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	2047	34003.17	16.61122
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	-1	-17510.37	17510.37
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1090	2728.05	2.502798
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	310	11119.44	35.86916
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	0	6454.58	0
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1528	24198.57	15.83676
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1293	51904.46	40.14266
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1100	6076.87	5.523518
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	600	716.19	1.19365
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	22	134.84	6.129091
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1383	31732.43	22.94463
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	366	8631.27	23.5827
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	2930	26186.56	8.937392
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	20	1316.02	65.801
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	497364	4978033.47	10.00883
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	300	8932.84	296.4428
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	560	228.56	0.404571
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	453	25732.12	56.8038
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	860	13614.89	15.83127
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1420	9867.11	7.019092
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	545	4120.57	7.560679
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	2774	-10741.09	-3.87206
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	2841	11571.46	4.073024
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	2380	62220.92	26.14324
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	10100	11529.11	1.141496
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	944	4510.97	4.77857
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	795	21078.21	26.51347
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	345	3963.86	11.57641
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	0	10674.12	0
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	50	796.47	15.9294
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1	5082.5	6082.5
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1463	2070.98	1.415571
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	821	56780.39	69.16004
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	231	5427.03	23.49364
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	768	39524.81	52.14355
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1827	118055.36	64.61706
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	435	2734.23	6.285586
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1806	-15469.65	-8.5657
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3900	98894.39	25.35754
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-216	682466.3	-3159.71
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	824	5909.48	7.171699
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3736	239516.57	64.11043
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-89	65030.34	-730.678
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-169	494.26	-3.10855
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	8479	494629.55	58.33672
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	375	97004.26	258.678
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	11300	404903.96	35.83221
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	100	1436.46	14.3646
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	530	4521.38	8.530906
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	313	12928.47	41.30502
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	170	2086.65	12.27441
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	979	108681.43	111.0127
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	538	4344.35	8.075
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	682	8041.29	11.79075
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1147	10570.99	9.216207
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	746	53513.9	71.73445
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1815	3161.18	1.741697
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2250	11985.7	5.326978
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	644	34211.25	53.12306
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	387	12426.73	32.11041
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	600	2028.77	4.05954
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	406	7174.94	17.67227
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	220	1349.07	6.132136
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	140	1472.5	10.51786
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	250	10617.93	43.67172
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2	10014.09	6007.045
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	882	38302.72	43.42712
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1935	6261.57	6.049828
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	114	42045.24	368.8179
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1050	4191.56	3.991982
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	271	37106.02	136.9226
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	920	16384.04	17.80874

retirement_unit	gi_account	activity_quant	activity_cost	average_cost
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3842	230633.9	60.02965
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	4581	435815.6	95.13547
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	38	66964.53	1762.224
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2736	416109.44	152.0868
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	656	878.74	1.034685
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1088	60796.75	55.87937
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	10	638.12	63.612
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	258	238.94	0.928124
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	679	121925.82	179.5667
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2463	166828.12	68.03388
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	176	2805.46	15.84011
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	875	5278.84	6.03296
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	228	168.79	0.687675
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	234	4157.38	17.76658
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	582	6334.78	8.166289
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	250	331.01	1.32404
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	960	40579.02	42.26981
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1365	2859.72	2.095033
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	849	2986.07	3.52894
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2	10788.16	5394.08
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	759	22627.52	29.81228
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	229	7700.24	33.6255
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1964	450182.21	229.2221
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	170	-889.87	-5.23453
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	0	-2211.38	0
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1541	8287.75	5.378164
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	387	6052.56	15.63969
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	305	10448.21	34.25643
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1019	265013.82	260.0724
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	8357	372242.77	44.54263
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	552	2097.32	3.799493
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1386	10787.4	7.783117
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	185	960.35	5.191081
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	48	642.5	13.38542
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	150	2243.25	14.955
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	103	3724.32	36.15845
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	152	5863.25	38.70559
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2507	14413.77	5.74941
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	5211	327817.4	62.90873
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1202	39204.28	32.61587
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	100	1958.33	19.5833
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	5347	232359.03	43.45596
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	722	2807.37	4.026828
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	40	4.93	0.12325
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	961	7406.03	7.706587
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2506	427137.62	170.446
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	62	1654.76	26.88968
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	595	2719.24	4.570151
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	445	577.26	1.297213
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1626	7736.61	4.758063
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1371	81626.69	59.53807
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	530	1551.14	2.926679
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	170	6025.91	35.44653
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	940	7838.95	8.339309
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	54	-3717.81	-68.8483
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	333	4647.57	13.95667
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-11	2884.43	-263.13
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	6	1026.62	171.1033
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	123	9466.29	76.96171
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-14	126632.31	-9045.17
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-40	113393.98	-2834.83
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	214	1769.42	8.265318
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1600	-743.25	-0.46453
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	994	8809.55	8.860654
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	850	1674.6	1.970118
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	330	3782.87	11.40264
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	375	473.28	1.26208
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3729	21339.3	5.722526
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	140	1115.88	7.970643
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	200	1451.59	7.25795
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	100	2467.01	24.6701
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1134	7717.3	6.805379
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	320	2174.62	6.795688
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	236	2313.65	9.803602
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	160	2302.06	14.38788
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2	-2507.56	-1253.78
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	987	4981.08	5.046667
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	687	2015.55	2.933843
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1620	-2618.65	-1.61645
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1700	3413.64	2.008024
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	530	4260.61	8.038887
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	682	2431.23	3.564853
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1086	6009.92	5.533996
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	320	-1852.72	-5.78975
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	168	8361.84	37.8681
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2940	40820.79	13.89462
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	821	8446.56	10.28812
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3134	281521.82	89.82828
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	200	485.11	2.42555
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2252	4269.82	1.896012
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3515	4325.73	1.230649
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2829	53678.72	20.41792
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	480	19571.33	40.7736
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	197	1910.55	9.688223
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	80	1115.44	13.943
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-6	-24.17	4.028333
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	257	10027.27	39.01661
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-10	-27.99	2.799
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	730	2475.21	3.380699
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	245	1905.53	7.777673
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	290	15133.56	52.18469
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	42	3495.1	83.21867
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	0	3593.21	0
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	10	10151.48	1015.148
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	100	1831.96	18.3196
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	585	2914.88	4.982701
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	350	1726.28	4.932229
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	591	971.05	1.64308
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	370	3161.24	8.543892
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	693	-1144.27	-1.65118
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-695	-24050.04	34.60437

retirement_unit	gl_account	activity_quant	activity_cost	average_cost
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	0	21778.39	0
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	474	298166.96	629.0442
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	250	618.32	2.47328
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	740	1267.16	1.712378
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1910	8688.5	4.548953
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3037	10658.04	3.505397
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	810	6597.79	8.14542
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-455	-2652.43	5.829516
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	35	40317.3	1151.923
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1525	15378.82	10.08447
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	0	-161.42	0
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	622	7467.13	12.00503
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1	9411.55	9411.55
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	100	2634.23	26.3423
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	900	2072.64	2.302933
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	505	8889.72	17.56862
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	330	3443.87	10.43597
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	925	1845.61	1.995254
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1772	25918.23	14.62654
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	0	16154.68	0
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	750	339.19	0.452253
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	25	3909.32	156.3728
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	210	1622.69	7.727095
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1	195.26	195.26
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	562	5430.58	9.662954
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	648	4593.98	7.243796
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	500	3517.24	7.03448
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	337	2449.32	7.288012
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	625	8501.99	13.76318
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2389	2316.62	0.965703
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	320	448.4	1.40125
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	310	3462.41	11.18006
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1112	7090.86	6.376673
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	780	3295.3	4.224744
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	200	2696.18	13.4809
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	910	2697.11	2.953657
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	200	7639.12	38.1956
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	386	4206	10.89637
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1914	5965.84	3.116949
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	696	48360.8	69.48391
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3451	9604.98	2.8412
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1080	3891.67	3.603398
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1852	13680.48	7.386868
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	380	7052.2	18.56842
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	728	3356.46	4.610522
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	410	1475.5	3.59878
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	490	12462.61	25.4339
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	240	-19.12	-0.49633
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1545	8767.39	5.674686
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	559	9113.38	16.30301
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	687	3815.97	5.554541
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1430	8529.69	5.964818
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	149	13501.13	90.61161
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	100	6336.36	53.3636
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1400	-39084.22	-27.9173
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	356	-2883.08	-8.09854
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	50	575.56	11.5112
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	14508	1634.66	0.112673
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1762	1972.81	1.119642
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	600	1948.35	3.24725
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	290	3950.54	15.80216
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	400	-72.27	-0.18068
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	135	9709.99	72.52585
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	4016	19505.62	4.856977
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	279	583.6	2.161481
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2687	13034.13	4.850811
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2285	4406.02	1.922336
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	640	84264.48	131.6633
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	753	32678.8	43.39814
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1233	10384.06	8.421784
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	845	-282.91	-0.3348
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1250	7533.13	6.026504
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	310	28.65	0.092419
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1032	7227.35	7.003246
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1090	4827.83	4.428202
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3113	10196.94	3.275599
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	600	1311.57	2.82314
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3500	111290.03	31.79715
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2855	6142.14	2.313424
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	340	17267.53	50.78885
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1220	15832.11	12.97714
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	0	9547.45	0
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	0	24477.62	0
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	0	45.68	0
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2550	16905.01	6.629416
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1300	4960.82	3.816015
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	100	1201.16	12.0116
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	250	881.13	3.52462
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2505	13075.45	5.219741
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	490	2002.9	4.087551
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	200	1513.09	7.56545
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	150	883.5	5.89
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	425	1661.27	3.908871
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	138	566.43	4.104565
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	350	1139.03	3.254371
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1387	4089.83	2.948688
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2408	5452.85	2.264473
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1790	2308.75	1.289804
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1178	3926.62	3.333294
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	100	1017.04	10.1704
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1440	7347.57	5.102479
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	588	35.51	0.060391
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	300	2315.12	7.717067
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	630	842.55	1.337381
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1088	3526.77	3.241517
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	120	815.91	6.79925
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	500	3433.9	6.8678
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	365	2316.8	6.347671
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	300	2139.16	7.136553
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	285	1096.5	4.137736
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2075	3414.63	1.645805

retirement_unit	gl_account	activity_quant	activity_cost	average_cost
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	750	3286.07	4.381427
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	295	2470.67	8.375153
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	4136	7957.84	1.924043
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	260	4219.8	16.23
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	357	7956.86	22.28532
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1169	6021.43	4.295492
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1000	1455.87	1.45587
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	14	9056.12	646.7943
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1500	8098.56	5.392373
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1440	8648.32	6.005778
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	100	61028.17	610.2817
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	375	2444.22	6.51792
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	615	32014.79	52.05857
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	830	68979.17	83.10743
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	730	21174.36	29.00597
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	365	1692.62	4.637041
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	800	4622.78	5.778475
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	422	1231.79	2.918934
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	1020	3938.02	3.860804
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	200	1938.06	9.6903
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	760	28634.18	37.67655
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	510	5668.01	11.15296
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	460	1568.97	3.410804
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	1500	4908.85	3.272567
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	1742	27710.63	15.80737
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	306	825.63	2.698137
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	800	-1426.16	-1.7827
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	1754	29227.92	16.66358
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	745	74966.36	100.626
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	801	134753.43	168.2315
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	577	15196.93	199.6515
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	1369	257861.67	186.3577
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	1	-1478.4	-1478.4
DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service	24	7255.55	302.3146
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	2006	111664.43	55.69522
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	731	39909.27	54.59544
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	1	19997.44	19997.44
DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service	-3	-44.16	14.72
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	97	1808.65	18.64794
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1542	15820.12	10.25948
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	5302	18412.95	3.472831
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1273	164459.28	129.1903
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1583	187905.62	118.7022
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	0	33049.37	0
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	2519	258361.48	102.5651
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	2794	599277.28	214.4872
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	272	30416.74	111.8263
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	2236	359185.25	160.6374
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1186	50228.11	42.35169
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1745	137075.49	78.55329
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1913	113136.23	59.14074
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	860	2838.64	3.300744
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1783	34248.15	19.20816
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	326	23312.38	71.51037
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	101	19827.68	196.3137
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	161	6880.85	42.7362
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	80	1526.67	19.08338
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	735	-8434.53	-11.4756
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	632	18370.92	29.06791
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	702	8484.11	12.0342
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	626	-7516.95	-12.0079
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	480	28854.88	60.11433
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1347	12999.85	9.650965
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	500	15102.1	30.2042
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1791	119301.41	66.61162
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1743	114028.42	65.42078
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	330	23886.45	72.38924
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	220	63904.41	290.4746
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1768	44068.43	24.95381
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	3300	27503.6	8.334424
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	10	1267.89	126.789
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	750	2880.22	3.573627
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	399	8358.7	13.43033
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	780	12152.39	15.67969
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	388	8291.49	21.36982
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	5079	39484.36	7.774042
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1	131.56	131.56
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1000	14133.11	14.13311
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1150	48775.12	42.41315
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	767	-14027.68	-18.289
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	805	26848.98	33.35277
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	185	-550.17	-2.97389
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1	-109922.31	-109922
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	173	3109.17	17.97208
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	436	-9578.27	-21.96885
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	722	678121.97	939.2271
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1502	10126.09	6.741738
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	942	10767.95	11.43084
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1539	-4159.24	-2.70256
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	315	-887.13	-2.81629
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2859	151392.12	52.95282
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1665	114666.16	68.88856
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2670	179914.61	67.38375
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-86	-345.56	5.235758
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2590	188725.33	72.86992
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	185	18671.15	102.0062
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2199	131665.56	59.8752
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-210	1412.97	-6.72843
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-62	-347.74	5.60871
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	175	1355.57	7.748114
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1470	63307.32	43.0662
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	235	2507.97	10.67221
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	142	2227.7	15.68893
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	734	7024.83	9.570613
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1098	59497.59	59.02539
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3990	186879.82	47.9179
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1070	13871.05	12.9636
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	330	4715.11	14.28921
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	418	4096.4	9.8
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	428	26920.97	62.89945
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	160	2613	14.51867

retirement_unit	gl_account	activity_quant	activity_cost	average_cost
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	150	8157.33	54.3822
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	468	4889.99	10.4487
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	71	926.38	13.04761
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	495	296.29	0.598566
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2028	80324.98	39.60798
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3638	262420.81	72.13326
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	857	877.24	1.023617
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	637	556.51	0.873842
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1720	160939.49	93.56947
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	243	1424.96	5.864033
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	487	4755.28	9.764435
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	100	394.44	3.9444
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3230	428770.48	132.7463
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	738	-1794.76	-2.43192
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1140	3615.17	3.171202
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	4936	221719.13	44.91879
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	98	696.48	7.106939
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	500	118500.54	237.0011
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	201	48028.81	238.9493
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	250	869.99	3.47996
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	75	483.18	6.4424
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	100	3573.25	36.7325
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	0	-4545.68	0
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	580	788.51	1.408054
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	350	19532.2	55.80629
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	512	14157.41	27.65119
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	120	4259.16	35.493
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	410	134.81	0.328805
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1200	4532.36	3.8603
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	108	954.97	8.842315
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	8250	376004.95	45.57636
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	362	6399.86	17.67641
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3630	6628.55	1.826047
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	113	1046.14	9.257876
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	35	387.59	11.074
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	857	6353.67	7.413851
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1697	82762.19	48.76971
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	100	5098.43	50.9843
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1000	3677.98	3.67798
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	321	6047.26	18.83882
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	0	6331.67	0
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	817	4062.4	4.972338
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	243	3343.58	13.75959
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2395	10461.54	4.368075
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1883	8189.89	4.349384
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	27	1364.79	50.54778
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2818	150044.31	53.24496
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	459	5041.95	10.98464
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	160	1634.83	10.21769
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1245	146922.71	118.0102
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	20	6713.98	335.699
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	193	4193.38	21.72736
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	228	1448.73	6.354079
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	445	2198.71	4.940921
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	30	1208.87	40.29567
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1056	15096.84	14.2953
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	370	4028.38	10.88746
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	364	4484.46	12.31995
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	93	873.45	9.391935
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	155	3657.63	23.59761
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1350	10139.49	7.510733
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	476	8805.6	18.49916
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1493	11006.27	7.371816
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	410	23381.04	57.02893
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	430	110812.77	257.7041
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1949	498.58	0.255813
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	584	13566.19	24.05353
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	966	10232.97	10.59314
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-212	924.49	-4.3608
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	172	6330.38	36.80453
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	430	5307.84	12.34381
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	6	1396.65	232.775
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	183	17536.65	95.82869
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-674	23283.99	-34.546
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	0	2555.02	0
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	72	15918.6	221.0917
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	415	2953.95	7.117952
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	4	-1508.97	-377.243
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1584	13498.8	8.52197
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2540	26792.31	10.54815
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	492	12898.15	26.21575
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1092	8605.09	8.048817
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	240	1581.48	6.589417
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1198	5193.31	4.342232
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	0	3468.41	0
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	500	1676	3.35
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2180	20798.34	9.540923
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	645	6431.94	8.421812
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	58	3754.47	64.73224
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1745	61511.44	35.25011
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	340	35344.53	103.9545
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1958	4752.65	2.427298
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	100	2361.57	23.6157
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1795	15280.63	8.501744
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	540	1471.16	2.72437
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	715	3856.91	5.39428
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	350	758.4	2.166857
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	320	1847.19	5.772469
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	545	8962.96	16.4458
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	230	4153.31	18.05787
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	800	6446.88	8.05735
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	310	2629.5	8.482258
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-197	58099.8	-284.77
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3045	9831.26	3.162975
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1	3442.03	3442.03
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	425	5885.48	13.84819
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2300	1852.42	0.8054
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	275	2768.15	10.066
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	635	871.35	1.163283
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1665	12046.67	7.235237
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	265	2185.23	8.569529

retirement_unit	gl_account	activity_quant	activity_cost	average_cost
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	0	1843.17	0
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	910	6881.54	7.562132
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1573	4914.49	3.124278
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	366	3232.98	8.833279
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1391	8880	6.383896
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	4000	68816.75	16.70419
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	655	5760.38	8.794473
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	415	160104.63	386.7943
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	550	2044.48	3.717238
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	800	1150.94	1.438675
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	5	75887.99	15177.6
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	3327	35689.02	10.72708
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	471	43753.5	92.8949
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	280	2071.54	7.398357
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	2305	67608.79	29.33136
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1185	4524.73	3.818338
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	2070	3700.19	1.787531
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	50	9482.11	189.6422
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	460	-18868.24	-41.5294
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	290	80835.93	278.7446
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1713	54351.9	31.72907
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1619	3044.25	1.880327
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	20	4260.92	213.046
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	175	5072.55	28.986
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	382	2261.39	5.919869
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	460	2134.3	4.638783
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	514	9865.09	19.19278
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	3407	617.65	0.151937
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1681	11355.17	7.182271
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	2447	13007.01	5.315492
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	347	1914.08	5.516081
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	5413	18718.96	3.458149
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	760	4069.01	5.353961
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	470	3104.99	6.606362
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	65	1715.97	26.39954
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	2872	240359.82	80.87477
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1600	2046.88	1.2793
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	350	1708.44	4.881257
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	280	7770.86	27.75307
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1525	19133.72	12.5467
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	-1200	-304.6	0.253833
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	2127573	11051930.86	5.194619
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	230	873.48	3.797739
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	3879	11487.92	2.961567
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	5	7427.69	1485.538
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	175	999.05	5.708857
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	250	631.13	2.52452
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	674	2970.91	4.407878
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	2110	12994.59	6.158573
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	334	2866.89	7.95476
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1842	7554.85	4.101439
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1605	2124.57	1.32372
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	17	873.65	51.38118
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1430	4490.03	3.136881
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	516	13824.46	26.79159
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	975	4702.81	4.823395
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	850	5137.12	6.043671
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	12	3570.19	297.5158
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	2665	3142.89	1.178321
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1780	11994.89	6.738702
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	4940	36906.8	7.268583
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1220	44988.95	36.87619
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1	2062.03	2062.03
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	738	3119.37	4.226789
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	5260	15770.22	3.003851
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	3214	22798.38	7.09346
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1772	13557.76	7.651106
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	2469	67836.4	27.58899
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1600	6081.85	3.801166
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	885	3478.3	3.886369
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	182	5119.29	28.12797
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	410	19083.68	46.54566
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	160	1174.9	7.343125
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1196	7887.86	6.595201
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1014	5669.02	5.49213
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	2378	2454.08	1.031993
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	110	1316	11.98364
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	330	3498.3	10.60091
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	330	241.74	0.732545
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	440	2745.14	6.238955
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	100	-564.81	-5.6481
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	330	1928.25	5.843182
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	300	228.97	0.763233
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	2012	7276.27	3.61743
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	2760	14006.18	5.093156
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	115	4291.11	37.314
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	2688	10162.22	3.808928
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	185	610.51	3.300054
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	230	303.52	1.319662
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	5045	13878.42	2.750926
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	945	6989.56	7.39636
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1862	34352.69	18.44935
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	682	2307.27	3.383094
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	960	1355.78	1.412271
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	8472	17345.31	2.047369
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	135	1331.2	9.860741
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	100	767.74	7.6774
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1535	9911.21	6.456814
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1430	5608.3	3.921888
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	440	18299.44	41.58994
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	785	7584.32	9.661554
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	265	996.48	3.760302
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	1050	2747.01	2.6162
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	2800	13901.37	4.984775
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	206	881.12	4.277282
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	1000	6512.6	6.5126
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	5	2528.73	525.946
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	420	3215.17	7.955167
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant In Service	1990	47110.53	23.67363
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant In Service	3020	160081.7	53.00719
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant In Service	-7	18641.3	-2663.04

retirement_unit	gl_account	activity_quant	activity_cost	average_cost
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	1228	144213.59	117.4378
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	1376	293879.72	213.5754
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	1500	-23035.81	-15.3572
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	150	63517.88	423.4525
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	950	129396.68	136.207
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	2	108.41	54.205
DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service	-99	-2014.08	20.34424
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	1	23384.2	23384.2
DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service	-5	-6.17	1.234
DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service	85	1544.73	18.17329
DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service	10	81.58	8.158
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	720	28066.18	38.99081
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1175	102829.38	87.51437
DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service	-1	-14.72	14.72
DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service	-12	-30.58	2.548333
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	368	36533.39	99.27552
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1752	161012.73	91.80224
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	3601	1100.43	0.30559
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	520	5488.75	10.55529
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1250	8756.25	7.005
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	6	10702.8	1783.8
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	2487	210134	84.49296
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	3376	38327.78	11.35302
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	0	2284.35	0
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	3029	26322.4	8.690129
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	4546	208495.51	45.86351
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	2607	448399.02	172.3817
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	4386	609371.82	184.5353
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	3202	39922.3	12.46793
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1886	277055.4	146.9011
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	3012	268742.03	89.22378
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	15000	9787.72	0.653181
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1224	67403.37	55.08811
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	0	6617.82	0
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	10	29046.94	2904.694
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	2189	103343.5	47.21037
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	-10	811.42	-81.142
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	2524	6581.77	2.607674
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	3900	157598.65	40.40991
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	910	11161.29	12.26515
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	840	5041.01	6.001202
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	182	141.76	0.778901
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1733	128172.17	73.95971
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	0	-6468.06	0
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	130	-6712.36	-51.6335
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	330	15326.03	46.44252
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	4160	119189.3	28.65368
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	-4	5825.62	-1456.41
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1479	14236.27	9.625605
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	0	13276.52	0
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	420	5310.92	12.64505
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1093	136205.05	124.8158
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	-23	-194.48	8.455852
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1040	8284.76	7.966115
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	846	11754.19	13.89363
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	750	1346.29	1.795053
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1501	10673.92	7.111206
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	108	1699.83	15.73917
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	230	3486.2	15.15739
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1225	-10123.16	-8.2638
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	4167	192165.22	46.11596
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	163	11537.73	70.78362
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	-76	-1984.84	26.11632
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	-10	-66.06	6.606
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	376	14785.1	39.32207
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	200	12137.17	60.68585
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	4550	29546.99	6.493844
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1265	28881.52	22.81543
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1	4339.1	4339.1
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	10165	30330.2	2.983788
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	2946	1964.21	0.666738
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1100	4692.51	4.265918
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	492	97304.77	197.7739
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	509	31266.67	61.42764
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	999	31242.83	31.2741
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1600	10920.83	7.280553
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1913	11065.81	5.784532
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	310	13458.11	43.41326
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	166	365.04	2.199036
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1300	17137.01	13.18232
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	319	57072.86	178.9118
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1805	22895.57	12.51278
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	2716	15548.56	5.724801
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	762	15880.37	20.84038
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	271	15741.85	58.08801
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1416	150753.41	106.4643
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	2020	23000.27	11.38627
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	346	12860.75	37.45882
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	487	8382.92	17.21339
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1371	1125.17	0.820693
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	320	4967.65	15.52391
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	3400	3282.93	0.965568
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1280	89455.52	69.88713
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	100	1453.56	14.5356
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	690	1719.66	2.492261
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	965	4531.46	4.695813
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	718	43636.59	60.77519
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2936	665187.22	226.5824
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	543	7007.91	12.90591
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-15	123285.98	-8217.73
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	106	3087.6	28.58889
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	303	900.31	2.97132
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	6288	353944.36	56.45251
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	124	9576.51	77.22992
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	100	191.14	1.9114
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-251	-1313.31	5.232311
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	20	1571.75	76.5875
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	242	1089.34	4.501405
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	497	7637.44	15.36708
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	248	350181.09	1412.021
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	225	2417.04	10.7424

retirement_unit	gl account	activity_quant	activity_cost	average_cost
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	255	51369.08	201.4474
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	695	6067.78	8.730619
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	193	4782.52	24.7799
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-107	-676.22	6.310467
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	301	1905.66	6.331096
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	300	1919.58	6.3986
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	128	892.59	6.973359
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	155	349.43	2.254387
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	558	1657.01	2.966552
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	300	14584.11	48.6137
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1763	84463.08	47.90871
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	367	403	1.041344
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	137	1253.8	9.151625
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1069	34678.56	32.44019
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	174	3351.92	19.26391
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	285	18277.16	64.13039
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	650	3617.14	5.564831
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2765	22173.93	8.019505
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	6067	399506.7	65.84913
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1892	159372.81	83.70666
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	135	2992.48	22.16562
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1191	110713.44	92.95839
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	100	1523.84	15.2384
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	4601	199269.87	43.06278
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	530	1768.71	3.337189
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1918	79413.7	41.40443
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	335	22520.51	67.2254
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	305	3953.08	12.96092
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1535	5659.23	3.817088
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	355	3338.53	9.40431
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	118	3948.03	33.45788
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	523	5071.91	9.697725
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	161	11978.89	74.40304
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	447	6306.91	14.10942
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	628	11221.73	17.869
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	368	1261.71	3.25183
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	266	1890.36	7.053657
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	5853	-184.86	-0.02817
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3675	9921.13	2.699627
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	143	534.3	3.726364
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1281	34704.87	27.09201
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	18	901.5	50.09333
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1843	102630.57	55.68669
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	300	923.11	3.077033
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	439	2232.3	5.084966
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	6012	372742.49	61.99975
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	5340	527767.4	98.83285
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	677	-853.14	-1.26018
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	281	9413.42	33.49972
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	225	-15.27	-0.06787
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	115	1112.89	9.677304
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	743	5814.05	7.825101
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	466	4774.2	10.24506
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	408	3370.99	8.26223
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	11924	12327.6	1.033848
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	0	21869.63	0
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	210	2834.33	13.49681
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	723	5811.83	7.761867
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	605	3974.22	6.568959
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2389	156287.54	65.41965
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1355	44933.47	33.16123
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3194297	20085935.43	6.289061
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	195	6077.22	31.16523
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	250	791.35	3.1654
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	68	819.18	12.04676
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	127	1727.74	13.60425
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	191	-13384.15	-69.9694
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	413	3207.96	7.767458
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	35	1327.77	37.93629
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1	-381	-381
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-432	19552.25	-45.2598
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	940	8963.71	9.536862
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	300	2976.42	9.9214
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	254	8310.95	32.72028
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	320	1307.27	4.085219
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	151	3383.91	22.41
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	80	92.62	1.15775
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	415	478.42	1.152819
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	298	1797.07	6.030436
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	575	2288.68	3.980313
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	575	2898.9	4.690261
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	909	13312.63	14.64536
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1040	8306.03	7.985567
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2835	19379.27	6.835721
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	367	40.4	0.113165
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	36	203.25	5.807143
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	427	30531.2	71.50164
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	295	4016.34	13.61471
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	265	2963.75	11.62265
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	980	2974.06	3.034755
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1800	108065.7	60.0385
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	140	991.91	7.085071
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2325	4268.19	1.835781
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2029	2566.39	1.259926
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1800	78500.34	43.6113
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2	-12865.2	-6482.5
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2060	4946.8	2.401359
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	0	2069.12	0
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-5	-18.92	3.784
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2420	13544.44	5.596878
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	710	2384.55	3.358521
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3160	19558.27	6.189326
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	98	2520.99	25.72439
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	850	2017.47	2.373494
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1260	13107.53	10.4028
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1198	124505.35	103.9277
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1160	6315.03	5.443991
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1168	22824.78	19.37053
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	174	4513.79	25.94132
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1451	13348.61	9.199593
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	150	907.35	6.049

retirement_unit	gl_account	activity_quant	activity_cost	average_cost
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	5	2480.19	496.038
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1585	4108.64	2.592202
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	350	13443.03	38.40866
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	667	46672.08	69.82321
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3692	10645.21	2.893318
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2139	10141.06	4.741029
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	914	3543.36	3.876761
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	15520	30097.93	1.9393
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	6465	16979.39	2.626356
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1429	352394.06	246.6019
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3486	45078.17	12.9312
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	35	23924	683.5429
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	600	4528.84	7.548067
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	293	88021.74	300.4155
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1866	2925.98	1.568049
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	435	-3190.29	-7.334
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	830	3136.58	3.779012
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	818	111866.55	136.7562
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	112	77276.61	689.9808
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	540	2440.84	4.520074
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	5063	18349.48	3.624231
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1500	3398.54	2.266893
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	250	3905.27	15.62108
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1277	8755.86	6.856578
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	140	3008.79	21.49136
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1	4727.11	4727.11
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	630	1879.71	2.983667
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	100	1090.66	10.9065
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	290	1371.79	4.73031
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	255	3166.08	12.416
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	375	2612.73	6.98728
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	130	1025.77	7.890538
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1000	2824.07	2.82407
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	534	19217.14	35.98715
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2087	19408.7	9.299808
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3171	8725.92	2.751788
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	380	1584.35	4.169342
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1413	8474.58	5.99758
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	10	1369.22	136.922
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3280	96858.3	29.46899
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1	506.31	506.31
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	436	20601.3	47.26099
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	660	15613.49	24.02846
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	180	644.16	3.578667
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	915	19809.99	21.75955
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	179	2701.91	15.09447
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	260	277.85	1.1114
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	386	3165.98	8.650219
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	460	390.1	0.846043
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	485	2920.28	6.021196
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1545	2741.68	1.77455
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1065	2583.86	2.40738
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1925	22666.41	11.77476
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	800	2605.63	3.256913
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1686	3626.15	2.150741
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1640	4774.59	2.911335
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	400	3048.38	7.62095
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	4113	10087.44	2.455006
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	950	2833.86	2.951838
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1344	12723.65	9.467001
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	305	1620.54	5.968984
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	6	2066.23	347.706
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	815	9890.02	16.08133
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	685	6594.35	7.451243
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	700	5701.64	8.1452
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3046	112483.55	36.92828
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1000	-3111.29	-3.11129
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	6195	7745.42	1.25027
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	990	2755.48	2.783313
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	220	319.06	1.450273
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1768	9717.62	5.496391
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	405	2858.1	6.558272
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	718	2690.22	3.746825
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	600	2510.92	4.184867
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1400	-475.85	-0.33969
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	526	13211.42	25.11677
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	660	4600.63	6.970652
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1295	13134.55	10.14251
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	340	9326.82	27.43182
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2989	9895.61	3.310676
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	125	652.17	5.21736
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	362	1315.44	3.633812
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	85	816.61	9.607176
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	490	3316.41	6.768184
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3325	-1802.86	-0.56627
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	100	1055.63	10.5563
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	4933	11116.39	2.253475
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1	-4.01	-4.01
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1500	8971.96	5.981307
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2170	8693.99	4.006447
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1	-577.18	-577.18
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2381	9272.72	3.894466
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	300	1238.44	4.128133
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	4974	13.39	0.002692
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	200	4538.69	22.69345
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	343	1713.07	4.994373
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	210	231.16	1.100714
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	360	1121.11	3.114194
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	780	5291.2	6.78359
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	150	-423.08	-2.82053
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1509	5553.29	3.680113
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	335	1513.8	4.518806
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	350	8916.2	25.47486
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1	3835.17	3835.17
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	180	2069.95	11.49972
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1535	2429.2	1.582541
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1	-1758.86	-1758.86
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	200	880.11	4.40065
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	44	247.53	5.625682
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	10	1137.86	113.786
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1037	30822.55	29.72281

retirement_unit	gl_account	activity_quant	activity_cost	average_cost
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	995	6530.77	6.563588
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	207	1907.06	9.21285
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	120	1086.64	9.055333
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	260	20007.22	76.95085
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2890	4797.91	1.604652
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3901	1297.87	0.332702
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	72787	607509.84	8.346406
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	-293	-4238.48	14.46573
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	950	5405.45	5.688947
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	2685	89516.99	33.33956
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	190	278.36	1.455053
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	550	2269.94	4.127164
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	210	1246.92	5.937714
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	160	-2219.9	-13.8744
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	483	24103.81	49.90437
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	1	21.9	21.9
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	650	-1586.17	-2.44026
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	1679	6663.85	3.96894
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	1692	7470.35	4.4151
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	1130	7402.36	6.550761
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	40	4920.61	123.0153
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	2041	20990.6	10.28447
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	261	20111.45	77.05536
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	1509	193283.45	128.0739
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	661	10207.72	15.44284
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	1768	54715.65	30.94777
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	1528	183010.7	119.7714
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	3128	283983.03	90.78741
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	1426	80672.37	56.57249
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	1	-801.83	-801.83
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	1000	3396.6	3.3966
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	4485	209465.28	46.70352
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	985	35614.5	35.79347
DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service	-312	-2035.59	6.524327
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	166	2746.09	16.54271
DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service	-6432	-94972.66	14.76585
DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service	11	13	1.181818
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	300	2384	7.946687
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	24	18087.54	753.6475
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	3062	237214.54	77.47046
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1990	18829.71	9.482166
DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service	-5	-5.35	1.07
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	0	35336.98	0
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	14560	6215.15	0.428665
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	0	18765.8	0
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	2356	4055.69	1.72143
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	2063	3004	1.456132
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	2084	51298.52	24.61541
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	910	18276.76	20.08435
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1157	67125.41	58.01678
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1639	6630.94	4.243626
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	297	-11796.94	-39.7203
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	562	63343.31	112.7105
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	2600	16174.09	6.220804
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1394	137769.76	98.83053
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	503	733.15	1.457555
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	3101	142046.16	45.80856
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	2800	232415.38	83.00549
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1807	3747.03	2.331693
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	8618	45417.57	5.270062
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	2879	603033.64	209.4594
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	0	29484.76	0
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	51	31090.6	609.6196
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	0	13793.58	0
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	425	3965.8	9.331294
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	50	4266.77	86.3354
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	273	69194.55	253.4599
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	648	1423.52	2.19679
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	2416	169492.91	70.15435
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	750	3412.22	4.549627
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	314	1018.99	3.245191
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	4167	410451.08	98.50038
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	368	15272.35	41.50098
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	7400	165852.36	22.41248
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	0	7018.62	0
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	796	10223.46	12.84354
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	148	43583.7	294.4845
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	2200	25651.99	11.66
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1450	15207	10.48759
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	88	16596.42	211.323
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1470	42634.45	29.00303
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	860	33301.88	50.45739
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1200	980.94	0.81745
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	480	9895.15	20.61698
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	802	33067.4	41.21817
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	3025	24572.23	8.123051
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1607	-986.83	-0.65483
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	808	45609.41	56.44729
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	364	2950.65	8.106181
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1350	7863.53	5.824837
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	650	11802.45	18.15762
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1940	14218.62	7.329186
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	833	13176.61	15.81826
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1660	21901.9	13.19392
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	294	1963.28	6.677823
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1479	-1634.38	-1.10506
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	2622	7258.49	2.786684
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	3000	26814.2	8.938067
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	138	12551.27	90.95123
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1	1467.95	1467.95
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	368	5933.57	16.12383
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-286	424181.49	-1433.05
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	120	499481.64	4162.347
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	625	11694.76	18.71162
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	480	6101.08	13.26322
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	8242	119108.15	14.45136
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	683	10728.48	15.70788
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	469	22165.64	47.38248
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	842	71426.05	84.82907
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	748	23896.3	31.94693
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-3	61277.9	-20426

retirement_unit	gl_account	activity_quant	activity_cost	average_cost
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1313	57761.26	43.99182
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	912	22439.12	24.6043
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	735	637.46	0.867293
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	364	977.45	2.685302
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	100	3213.14	32.1314
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	337	29250.64	86.79715
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1767	15343.41	8.732732
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	730	3597.89	4.928342
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3947	6845.3	1.76964
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	75	465360.37	6204.805
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	906	14965.02	16.51768
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1801	49715.52	31.05279
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	491	9331.42	19.00493
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1315	31806.29	24.18729
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2409	58424.67	24.25267
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1662	105648.57	67.57271
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	6244	243806.69	39.04656
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	720	1870	2.597222
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	197	432.21	2.193959
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	0	5712.7	0
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2081	123233.03	69.21818
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	337	-44.37	-0.13166
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3387	328992.49	97.13389
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	190	3642.86	19.17295
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1468	32654.03	22.24389
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	36	-81.22	-1.70056
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	5815	273788.29	47.08311
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	0	144724.83	0
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	420	3984.86	9.246643
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1039	41661.1	40.09731
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	700	35368.57	50.52796
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	900	26052.99	50.10586
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	250	765.43	3.06172
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2170	10438.03	4.810152
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	725	6791.8	9.368
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	295	4167.5	16.34314
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	350	-11.36	-0.03246
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	100	1224.52	12.2452
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	500	962.22	1.92444
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	732	15485.94	21.12833
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	142	3696.01	26.0212
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	326	9508.19	29.16623
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	198	18768.93	94.79763
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1466	308163.82	211.651
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	536	33135.99	61.82088
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1717	8084.19	4.708323
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	0	-5388.52	0
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1038	8510.28	8.198728
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1573	99723.33	63.3969
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	204	641.54	3.144804
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1057	306609.87	290.0756
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1531	226924.86	148.22
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-30	-163.37	5.445667
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	86	4821.5	56.06395
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	110	2988.38	27.16709
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	167	496.17	2.971078
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	250	1856.5	7.426
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	100	5144.71	51.4471
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	906	6933.08	7.652406
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2440	20848.01	8.544266
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	788	2481.88	3.231615
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	144	1562.93	10.85368
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	6959	601926.21	86.49608
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1340	7731.36	5.789672
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2062	16567.15	8.07366
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1386	10986.59	7.284697
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	65	750.07	11.53954
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2013	10755.09	5.342817
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	906	-650.38	-0.71786
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	178	1651.15	9.276124
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	357	2911.76	8.15619
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	102	1606.77	15.75265
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	114	3549.71	31.13781
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	540	3712.01	6.874093
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	466	3078.49	6.746689
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	7	11490.19	1641.456
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-34	3453.66	-101.575
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	900	66166.37	73.51819
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1212	41925.72	34.59218
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	165	1694.52	10.26982
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	622	-424.88	-0.68277
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	977	9273.51	9.491822
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	224	1971.19	8.799955
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2	2124.88	1082.44
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-14	37684.22	-2706.02
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-89	6050.49	-68.9778
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	427	1273.71	2.982927
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	315	-287.49	-0.91267
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	226	937	4.146018
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	825	741	0.898182
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	646	14629.88	22.64687
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	188	6976.12	37.10702
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	665	8146.82	12.25086
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1375	15268.92	11.10467
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	42	1776.57	42.27548
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	887	4036.99	4.551285
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	128	1154.78	9.021563
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	750	15168.73	20.22497
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	754	1260.4	1.671618
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1240	4363.13	3.518653
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1535	5071.25	3.303746
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	850	4194.17	4.934318
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	584	-8830.87	-15.12135
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	380	3255.17	8.586237
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1653	44327.19	26.81621
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	105	1756.89	16.73229
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1418	23310.13	16.43874
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-11	-2897.34	-235.2127
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	0	9616.55	0
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	336	3210.07	9.55378
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1360	47454.6	35.15156

retiremont_unit	gl_account	activity_quant	activity_cost	average_cost
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	580	5374.63	9.268603
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-100	-7270.48	72.7048
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	18	27886.86	1549.27
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3344	13091.28	3.91485
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2708	9279.85	3.426828
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3621	5355.87	1.479114
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	855	287.62	0.336398
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	0	1381.86	0
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1355	2006.72	1.480874
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1631	5431.65	3.330258
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-1362	-6240.43	4.581814
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1116	4786.43	4.288916
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	480	2425.01	5.052104
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	260	2915.46	11.60184
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	425	35185.25	82.78882
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3250	41571.99	12.79138
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	9114	26491	2.906627
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	50	187.6	3.752
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	420	1432.77	3.411357
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2899	11068.92	3.818186
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	260	19776.66	76.06408
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-22	-210.65	9.575
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2540	59374.31	23.37571
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	375	3547.19	9.459173
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2440	17687.18	7.199864
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3068	11540.62	3.76161
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2200	4566.9	2.071318
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1850	9413.1	5.088162
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	480	3218.62	6.705458
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	900	1040.22	1.1558
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	100	1087.7	10.877
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	270	802.07	2.97063
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	568	2450.05	4.313468
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	557	2296.56	4.12307
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	100	906.89	9.0689
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	140	3596.75	25.69107
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1161	932.49	0.810156
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2474	7000.97	2.829818
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1	1658.03	1659.03
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	975	-1999.98	-2.05126
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	965	1707.25	1.769171
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1938	9461.5	4.882095
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1496	14590.22	9.752821
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	982	7391.39	7.450898
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1363	5127.03	3.789379
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	6900	11765.13	1.705091
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1000	5365.38	5.36538
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2848	11050.15	3.879668
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	175	2214.69	12.65537
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	4500	31409	6.979778
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1250	13061.11	10.44089
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1185	7785.99	6.683253
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	750	2913.43	2.684573
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1	6390.9	6390.9
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1640	13077.61	7.974152
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	400	1631.89	4.076725
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	860	5818.76	6.8458
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1	2928.11	2928.11
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	792	3875.23	4.892967
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	691	26635.91	38.5469
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	370	6981.42	18.8687
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2	4845.61	2422.805
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1260	5091.31	4.073048
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1400	119.37	0.085264
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	403	614.23	1.524144
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1175	4665.67	3.970783
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	840	1351.1	1.608462
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3945	13562.42	3.437876
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	612	2188.43	3.575866
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1000	324.02	0.32402
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	100	608.66	6.0866
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	211	1974.52	9.357915
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2487	11013.76	4.428532
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3920	24043.11	6.133446
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2595	9397.97	3.621568
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1	6186.18	6186.18
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	875	4618.83	5.278663
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	594	1905.82	3.208451
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	600	59.33	0.098883
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	100	302.39	3.0239
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1065	2927.43	2.698092
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	230	459.67	1.998565
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1593	13245.99	8.315122
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2910	3620.77	1.244251
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	60	2307.15	38.4525
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1306	-22926.9	-17.5551
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1698	4891.87	2.88096
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1480	11302.04	7.638514
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	421	11709.41	27.81333
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	290	5083.57	17.52955
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	387	-9989.95	-25.8138
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1200	-739.77	-0.61648
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	526	5578.41	10.60534
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	225	905.12	4.022756
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	719	5427.49	7.548686
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	920	3467.97	3.650495
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	555	8280.99	15.77331
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	345	2007.05	5.817538
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	369	4722.39	12.7978
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	226	740.87	3.292756
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	465	3206.64	6.898
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	115	498.96	4.338783
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	35	363.52	10.38629
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1047	979.4	0.935435
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	337	1387.32	4.116677
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	100	650.5	6.505
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	200	2309.59	11.54795
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	491	2694.35	5.487475
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1449	3693.52	2.549013
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	265	748.48	2.824453
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2893	5834.06	2.016813

retirement_unit	gl account	activity_quant	activity_cost	average_cost
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	4674	16956.84	3.627908
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1	-766.76	-766.76
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	203	7242.25	35.67611
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	400	1535.1	3.83775
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	408	16109.49	39.48404
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3170	15440.14	4.870707
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3845	14526.55	3.779036
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	100	869.08	8.6908
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	125	1306.21	10.44808
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	200	573.56	2.8678
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	490	1654.74	3.37702
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	1380	6796.84	4.925246
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	250	3057.59	12.23036
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	925	6393.56	5.830876
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	1100	9792.21	8.902009
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	350	4670.03	13.34294
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	665	10742.69	16.15442
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant in Service	4100	6443.32	1.571541
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	2394	92301.41	38.55531
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	2617	262454.72	100.2884
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	93	6208.71	66.76032
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	1820	128830.94	70.78623
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	1000	43963.73	43.96373
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	2580	29350.16	11.46491
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	486	107027.23	220.2206
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	1	7148.02	7148.02
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant in Service	1720	24852.69	14.44924
DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service	243	497	2.045267
DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service	1	9.51	9.51
DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service	6168	58903.14	9.549796
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	-910	-6020.5	6.615934
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	662	11087.53	16.74853
DIS-37602-Main, PE, X<=1in	1010 - Gas Plant in Service	-10	-147.21	14.721
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	-240	-4612.06	19.21692
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	365	14303.15	39.16671
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1729	190421.64	110.134
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1323	80762.98	61.04534
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	2300	40338.36	17.53842
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	15	21378.96	1425.264
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1947	103175.96	52.99228
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	336	3103.91	9.237827
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	0	55083.6	0
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	0	64059.92	0
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1080	8797.69	8.146009
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	25	16243.51	649.7404
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	2	5968.14	2984.57
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1440	20528.91	14.25619
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	0	769.42	0
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	0	-1545.03	0
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	440	13669.67	31.06743
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	138	14948.82	108.3248
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	2634	97458.05	37.00002
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1270	91006.67	71.65801
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	74	1340.44	18.11405
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	319	-2912.02	-9.12859
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	289	24323.61	84.16474
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	0	117037.89	0
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	567	2902.18	5.118483
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	305	6910.83	22.65846
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	2610	77264.08	296.031
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	232	7029.23	30.29841
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1924	89068.7	46.28831
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	13	-2285.66	-175.82
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	3	587.13	195.71
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	-284	-2762.72	9.727887
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	-987	-10837.47	10.98021
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1388	15279.25	11.02399
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	5042	29878.32	5.945918
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	40	5078.74	126.9685
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1453	33222.52	22.86478
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	-693852	-7672734.26	11.06136
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	401	31403.17	78.31214
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	50	9763.64	195.2728
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	612	11947.7	19.52239
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	585	6699.08	9.742017
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1100	7440.88	6.764236
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	760	14366.12	18.90279
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	396	52267.81	131.5894
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	875	9557.44	11.37993
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	650	1832.53	2.819277
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1970	16644.45	8.448959
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	2510	6875.56	2.739275
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1440	33684.1	23.39174
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1	-6074	-6074
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	1650	6624.39	4.015091
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	420	1976.3	4.705476
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	60	561.8	9.363333
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1011	13156.35	13.0132
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1049	10498.88	9.999932
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	678	9345.54	13.78398
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	70	951	13.58571
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	750	3578.1	4.772133
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	9107	560968.35	61.59749
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	5174	230459.91	44.54192
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1810	139782.36	77.22782
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	48	1579.1	32.89792
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	588	41278.17	70.44056
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	964	57312.07	59.45235
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1077	44986.23	41.77923
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	777	3304.35	4.252703
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	913	10646.41	11.65091
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1136	14877.44	13.08634
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1580	232056.11	146.871
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	295	4887.45	16.56763
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	12	1038.68	86.55667
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	10	1851.48	185.146
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	864	2513.67	3.786548
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2340	8620.15	3.683825
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3257	9228.98	2.835683
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	290	6793.67	23.42645
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	585	14708.67	26.50211

retirement_Unit	gl_account	activity_quant	activity_cost	average_cost
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	545	2587.92	4.768826
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	120	2718.12	22.651
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	807	49151.02	60.90585
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	750	11268.41	15.02455
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	2093	92955.84	44.41273
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	188	3274.91	17.41973
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1202	3787.67	3.15114
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	248	1465.29	5.908427
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	750	19271.96	25.69595
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	4267	210149.57	49.24986
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1472	40738.89	27.67594
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1400	6103.63	4.369736
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	0	363.25	0
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	540	2526.31	4.679352
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	355	1176.7	3.314648
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1300	4065.59	3.588915
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	125	1837.69	14.70152
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	393	1342.32	3.415573
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1050	1513.49	1.441419
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1141	11046.06	10.20689
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	220	2645.99	12.02723
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	242	2214.68	9.15157
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1590	20482.76	12.86224
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	160	4350.92	27.19325
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	730	2172.78	2.976411
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	52	829.41	15.95019
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	716	92085.19	128.6106
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	750	59597.95	79.46393
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	5000	413748.56	82.74971
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	552	13014.89	23.5777
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	219	4899.25	22.371
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	336	124117.5	369.3973
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	2011	42627.08	20.8966
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	3828	12286.06	3.212137
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1200	1869.09	1.574242
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1220	5607.93	4.760598
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	-8	239.9	-29.9875
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	60	6213.65	86.89417
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	-10	42000.74	-4200.07
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	403	17140.03	42.53109
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	198	1122.81	5.642261
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	300	4236.58	14.12193
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	552	13598.16	24.63435
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	604	4355.67	7.211374
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1143	11562.49	10.10717
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	670	6672.38	9.958776
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1526	59918.85	39.2653
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	921	440.83	0.478643
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	984	3804.99	3.86686
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	2835	28641.46	10.10281
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1057	122052.21	115.4704
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	948	1197.13	1.262795
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	746	237404.34	318.2364
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1339	18477.12	13.79919
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	128	1980.96	15.47625
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	-1020	-7020.58	6.882922
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	336	1861.3	5.539583
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	5	-538.02	-107.604
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1260	3687.42	2.926524
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	190	3475.89	18.29416
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1132	149841.51	132.3688
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	541	3222.74	5.957006
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1626	11316.37	6.959637
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	775	71975.96	92.87221
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	274	722.95	2.638504
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	250	2837.95	11.3518
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	205	6473.72	31.57912
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	5	958.74	191.748
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	320	2088.65	6.527031
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	468	5021.81	10.73036
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	963	2265.41	2.352451
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	277	1506.42	5.438339
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1480	11586.23	7.828534
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	477	943.36	1.977694
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	148	1086.16	7.339054
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1093	8285.39	8.260608
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	546	1726.84	3.162711
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	323	1263.21	3.910867
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	255	-151241.09	-593.102
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	284	3409.32	12.00465
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	250	5417.58	20.83685
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	200	1024.62	5.1231
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	480	-231.66	-0.48263
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	0	1846.5	0
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	-210	-1235.57	5.883667
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	841	8368.03	9.960095
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	312	9229.97	29.59324
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	456	63416.65	139.0716
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	-7	1034.44	-147.777
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	658	1923.78	2.923678
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	525	1606.77	3.060514
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	250	2739.62	10.95848
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	626	8830.12	14.10562
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	-629	-4475.79	7.115723
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	279	239.58	0.85871
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	115	1238.11	10.76617
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	460	730.81	1.588717
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1300	1576.97	1.213054
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	810	1193.91	1.473963
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	464	3103.02	6.687543
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1130	16580.34	14.67287
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	100	1377.28	13.7728
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	518	10325.35	19.93311
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	70	786.33	11.23329
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	130	21341.46	164.1851
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	250	-1685.55	-6.7422
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	4402	6960.52	1.581216
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	-272	-1559.86	6.734853
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	300	1470.94	4.903133
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	-5	-22.1	4.42
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	980	4107.59	4.191418

retirement_unit	gl_account	activity_quant	activity_cost	average_cost
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1280	8913.26	7.744734
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-112	-547.29	4.866518
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1519	3614.95	2.379822
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3525	19250.68	5.461186
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1885	18289.23	9.691899
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1562	15412.55	9.86719
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1050	3940.66	3.75301
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	0	19623.7	0
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-3181643	-20043482.06	6.299727
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	500	3622.52	7.24504
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	850	55.28	0.100509
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	483	49243.49	101.9534
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1550	3759.1	2.425226
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	4649	3264.73	0.702243
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	270	5561.74	20.59904
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1	-6357	-6357
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	4299	14539.43	3.382049
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	375	3897.01	10.39203
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	250	6783.62	27.13448
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2980	20594.78	6.911
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	980	18317.22	16.55022
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	368	17374.13	47.21231
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	150	303.04	2.020267
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	492	49913.82	101.4509
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-393	-1683.64	4.284071
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	745	19424.26	26.07283
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	277	24820.14	89.60339
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	316	32579.04	103.0982
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	110	805.3	7.320090
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	500	2152.74	4.30548
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2375	53316.95	22.44824
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	255	23932.95	93.85475
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	508	3285.43	6.467382
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	440	6456.26	14.67332
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	205	996.48	4.960978
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1147	8866.35	7.730035
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	6989	19864.19	2.842208
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3061	9106.37	2.984716
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	725	2117.36	2.920497
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1045	4295.33	4.110364
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	5523	13900.18	2.516781
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	516	2671.44	5.177209
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2541	3685.88	1.450563
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1641	4644.09	2.830037
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	845	1058.69	1.252888
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1000	1875.37	1.87537
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	780	13467.66	17.26623
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1098	2365.22	2.154117
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	40	24547.05	613.6763
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1058	6825.16	6.281966
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2171	11972.75	5.514855
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	191	1628.65	8.526963
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	897	5872.39	6.5467
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3367	18232.96	5.415192
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	378	8211.27	21.83848
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	180	736.48	4.091556
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	891	8284.2	28.46804
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	207	60890.92	100.3145
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1110	655.55	0.590596
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	458	1494.09	3.282205
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1151	-8155.31	-5.34779
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	781	1885.16	2.477214
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	315	1693.11	5.374962
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	355	1312.15	3.696197
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1564	6801.94	4.221189
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1313	34985.48	26.64545
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	826	-212.55	-0.25734
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1015	7292.34	7.184571
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1043	10592.1	10.15542
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2683	12044.67	4.489255
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	5	4377.07	875.414
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	7241	-867.06	-0.11974
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	310	2218.88	7.156968
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	200	1870.97	9.35485
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	100	449.82	4.4982
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1462	6803.18	4.653338
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1570	5741.84	3.657223
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	25830	6608.51	0.257843
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2680	9707.9	3.622351
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	225	309.18	1.374133
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2000	25780.31	12.88016
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1000	1853.23	1.85323
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1996	13446.33	6.736638
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	972	42287.64	43.48623
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2484	5557.99	2.237516
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	95	901.72	9.491789
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	500	1987.02	3.97404
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3400	35.96	0.010576
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	100	1043.71	10.4371
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3751	10272.23	2.738531
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	512	14928.71	29.15764
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	314	10030.01	31.94271
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1945	5970.28	3.069553
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3057	10716.16	3.50545
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1593	4995.74	3.136068
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	130	2091.83	16.091
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1520	15485.1	10.18757
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1700	5363.87	3.155218
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	500	2161.44	4.32288
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1245	4983.08	3.98641
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	320	633.1	1.978438
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	270	645.27	2.389889
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	100	1028	10.28
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	300	1607.58	5.3586
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	856	3326.15	3.885689
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	360	1068.08	3.951657
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	777	4891.19	6.294968
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	7515	35089.44	4.669253
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	625	3797.96	6.076736
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	185	396.84	2.145081
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	485	2572.39	5.303897

retirement_unit	gl_account	activity_quant	activity_cost	average_cost
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1138	7177.75	6.307337
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	600	1720.71	3.44142
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	2880	9045.42	3.140771
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	890	8840.12	9.932719
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	208	3057.76	14.70077
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	4015	11116.18	2.788663
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	3400	2754.72	0.810212
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	300	3223.13	10.74377
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1972	1230.8	0.624138
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	295	530.2	1.797288
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	83	15301.18	184.3516
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	636	1032.8	1.623899
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	110	728.42	6.622
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	746	4224.98	5.663612
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1245	6928.91	5.56539
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	350	1189.98	3.389943
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	240	515.02	2.145917
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	580	26879.9	48.87255
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	460	33033.65	71.81228
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	6854	26999.94	4.057701
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	2076	8968.67	4.315352
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	2020	8115.46	4.017654
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant In Service	1035	4548.47	4.394657
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	-60967	-564491.87	9.413375
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	550	-132.12	-0.24022
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	3890	16420.72	4.45006
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	235	9750.72	41.49243
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	459	19388.41	42.24054
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	94	1095.21	11.65117
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	280	3293.83	11.76368
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	1	8877.1	8877.1
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	350	1028.39	2.938257
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	843	31152.64	36.9545
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	460	4022.12	8.743739
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	1	1791.76	1791.76
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	600	5093.56	8.48925
DIS-37602-Main, PE, 3 in.	1010 - Gas Plant In Service	600	2681.64	4.302733
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant In Service	0	1365.45	0
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant In Service	1655	128734.33	77.78509
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant In Service	688	180237.21	261.9727
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant In Service	1230	-8111.19	-6.59446
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant In Service	424	26814.8	63.24245
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant In Service	2959	265539.56	89.73962
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant In Service	1414	92592.3	65.48253
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant In Service	2618	3003.32	1.147181
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant In Service	3939	337157.97	85.59481
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant In Service	616	106951.5	173.6228
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant In Service	204	4045.42	19.83049
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant In Service	4320	90782.57	21.01448
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant In Service	3880	24868.32	6.409361
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant In Service	7840	68833.64	8.779801
DIS-37602-Main, PE, 6 in.	1010 - Gas Plant In Service	281	72182.32	256.8765
DIS-37602-Main, PE, X<-1 in	1010 - Gas Plant In Service	4	8.78	2.195
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	125	2011.96	16.09568
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	3120	59486.54	19.0694
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	29	19724.2	680.1448
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	344	1428.19	4.151715
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	65	13479.74	207.3905
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	1222	80470.58	65.85154
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	2682	93516	34.86801
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	-333	-8914.66	26.77075
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	0	35065.28	0
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	202	11431.19	56.59005
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	1929	81357.38	42.17594
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	526	6672.7	12.68574
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	400	4039.96	10.0999
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	1600	26095.04	16.3094
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	520	4488.57	8.631866
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	5666	19493.16	3.440374
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	314	87799.58	279.6165
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	3620	212092.94	58.58921
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	2336	155691.75	66.64987
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	656	38261.85	58.32599
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	635	34033.67	53.69617
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	0	7875.46	0
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	2864	108701.89	37.986
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	2357	4224.69	1.792401
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	3184	182679.53	51.09282
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	416	4369.91	10.50459
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	3921	48225.41	12.29926
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	2560	35572.11	13.88536
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	2520	202442.83	80.33446
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	1220	9226.78	7.562934
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	2310	50193.47	21.72677
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	440	7904.03	17.9637
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	371	4522.17	12.18914
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	580	26238.55	43.51474
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	7	49265.7	7037.957
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	3548	42895.87	12.09016
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	1070	29790.15	27.84126
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	2710	16496.45	6.087251
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	2470	27670.27	11.20254
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	3494	209045.5	59.82985
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	321	10819.37	33.7052
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	503	4787.41	9.517714
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	235	16642.88	70.82077
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	817	24942.79	30.52973
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	3273	89895.66	27.46583
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	296	24839.15	83.91605
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	0	7099.23	0
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	-4	-40.09	10.0225
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	390	41795.16	107.1671
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	1335	8619.81	6.456787
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	1995	28014.78	14.0425
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	390	56.99	0.189957
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	1	38678.96	38678.96
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	1000	11832.27	11.83227
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	958	8607.81	8.985188
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	680	9726.83	14.30416
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	125	14134.79	113.0783
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant In Service	184	11282.92	61.32022

retirement_unit	gl_account	activity_quant	activity_cost	average_cost
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	656	4164.16	6.347805
DIS-37602-Main, PE, 4 in.	1010 - Gas Plant in Service	440	2199.34	4.9985
DIS-37602-Main, PE, 24 in.	1010 - Gas Plant in Service	1250	7169.35	5.73548
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	42	337111.89	8026.474
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	208	1809.68	8.700385
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2020	13624.46	6.744782
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1290	60536.46	46.92749
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	480	10805.77	22.51202
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1985	111003.1	55.92096
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-241	-3673.88	15.24432
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1330	61506.64	46.24659
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1205	29776.74	24.71016
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-2184	-8942.59	4.552468
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	40	6233.12	155.828
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	165	1069.85	6.902258
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3153	480973.01	150.6336
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	120	1885.03	15.70868
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	200	1966.2	9.831
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	245	1854.66	7.570041
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-70	12291.01	-175.586
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	4707	221461.47	47.04939
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	0	974.94	0
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-158	-34751.74	219.9477
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	320	15531.99	48.53747
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	186	1968.86	10.58527
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	102	1285.84	12.60627
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	460	2333.73	5.073326
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1353	44316.65	32.75436
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	6168	319253.3	51.7764
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	6650	174310.25	26.21207
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	0	3652	0
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	7292	282439.88	38.73243
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2256	74944.34	33.22001
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	250	1707.77	6.83108
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	396	965.7	2.438636
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	797	6482.36	8.13345
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	216	24542.01	113.5204
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	80	106624.26	1332.803
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	490	2551.24	5.206612
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	273	2506.09	9.509487
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	310	4003.67	12.91506
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1389	-387.27	-0.27861
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2285	157106.39	68.75553
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	660	1491.6	2.294769
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	5846	284161.34	45.18668
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-174	-2990.89	17.18902
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	361	3366.59	9.325734
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	547	4273.35	7.81234
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	5452	388666.35	71.28932
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	880	1397.31	1.587862
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	198	1642.82	8.297071
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3955	377844.1	95.5358
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	923	1306.31	1.415287
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-12	15623.74	-1301.98
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	779	102354.45	131.3921
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2047	92653.27	45.25296
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	220	5514.05	25.06391
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1438	25153.7	17.49214
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1676	5636.22	3.376282
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	4379	207356.65	47.35297
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	0	-22992.81	0
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	0	-35335.05	0
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	0	8207.8	0
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	220	454.46	2.065882
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	140	474.52	3.389429
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	83	-1016719.84	-12249.6
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	600	5197.94	8.663233
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	525	-7638.93	-14.5503
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	118	499.49	4.232966
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	225	10408.17	46.25853
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1442	54732.37	37.95587
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	482	43169.32	87.74252
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	809	-1187.49	-1.46785
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1085	7476.3	6.890599
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	320	3957.59	12.36747
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	565	44266.05	78.34699
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	320	7404.78	23.13994
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1994	27386.2	13.73932
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	87	876	10.06897
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1125	-145.03	-0.12892
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	0	3768.79	0
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	0	3809.35	0
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	122	2145.09	17.5827
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	500	3800.22	7.60044
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	5181	47570.16	9.181656
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	60	6877.64	114.6273
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	208	3505.5	16.85385
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1390	108523.09	78.07417
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	225	-388.65	-1.72733
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1032	9903.94	9.596841
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	800	8552.65	10.69081
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	280	1122.2	4.007857
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2363	71501.79	30.2589
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	720	-916.82	-1.27336
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-24	4936.01	-205.067
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-1	23754.99	-23755
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	115	32814.46	285.3431
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1611	110501.67	68.59197
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-26	2787.12	-107.197
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	225	3178.53	14.1268
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	160	1572.53	9.828313
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	-2	364.67	-182.335
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1647	19286.05	11.70981
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	312	10186.46	32.65532
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	699	433.43	0.657709
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	255	-972.23	-3.28569
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	500	1461.13	2.92226
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	300	-5078.37	-16.9279
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	830	12453.38	15.00407
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	227	-191.49	-0.84357
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	500	27991.61	55.98322

retirement_unit	gf_account	activity_quant	activity_cost	average_cost
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	484	1828.18	3.777231
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	468	481.92	1.029744
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	430	2690.26	6.256419
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	595	7280.75	12.23655
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1537	22100.31	14.37866
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	480	9645.89	20.09558
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	100	1284.48	12.6448
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	286	-1124.09	-3.93038
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	158	3540.08	22.40567
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	689	5361.71	7.781872
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	514	2587.55	5.034144
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	230	2140.66	9.307217
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	394	110426.57	280.2705
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3000	3274.47	1.09149
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	640	3034.74	4.741781
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	4344	5635.28	1.274236
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	975	43490.26	44.60339
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	525	11363.89	21.6455
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	772	-1063.03	-1.37698
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	400	4828.41	12.07103
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	100	1979.27	19.7927
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	670	10831.46	16.16636
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	689	4340.73	6.300944
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	312	2488.06	7.974581
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1750	4713.89	2.693651
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	742	3949.05	5.32217
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	225	286.6	1.282667
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1480	5782.39	3.90702
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1250	2476.64	1.981312
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	178	1144.92	6.432135
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	425	1955.25	4.600588
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	765	6274.58	8.894876
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3800	39187.14	10.31241
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	0	3366.16	0
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3685	14519.77	3.940236
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	6970	18757.52	2.691179
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1	175.89	175.89
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	420	3486.19	8.300452
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1	5924.72	5924.72
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1	9785.04	9785.04
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	126	23487.85	186.4115
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1564	5828.74	3.726816
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	920	4370.36	4.750391
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1	7147.45	7147.45
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	250	1006.85	4.0274
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2750	10375.37	3.772862
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	4270	11722.33	2.745276
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	180	2969.32	15.628
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2315	20945.69	9.047814
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	550	4236.01	7.701836
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	575	1948.07	3.387948
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	6500	42304.48	6.508382
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1100	5021.22	4.564745
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2303	16798.73	6.860066
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	540	7443.68	13.78459
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1858	5833.64	3.139742
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2419	10469.69	4.328107
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1372	30332.43	22.10819
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	642	3808.26	5.931869
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	227	29136.07	128.3527
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1220	11664.2	9.56082
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2455	5783.73	2.355898
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	805	3174.04	5.246347
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	140	78.74	0.562429
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	357	3620.63	10.14182
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1	6197.86	6197.86
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	980	6023.36	6.146276
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	10	798.49	79.849
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1079	7696.83	7.133299
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1180	4484.72	3.80061
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	90	701.49	7.794333
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	245	4127.93	16.84869
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	125	729.86	5.83888
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	263	10511.94	39.96935
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2000	11742.15	5.871075
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	180	747.96	4.155333
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	410	1447.92	3.531512
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1	1383.98	1383.98
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	400	867.51	2.168775
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	185	454.84	2.457614
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	700	6305.59	9.007988
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1040	10566.06	10.15067
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	880	5054.02	5.743205
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1195	1916.12	1.603448
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1215	8261.36	6.798473
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1190	1170.46	0.98358
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	280	1198.66	4.280629
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1876	6490.94	3.459989
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1391	9719.6	6.987491
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	6040	16442.91	2.722336
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	7	36081.29	5154.47
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	453	2753.63	6.078663
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1737	14236	8.19574
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1250	7146.5	5.7172
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1145	10457.29	9.133004
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	0	5565.05	0
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	0	1661.11	0
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	0	3579.57	0
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	0	24703.01	0
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2525	8723	3.454653
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	0	12889.18	0
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1779	21612.72	12.1488
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	900	12458.69	13.84299
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	2500	29838.51	11.9354
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	304	5201.76	17.11105
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1504	4945.57	3.288278
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	754	2505.87	3.323435
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1659	8718.56	5.254105
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	9276	43698.8	4.710953
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	158	3920.6	24.81392
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	861	5451.51	5.672747

retirement_unit	gl_account	activity_quant	activity_cost	average_cost
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	375	729.35	1.944933
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1354	9520.17	7.031145
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	5525	1349.31	0.244219
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	206	555.08	2.694563
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	3195	10722.22	3.355937
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	190	684.6	3.603158
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	944	2620.18	2.775614
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	90	372.69	4.141
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	370	1002.49	2.709432
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1566	3385.53	2.149125
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	627	3149.5	5.023126
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1005	7118.9	7.083483
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	360	1439.83	3.999528
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	475	2238.67	4.703088
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	790	1342.24	1.699038
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	625	970.02	1.552032
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1063	5046.99	4.747874
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1592	2588.02	1.613078
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	160	1282.13	8.013313
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	100	834.9	8.349
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	440	1285.13	2.92075
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	848	4676.81	5.515106
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	183	185.35	1.012842
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	340	363.85	1.070147
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	300	2329.96	7.766533
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	11	2078.04	188.9127
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	104	16027.18	154.1075
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	280	4861.48	17.36243
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	100	867.5	8.675
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	108	2013.37	18.64231
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	1560	9879.86	6.333244
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	960	14693.91	15.51449
DIS-37602-Main, PE, 2 in.	1010 - Gas Plant in Service	170	3261.71	19.18663

retirement_unit	gl_account	activity_quantity	activity_cost	average_cost	Row Labels	Sum of activity_quantity	Sum of activity_cost
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	16.00	207,13.09	1,294.57			
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	-	60,826.65	-			
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(558.00)	204,422.18	(366.35)	DIS-37601-Main, Cast Iron, 4 in.	1060	27897.69
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(266.00)	4,036.41	(15.17)	DIS-37601-Main, Steel, 10 in.	1474	9497.09
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	220.00	31,879.14	145.36	DIS-37601-Main, Steel, 12 in.	182390	43870561.42
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	7.00	219.61	31.37	DIS-37601-Main, Steel, 2 in.	8131408	24102255.78
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	100.00	1,542.06	15.42	DIS-37601-Main, Steel, 3 in.	380956	891262.84
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	126.00	603.01	4.79	DIS-37601-Main, Steel, 4 in.	2546426	19156469.18
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(178.00)	141.57	(0.80)	DIS-37601-Main, Steel, 6 in.	154899	11848234.52
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(89.00)	16,059.05	(180.41)	DIS-37601-Main, Steel, 8 in.	865071.3	33914770.38
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	160.00	6,629.60	41.44	DIS-37601-Main, Steel, X<=1in.	978510	1432702.16
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1,014.00)	(2,592.91)	2.56	Grand Total	12942194.3	135383644.1
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	-	431.75	-			
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(59.00)	(190.58)	3.23	DIS-37601-Main, Steel, X<=1in.	678510	1432702.16
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(3,408.00)	(10,647.72)	3.13	DIS-37601-Main, Steel, 2 in.	8131408	24102255.78
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(225.00)	(564.44)	2.46	DIS-37601-Main, Steel, 3 in.	380956	891262.84
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(152.00)	(439.66)	2.89	DIS-37601-Main, Steel, 4 in.	2546426	19156469.18
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(380.00)	(1,245.73)	3.19	DIS-37601-Main, Steel, 6 in.	154899	11848234.52
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(254.00)	(761.58)	2.96	DIS-37601-Main, Steel, 8 in.	865071.3	33914770.38
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(422.00)	(1,293.56)	3.07	DIS-37601-Main, Steel, 10 in.	1474	9497.09
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(150.00)	(420.41)	2.80	DIS-37601-Main, Steel, 12 in.	182390	43870561.42
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(253.00)	(544.64)	2.15			
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(5,666.00)	(12,507.55)	2.21	DIS-37601-Main, Cast Iron, 4 in.	1060	27897.69
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(495.00)	(1,139.06)	2.30			
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(280.00)	(1,071.88)	3.83			
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(245.00)	(445.79)	1.82			
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	-	1,868.42	-			
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(556.00)	(1,071.88)	1.93			
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1,030.00)	(2,037.52)	1.98			
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(365.00)	(684.40)	1.88			
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1,276.00)	(7,892.12)	6.19			
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1.00)	(3.16)	3.16			
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(443.00)	(1,268.84)	2.86			
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(2,141.00)	(5,579.33)	2.61			
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1,086.00)	(2,765.59)	2.59			
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(136.00)	(243.42)	1.79			
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(164.00)	(443.51)	2.70			
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(58.00)	(85.91)	1.65			
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(5,675.00)	(17,956.35)	3.16			
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(4,786.00)	(15,143.45)	3.16			
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(30.00)	(49.38)	1.65			
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(636.00)	(1,262.59)	1.99			
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(350.00)	(913.33)	2.77			
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(870.00)	(110,729.98)	127.28			
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(926.00)	(18,482.91)	19.96			
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(85.00)	(246.70)	2.90			
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1,609.00)	(3,433.62)	2.13			
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(146.00)	(323.19)	2.21			
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(7,195.00)	(27,883.27)	3.88			
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1,191.00)	(3,936.26)	3.31			
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(367.00)	(752.66)	2.11			
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(923.00)	(1,862.35)	2.13			
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(540.00)	(868.46)	1.61			
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(2,039.00)	(5,744.88)	2.82			
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(165.00)	(218.44)	1.32			
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(130.00)	(321.72)	2.47			
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1,927.00)	(2,338.27)	2.28			
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(403.00)	(483.74)	1.20			
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(767.00)	(2,171.65)	2.83			
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(5,521.00)	(26,758.92)	5.21			
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(90.00)	(142.77)	1.59			
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(321.00)	(706.17)	2.20			
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(121.00)	(314.13)	2.60			
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(305.00)	(1,383.20)	4.54			
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(2.00)	(4.38)	2.19			
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	38.00	917.36	24.14			
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	1.00	(0.01)	(0.01)			
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	222.00	1,793.19	8.08			
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(40.00)	(89.62)	2.24			
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	7.00	789.27	112.75			
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	436,393.00	840,303.78	1.93			
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(613.00)	(707.65)	1.15			
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(63.00)	(89.27)	1.58			
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(1,365.00)	(2,306.15)	1.69			
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(380.00)	(438.12)	1.15			
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(478.00)	(572.23)	1.20			
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(1,163.00)	(1,417.16)	1.23			
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	49.00	67,826.73	1,384.22			
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(2,763.00)	(6,896.10)	2.50			
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(1,689.00)	(1,959.00)	1.16			
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	78.00	19,983.30	255.81			
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(103.00)	(197.62)	1.92			
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(440.00)	(540.81)	1.23			
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(3,077.00)	(7,371.62)	2.40			
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	1,716.00	16,580.26	9.66			
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	56.00	(6,407.87)	(114.43)			
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	85.00	9,522.24	112.03			
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	1.00	20,366.46	20,366.46			
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(3,876.00)	(18,634.20)	4.81			
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	239.00	6,816.79	28.52			
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(1.00)	12,805.86	(12,805.86)			
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(3,101.00)	(13,203.19)	4.26			
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(5,514.00)	(22,667.06)	4.11			
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(7,236.00)	(29,061.97)	4.02			
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(316.00)	(1,236.96)	3.92			
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(6.00)	(21.71)	3.62			
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(231.00)	(1,042.53)	4.51			
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	-	113,269.80	-			
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(4,210.00)	(20,038.86)	4.76			
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(306.00)	(1,926.43)	6.32			
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(100.00)	(500.00)	5.00			
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(172.00)	(8,856.35)	51.49			
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(467.00)	(2,175.98)	4.66			
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(883.00)	(18,373.13)	20.81			
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(212.00)	(8,874.30)	18.28			
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(636.00)	(5,230.43)	8.22			
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(8.00)	(33.05)	4.13			
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(817.00)	(3,989.65)	4.88			

retirement_unit	gl_account	activity_quantity	activity_cost	average_cost
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(1,002.00)	(4,909.93)	4.90
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(6,451.00)	(29,394.34)	4.56
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(1,258.00)	(5,570.58)	4.43
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(312.00)	(1,349.93)	4.33
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(20.00)	(96.17)	4.81
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(525.00)	(3,141.95)	5.98
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(2,836.00)	(12,734.60)	4.49
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(231.00)	(891.90)	3.86
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(1,124.00)	(5,721.76)	5.09
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	280.00	36,657.42	138.06
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(2,939,086.00)	(18,661,608.59)	6.35
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	-	2,215.71	-
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	2,120.00	162,063.91	76.45
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(2,309.00)	(51,321.66)	22.23
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(435.00)	(2,938.77)	6.76
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	10.00	4,025.53	402.55
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	10.00	11,171.41	1,117.14
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	6.00	213.34	35.56
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	1.00	4,935.00	4,935.00
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	230.00	3,820.16	16.61
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	2.00	9,738.64	4,869.32
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	2,265.00	145,292.42	64.15
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(40.00)	(9,052.02)	226.30
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(1,082.00)	(10,933.50)	10.10
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(3,035.00)	(30,961.67)	10.20
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(2,126.00)	(6,458.61)	3.04
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(4,698.00)	(36,534.73)	7.78
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(30.00)	(306.95)	10.23
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(800.00)	(6,132.29)	7.67
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(2,788.00)	(17,017.81)	6.10
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(800.00)	(4,820.66)	6.03
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(131.00)	(758.84)	5.79
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(525.00)	(2,860.24)	5.45
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(390.00)	(3,228.01)	8.28
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(1,224.00)	(2,386.64)	1.93
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	844,250.00	8,315,998.25	9.85
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(844,677.00)	(8,572,563.29)	10.15
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	185.00	38,139.56	206.15
DIS-37601-Main, Steel, 12 in.	1010 - Gas Plant In Service	26,775.00	5,814,753.87	217.17
DIS-37601-Main, Steel, 12 in.	1010 - Gas Plant In Service	28,309.00	5,261,215.19	185.85
DIS-37601-Main, Steel, 12 in.	1010 - Gas Plant In Service	1.00	12,168.61	12,168.61
DIS-37601-Main, Steel, 12 in.	1010 - Gas Plant In Service	139.00	35,806.80	257.60
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	(1,898.00)	(291,679.79)	153.68
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	75,311.00	1,987,836.91	26.40
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	294.00	27,536.49	93.66
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	427.00	(6,953.17)	(16.28)
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	22,142.00	2,032,670.35	91.80
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	(1.00)	(4.29)	4.29
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	536.00	99,319.36	185.30
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	(76.00)	(83.28)	0.83
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	7,200.00	69,979.84	9.72
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	1,391.00	48,503.04	34.87
DIS-37601-Main, Cast Iron, 4 in.	1010 - Gas Plant In Service	(3,000.00)	(78,955.72)	26.32
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	(62.00)	(7,428.84)	119.82
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	-	6,984.35	-
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(56.00)	(88.65)	1.61
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(101.00)	(98.85)	0.98
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(1,167.00)	(2,460.94)	2.11
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(66.00)	(221.55)	3.36
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(708.00)	(626.11)	0.88
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(103.00)	(638.87)	6.20
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(2,391.00)	(4,176.45)	1.75
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(190.00)	(331.88)	1.75
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(253.00)	(435.74)	1.72
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(420.00)	(816.72)	1.94
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(42.00)	(37.08)	0.88
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(189.00)	(401.53)	2.12
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	200.00	5,234.63	26.17
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(18.00)	(1,623.49)	90.19
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	1,235.00	(6,832.89)	(5.61)
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	300.00	6,020.08	20.07
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1,760.00)	(4,659.58)	2.66
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	121.00	9,996.18	82.61
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	13.00	114,039.10	8,772.24
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(70.00)	(2,463.27)	35.19
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	2.00	54,053.78	27,026.89
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(2,142.00)	(6,592.87)	3.06
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(780.00)	(2,534.58)	3.25
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(224.00)	(854.34)	2.92
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(220.00)	(653.70)	2.97
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(55.00)	(370.44)	5.70
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1,021.00)	(1,851.05)	1.82
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(2.00)	(7.66)	3.83
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	378.00	15,416.79	40.79
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(80.00)	(173.61)	2.17
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(318.00)	(876.67)	2.76
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(301.00)	(1,152.09)	3.83
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(372.00)	(905.51)	2.43
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(628.00)	(1,131.75)	1.80
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(830.00)	(1,496.65)	1.80
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(2,455.00)	(6,500.25)	2.65
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(821.00)	(2,135.57)	2.60
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(2,130.00)	(6,739.57)	3.16
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(527.00)	(1,151.89)	2.19
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(45.00)	(102.83)	2.29
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1,583.00)	(3,436.15)	2.17
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(10.00)	(975.88)	97.59
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(4,597.00)	(9,340.32)	2.03
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1,107.00)	(116.97)	0.11
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(161.00)	(339.57)	2.11
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(5,249.00)	(16,927.21)	3.22
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1,288.00)	(3,981.09)	3.09
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(150.00)	(420.17)	2.86
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(70.00)	(146.55)	2.09
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(3,869.00)	(11,947.59)	3.09
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(19.00)	(58.67)	3.09
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(135.00)	(178.72)	1.32
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(70.00)	(90.76)	1.30

retirement_unit	gl_account	activity_quantity	activity_cost	average_cost
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(319.00)	(814.33)	2.55
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(3,179.00)	(7,015.01)	2.21
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(63.00)	(185.50)	2.23
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(12.00)	(29.51)	2.46
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(176.00)	(310.13)	1.76
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1,957.00)	(5,577.62)	2.85
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(592.00)	(537.02)	1.58
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(897.00)	(1,997.87)	2.23
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(239.00)	(530.62)	2.22
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(93.00)	(238.99)	2.57
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(7,457.00)	(37,415.83)	5.02
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1,639.00)	(7,480.59)	4.56
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	100.00	1,058.16	10.58
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(446.00)	(2,332.13)	5.23
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(698.00)	(6,048.73)	8.67
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(49.00)	(14,876.36)	303.60
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	309.00	23,060.18	74.63
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	25.00	31,433.17	1,257.33
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	10.00	1,586.71	159.67
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(2.00)	(4.16)	2.08
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(405.00)	2,035.44	(5.03)
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(1,306.00)	(2,225.40)	1.70
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(298.00)	(743.77)	2.50
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(754.00)	(845.78)	1.12
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(416.00)	(478.27)	1.15
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(1,023.00)	(1,196.76)	1.17
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	30.00	(26,017.02)	(867.23)
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(304.00)	(583.27)	1.92
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(3,918.00)	(7,646.18)	1.95
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(1.00)	(1.36)	1.36
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	110.00	103,638.45	942.17
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	250.00	92,231.97	368.93
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	2,956,849.00	18,745,845.96	6.34
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(20.00)	2,406.71	(120.29)
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(270.00)	122,029.68	(451.96)
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	25.00	391.07	15.64
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	50.00	37,608.69	752.17
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(3,959.00)	(18,729.71)	4.73
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	295.00	2,938.15	9.96
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	100.00	3,990.66	39.91
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(5,445.00)	(22,419.08)	4.12
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(526.00)	(2,311.39)	4.39
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(379.00)	(1,481.39)	3.91
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(581.00)	(1,774.08)	3.05
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(1,165.00)	(3,557.33)	3.05
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(1,736.00)	(4,191.65)	2.41
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(4,474.00)	(33,097.34)	7.40
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(1,237.00)	(5,063.45)	4.09
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	2,648.00	(45,786.47)	(17.28)
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(1,512.00)	(26,247.29)	17.36
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(1,465.00)	(6,947.00)	4.74
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(105.00)	(490.33)	4.67
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(98.00)	(447.01)	4.56
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(430.00)	(2,720.36)	6.33
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(104.00)	(683.95)	6.58
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(2,697.00)	(17,902.44)	6.64
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(60.00)	(487.57)	8.13
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(486.00)	(4,431.23)	9.12
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(676.00)	(2,815.24)	4.89
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(1,702.00)	(8,357.83)	4.91
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(40.00)	(511.10)	12.78
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(2,214.00)	(9,814.59)	4.43
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(1,758.00)	(7,788.80)	4.43
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(1,627.00)	(7,275.38)	4.47
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(4,897.00)	(18,910.52)	3.86
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(675.00)	(2,849.79)	4.22
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(785.00)	(3,306.74)	4.21
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	2,345.00	12,780.34	5.45
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(1,165.00)	(18,620.01)	15.98
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	58.00	23,392.05	403.31
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	211.00	15,103.73	71.58
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	110.00	4,023.11	36.57
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(110.00)	(1,188.76)	10.81
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(72.00)	(529.15)	7.35
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	1.00	14,475.58	14,475.58
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	5.00	1,699.79	339.96
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(1,823.00)	(10,461.57)	6.46
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	207.00	232,709.05	1,124.20
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	-	17,398.41	-
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(2,063.00)	(11,809.60)	5.72
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(618.00)	(4,033.32)	6.53
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(2,453.00)	(13,151.49)	5.36
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	844,677.00	6,572,963.29	10.15
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	2,344.00	1,705,828.88	727.74
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(3,558.00)	(56,382.45)	15.85
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(165.00)	(34,015.47)	206.15
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(1,237.00)	(9,493.81)	7.67
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	10.00	29,064.65	2,906.47
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	3,764.00	63,803.05	16.95
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(2,051.00)	(15,721.87)	7.67
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	-	(17,182.23)	-
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(897.00)	(6,361.52)	6.38
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(207.00)	(1,748.44)	8.45
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	1.00	6.75	6.75
DIS-37601-Main, Steel, 12 in.	1010 - Gas Plant In Service	40,391.00	16,482,075.33	408.06
DIS-37601-Main, Steel, 12 in.	1010 - Gas Plant In Service	77.00	19,711.82	256.00
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	19.00	7,092.21	373.27
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	2.00	100,870.84	50,435.42
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	20.00	11,954.53	5,977.33
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	1,443.00	31,088.04	21.54
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	168.00	51,891.49	312.60
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	(486.00)	(17,087.69)	35.67
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	(356.00)	(114,446.19)	321.48
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	(1,289.00)	(44,229.15)	34.31
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	3,961.00	288,618.74	72.87
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	1.00	11,240.71	11,240.71
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	6,030.00	6,010.08	1.00
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	1,030.00	42,652.75	41.41

retirement_unit	gl_account	activity_quantity	activity_cost	average_cost
DIS-37601-Main, Cast Iron, 4 in.	1010 - Gas Plant In Service	3,000.00	78,955.72	26.32
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(5.00)	(19.76)	3.95
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(1,589.00)	(1,017.78)	0.64
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(969.00)	(3,679.60)	3.80
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(280.00)	(770.72)	2.75
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(390.00)	(493.24)	1.26
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(332.00)	(579.92)	1.75
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(386.00)	(743.24)	1.93
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(240.00)	(498.14)	2.08
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(3.00)	(1,276.23)	425.41
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	100.00	2,309.91	23.10
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	-	35,093.78	-
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	27.00	155,139.35	5,745.90
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	2.00	2,235.17	1,117.59
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	110.00	4,141.68	37.65
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(95.00)	(202,494.66)	2,131.52
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(13.00)	(1,837.09)	141.31
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(3,214.00)	(7,187.32)	2.24
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1,394.00)	(3,173.43)	2.28
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1,035.00)	(2,239.24)	2.16
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(100.00)	(271.81)	2.72
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(699.00)	(1,411.37)	2.02
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(160.00)	(461.09)	2.88
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1,356.00)	(2,699.36)	1.99
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(5,874.00)	(12,958.50)	2.21
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1,099.00)	(2,849.65)	2.59
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(130.00)	(224.38)	1.73
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(200.00)	(632.82)	3.16
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(4,870.00)	(8,666.37)	1.76
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(60.00)	(128.73)	2.15
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(20.00)	(27.94)	1.40
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(90.00)	(228.46)	2.54
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1,842.00)	(4,973.37)	2.70
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(2,694.00)	(9,713.09)	3.24
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(3,665.00)	(7,626.43)	2.08
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1,325.00)	(2,950.82)	2.23
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(468.00)	(1,039.47)	2.22
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(569.00)	(769.49)	1.33
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1.00)	(2.86)	2.86
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(2,470.00)	(5,914.58)	2.39
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(607.00)	(1,866.16)	3.07
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(799.00)	(2,029.48)	2.54
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(318.00)	(898.72)	2.83
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(785.00)	(1,732.21)	2.21
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(139.00)	(311.67)	2.24
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(161.00)	(411.46)	2.56
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(549.00)	(1,220.81)	2.22
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(733.00)	(1,826.93)	2.49
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(8,584,520.00)	(22,892,072.41)	2.67
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	85.00	1,224.11	14.40
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	47.00	68,139.02	1,449.77
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	22.00	3,093.84	140.63
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	190.00	617.23	6.17
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	1.00	395.80	395.80
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1,432.00)	(6,001.61)	4.19
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	376.00	25,701.10	68.35
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	186.00	1,295.14	6.96
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(2.00)	(4.38)	2.19
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(997.00)	(1,415.24)	1.42
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(42.00)	(44.64)	1.06
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(1,705.00)	(2,180.09)	1.28
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(470.00)	(1,094.39)	2.33
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(48.00)	(69.00)	1.23
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(150.00)	(184.37)	1.23
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(150.00)	(184.37)	1.23
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(62.00)	(63.91)	1.23
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(772.00)	(948.87)	1.23
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(163.00)	(200.34)	1.23
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(328.00)	(388.99)	1.19
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(57.00)	(159.09)	2.79
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(15.00)	(41.86)	2.79
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(419,213.00)	(782,681.92)	1.87
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	425,848.00	779,133.64	1.83
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	1.00	2,685.28	2,685.28
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	1,062.00	29,521.67	27.80
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	540.00	6,907.83	12.79
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	5.00	117.16	23.43
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(10,338.00)	(5,408.75)	0.52
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	17.00	390.29	22.96
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	1,305.00	365,028.50	280.40
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	460.00	21,527.37	46.80
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	162.00	107,500.18	663.58
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	-	46,939.64	-
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	79.00	1,000.00	12.66
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(5,120.00)	(24,393.05)	4.76
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(7.00)	6,780.87	(827.27)
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(195.00)	62,779.04	(321.94)
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	-	4,167.54	-
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(4,071.00)	(27,599.88)	6.78
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	1,654.00	61,571.38	37.23
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(131.00)	(514.55)	3.93
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(1,357.00)	(5,494.76)	4.05
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(2,775.00)	(24,230.49)	8.73
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(850.00)	(5,224.98)	6.15
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(1,336.00)	(4,079.47)	3.05
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(891.00)	(6,305.23)	7.08
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(3,858.00)	(16,930.18)	4.38
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(475.00)	(2,248.90)	4.73
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(753.00)	(7,004.13)	9.30
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(5.00)	2,606.48	(521.30)
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	2.00	7,474.48	3,737.24
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(7,050.00)	(61,212.87)	8.68
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(850.00)	(5,397.70)	6.35
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(1,898.00)	(20,343.41)	10.79
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(1,768.00)	(11,185.10)	6.33
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(1,915.00)	(9,127.65)	4.77
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(2,915.00)	(12,607.40)	4.33
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(3,699.00)	(21,937.23)	5.93

retirement_unit	gl_account	activity_quantity	activity_cost	average_cost
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(6,696.00)	(30,499.83)	4.56
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(350.00)	(1,722.74)	4.92
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(1.00)	8,671.47	(8,671.47)
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(1,091.00)	(4,832.21)	4.43
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(1,576.00)	(7,062.36)	4.48
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(225.00)	(4,666.62)	20.74
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(15.00)	(75.72)	5.05
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	5,382.00	226,492.84	42.08
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	1,717.00	36,168.26	21.06
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	1,457.00	4,593.23	3.02
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	710.00	(16,666.66)	(23.76)
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	2,360.00	44,607.80	18.98
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(2,300.00)	(11,996.56)	5.22
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	1,474.00	146,283.31	99.23
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	-	72,847.67	-
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	1.00	1,781.71	1,781.71
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	3,100.00	8,289.41	2.68
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	3,621.00	35,162.01	9.71
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	1.00	98.20	98.20
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	10.00	3,452.24	345.22
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(725.00)	(4,283.86)	5.91
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(870.00)	(5,705.45)	6.56
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(626.00)	(4,438.71)	8.46
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	30,663.00	5,498,478.33	179.20
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(1,378.00)	(12,793.80)	9.28
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(820.00)	(6,221.65)	7.59
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(247.00)	(1,819.42)	7.37
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(424.00)	(3,179.75)	7.50
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(1,375.00)	(7,396.68)	5.38
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	212.00	64,567.29	304.66
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(547.00)	(4,565.61)	8.35
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(128.00)	(603.16)	4.79
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	1.00	6,785.09	6,785.09
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(390.00)	(2,286.64)	5.86
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(101.00)	(573.10)	5.67
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	14.00	57,846.84	4,131.92
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	6,233.00	1,671,524.93	268.17
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	12.00	6,106.71	508.89
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	(753.00)	(14,702.68)	19.53
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	(2,322.00)	(53,101.86)	22.87
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	177.00	9,137.14	51.62
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	(475.00)	(17,416.54)	36.67
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	182.00	11,550.97	63.47
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	(52,633.00)	(1,806,288.35)	34.32
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	-	(1,006.53)	-
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	2.00	9,738.65	4,869.33
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	1.00	140,787.81	140,787.81
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	1.00	4,536.65	4,536.65
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	(365.00)	(8,606.28)	26.32
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	250.00	1,909.09	7.64
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(740.00)	(1,203.14)	1.63
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(50.00)	(197.47)	3.95
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(4,230.00)	(1,612.87)	0.38
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(83.00)	(58.52)	0.71
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(99.00)	(89.86)	0.91
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(300.00)	(703.77)	2.35
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(937.00)	(827.30)	0.88
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(4,722.00)	(9,672.98)	2.05
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(148.00)	(402.40)	2.72
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	102.00	131,712.21	1,291.30
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	39.00	13,501.73	348.75
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(410.00)	167,853.68	(409.40)
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(125.00)	11,805.31	(94.44)
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	40.00	609.23	15.23
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(867.00)	0.33	(0.00)
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(767.00)	27,961.61	(35.53)
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(368.00)	(1,388.87)	3.77
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(115.00)	(394.48)	3.43
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(902.00)	(2,597.04)	2.88
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(2,570.00)	(5,642.40)	2.20
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	-	5,595.52	-
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	100.00	6,837.11	89.37
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(66.00)	118.85	(1.80)
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(42.00)	(149.77)	3.57
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(322.00)	(697.40)	2.17
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	1.00	87,036.61	87,036.61
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(446.00)	(954.79)	2.14
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(275.00)	(588.72)	2.14
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(80.00)	(221.09)	2.76
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(2,285.00)	(4,642.20)	2.03
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1,814.00)	(3,689.08)	2.04
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(16.00)	(41.10)	2.57
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(350.00)	(677.73)	1.94
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(8,028.00)	(27,337.10)	3.41
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(160.00)	(421.08)	2.63
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(400.00)	(1,074.69)	2.69
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(186.00)	(487.99)	2.82
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1,035.00)	(2,686.74)	2.59
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(2,225.00)	(7,040.16)	3.16
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1,940.00)	(6,138.38)	3.16
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1,470.00)	(4,651.25)	3.16
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(4,805.00)	(15,203.57)	3.16
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(10,194.00)	(19,300.31)	1.89
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(280.00)	(1,083.96)	3.87
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(2,184.00)	(4,735.25)	2.17
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(110.00)	(380.91)	3.46
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(149.00)	(378.42)	2.54
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(275.00)	(578.54)	2.10
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(694.00)	(1,866.96)	2.86
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1,633.00)	(4,600.45)	2.82
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(2,923.00)	(3,835.95)	1.24
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(950.00)	(1,263.25)	1.33
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1,735.00)	(2,303.21)	1.33
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(937.00)	(1,513.13)	1.61
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(42.00)	(71.25)	1.70
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1,257.00)	(3,617.87)	2.88
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(25.00)	(34.29)	1.37
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(93.00)	(238.67)	2.57

rotirement_unit	gl_account	activity_quantity	activity_cost	average_cost
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(715.00)	(1,591.38)	2.23
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(127.00)	(276.51)	2.19
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(10.00)	(29.70)	2.97
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(6,669.00)	(36,389.77)	5.46
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(4,816.00)	(24,408.02)	5.07
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	209.00	24,321.33	116.37
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(197.00)	(816.33)	4.14
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	8.00	6,296.74	1,049.46
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(15.00)	(34.48)	2.30
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(529.00)	(2,064.79)	3.90
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	6.00	8.77	1.46
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(35.00)	(48.00)	1.37
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	134.00	20,041.24	149.66
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	1.00	(1,131.40)	(1,131.40)
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	2.00	3,969.66	1,984.83
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	100.00	2,034.42	20.34
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1,363.00)	(2,460.59)	1.81
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(1,503.00)	(2,010.76)	1.34
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(395.00)	(973.53)	2.46
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(298.00)	(743.77)	2.50
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(5.00)	(7.88)	1.58
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(3.00)	(3.69)	1.23
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(42.00)	(51.62)	1.23
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(280.00)	(695.63)	2.48
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(454.00)	(558.02)	1.23
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(418.00)	(513.77)	1.23
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(68.00)	(930.45)	13.68
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(20.00)	10,258.70	(512.94)
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	200.00	25,692.87	128.46
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	15.00	37,683.63	2,512.24
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(719.00)	(193,516.38)	269.15
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(310.00)	(1,681.95)	5.36
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(3,791.00)	(15,597.15)	4.11
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(34.00)	(141.48)	4.16
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(2,100.00)	(8,584.75)	4.09
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	25.00	86,396.53	3,455.86
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(224.00)	(14,267.70)	63.70
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(895.00)	(7,021.79)	7.85
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(1,025.00)	(1,469.32)	1.43
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(25.00)	(76.34)	3.05
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(1,210.00)	(8,076.35)	6.67
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	609.00	15,118.23	24.82
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(15.00)	(56.66)	3.78
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(11,009.00)	(44,254.17)	4.02
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(10.00)	(53.42)	5.34
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	440.00	9,018.83	20.50
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	4,719.00	104,220.32	22.09
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	112.00	15,273.90	136.37
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(3,575.00)	(22,616.93)	6.33
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(9.00)	(137.35)	15.26
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(2,528.00)	(12,280.99)	4.86
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(4,590.00)	(22,445.55)	4.89
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(411.00)	(1,791.46)	4.36
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	1.00	77,247.40	77,247.40
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	42.00	485.73	11.66
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	64.00	47,424.19	741.00
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	30.00	(1,769.58)	(58.99)
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	14,300.00	224,718.86	15.71
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	5.00	603.35	120.67
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	12.00	110,742.45	9,228.54
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	25,983.00	7,683,684.23	284.76
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(1,585.00)	(15,109.73)	9.53
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	440.00	(29,342.11)	(59.87)
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(1,694.00)	(9,000.02)	5.31
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(84.00)	69,992.76	(833.25)
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(624.00)	(3,749.66)	6.01
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(1,019.00)	127,060.26	(124.69)
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	1.00	24,090.47	24,090.47
DIS-37601-Main, Steel, 12 in.	1010 - Gas Plant In Service	44,676.00	8,417,461.17	188.41
DIS-37601-Main, Steel, 12 in.	1010 - Gas Plant In Service	4,353.00	3,025,217.41	694.97
DIS-37601-Main, Steel, 12 in.	1010 - Gas Plant In Service	22,432.00	3,785,818.74	168.77
DIS-37601-Main, Steel, 12 in.	1010 - Gas Plant In Service	14,990.00	850,458.24	56.74
DIS-37601-Main, Steel, 12 in.	1010 - Gas Plant In Service	1.00	19,498.38	19,498.38
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	62.00	7,428.84	119.82
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	40.00	4,569.60	114.24
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	17.00	(12,425.65)	(730.82)
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	(144.00)	(1,180.80)	8.20
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	(215.00)	(67,887.80)	315.76
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	(497.00)	40,922.07	(82.34)
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	(167.00)	(15,330.86)	91.80
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	25.00	13,138.17	525.53
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	1.00	24,143.82	24,143.82
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	35.00	10,500.70	294.31
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	16.00	8,897.17	556.07
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	2,771.00	28,852.70	10.41
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	-	4,110.32	-
DIS-37601-Main, Cast Iron, 4 in.	1010 - Gas Plant In Service	(1,350.00)	(35,530.07)	26.32
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	772.00	119,846.93	155.24
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(213.00)	(1,113.66)	5.23
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(248.00)	(583.88)	2.35
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(71.00)	(49.59)	0.70
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(188.00)	(170.65)	0.91
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(1.00)	(0.60)	0.60
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(90.00)	(211.39)	2.35
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(1,771.00)	(1,563.66)	0.88
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(9,486.00)	(20,213.93)	2.13
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(210.00)	(407.83)	1.94
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(3,467.00)	(6,456.77)	1.86
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(10.00)	(39.49)	3.95
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(1.00)	(2.13)	2.13
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	5.00	40.85	8.17
DIS-37601-Main, Steel, 10 in.	1010 - Gas Plant In Service	95.00	3,053.36	32.14
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	236.00	8,199.38	34.74
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	105.00	9,371.65	89.25
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	24.00	15,244.44	635.19
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(180.00)	17,631.82	(97.95)
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	154.00	3,633.53	23.59
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	101.00	8,037.33	79.58

retirement_unit	gl_account	activity_quantity	activity_cost	average_cost
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(789.00)	(2,032.21)	2.64
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(62.00)	735.62	(14.16)
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	388.00	24,929.16	64.26
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(345.00)	(1,330.74)	3.86
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(800.00)	(2,436.85)	3.05
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	109.00	1,887.68	17.32
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(204.00)	(151.97)	0.74
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(3.00)	125,267.18	(41,765.73)
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1,494.00)	(6,281.76)	4.20
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(4,184.00)	(12,841.31)	3.07
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(898.00)	44,082.06	(49.09)
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(316.00)	(891.97)	2.82
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	-	23,817.15	-
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(166.00)	(355.37)	2.14
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(929.00)	(2,410.46)	2.59
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(14.00)	(39.11)	2.79
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(103.00)	(339.70)	3.30
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(3,486.00)	(11,026.94)	3.16
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1.00)	(936.43)	936.43
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(5.00)	(19.36)	3.87
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(5,303.00)	(6,243.21)	0.99
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(46.00)	(2,076.76)	45.15
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(346.00)	(2,156.57)	6.23
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(2,138.00)	(4,504.00)	2.11
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(3,626.00)	(9,812.82)	2.71
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(332.00)	(760.98)	2.29
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(205.00)	(537.86)	2.62
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1,861.00)	(2,247.49)	1.21
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(364.00)	(612.54)	1.68
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(805.00)	(2,282.76)	2.84
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(127.00)	(285.12)	2.25
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(60.00)	(131.79)	2.64
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(100.00)	(223.53)	2.24
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(108.00)	(243.37)	2.25
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(125.00)	(324.33)	2.59
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(564.00)	(4,820.77)	8.55
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	126.00	3,818.27	30.30
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(319.00)	(833.83)	2.61
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(648.00)	(1,757.92)	2.71
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(494.00)	(4,567.52)	9.25
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	47.00	2,121.91	45.15
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	15.00	5,729.43	381.96
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	100.00	535.91	5.36
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	26.00	8,054.02	309.77
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	1.00	6.63	6.63
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	100.00	3.55	0.04
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(312.00)	(684.16)	2.19
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(315.00)	(334.81)	1.06
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(779.00)	(1,320.66)	1.70
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(62.00)	(81.93)	1.58
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(925.00)	(1,136.93)	1.23
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(1,309.00)	(1,608.90)	1.23
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(1,770.00)	(2,175.52)	1.23
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(2,570.00)	(6,015.46)	1.85
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(170.00)	(279.71)	1.65
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(251.00)	(650.82)	2.59
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(239.00)	(110.70)	0.46
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(550.00)	(642.07)	1.17
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(404.00)	(486.58)	1.23
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	1,059.00	(165.95)	(0.16)
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	391.00	63,555.75	162.55
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(1,328.00)	(6,017.92)	4.54
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	361.00	19,708.48	54.59
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(5.00)	166,755.27	(31,351.05)
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(440.00)	11,343.85	(25.78)
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(33,487.00)	(137,233.34)	4.10
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(4,043.00)	(17,212.50)	4.26
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(3,615.00)	(14,818.47)	4.10
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(36.00)	(149.04)	4.14
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(630.00)	(2,500.07)	3.97
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(31.00)	(219.17)	7.07
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(5.00)	(26.33)	5.27
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(1,648.00)	(8,677.12)	5.27
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(8,563.00)	(83,471.17)	7.42
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(672.00)	(4,562.00)	6.77
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(1,358.00)	(9,040.22)	6.66
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(279.00)	(1,564.70)	5.57
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(324.00)	(4,533.31)	13.99
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(292.00)	(2,568.32)	8.80
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	-	32,416.89	-
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	24.00	3,794.47	158.10
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(1,780.00)	5,706.73	(3.21)
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(35.00)	(168.45)	4.81
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(808.00)	(5,369.69)	6.63
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(5.00)	(102.76)	20.55
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(168.00)	(3,576.10)	21.29
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	287.00	(5,405.26)	(18.83)
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(4,356.00)	(19,589.27)	4.50
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(425.00)	(1,848.98)	4.35
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(30.00)	(549.78)	18.33
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(1,437.00)	(6,510.98)	4.53
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(2,283.00)	(8,807.04)	3.86
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(55.00)	(396.62)	7.21
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(15.00)	(2,070.93)	138.06
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	1,050.00	1,892.64	1.80
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(3,200.00)	(18,838.06)	5.89
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(49.00)	7,544.68	(153.97)
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	1.00	(7,817.78)	(7,817.78)
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(215.00)	(1,018.66)	4.74
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(103.00)	(402.05)	3.90
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(284.00)	(1,191.24)	4.19
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	1.00	35.51	35.51
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	1.00	3,851.07	3,851.07
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(98.00)	23,705.66	(241.89)
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	6.00	2,264.50	375.75
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(665.00)	(2,511.73)	3.78
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	1.60	7,227.67	7,227.67
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	667.00	34,300.84	51.43

retirement_unit	gl_account	activity_quantity	activity_cost	average_cost
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	8.00	9,899.32	1,237.42
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	1,568.00	277,310.61	176.86
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(2,102.00)	(11,311.71)	5.38
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(970.00)	(9,829.19)	10.13
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(986.00)	(11,387.77)	11.65
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(1,313.00)	(11,874.44)	9.04
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(1,418.00)	(12,960.96)	9.14
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(53.00)	(388.46)	7.33
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(740.00)	(4,759.26)	6.43
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(1,209.00)	(3,101.31)	2.57
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	127.00	(137.17)	(1.08)
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	1.00	35.51	35.51
DIS-37601-Main, Steel, 12 in.	1010 - Gas Plant In Service	464.00	233,560.47	503.36
DIS-37601-Main, Steel, 12 in.	1010 - Gas Plant In Service	12,271.00	54,025.23	4.40
DIS-37601-Main, Steel, 12 in.	1010 - Gas Plant In Service	150.00	178,843.00	1,178.95
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	28.00	28,831.41	1,033.26
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	120.00	15,081.25	125.76
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	105.00	13,974.88	133.09
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	(933.00)	(38,570.35)	41.34
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	(114.00)	(10,970.60)	96.23
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	(782.00)	(32,942.91)	42.13
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	(498.00)	(4,837.47)	9.71
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	2,453.00	103,336.27	42.13
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	1.00	956.47	956.47
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	35.00	27,060.90	773.17
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	(3,000.00)	(29,141.33)	9.71
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	7,001.00	67,976.22	9.71
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	1.00	1,554.94	1,554.94
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	736,415.00	1,533,454.86	2.08
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(393.00)	(3,556.05)	9.05
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(1,299.00)	(3,023.78)	2.33
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(258.00)	(603.78)	2.34
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(1,578.00)	(1,394.14)	0.88
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(481.00)	(424.68)	0.88
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(287.00)	(501.31)	1.75
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(1,145.00)	(2,101.98)	1.84
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(726,654.00)	(1,500,696.61)	2.07
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(4.00)	(9.00)	2.25
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(1,237.00)	(1,092.17)	0.88
DIS-37601-Main, Steel, 10 in.	1010 - Gas Plant In Service	1,382.00	524.01	0.38
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(765.00)	46,421.28	(60.68)
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	190.00	4,668.89	46.69
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(662.00)	12,492.93	(12.99)
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(336.00)	40,155.48	(119.51)
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(187.00)	(18,134.00)	96.97
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	8.00	86.64	8.33
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	110.00	30,194.18	274.49
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	108.00	2,427.85	22.48
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(79.00)	5,976.25	(75.65)
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	8,517,653.00	22,891,801.96	2.69
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(29.00)	4,402.54	(151.81)
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(364.00)	(1,132.69)	3.11
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(5.00)	64,082.03	(12,816.41)
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(155.00)	(15,814.94)	102.03
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(206.00)	53,008.91	(257.32)
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	874.00	213.59	0.24
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(375.00)	(870.58)	2.32
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(342.00)	(1,085.53)	3.12
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	-	1,708.49	-
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	-	67.81	-
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	-	68,318.58	-
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	106.00	99,798.30	941.49
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(4,502.00)	(9,021.65)	2.00
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(266.00)	(668.18)	2.51
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1,788.00)	(4,070.18)	2.28
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(195.00)	(629.37)	3.23
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(410.00)	(904.01)	2.20
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(327.00)	(900.31)	2.75
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(311.00)	(863.71)	2.78
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(560.00)	(1,747.44)	3.18
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(55.00)	(157.03)	2.86
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1,236.00)	(2,419.42)	1.96
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1,421.00)	(3,968.15)	2.79
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(840.00)	(2,242.95)	2.67
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(452.00)	(1,776.10)	3.93
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(750.00)	(1,974.67)	2.63
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(293.00)	(619.31)	2.11
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(3,314.00)	(8,978.78)	2.71
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(163.00)	(724.99)	4.45
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1,576.00)	(5,105.76)	3.24
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(120.00)	(249.71)	2.08
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(2,311.00)	(6,612.15)	2.86
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(611.00)	(1,271.10)	2.08
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(165.00)	(218.06)	1.32
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(4,294.00)	(5,707.92)	1.33
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(20.00)	(30.12)	1.51
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(145.00)	(191.72)	1.32
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	116.00	474.14	4.09
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(3,316.00)	(7,322.90)	2.21
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1,352.00)	(3,837.62)	2.84
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(525.00)	(1,169.17)	2.23
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(351.00)	(909.48)	2.59
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1,175.00)	(6,489.86)	5.52
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(6,600.00)	(34,087.55)	5.24
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(458.00)	(1,126.58)	2.46
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(95.00)	(230.25)	2.42
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	-	515.12	-
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	8,597,218.00	22,563,928.68	2.62
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(605.00)	(1,252.45)	2.48
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(205.00)	(857.56)	4.18
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(292.00)	(656.44)	2.25
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(388.00)	90,695.20	(233.75)
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(770.00)	(2,040.19)	2.65
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	1.00	760.82	760.82
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	100.00	1,544.30	15.44
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	19.00	1,506.96	79.31
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	140.00	599.33	4.28
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(219.00)	(377.30)	1.72

retirement_unit	gl_account	activity_quantity	activity_cost	average_cost
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(250.00)	(215.18)	0.86
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(2.00)	(20.30)	10.16
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(667.00)	(1,553.10)	2.33
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(274.00)	(315.28)	1.15
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(1,025.00)	(1,258.84)	1.23
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(450.00)	(553.10)	1.23
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(1,154.00)	(1,418.39)	1.23
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(358.00)	(1,219.58)	3.31
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(17.00)	(355.45)	20.91
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	4.00	4,076.48	1,019.12
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(3,212.00)	(13,734.07)	4.28
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	-	65,434.25	-
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(2,146.00)	(14,652.70)	6.83
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	-	31,007.86	-
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(1,181.00)	(46,209.77)	39.13
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(312.00)	(918.45)	2.94
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(1,351.00)	(6,825.36)	4.31
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(13,342.00)	(54,776.46)	4.11
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(403.00)	(1,830.21)	4.54
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(301.00)	(1,175.23)	3.90
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	-	44,500.93	-
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(1,792.00)	(5,471.87)	3.05
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(175.00)	(1,688.94)	9.65
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	20.00	(6,760.05)	(338.00)
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(98.00)	(916.07)	9.36
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(7,844.00)	(31,764.72)	4.05
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(2,183.00)	(42,168.84)	19.32
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(62.00)	(385.83)	6.22
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	-	5,615.66	-
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(918.00)	(4,325.36)	4.71
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(297.00)	(1,353.41)	4.56
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(2,338.00)	(25,662.93)	11.10
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(547.00)	(5,171.87)	9.45
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(1,262.00)	(6,189.81)	4.90
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(473.00)	(2,332.57)	4.93
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(72.00)	(347.52)	4.83
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(360.00)	(2,301.13)	6.39
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(425.00)	(1,831.60)	4.31
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(410.00)	(1,798.43)	4.39
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(105.00)	(368.30)	3.51
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(165.00)	(3,112.12)	18.86
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(7.00)	(54.14)	7.73
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	1.00	12,096.33	12,096.33
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(456.00)	(4,085.18)	8.96
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(620.00)	(3,320.11)	6.38
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(242.00)	(3,334.27)	13.78
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	10.00	7,799.31	779.93
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(8,517.00)	(35,712.70)	4.19
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(650.00)	(2,989.34)	5.44
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	635.00	2,583.64	4.07
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	15.00	125.83	8.39
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	685.00	417,360.47	609.29
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(312.00)	(2,972.72)	9.53
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(245.00)	(2,270.25)	9.27
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(1,442.00)	(7,481.93)	5.19
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(1,191.00)	(6,343.17)	5.33
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	51.00	23,256.77	456.02
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	17,452.00	2,287,929.48	131.10
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(2,748.00)	(16,709.96)	6.08
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(215.00)	(1,268.02)	5.90
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(1,411.00)	(6,556.70)	6.06
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	20.00	2,011.49	100.57
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(720.00)	(5,982.97)	8.31
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	1.00	1,334.59	1,334.59
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	2.00	9,738.65	4,869.33
DIS-37601-Main, Steel, 12 in.	1010 - Gas Plant In Service	430.00	118,402.21	275.35
DIS-37601-Main, Steel, 12 in.	1010 - Gas Plant In Service	420.00	107,910.73	269.93
DIS-37601-Main, Steel, 12 in.	1010 - Gas Plant In Service	858.00	220,487.49	269.98
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	42.00	21,170.27	504.05
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	12.00	24,603.12	2,050.26
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	34,970.00	4,360,672.78	124.70
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	(606.00)	(111,265.29)	219.89
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	(482.00)	(129,230.72)	268.11
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	60.00	26,271.42	437.86
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	(2,310.00)	(61,219.52)	26.50
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	751.00	(4,095.13)	(5.45)
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	5,040.00	324,325.82	64.35
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	8.00	17,010.94	2,126.37
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(513.00)	(2,289.10)	4.42
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(188.00)	(697.66)	3.71
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(143.00)	(126.26)	0.88
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(370.00)	(948.29)	1.75
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(428.00)	(1,253.38)	2.94
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	729,044.00	1,510,095.21	2.07
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(1,154.00)	(5,388.93)	4.67
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(3,446.00)	(2,301.70)	0.67
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	159.00	34,689.61	218.17
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	144.00	7,319.92	50.83
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	190.00	158,457.28	833.99
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(351.00)	18,906.51	(53.86)
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(464.00)	50,430.50	(108.69)
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(195.00)	1,916.80	(9.83)
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(50.00)	(1,598.63)	31.97
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(2,273.00)	(7,096.10)	3.12
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	-	1,497.77	-
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	112.00	4,170.93	37.24
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	130.00	3,017.28	23.21
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	26.00	15,125.63	581.76
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(551.00)	(6,328.83)	11.49
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(327.00)	(594.85)	1.82
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(491.00)	(12,998.35)	26.47
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(225.00)	(5,501.47)	24.45
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1,858.00)	(3,760.76)	2.01
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(389.00)	(733.85)	1.89
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(321.00)	(837.78)	2.61
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(12,181.00)	(26,840.56)	2.20
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(878.00)	(1,224.25)	1.81
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(809.00)	(1,592.19)	1.97

retirement_unit	gl_account	activity_quantity	activity_cost	average_cost
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(488.00)	(949.34)	1.95
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(352.00)	(936.35)	2.66
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(5,562.00)	(17,598.81)	3.16
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1,123.00)	(3,683.15)	3.26
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(300.00)	(1,180.61)	3.94
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(240.00)	(712.71)	2.97
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(11.00)	(42.82)	3.89
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(5.00)	(329.63)	65.93
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(14,144.00)	(63,886.74)	4.52
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(251.00)	(6,732.68)	26.82
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(3,855.00)	(14,652.28)	3.80
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(65.00)	(149.79)	2.30
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(683.00)	(1,413.26)	2.07
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(2,391.00)	(5,726.41)	2.39
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(3,480.00)	(4,624.51)	1.33
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(26.00)	(57.30)	2.29
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(268.00)	(354.12)	1.32
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(690.00)	(911.97)	1.32
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(115.00)	(296.57)	2.58
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(115.00)	(331.17)	2.86
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1.00)	(1.37)	1.37
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(50.00)	(131.79)	2.64
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(941.00)	(2,482.96)	2.64
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(768.00)	(1,991.60)	2.59
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(129.00)	(328.67)	2.55
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1,522.00)	(4,320.15)	2.84
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(125.00)	(574.12)	4.59
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(16.00)	(50.68)	3.16
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(590.00)	(1,522.38)	2.58
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(215.00)	(556.20)	2.59
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	4.00	48,715.06	12,178.77
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	150.00	2,236.08	14.91
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	1.00	303.98	303.98
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1,313.00)	(6,096.95)	4.64
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	82.00	32,347.39	351.60
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(30.00)	(75.42)	2.51
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	35.00	203.01	5.80
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	84.00	173.61	2.07
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	100.00	1,445.47	14.45
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(98.00)	(253.20)	2.58
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(207.00)	(779.27)	3.76
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(650.00)	(684.15)	1.24
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(5.00)	(15.82)	3.16
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(2,446.00)	(3,472.09)	1.42
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(8,486.00)	(22,061.46)	2.60
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(418.00)	(1,209.10)	2.88
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(1,733.00)	(5,520.63)	3.19
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(15.00)	(37.22)	2.48
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(37.00)	(42.23)	1.14
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(54.00)	(66.37)	1.23
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(69.00)	(84.81)	1.23
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(496.00)	(609.64)	1.23
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(970.00)	(1,595.97)	1.65
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(960.00)	(1,020.37)	1.06
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(5.00)	(6.15)	1.23
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(205.00)	2,133.36	(10.41)
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(40.00)	(42.52)	1.06
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	2,533.00	53,831.17	21.25
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(540.00)	(40,901.42)	75.74
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	86.00	20,000.00	232.66
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(39,831.00)	(218,553.44)	5.48
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	120.00	1,005.42	8.38
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	12.00	(5,167.36)	(430.61)
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	17.00	2,390.75	140.63
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	15.00	166.57	11.10
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	163.00	68,248.24	418.70
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(407.00)	50,362.06	(123.74)
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(14,254.00)	(60,701.93)	4.26
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(1,211.00)	(4,949.83)	4.09
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(896.00)	(12,800.75)	14.28
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(1,109.00)	(4,549.24)	4.10
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(3,492.00)	(16,013.61)	4.59
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(2,694.00)	(10,447.60)	4.03
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(1,800.00)	(39,288.02)	21.83
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	-	52,492.82	-
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(78.00)	(338.01)	4.33
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(3,051.00)	(12,534.10)	4.11
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(400.00)	(2,548.94)	6.37
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(250.00)	(2,305.88)	9.22
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(318.00)	(1,998.12)	6.28
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	2.00	17,953.38	8,976.69
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	100.00	11,565.35	115.65
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(534.00)	(3,441.79)	6.45
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(517.00)	(2,435.48)	4.71
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(1,646.00)	(10,425.93)	6.33
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(424.00)	(2,693.52)	6.35
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(8.00)	(44.87)	5.61
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(5,007.00)	(24,393.36)	4.87
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(897.00)	(4,352.58)	4.85
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(264.00)	(1,274.56)	4.83
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(1,981.00)	(9,642.23)	4.87
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(1,918.00)	(8,686.99)	4.52
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(451.00)	(2,004.48)	4.44
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(438.00)	(5,238.66)	11.96
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	1,400.00	23,271.79	16.62
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(397.00)	(2,281.34)	5.75
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(362.00)	8,124.46	(22.44)
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	2,596.00	80,738.58	31.10
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	900.00	61,443.10	68.27
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	2,100.00	(6,881.55)	(3.28)
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(1,387.00)	(86,351.70)	62.26
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(831.00)	(3,493.99)	4.20
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	26.00	287.97	11.08
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	20.00	24,941.47	1,247.07
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	1.00	(58.79)	(58.79)
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	2,910.00	58,456.92	19.40
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	2,075.00	53,828.68	25.94
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	320.00	22,554.81	70.48

retirement_unit	gl_account	activity_quantity	activity_cost	average_cost
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	8.00	9,254.63	1,166.83
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(1,829.00)	(11,630.54)	6.36
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(2,730.00)	(16,561.93)	6.07
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	4,283.30	1,462,874.14	341.53
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(4.00)	116,640.01	(29,160.00)
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	3,376.00	2,886,870.45	855.12
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(1,305.00)	(1,111,193.44)	(851.49)
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	965.00	379,498.16	393.26
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(263.00)	30,941.08	(117.65)
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(1,778.00)	(10,076.58)	5.67
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(1,718.00)	(18,819.73)	10.95
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(101.00)	(736.35)	7.29
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(516.00)	(2,493.14)	4.81
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	1,065.00	21,868.67	20.52
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	651.00	11,265.49	20.45
DIS-37601-Main, Steel, 12 in.	1010 - Gas Plant In Service	993.00	16,395.15	16.51
DIS-37601-Main, Steel, 12 in.	1010 - Gas Plant In Service	(14,890.00)	(850,458.24)	56.74
DIS-37601-Main, Steel, 12 in.	1010 - Gas Plant In Service	139.00	69,842.89	502.47
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	150.00	40,328.06	268.85
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	4,349.00	438,676.86	100.87
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	(188.00)	(30,746.42)	163.54
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	15.00	(13,021.81)	(868.12)
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	198.00	14,173.96	71.59
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	11,711.00	786,662.20	67.17
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	-	5,502.05	-
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	470.00	8,261.68	17.58
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	303.00	30,230.27	99.77
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	16.00	7,300.53	456.28
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	(200.00)	(166.52)	0.83
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	1.00	7,388.08	7,388.08
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	5,776.00	64,661.34	11.19
DIS-37601-Main, Cast Iron, 4 in.	1010 - Gas Plant In Service	(225.00)	(5,921.68)	26.32
DIS-37601-Main, Cast Iron, 4 in.	1010 - Gas Plant In Service	3,900.00	78,956.72	26.32
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	114.00	852.60	7.48
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(1,503.00)	(5,081.43)	2.67
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(125.00)	(421.33)	3.37
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(328.00)	(289.50)	0.88
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(280.00)	(247.22)	0.88
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(3,281.00)	(2,896.88)	0.88
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(1.00)	(2,326.93)	2,326.93
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	112.00	14,768.27	131.86
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1,399.00)	(8,241.75)	6.61
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(2.00)	48,537.55	(24,268.78)
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(294.00)	6,568.37	(22.34)
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	6.00	687.12	114.52
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	106.00	10,045.10	94.77
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1,932.00)	(116,997.15)	60.56
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	301.00	5,739.72	19.07
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(412.00)	(1,117.61)	2.71
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(200.00)	25,480.50	(127.40)
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	99.00	80.36	0.81
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	387.00	6,421.39	16.59
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(285.00)	2,328.38	(8.14)
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(271.00)	65,867.91	(243.06)
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(243.00)	184,611.21	(759.72)
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(2,758.00)	(8,479.30)	3.07
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1,088.00)	(2,787.73)	2.56
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(328.00)	(963.87)	2.94
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(3,004.00)	(6,042.47)	2.01
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(4,023.00)	(8,889.51)	2.21
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	26.00	217,669.60	8,371.52
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(310.00)	(568.61)	1.83
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(633.00)	(1,054.84)	1.67
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(430.00)	(1,136.50)	2.64
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1,604.00)	(4,241.72)	2.64
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(624.00)	(1,184.10)	2.26
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(342.00)	(890.87)	2.60
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1,142.00)	(2,884.60)	2.53
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(240.00)	(649.47)	2.71
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(600.00)	(2,294.81)	3.82
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1.00)	(45.15)	45.15
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(300.00)	(1,009.37)	3.36
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(8,971.00)	(11,895.89)	1.33
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(60.00)	(141.78)	2.36
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(180.00)	(471.54)	2.62
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(343.00)	(887.48)	2.59
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(254.00)	(658.62)	2.59
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(2,277.00)	(6,487.78)	2.85
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(360.00)	(933.59)	2.59
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(895.00)	(2,540.68)	2.84
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(355.00)	(916.65)	2.58
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(67.00)	(170.44)	2.54
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(3,273.00)	(17,286.75)	5.28
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(3,878.00)	(10,953.24)	5.16
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	-	1,119.75	-
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(243.00)	(626.86)	2.58
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(242.00)	(621.50)	2.57
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(324.00)	10,337.59	(50.42)
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	-	2,609.32	-
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	36.00	2,137.26	59.37
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(805.00)	(2,621.33)	3.26
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	1.00	(23,277.41)	(23,277.41)
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(3,026.00)	(6,939.39)	1.86
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	5.00	329.63	65.93
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	1.00	1,005.30	1,005.30
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(84.00)	(140.13)	1.67
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(350.00)	11,368.17	(32.48)
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(1,270.00)	(29,767.57)	23.44
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(545.00)	(579.27)	1.06
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(330.00)	(823.64)	2.50
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(180.00)	(363.03)	2.02
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(40.00)	(75.23)	1.88
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(39.00)	(47.94)	1.23
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(4,710.00)	(5,788.10)	1.23
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(13.00)	(41.80)	3.22
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(1.00)	(1.82)	1.82
DIS-37601-Main, Steel, 2 in.	1010 - Gas Plant In Service	(84.00)	(206.14)	2.45
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(210.00)	(264.82)	1.26

retirement_unit	gl_account	activity_quantity	activity_cost	average_cost
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(40.00)	(18.53)	0.46
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(385.00)	(9,231.89)	23.98
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(900.00)	(4,690.42)	5.21
DIS-37601-Main, Steel, 3 in.	1010 - Gas Plant In Service	(138.00)	(141.84)	1.03
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	15.00	64,414.33	4,294.29
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	778.00	478,530.82	615.08
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	18.00	60,239.43	3,346.64
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	10.00	21,525.19	2,152.52
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	154.00	225,296.39	1,462.96
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	-	7,773.37	-
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(933.00)	(5,834.14)	6.25
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(173.00)	1,304.51	(11.01)
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(2,340.00)	(10,153.55)	4.34
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(1,412.00)	(6,556.88)	4.64
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(3,313.00)	(13,655.30)	4.12
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(134.00)	(1,657.02)	12.37
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(25.00)	(107.49)	4.30
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(526.00)	(2,186.97)	4.12
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(1.00)	(3.62)	3.62
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(3,444.00)	(46,634.98)	13.54
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(462.00)	(3,867.71)	8.37
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(2,408.00)	(16,989.56)	7.06
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(1,745.00)	(7,678.17)	4.40
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(2,511.00)	(11,233.87)	4.47
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(1,071.00)	(3,270.30)	3.05
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(2,424.00)	(17,692.31)	7.30
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(6.00)	9,929.86	(1,654.98)
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(737.00)	(3,510.89)	4.76
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(240.00)	(1,019.83)	4.25
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(64.00)	(250.52)	3.91
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(365.00)	(2,035.65)	5.58
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(19.00)	(151.19)	7.96
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(5,969.00)	(23,578.05)	3.95
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(209.00)	(1,049.60)	5.02
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(14.00)	(8,124.09)	580.29
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(1,050.00)	(6,704.22)	6.38
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(5,043.00)	(105,033.89)	20.83
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(876.00)	(18,232.83)	20.84
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(1,969.00)	(26,978.27)	13.70
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(2,176.00)	(39,457.06)	18.13
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(514.00)	(2,104.02)	4.09
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(846.00)	(5,415.43)	6.40
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(252.00)	(5,996.46)	23.80
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(439.00)	(3,107.13)	7.08
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(5,038.00)	(26,456.15)	5.25
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(910.00)	(4,076.60)	4.48
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(8,747.00)	(39,677.53)	4.54
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(59.00)	(234.53)	3.98
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(60.00)	(238.07)	3.97
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	203.00	43,182.65	212.72
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(695.00)	(2,725.07)	4.68
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(1,135.00)	(4,985.00)	4.39
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(1,268.00)	(4,893.78)	3.86
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	2,899,492.00	16,922,671.22	5.84
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(1,212.00)	(6,649.85)	5.40
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	(27.00)	(105.32)	3.90
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	2,942.00	48,741.52	16.57
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	2,035.00	50,694.38	24.91
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	4.00	4,665.44	1,166.36
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	859.00	18,188.20	21.17
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	1.00	(4,798.56)	(4,798.56)
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	5,870.00	119,890.33	20.42
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	775.00	16,860.80	21.76
DIS-37601-Main, Steel, 4 in.	1010 - Gas Plant In Service	1.00	(301.76)	(301.76)
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	240.00	602,605.16	2,094.19
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(1,294.00)	817,387.34	(631.67)
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(89.00)	(10,265.33)	115.34
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	1,369.00	29,614.79	21.63
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	2,892.00	152,188.60	52.62
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(32.00)	(48.60)	1.52
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(1,718.00)	(10,485.61)	6.10
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	(3,059.00)	(18,540.06)	5.41
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	1.00	12,285.50	12,285.50
DIS-37601-Main, Steel, 8 in.	1010 - Gas Plant In Service	1.00	6,962.41	6,962.41
DIS-37601-Main, Steel, 12 in.	1010 - Gas Plant In Service	(489.00)	(634.07)	1.30
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	9,549.00	234,344.41	24.54
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	75.00	77,569.70	1,034.26
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	112.00	10,702.80	95.56
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	-	221,885.61	-
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	14.00	70,390.23	5,027.87
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	186.00	375,914.89	2,021.05
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	(80.00)	(8,046.25)	100.58
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	(18.00)	(2,532.85)	140.71
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	1.00	3,571.27	3,571.27
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	(15.00)	(354.31)	23.62
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	(4.00)	(141.48)	35.37
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	-	10,582.86	-
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	(20.00)	(2,229.29)	111.46
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	122.00	26,801.71	219.69
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	1.00	35.51	35.51
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	938.00	79,356.28	84.60
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	1.00	10,822.02	10,822.02
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	1,845.00	65,259.72	35.37
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	895.00	(1,049.16)	(1.76)
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	4,755.00	46,173.78	9.71
DIS-37601-Main, Steel, 6 in.	1010 - Gas Plant In Service	3,259.00	132,788.14	40.75
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	178.00	1,046.09	5.86
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(791.00)	(1,647.32)	2.08
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(160.00)	(588.60)	3.68
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(40.00)	(92.82)	2.32
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(1.00)	(9.36)	9.35
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(1,239.00)	(2,253.04)	1.82
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(4,385.00)	(8,134.94)	1.86
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(981.00)	(1,794.65)	1.83
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(913.00)	(790.36)	0.87
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	(1.00)	(2.87)	2.87
DIS-37601-Main, Steel, X<=1in.	1010 - Gas Plant In Service	6.00	658.81	109.80
DIS-37601-Main, Steel, 10 in.	1010 - Gas Plant In Service	17.00	5,919.72	348.22

DISTRIBUTION MAINS STUDY

Line No.	(1) Discription	(2)	(3)		(4)		(5)	
			W Feet		W*Y Gross Cost of Plant		Y Unit Cost	X Volume
1	DIS-37601-Main, Steel, X<=1in.	1	678,510		1,432,702	\$	2.1115	0.785398
2	DIS-37601-Main, Steel, 2 in.	2	8,131,408		24,102,256	\$	2.9641	3.141593
3	DIS-37601-Main, Steel, 3 in.	3	380,956		891,253	\$	2.3395	7.068583
4	DIS-37601-Main, Steel, 4 in.	4	2,546,426		19,156,469	\$	7.5229	12.566371
5	DIS-37601-Main, Steel, 6 in.	6	154,899		33,914,770	\$	218.9476	28.274334
6	DIS-37601-Main, Steel, 8 in.	8	865,071		33,914,770	\$	39.2046	50.285482
7	DIS-37601-Main, Steel, 10 in.	10	1,474		9,497	\$	6.4431	78.539816
8	DIS-37601-Main, Steel, 12 in.	12	182,390		43,870,561	\$	240.5316	113.097336
9	DIS-37602-Main, PE, X<=1in	1	20,237	\$	134,105	\$	6.6267	0.785398
10	DIS-37602-Main, PE, 2 in.	2	4,234,724	\$	59,752,401	\$	14.1101	3.141593
11	DIS-37602-Main, PE, 3 in.	3	71,134	\$	586,150	\$	8.2401	7.068583
12	DIS-37602-Main, PE, 4 in.	4	1,160,029	\$	28,112,002	\$	24.2339	12.566371
13	DIS-37602-Main, PE, 6 in.	6	193,568	\$	9,518,145	\$	49.1721	28.274334
14	DIS-37602-Main, PE, 24 in.	24	1,250	\$	7,169	\$	5.7355	452.389342
15	Total		18,622,076	\$	255,402,252			
		Steel	8,809,918	\$	25,534,957.94	\$	2.8984	Minimum System
		PE	4,254,961	\$	59,886,506.59	\$	14.0745	Minimum System
		Total	13,064,879	\$	85,421,464.53	\$	6.5383	Minimum System
			Total Cost		Customer-Related	Demand-Related	Customer-Related	Demand-Related
		Steel	\$ 157,292,279.23	\$	25,534,957.94	\$ 131,757,321.29	16.23%	83.77%
		PE	\$ 98,109,973.03	\$	59,886,506.59	\$ 38,223,466.44	61.04%	38.96%
		Total	\$ 255,402,252.26	\$	85,421,464.53	\$ 169,980,787.73	33.45%	66.55%
			Total Feet		Customer-Related			
		Steel	12,941,134	\$	156,126,404.70	12.0644	Y-Intercept	
		PE	5,680,942	\$	116,076,678.86	20.43265	Y-Intercept	
		Total	18,622,076	\$	272,203,083.56	14.6172	Combined	
			Total Cost		Customer-Related	Demand-Related	Customer-Related	Demand-Related
		Steel	\$ 157,292,279.23	\$	156,126,404.70	\$ 1,165,874.53	99.26%	0.74%
		PE	\$ 98,109,973.03	\$	116,076,678.86	\$ (17,966,705.83)	118.31%	-18.31%
		Total	\$ 255,402,252.26	\$	272,203,083.56	\$ (16,800,831.30)	106.58%	-6.58%
		Total	\$ 255,402,252.26	\$	272,203,083.56	\$ (16,800,831.30)	106.58%	-6.58%

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-32
Page 1 of 2

REQUEST:

Refer to the Direct Testimony of Joe T. Christian, beginning at page 8, regarding cash working capital and the lead-lag analysis.

- a. Provide a summary of the results of the lead-lag analysis versus the 1/8 formula for computing cash working capital for the test period.
- b. Refer to page 10. Provide whether the results of the lead-lag analysis were ultimately used to develop cash working capital in Tennessee, Colorado, and Virginia.
- c. Also refer to page 16. State whether any of the states listed on page 10, line 4 exclude depreciation or ROE from the cash working capital computation.
- d. State whether any of the states have statutory or regulatory provisions regarding the computation of cash working capital. If so, provide the relevant provisions.
- e. Explain why non-cash items should be included in cash working capital.

RESPONSE:

- a) Please see Attachment 1.
- b) The settlement of the Tennessee case included a stated Cash Working Capital in rate base. The Colorado case is still pending a resolution. The Virginia case was settled via a "black box" settlement.
- c) Tennessee includes both depreciation and return in Cash Working Capital. Colorado excludes both depreciation and return in Cash Working Capital. Virginia includes depreciation but excludes return from Cash Working Capital. Please see the summary pages from the various Cash Working Capital Studies in Attachment 1 to the Company's response to AG DR No. 1-30.
- d) Neither Colorado nor Tennessee have regulatory provisions concerning Cash Working Capital. Virginia regulatory provisions state that a Company of Atmos Energy's size in Virginia should have a Cash Working Capital of zero dollars. As part of the settlement of the 2013 rate case in Virginia, the Company agreed to prepare a Cash Working Capital Study in its next rate case. Please see Attachment 2 for the Virginia regulatory provisions for companies that are of a sufficient size to require a Cash Working Capital Study.

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-32
Page 2 of 2

- e) Please see the direct testimony of Joe T. Christian, page 16, lines 3-27 for a discussion of why Depreciation and Return should be included in Cash Working Capital.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-32_Att1 - CWC versus 1-8 O&M.xlsx, 1 Page.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_2-32_Att2 - VA CWC Rules.pdf, 9 Pages.

Respondent: Joe Christian

Atmos Energy Corporation, Kentucky Division
Rate Case No. 2017-00349
Cash Working Capital Study versus 1/8th O&M

	<u>Cash Working Capital Study (1)</u>	<u>1/8 O&M (2)</u>
Base Period	3,411,800	3,370,236
Forecasted Test Period	2,400,429	3,270,504

Notes:

- (1) Please see 2017-00349 Christian KY Direct Testimony Exhibit ATO-1 FINAL.xlsx.
Please refer to tabs ATO-CWC1A and ATO-CWC1B.
- (2) Please see 2017 KY Rev Req Model - Clean with internal links.xlsx.
Please refer to tabs B.1 B and B.1 F.

For utilities subject to § 56-585.1 of the Code of Virginia, Schedule 15 shall reflect combined generation and distribution operations as well as generation only operations and distribution only operations.

All regulatory assets shall be individually listed with associated deferred income tax. Indicate whether the regulatory asset is included in financial reporting or is currently recognized for ratemaking purposes only.

Schedule 16 - Detail of Regulatory Accounting Adjustments

Instructions: If applicable per Schedules 9 and 12 instructions.

Use format of attached schedule.

For utilities subject to § 56-585.1 of the Code of Virginia, Schedule 16 shall reflect combined generation and distribution operations as well as generation only operations and distribution only operations.

Each regulatory accounting adjustment shall be numbered sequentially beginning with ET-1 and listed under the appropriate description category (Operating Revenues, Interest Expense, Common Equity Capital, etc.).

Each regulatory accounting adjustment shall be fully explained in the description column of this schedule. Regulatory accounting adjustments shall adjust from a financial accounting basis to a regulatory accounting basis. Adjustments to reflect going-forward operations shall not be included on this schedule.

Detailed workpapers substantiating each adjustment shall be provided in Schedule 29.

Schedule 17 - Lead/Lag Cash Working Capital Calculation – Earnings Test

Instructions: Use format of attached schedule.

For utilities subject to § 56-585.1 of the Code of Virginia, Schedule 17 shall reflect combined generation and distribution operations. Additionally, such utilities shall file Schedule 17A, reflecting generation only operations, and Schedule 17B, reflecting distribution only operations, using the same format as Schedule 17.

Total Balance Sheet Net Source/Use of Average Cash Working Capital determined in Schedule 18 shall be included in the Total Cash Working Capital amount in this schedule.

The Total Cash Working Capital amount determined in this schedule shall be included in Schedules 12-14.

Utilities required to use a lead/lag study should perform a complete lead/lag analysis every five years. Major items such as the revenue lag and balance sheet accounts should be reviewed every year.

Schedule 18 - Balance Sheet Analysis – Earnings Test

Instructions: Use format of attached schedule.

For utilities subject to § 56-585.1 of the Code of Virginia, Schedule 18 shall reflect combined generation and distribution operations as well as generation only operations and distribution only operations.

All sources/uses of cash working capital shall be detailed in this schedule. The associated accumulated deferred income tax shall also be included as a source/use.

The Net Source/Use of Average Cash Working Capital determined in this schedule shall be included in Schedule 17.

Support for the above schedule shall include a list of all balance sheet subaccounts and titles. Indicate whether the account's impact is included in (1) the balance sheet

analysis; (2) the capital structure; (3) the income statement portion of the lead/lag study; or (4) excluded from cost of service.

Schedule 19 - Rate of Return Statement – Per Books

Instructions: Use format of attached schedule.

For utilities subject to § 56-585.1 of the Code of Virginia, Schedule 19 shall reflect combined generation and distribution operations. Additionally, such utilities shall file Schedule 19A, reflecting generation only operations, and Schedule 19B, reflecting distribution only operations, using the same format as Schedule 19.

Utilities not subject to § 56-585.1 shall file only Columns (1)-(3) on Schedule 19.

Column (1) interest expense, preferred dividends and common equity capital shall be calculated by using the capital structure included in Schedule 3 or Schedule 8 and end of test year level rate base.

Schedule 20 - Rate of Return Statement – Generation and Distribution Per Books

Instructions:

Utilities not subject to § 56-585.1 of the Code of Virginia may omit Schedule 20.

Schedule 20 shall reflect combined generation and distribution operations. Additionally, such utilities shall file Schedule 20A, reflecting generation only operations, and Schedule 20B, reflecting distribution only operations, using the same format as Schedule 20.

Use format of attached schedule.

For utilities subject to § 56-585.1 of the Code of Virginia, Schedule 26 shall reflect combined generation and distribution operations. Additionally, such utilities shall file Schedule 26A, reflecting generation only operations, and Schedule 26B, reflecting distribution only operations, using the same format as Schedule 26.

Provide a revenue reconciliation of each topic or subject that affects the revenue requirement. All components of each topic or subject shall be detailed (i.e. payroll and related = payroll, benefits, payroll taxes, and related tax effect) on a supporting schedule. Cash working capital shall be considered a separate topic or subject rather than as a component of each topic or subject.

Schedule 27 - Lead/Lag Cash Working Capital Calculation – Adjusted

Instructions: Use format of attached schedule.

For utilities subject to § 56-585.1 of the Code of Virginia, Schedule 27 shall reflect combined generation and distribution operations. Additionally, such utilities shall file Schedule 27A, reflecting generation only operations, and Schedule 27B, reflecting distribution only operations, using the same format as Schedule 27.

Total Balance Sheet Net Source/Use of Average Cash Working Capital determined in Schedule 28 shall be included in the Total Cash Working Capital amount in this schedule.

The Total Cash Working Capital amount determined in this schedule shall be included in Schedules 22-24.

Utilities required to use a lead/lag study should perform a complete lead/lag analysis every five years. Major items such as the revenue lag and balance sheet accounts should be reviewed every year.

Schedule 28 - Balance Sheet Analysis – Adjusted

Instructions: Use format of attached schedule.

For utilities subject to § 56-585.1 of the Code of Virginia, Schedule 28 shall reflect combined generation and distribution operations as well as generation only operations and distribution only operations.

All sources/uses of cash working capital shall be detailed in this schedule. The associated accumulated deferred income tax shall also be included as a source/use.

The Net Source/Use of Average Cash Working Capital determined in this schedule shall be included in Schedule 27.

Support for the above schedule should include a list of all balance sheet subaccounts and titles. Indicate whether the account's impact is included in (1) the balance sheet analysis; (2) the capital structure; (3) the income statement portion of the lead/lag study; or (4) excluded from cost of service. Include a brief description of the costs included in each account.

Schedule 29 - Workpapers for Earnings Test and Ratemaking Adjustments

Instructions: Include a table of contents listing the work papers included in this schedule.

(a) Provide a narrative explaining the purpose and methodology used for each adjustment identified in subsections (b) and (d) below which have not been addressed in the applicant's prefiled testimony. Such explanation shall reference any relevant Financial Accounting Standards Board ("FASB") statement or commission precedent if known or available.

(b) Provide a summary calculation of each earnings test adjustment included in Schedule 16. Each summary calculation shall identify the source documents used to prepare such calculation.

COMPANY NAME
LEAD/LAG CASH WORKING CAPITAL CALCULATION - EARNINGS TEST
 FOR THE YEAR ENDED --/--
 SUPPORTING COLUMN -- OF SCHEDULE --

CASE NO. 2017-00349
 ATTACHMENT 2
 TO STAFF DR NO. 250
 Exhibit No.: _____
 Witness: _____
 Schedule 17

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Virginia Juris. Per Books Amounts	Per Books Regulatory Accounting Adjustments	Amounts After Adi.	Average Daily Amount	Expense (Lead)/Lag Days	Revenue Lag	Net (Lead)/Lag Days	Working Capital (Provided)/ Required
OPERATING EXPENSES								
O&M Expenses:								
Account # - Fuel Clause								
Account # - Fuel Clause								
Account # - Fuel Clause								
Account # - Deferred Fuel								
Payroll Expense								
Benefits and Pension Expense								
OPEB Expense								
Regulatory Asset Amortization Expense								
Uncollectible Expense								
Stores Issues								
Stored Undistributed								
Accrued Vacation Expense								
Prepaid Insurance Amortization Expense								
Worker's Compensation Expense								
Directors' Deferred Compensation Exp.								
Storm Damage Expense								
Transition Cost Expense								
Restructuring Expense								
Contingent Liabilities								
Other O&M Expenses								
Depreciation Expense:								
Depreciation Expense								
Amortization Expense								
Amortization Expense								
Amortization of Regulatory Assets								
Federal Income Taxes:								
Current								
Deferred								
DFIT on Items excluded from Rate Base								
Deferred ITC								
State Income Tax Expense								
Taxes Other Than Income:								
Property Tax Expense								
Valuation Tax Expense								
Business and Occupation Tax Expense								
Payroll Tax Expense								
Other Taxes								
AFUDC								
Gain/Loss of Disposition of Property								
Charitable Donations								
Interest on Customer Deposits								
Other Expense/Income (A-t-l)								
Other Income/Expense (B-t-l)								
Interest Expense								
Preferred Dividends								
JDC Expense								
Income Available for Common Equity								
Totals								
Plus: Customer Utility Taxes								
BALANCE SHEET ITEMS								
TOTAL CASH WORKING CAPITAL								

COMPANY NAME
BALANCE SHEET ANALYSIS - EARNINGS TEST
FOR THE THIRTEEN MONTHS ENDED --/--

Exhibit No.: _____
 Witness: _____
 Schedule 18

Additional Uses of Average Cash Working Capital

Account Number	Account Title	Month Prior to Test Yr.	First Month of Test Yr.	Second Month of Test Yr.	Third Month of Test Yr.	Fourth Month of Test Yr.	Fifth Month of Test Yr.	Sixth Month of Test Yr.	Seventh Month of Test Yr.	Eighth Month of Test Yr.	Ninth Month of Test Yr.	Tenth Month of Test Yr.	Eleventh Month of Test Yr.	Twelfth Month of Test Yr.	Thirteen Month Average
	Individual Uses of Cash Working Capital														
	Individual Uses of Cash Working Capital														
	Individual Uses of Cash Working Capital														
	Individual Uses of Cash Working Capital														

Total Additional Uses of Average Cash Working Capital

Additional Sources of Average Cash Working Capital

Account Number	Account Title	Thirteen Month Average
	Individual Sources of Cash Working Capital	
	Individual Sources of Cash Working Capital	
	Individual Sources of Cash Working Capital	
	Individual Sources of Cash Working Capital	

Total Additional Sources of Average Cash Working Capital

Net (Source)/Use of Average Cash Working Capital

COMPANY NAME
 LEAD/LAG CASH WORKING CAPITAL CALCULATION - ADJUSTED
 FOR THE YEAR ENDED --/--/--
 SUPPORTING COLUMN -- OF SCHEDULE --

Exhibit No.: _____
 Witness: _____
 Schedule 27

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Virginia Juris. Per Books Amounts	Rate-making Adjustments	Amounts After Adj.	Average Daily Amount	Expense (Lead)/Lag Days	Revenue Lag	Net (Lead)/Lag Days	Working Capital (Provided)/ Required
OPERATING EXPENSES								
O&M Expenses:								
Account # - Fuel Clause								
Account # - Fuel Clause								
Account # - Fuel Clause								
Account # - Deferred Fuel								
Payroll Expense								
Benefits and Pension Expense								
OPEB Expense								
Regulatory Asset Amortization Expense								
Uncollectible Expense								
Stores Issues								
Stored Undistributed								
Accrued Vacation Expense								
Prepaid Insurance Amortization Expense								
Worker's Compensation Expense								
Directors' Deferred Compensation Exp.								
Storm Damage Expense								
Transition Cost Expense								
Restructuring Expense								
Contingent Liabilities								
Other O&M Expenses								
Depreciation Expense:								
Depreciation Expense								
Amortization Expense								
Amortization Expense								
Amortization of Regulatory Assets								
Federal Income Taxes:								
Current								
Deferred								
DFIT on items excluded from Rate Base								
Deferred ITC								
State Income Tax Expense								
Taxes Other Than Income:								
Property Tax Expense								
Valuation Tax Expense								
Business and Occupation Tax Expense								
Payroll Tax Expense								
Other Taxes								
AFUDC								
Gain/Loss of Disposition of Property								
Charitable Donations								
Interest on Customer Deposits								
Other Expense/Income (A-t-l)								
Other Income/Expense (B-t-l)								
Interest Expense								
Preferred Dividends								
JDC Expense								
Income Available for Common Equity								
Totals								
Plus: Customer Utility Taxes								
BALANCE SHEET ITEMS								
TOTAL CASH WORKING CAPITAL								

COMPANY NAME
 BALANCE SHEET ANALYSIS - ADJUSTED
 AS OF *---*

Exhibit No.: _____
 Witness: _____
 Schedule 28

Additional Uses of Cash Working Capital

Account Number	Account Title	First Month	Second Month	Third Month	Fourth Month	Fifth Month	Sixth Month	Seventh Month	Eighth Month	Ninth Month	Tenth Month	Eleventh Month	Twelfth Month	Thirteenth Month	Thirteen Month Average
	Individual Uses of Cash Working Capital														
	Individual Uses of Cash Working Capital														
	Individual Uses of Cash Working Capital														
	Individual Uses of Cash Working Capital														

Total Additional Uses of Cash Working Capital

Additional Sources of Cash Working Capital

Account Number	Account Title	Thirteen Month Average
	Individual Sources of Cash Working Capital	
	Individual Sources of Cash Working Capital	
	Individual Sources of Cash Working Capital	
	Individual Sources of Cash Working Capital	

Total Additional Sources of Cash Working Capital

Net (Source)/Use of Cash Working Capital

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-33
Page 1 of 1

REQUEST:

Refer to the Application, Volume 7, Schedules 6.1 and E. Confirm that the Net Operating Loss Carryforward is included in the rate base used to calculate the interest deduction used in the calculation of state and federal income tax expense for both the base period and test period.

RESPONSE:

Confirm.

Respondent: Greg Waller

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-34
Page 1 of 1

REQUEST:

Refer to the Application, Volume 7, Schedules C.1 and D.1.

- a. Explain why total operating revenue for the base period differs in these two schedules.
- b. Refer also to Schedule C.2, line 1. Explain why the adjustment to base-year operating revenue does not match the adjustment provided in the referenced Schedule D.1.
- c. Refer also to Schedule C-2.1 B, lines 4, 7, 8, and 10, and Schedule D-2.1, line 23. Explain whether unbilled revenues are included in the base period.

RESPONSE:

- a) The difference is the result of unbilled accounts in the actual months of the Company's base period.
- b) See the response to subpart (a). Schedule C.2 base year revenue includes the unbilled accounts; however, as part of the Utility Budget Adjustments the impact of unbilled accounts is removed for the forecasted revenue. This adjustment is already reflected on the base year revenues as shown on Schedule D.1 by excluding the unbilled accounts.
- c) Unbilled accounts are not included in the base period as in Schedule C.2 the utility budget adjustments removes the impact of unbilled accounts.

Respondent: Mark Martin

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-35
Page 1 of 1

REQUEST:

Refer to the Application, Volume 7, Schedules C.2, line 13, and D.1, lines 118 and 122. Explain whether Schedule C.2, line 13 should match Schedule D.1, line 118 or line 122 for the base period.

RESPONSE:

D.1, line 118 is the 403 account and should be adjusted to remove the 406 amounts. The correct amount on D.1, line 118 should be 18,849,735 as shown on C.2.2 B 09. In preparing this response, the Company discovered that the \$49,581 in account 406 was inadvertently included in revenue requirement. The Company has corrected the error in its attachment in response to Staff DR No. 2-37.

Respondent: Greg Waller

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-36
Page 1 of 1

REQUEST:

Refer to the Application, Volume 7, Schedules J-2 B and J-2 F. Explain whether Commitment Fees vary proportionally to the amount of short-term debt outstanding.

RESPONSE:

The commitment fee is calculated on the daily amount of the unused commitment of the lender multiplied by the applicable commitment fee percentage per annum. The company has a \$1.5 billion credit facility and a \$25 million line of credit that incur commitment fees.

For the \$1.5 billion credit facility, the commitment fee is calculated on the difference between \$1.5 billion and the sum of the outstanding advances made under the credit facility at the applicable rate per annum calculated daily on a 360 actual day basis. The Company's senior unsecured long-term debt credit ratings is used to determine commitment fee percentage, currently .1000%.

For the \$25 million line of credit, the commitment fee is calculated on the difference between \$25 million and the sum of the outstanding advances made under the loan at the rate of 0.125% per annum calculated daily on a 365/366 actual day basis.

Respondent: Joe Christian

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-37
Page 1 of 1

REQUEST:

Provide any necessary corrections to any affected exhibits in Excel spreadsheet format with formulas intact and unprotected and all rows and columns fully accessible.

RESPONSE:

Please see Attachment 1. The Company has updated the attachment to reflect the removal of Account 406 (see Company response to Staff DR No. 2-35) and the change to WP B.4.1 F for March 2019 undistributed stores expense (see Company response to AG DR No. 1-29).

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-37_Att1 - 2017 KY Rev Req Model.xlsx, 120 Pages.

Respondent: Greg Waller

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Base Period: Twelve Months Ended December 31, 2017
Forecasted Test Period: Twelve Months Ended March 31, 2019

<u>Schedule</u>	<u>Description</u>	<u>Filing Requirement</u>
A	<u>Summary</u>	FR 16(8)(a)
B	<u>Rate Base</u>	FR 16(8)(b)
C	<u>Operating Income (Revenues & Expenses)</u>	FR 16(8)(c)
D	<u>Adjustments to Operating Income by Account</u>	FR 16(8)(d)
E	<u>Income Tax Calculation</u>	FR 16(8)(e)
F	<u>Rule F Compliance Adjustments</u>	FR 16(8)(f)
G	<u>Payroll Analysis</u>	FR 16(8)(g)
H	<u>Gross Revenue Conversion Factor</u>	FR 16(8)(h)
I	<u>Comparative Income Statements</u>	FR 16(8)(i)
J	<u>Cost of Capital</u>	FR 16(8)(j)
K	<u>Comparative Financial Data</u>	FR 16(8)(k)

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Base Period: Twelve Months Ended December 31, 2017
 Forecasted Test Period: Twelve Months Ended March 31, 2019

Allocation Factors

Line No.	Description	Forecast Period			Base Period		
		KY/ Md-Sts Division	Kentucky Jurisdiction	Kentucky Composite	KY/ Md-Sts Division	Kentucky Jurisdiction	Kentucky Composite
Rate Base, Dep. Exp., & Taxes Other							
1	Shared Services						
2	General Office (Div 002)	10.35%	50.25%	5.20%	10.35%	50.25%	5.20%
3	Customer Support (Div 012)	10.93%	51.88%	5.67%	10.93%	51.88%	5.67%
4	Kentucky/Mid-States						
5	Mid-States General Office (Div 091)	100%	50.25%	50.25%	100%	50.25%	50.25%
6							
7							
8	Greenville Avenue Data Center			1.55%			1.55%
9	Charles K. Vaughan Center			2.33%			2.33%
10	AEAM			6.44%			6.44%
11	ALGN			0.00%			
12							
13	Kentucky Composite Tax			38.90%			
14							
15	Rate of Return on Equity			10.30%			
16							
17	STDRATE			1.99%			
18							
19	LTD RATE			5.11%			

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Base Period: Twelve Months Ended December 31, 2017
Forecasted Test Period: Twelve Months Ended March 31, 2019

Schedule	Pages	Description
A	1	Overall Financial Summary

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Overall Financial Summary
 Forecasted Test Period: Twelve Months Ended March 31, 2019

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

FR 16(8)(a)
 Schedule A
 Witness: Waller

Line No.	Description	Supporting Schedule Reference	Base Jurisdictional Revenue Requirement	Forecasted Jurisdictional Revenue Requirement
	(a)	(b)	(c)	(d)
1	Rate Base	B-1	\$ 369,386,897	\$ 430,063,026
2	Adjusted Operating Income	C-1	\$ 27,991,957	\$ 26,956,489
3	Earned Rate of Return (line 2 divided by line 1)	J-1.1	7.58%	6.27%
4	Required Rate of Return	J-1	7.82%	7.73%
5	Required Operating Income (line 1 times line 4)	C-1	\$ 28,886,055	\$ 33,243,872
6	Operating Income Deficiency (line 5 minus line 2)	C-1	\$ 894,098	\$ 6,287,383
7	Gross Revenue Conversion Factor	H	1.64819	1.64819
8	Revenue Deficiency (line 6 times line 7)		\$ 1,473,644	\$ 10,362,808
9	Revenue Increase Requested	C-1		\$ 10,362,808
10	Adjusted Operating Revenues	C-1		\$ 170,729,276
11	Revenue Requirements (line 9 plus line 10)	C-1		\$ 181,092,084

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Base Period: Twelve Months Ended December 31, 2017
Forecasted Test Period: Twelve Months Ended March 31, 2019

FR 16(8)(b)

SCHEDULE B

Rate Base

Schedule	Pages	Description
B-1	2	Rate Base Summary
B-2	14	Plant in Service by Account and Sub Account
B-3	14	Accumulated Depreciation & Amortization
B-3.1	5	Depreciation Expense
B-4	2	Allowance for Working Capital
B-4.1	2	Working Capital Components - 13 Month Averages
B-4.2	2	Cash Working Capital - 1/8 O&M Expenses
B-5	2	Deferred Credits & Accumulated Deferred Income Taxes
B-6	2	Customer Advances For Construction

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Jurisdictional Rate Base Summary
as of December 31, 2017

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

FR 16(8)(b)1
Schedule B-1
Witness: Waller

Line No.	Rate Base Component	Supporting Schedule Reference	Base Period Ending Balance	Base Period 13 Month Average
1	Plant in Service	B-2 B	\$ 609,603,942	\$ 580,489,691
2	Construction Work in Progress	B-2 B	27,493,203	22,166,217
3	Accumulated Depreciation and Amortization	B-3 B	<u>(191,190,491)</u>	<u>(185,290,734)</u>
4	Property Plant and Equipment, Net (Sum line 1 Thru 3)		\$ 445,906,654	\$ 417,365,173
5	Cash Working Capital Allowance	B-4.2 B	\$ 3,370,236	\$ 3,370,236
6	Other Working Capital Allowances (Inventory & Prepaids)	B-4.1 B	14,276,317	10,581,761
7	Customer Advances For Construction	B-6 B	(1,437,537)	(1,455,773)
8	Regulatory Assets	F.6	-	-
9	Deferred Inc. Taxes and Investment Tax Credits	B-5 B	<u>(65,525,547)</u>	<u>(60,474,501)</u>
10	Rate Base (Sum line 4 Thru 8)		<u>\$ 396,590,124</u>	<u>\$ 369,386,897</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Jurisdictional Rate Base Summary
 as of March 31, 2019

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

FR 16(8)(b)1
 Schedule B-1
 Witness: Waller

Line No.	Rate Base Component	Supporting Schedule Reference	Forecasted Test Period Ending Balance	Forecasted Test Period 13 Month Average
1	Plant in Service	B-2 F	\$ 679,131,593	\$ 657,447,129
2	Construction Work in Progress	B-2 F	27,493,203	27,493,203
3	Accumulated Depreciation and Amortization	B-3 F	<u>(199,948,564)</u>	<u>(191,846,139)</u>
4	Property Plant and Equipment, Net (Sum Line 1 Thru 3)		\$ 506,676,232	\$ 493,094,193
5	Cash Working Capital Allowance	B-4.2 F	\$ 3,270,504	\$ 3,270,504
6	Other Working Capital Allowances (Inventory & Prepaids)	B-4.1 F	(2,211,106)	10,199,151
7	Customer Advances For Construction	B-6 F	(1,437,537)	(1,437,537)
8	Regulatory Assets	F.6	156,942	235,413
9	Deferred Inc. Taxes and Investment Tax Credits	B-5 F	<u>(78,504,836) *</u>	<u>(75,298,698)</u>
10	Rate Base (Sum Line 4 Thru 8)		<u>\$ 427,950,198</u>	<u>\$ 430,063,026</u>

**Test Period ending ADIT balance does not include forecasted change in NOLC.
 Forecasted change in NOLC is calculated on B.5F on a 13 month average basis only
 and included in rate base and revenue requirement.*

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Plant in Service by Accounts and SubAccounts
 as of March 31, 2019

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

FR 16(8)(b)2
 Schedule B-2 F
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	3/31/2019		Adjusted Balance	Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)								
Kentucky Direct (Division 009)												
1		<u>Intangible Plant</u>										
2	30100	Organization	\$ 8,330	\$ -	\$ 8,329.72	100%	100%	\$ 8,330	\$ 8,330	100%	100%	\$ 8,329.72
3	30200	Franchises & Consents	\$ 119,853	-	119,853	100%	100%	119,853	119,853	100%	100%	119,853
4												
5		Total Intangible Plant	\$ 128,182	\$ -	\$ 128,182			\$ 128,182	\$ 128,182			\$ 128,182
6												
7		<u>Natural Gas Production Plant</u>										
8	32540	Rights of Ways	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
9	33202	Tributary Lines	\$ -	-	-	100%	100%	\$ -	\$ -	100%	100%	-
10	33400	Field Meas. & Reg. Sta. Equip	\$ -	-	-	100%	100%	\$ -	\$ -	100%	100%	-
11												
12		Total Natural Gas Production Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
13												
14		<u>Storage Plant</u>										
15	35010	Land	\$ 261,127	\$ -	\$ 261,126.69	100%	100%	\$ 261,126.69	\$ 261,127	100%	100%	\$ 261,126.69
16	35020	Rights of Way	\$ 4,682	-	4,682	100%	100%	\$ 4,682	\$ 4,682	100%	100%	4,682
17	35100	Structures and Improvements	\$ 17,916	-	17,916	100%	100%	\$ 17,916	\$ 17,916	100%	100%	17,916
18	35102	Compression Station Equipment	\$ 153,261	-	153,261	100%	100%	\$ 153,261	\$ 153,261	100%	100%	153,261
19	35103	Meas. & Reg. Sta. Structures	\$ 23,138	-	23,138	100%	100%	\$ 23,138	\$ 23,138	100%	100%	23,138
20	35104	Other Structures	\$ 137,443	-	137,443	100%	100%	\$ 137,443	\$ 137,443	100%	100%	137,443
21	35200	Wells \ Rights of Way	\$ 7,430,334	-	7,430,334	100%	100%	\$ 7,430,334	\$ 7,430,334	100%	100%	7,430,334
22	35201	Well Construction	\$ 1,699,999	-	1,699,999	100%	100%	\$ 1,699,999	\$ 1,699,999	100%	100%	1,699,999
23	35202	Well Equipment	\$ 415,819	-	415,819	100%	100%	\$ 415,819	\$ 415,819	100%	100%	415,819
24	35203	Cushion Gas	\$ 1,694,833	-	1,694,833	100%	100%	\$ 1,694,833	\$ 1,694,833	100%	100%	1,694,833
25	35210	Leaseholds	\$ 178,530	-	178,530	100%	100%	\$ 178,530	\$ 178,530	100%	100%	178,530
26	35211	Storage Rights	\$ 54,614	-	54,614	100%	100%	\$ 54,614	\$ 54,614	100%	100%	54,614
27	35301	Field Lines	\$ 178,497	-	178,497	100%	100%	\$ 178,497	\$ 178,497	100%	100%	178,497
28	35302	Tributary Lines	\$ 209,458	-	209,458	100%	100%	\$ 209,458	\$ 209,458	100%	100%	209,458
29	35400	Compressor Station Equipment	\$ 923,446	-	923,446	100%	100%	\$ 923,446	\$ 923,446	100%	100%	923,446
30	35500	Meas & Reg. Equipment	\$ 481,914	-	481,914	100%	100%	\$ 481,914	\$ 439,117	100%	100%	439,117
31	35600	Purification Equipment	\$ 414,663	-	414,663	100%	100%	\$ 414,663	\$ 414,663	100%	100%	414,663
32												
33		Total Storage Plant	\$ 14,279,674	\$ -	\$ 14,279,674			\$ 14,279,674	\$ 14,236,877			\$ 14,236,877

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Plant in Service by Accounts and SubAccounts
 as of March 31, 2019

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

FR 16(8)(b)2
 Schedule B-2 F
 Witness: Wailer

Line No.	Acct. No.	Account / SubAccount Titles	3/31/2019		Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			Ending Balance	Adjustments								
34												
35		<u>Transmission Plant</u>										
36	36510	Land	\$ 26,970	\$ -	\$ 26,970.37	100%	100%	\$ 26,970	\$ 26,970	100%	100%	\$ 26,970.37
37	36520	Rights of Way	\$ 867,772	-	867,772	100%	100%	867,772	867,772	100%	100%	867,772
38	36602	Structures & Improvements	\$ 49,002	-	49,002	100%	100%	49,002	49,002	100%	100%	49,002
39	36603	Other Structures	\$ 60,826	-	60,826	100%	100%	60,826	60,826	100%	100%	60,826
40	36700	Mains Cathodic Protection	\$ 158,925	-	158,925	100%	100%	158,925	158,925	100%	100%	158,925
41	36701	Mains - Steel	\$ 27,643,442	-	27,643,442	100%	100%	27,643,442	27,643,442	100%	100%	27,643,442
42	36900	Meas. & Reg. Equipment	\$ 731,467	-	731,467	100%	100%	731,467	731,467	100%	100%	731,467
43	36901	Meas. & Reg. Equipment	\$ 2,269,556	-	2,269,556	100%	100%	2,269,556	2,269,556	100%	100%	2,269,556
44												
45		Total Transmission Plant	\$ 31,807,960	\$ -	\$ 31,807,960			\$ 31,807,960	\$ 31,807,960			\$ 31,807,960
46												
47		<u>Distribution Plant</u>										
48	37400	Land & Land Rights	\$ 531,167	\$ -	\$ 531,166.79	100%	100%	\$ 531,167	\$ 531,167	100%	100%	\$ 531,166.79
49	37401	Land	\$ 37,326	-	37,326	100%	100%	37,326	37,326	100%	100%	37,326
50	37402	Land Rights	\$ 3,457,724	-	3,457,724	100%	100%	3,457,724	3,231,772	100%	100%	3,231,772
51	37403	Land Other	\$ 2,784	-	2,784	100%	100%	2,784	2,784	100%	100%	2,784
52	37500	Structures & Improvements	\$ 336,168	-	336,168	100%	100%	336,168	336,168	100%	100%	336,168
53	37501	Structures & Improvements T.B.	\$ 99,818	-	99,818	100%	100%	99,818	99,818	100%	100%	99,818
54	37502	Land Rights	\$ 46,264	-	46,264	100%	100%	46,264	46,264	100%	100%	46,264
55	37503	Improvements	\$ 4,005	-	4,005	100%	100%	4,005	4,005	100%	100%	4,005
56	37600	Mains Cathodic Protection	\$ 20,655,336	-	20,655,336	100%	100%	20,655,336	20,712,559	100%	100%	20,712,559
57	37601	Mains - Steel	\$ 140,873,358	-	140,873,358	100%	100%	140,873,358	140,488,694	100%	100%	140,488,694
58	37602	Mains - Plastic	\$ 132,616,482	-	132,616,482	100%	100%	132,616,482	125,040,068	100%	100%	125,040,068
59	37800	Meas & Reg. Sta. Equip - General	\$ 14,728,716	-	14,728,716	100%	100%	14,728,716	13,616,673	100%	100%	13,616,673
60	37900	Meas & Reg. Sta. Equip - City Gate	\$ 5,300,150	-	5,300,150	100%	100%	5,300,150	5,018,152	100%	100%	5,018,152
61	37905	Meas & Reg. Sta. Equipment T.B.	\$ 3,114,225	-	3,114,225	100%	100%	3,114,225	2,811,184	100%	100%	2,811,184
62	38000	Services	\$ 146,513,249	-	146,513,249	100%	100%	146,513,249	139,868,620	100%	100%	139,868,620
63	38100	Meters	\$ 44,941,090	-	44,941,090	100%	100%	44,941,090	41,724,895	100%	100%	41,724,895
64	38200	Meter Installaitons	\$ 57,452,859	-	57,452,859	100%	100%	57,452,859	56,980,787	100%	100%	56,980,787
65	38300	House Regulators	\$ 12,010,720	-	12,010,720	100%	100%	12,010,720	11,717,794	100%	100%	11,717,794
66	38400	House Reg. Installations	\$ 263,603	-	263,603	100%	100%	263,603	249,552	100%	100%	249,552
67	38500	Ind. Meas. & Reg. Sta. Equipment	\$ 5,259,208	-	5,259,208	100%	100%	5,259,208	5,237,633	100%	100%	5,237,633
68												
69		Total Distribution Plant	\$ 588,244,251	\$ -	\$ 588,244,251			\$ 588,244,251	\$ 567,755,915			\$ 567,755,915

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Plant in Service by Accounts and SubAccounts
 as of March 31, 2019

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

FR 16(8)(b)2
 Schedule B-2 F
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	3/31/2019		Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			Ending Balance	Adjustments								
70												
71		General Plant										
72	38900	Land & Land Rights	\$ 1,211,697	\$ -	\$ 1,211,697.30	100%	100%	\$ 1,211,697	\$ 1,211,697	100%	100%	\$ 1,211,697.30
73	39000	Structures & Improvements	\$ 7,149,909	-	7,149,909	100%	100%	7,149,909	\$ 7,148,202	100%	100%	7,148,202
74	39002	Structures-Brick	\$ 173,115	-	173,115	100%	100%	173,115	\$ 173,115	100%	100%	173,115
75	39003	Improvements	\$ 709,199	-	709,199	100%	100%	709,199	\$ 709,199	100%	100%	709,199
76	39004	Air Conditioning Equipment	\$ 12,955	-	12,955	100%	100%	12,955	\$ 12,955	100%	100%	12,955
77	39009	Improvement to leased Premises	\$ 1,246,194	-	1,246,194	100%	100%	1,246,194	\$ 1,246,194	100%	100%	1,246,194
78	39100	Office Furniture & Equipment	\$ 1,794,619	-	1,794,619	100%	100%	1,794,619	\$ 1,794,619	100%	100%	1,794,619
79	39103	Office Machines	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
80	39200	Transportation Equipment	\$ 220,987	-	220,987	100%	100%	220,987	\$ 220,987	100%	100%	220,987
81	39202	Trailers	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
82	39400	Tools, Shop & Garage Equipment	\$ 6,025,514	-	6,025,514	100%	100%	6,025,514	\$ 5,455,993	100%	100%	5,455,993
83	39603	Ditchers	\$ 39,610	-	39,610	100%	100%	39,610	\$ 39,610	100%	100%	39,610
84	39604	Backhoes	\$ 62,747	-	62,747	100%	100%	62,747	\$ 62,747	100%	100%	62,747
85	39605	Welders	\$ 19,427	-	19,427	100%	100%	19,427	\$ 19,427	100%	100%	19,427
86	39700	Communication Equipment	\$ 358,965	-	358,965	100%	100%	358,965	\$ 358,965	100%	100%	358,965
87	39701	Communication Equip.	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
88	39702	Communication Equip.	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
89	39705	Communication Equip. - Telemetry	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
90	39800	Miscellaneous Equipment	\$ 3,772,427	-	3,772,427	100%	100%	3,772,427	\$ 3,791,155	100%	100%	3,791,155
91	39901	Servers Hardware	\$ 14,390	-	14,390	100%	100%	14,390	\$ -	100%	100%	-
92	39902	Servers Software	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
93	39903	Other Tangible Property - Network - H/W	\$ 134,599	-	134,599	100%	100%	134,599	\$ 134,599	100%	100%	134,599
94	39906	Other Tang. Property - PC Hardware	\$ 1,893,352	-	1,893,352	100%	100%	1,893,352	\$ 1,770,509	100%	100%	1,770,509
95	39907	Other Tang. Property - PC Software	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
96	39908	Other Tang. Property - Mainframe S/W	\$ 123,515	-	123,515	100%	100%	123,515	\$ 123,515	100%	100%	123,515
97												
98		Total General Plant	\$ 24,963,221	\$ -	\$ 24,963,221			\$ 24,963,221	\$ 24,273,489			\$ 24,273,489
99												
100		Total Plant (Div 9)	\$ 659,423,289	\$ -	\$ 659,423,289			\$ 659,423,289	\$ 638,202,423			\$ 638,202,423
101												
102		CWIP With out AFUDC	\$ 26,845,505	\$ -	\$ 26,845,505	100%	100%	\$ 26,845,505	\$ 26,845,505	100%	100%	\$ 26,845,505

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Plant in Service by Accounts and SubAccounts
 as of March 31, 2019

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

FR 16(8)(b)2
 Schedule B-2 F
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	3/31/2019		Adjusted Balance	Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)								
103												
104		Kentucky-Mid-States General Office (Division 091)										
105												
106		<u>Intangible Plant</u>										
107	30100	Organization	\$ 185,309	\$ -	\$ 185,309	100%	50.25%	\$ 93,120	\$ 185,309	100%	50.25%	\$ 93,120
108	30300	Misc Intangible Plant	\$ 1,109,552	-	1,109,552	100%	50.25%	557,565	\$ 1,109,552	100%	50.25%	557,565
109												
110		Total Intangible Plant	\$ 1,294,861	\$ -	\$ 1,294,861			\$ 650,685	\$ 1,294,861			\$ 650,685
111												
112		<u>Distribution Plant</u>										
113	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	50.25%	\$ -	\$ -	100%	50.25%	\$ -
114	35010	Land	-	-	-	100%	50.25%	-	-	100%	50.25%	-
115	37402	Land Rights	-	-	-	100%	50.25%	-	-	100%	50.25%	-
116	37403	Land Other	-	-	-	100%	50.25%	-	-	100%	50.25%	-
117	36602	Structures & Improvements	-	-	-	100%	50.25%	-	-	100%	50.25%	-
118	37402	Land Rights	-	-	-	100%	50.25%	-	-	100%	50.25%	-
119	37501	Structures & Improvements T.B.	-	-	-	100%	50.25%	-	-	100%	50.25%	-
120	37503	Improvements	-	-	-	100%	50.25%	-	-	100%	50.25%	-
121	36700	Mains Cathodic Protection	-	-	-	100%	50.25%	-	-	100%	50.25%	-
122	36701	Mains - Steel	-	-	-	100%	50.25%	-	-	100%	50.25%	-
123	37602	Mains - Plastic	-	-	-	100%	50.25%	-	-	100%	50.25%	-
124	37800	Meas & Reg. Sta. Equip - General	-	-	-	100%	50.25%	-	-	100%	50.25%	-
125	37900	Meas & Reg. Sta. Equip - City Gate	-	-	-	100%	50.25%	-	-	100%	50.25%	-
126	37905	Meas & Reg. Sta. Equipment T.b.	-	-	-	100%	50.25%	-	-	100%	50.25%	-
127	38000	Services	-	-	-	100%	50.25%	-	-	100%	50.25%	-
128	38100	Meters	-	-	-	100%	50.25%	-	-	100%	50.25%	-
129	38200	Meter Installaitons	-	-	-	100%	50.25%	-	-	100%	50.25%	-
130	38300	House Regulators	-	-	-	100%	50.25%	-	-	100%	50.25%	-
131	38400	House Reg. Installations	-	-	-	100%	50.25%	-	-	100%	50.25%	-
132	38500	Ind. Meas. & Reg. Sta. Equipment	-	-	-	100%	50.25%	-	-	100%	50.25%	-
133	38600	Other Prop. On Cust. Prem	-	-	-	100%	50.25%	-	-	100%	50.25%	-
134												
135		Total Distribution Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Plant in Service by Accounts and SubAccounts
 as of March 31, 2019

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FR 16(8)(b)2
 Schedule B-2 F
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	3/31/2019		Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			Ending Balance	Adjustments								
			(a)	(b)	(c) = (a) + (b)	(d)	(e)	(f) = (c) * (d) * (e)				
136												
137		General Plant **										
138	39001	Structures Frame	\$ 179,339	\$ -	\$ 179,339	100%	50.25%	\$ 90,120	\$ 179,339	100%	50.25%	\$ 90,120
139	39004	Air Conditioning Equipment	\$ 15,384	-	15,384	100%	50.25%	7,731	\$ 15,384	100%	50.25%	7,731
140	39009	Improvement to leased Premises	\$ 38,834	-	38,834	100%	50.25%	19,515	\$ 38,834	100%	50.25%	19,515
141	39100	Office Furniture & Equipment	\$ 41,397	-	41,397	100%	50.25%	20,803	\$ 41,397	100%	50.25%	20,803
142	39101	Office Furniture And	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
143	39103	Office Machines	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
144	39200	Transportation Equipment	\$ 27,285	-	27,285	100%	50.25%	13,711	\$ 27,285	100%	50.25%	13,711
145	39300	Stores Equipment	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
146	39400	Tools, Shop & Garage Equipment	\$ 186,174	-	186,174	100%	50.25%	93,555	\$ 181,814	100%	50.25%	91,364
147	39600	Power Operated Equipment	\$ 20,516	-	20,516	100%	50.25%	10,309	\$ 20,516	100%	50.25%	10,309
148	39700	Communication Equipment	\$ 66,533	-	66,533	100%	50.25%	33,434	\$ 54,267	100%	50.25%	27,270
149	39701	Communication Equip.	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
150	39702	Communication Equip.	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
151	39800	Miscellaneous Equipment	\$ 814,167	-	814,167	100%	50.25%	409,130	\$ 814,167	100%	50.25%	409,130
152	39900	Other Tangible Property	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
153	39901	Other Tangible Property - Servers - H/W	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
154	39902	Other Tangible Property - Servers - S/W	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
155	39903	Other Tangible Property - Network - H/W	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
156	39906	Other Tang. Property - PC Hardware	\$ 74,190	-	74,190	100%	50.25%	37,281	\$ 74,190	100%	50.25%	37,281
157	39907	Other Tang. Property - PC Software	\$ 35,064	-	35,064	100%	50.25%	17,620	\$ 35,064	100%	50.25%	17,620
158	39908	Other Tang. Property - Mainframe S/W	\$ 828,509	-	828,509	100%	50.25%	416,337	\$ 828,509	100%	50.25%	416,337
159												
160		Total General Plant	\$ 2,327,391	\$ -	\$ 2,327,391			\$ 1,169,546	\$ 2,310,764			\$ 1,161,191
161												
162		Total Plant (Div 91)	\$ 3,622,252	\$ -	\$ 3,622,252			\$ 1,820,231	\$ 3,805,825			\$ 1,811,876
163												
164		CWIP With out AFUDC	\$ (10,502)	\$ -	\$ (10,502)	100%	50.25%	\$ (5,277)	\$ (10,502)	100%	50.25%	\$ (5,277)

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
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FR 16(8)(b)2
 Schedule B-2 F
 Witness: Waller

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			Ending Balance	Adjustments								
165												
166		Shared Services General Office (Division 002)										
167												
168		General Plant										
169	39000	Structures & Improvements	\$ 1,411,508	\$ -	\$ 1,411,508	10.35%	50.25%	\$ 73,413	\$ 1,411,473	10.35%	50.25%	\$ 73,411
170	39005	G-Structures & Improvements	\$ 9,133,015	-	9,133,015	100.00%	1.55%	141,630	\$ 9,133,015	100.00%	1.55%	141,630
171	39009	Improvement to leased Premises	\$ 9,981,070	-	9,981,070	10.35%	50.25%	519,117	\$ 9,784,879	10.35%	50.25%	508,913
172	39020	Struct & Improv AEAM	\$ -	-	-	100.00%	6.44%	-	\$ -	100.00%	6.44%	-
173	39029	Improv-Leased AEAM	\$ -	-	-	100.00%	6.44%	-	\$ -	100.00%	6.44%	-
174	39100	Office Furniture & Equipment	\$ 5,149,733	-	5,149,733	10.35%	50.25%	267,838	\$ 5,126,893	10.35%	50.25%	266,651
175	39102	Remittance Processing Equip	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
176	39103	Office Machines	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
177	39104	G-Office Furniture & Equip.	\$ 63,741	-	63,741	100.00%	1.55%	988	\$ 63,741	100.00%	1.55%	988
178	39120	Off Furn & Equip-AEAM	\$ 263,338	-	263,338	100.00%	6.44%	16,952	\$ 263,338	100.00%	6.44%	16,952
179	39200	Transportation Equipment	\$ 7,125	-	7,125	10.35%	50.25%	371	\$ 7,125	10.35%	50.25%	371
180	39300	Stores Equipment	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
181	39400	Tools, Shop & Garage Equipment	\$ 138,023	-	138,023	10.35%	50.25%	7,179	\$ 121,416	10.35%	50.25%	6,315
182	39420	Tools And Garage-AEAM	\$ 536,387	-	536,387	100.00%	6.44%	34,528	\$ 392,536	100.00%	6.44%	25,268
183	39500	Laboratory Equipment	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
184	39700	Communication Equipment	\$ 1,788,308	-	1,788,308	10.35%	50.25%	93,010	\$ 1,788,308	10.35%	50.25%	93,010
185	39720	Commun Equip AEAM	\$ 8,824	-	8,824	100.00%	6.44%	568	\$ 8,824	100.00%	6.44%	568
186	39800	Miscellaneous Equipment	\$ 136,510	-	136,510	10.35%	50.25%	7,100	\$ 136,510	10.35%	50.25%	7,100
187	39820	Misc Equip - AEAM	\$ 7,388	-	7,388	100.00%	6.44%	476	\$ 7,388	100.00%	6.44%	476
188	39900	Other Tangible Property	\$ 162,268	-	162,268	10.35%	50.25%	8,440	\$ 162,268	10.35%	50.25%	8,440
189	39901	Other Tangible Property - Servers - H/W	\$ 36,506,048	-	36,506,048	10.35%	50.25%	1,898,685	\$ 35,932,078	10.35%	50.25%	1,868,833
190	39902	Other Tangible Property - Servers - S/W	\$ 19,005,572	-	19,005,572	10.35%	50.25%	988,483	\$ 19,005,572	10.35%	50.25%	988,483
191	39903	Other Tangible Property - Network - H/W	\$ 3,548,953	-	3,548,953	10.35%	50.25%	184,582	\$ 3,548,953	10.35%	50.25%	184,582
192	39904	Other Tang. Property - CPU	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
193	39905	Other Tangible Property - MF - Hardware	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
194	39906	Other Tang. Property - PC Hardware	\$ 1,911,064	-	1,911,064	10.35%	50.25%	99,395	\$ 1,879,606	10.35%	50.25%	97,759
195	39907	Other Tang. Property - PC Software	\$ 1,470,383	-	1,470,383	10.35%	50.25%	76,475	\$ 1,471,233	10.35%	50.25%	76,519
196	39908	Other Tang. Property - Mainframe S/W	\$ 78,490,636	-	78,490,636	10.35%	50.25%	4,082,310	\$ 73,682,456	10.35%	50.25%	3,832,236
197	39909	Other Tang. Property - Application Software	\$ 39,252	-	39,252	10.35%	50.25%	2,041	\$ 39,252	10.35%	50.25%	2,041
198	39921	Servers-Hardware-AEAM	\$ 1,628,900	-	1,628,900	100.00%	6.44%	104,856	\$ 1,628,900	100.00%	6.44%	104,856
199	39922	Servers-Software-AEAM	\$ 961,256	-	961,256	100.00%	6.44%	61,878	\$ 961,256	100.00%	6.44%	61,878
200	39923	Network Hardware-AEAM	\$ 60,170	-	60,170	100.00%	6.44%	3,873	\$ 60,170	100.00%	6.44%	3,873
201	39924	39924-Oth Tang Prop - Gen.	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
202	39926	Pc Hardware-AEAM	\$ 426,127	-	426,127	100.00%	6.44%	27,431	\$ 396,158	100.00%	6.44%	25,501
203	39928	Application SW-AEAM	\$ 19,396,382	-	19,396,382	100.00%	6.44%	1,248,584	\$ 19,396,382	100.00%	6.44%	1,248,584
204	39931	ALGN-Servers-Hardware	\$ 305,486	-	305,486	100.00%	0.00%	-	\$ 303,061	100.00%	0.00%	-
205	39932	ALGN-Servers-Software	\$ 356,088	-	356,088	100.00%	0.00%	-	\$ 353,032	100.00%	0.00%	-
206	39938	ALGN-Application SW	\$ 18,166,787	-	18,166,787	100.00%	0.00%	-	\$ 17,975,135	100.00%	0.00%	-
207												
208		Total General Plant (Div 2)	\$ 211,060,341	\$ -	\$ 211,060,341			\$ 9,950,202	\$ 205,040,960			\$ 9,645,237
209												
210		CWIP With out AFUDC	\$ 8,866,627	\$ -	\$ 8,866,627	10.35%	50.25%	\$ 461,155	\$ 8,866,627	10.35%	50.25%	\$ 461,155

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Plant in Service by Accounts and SubAccounts
 as of March 31, 2019

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

FR 16(8)(b)2
 Schedule B-2 F
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	3/31/2019		Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			Ending Balance	Adjustments								
			(a)	(b)	(c) = (a) + (b)	(d)	(e)	(f) = (c) * (d) * (e)				
211												
212		Shared Services Customer Support (Division 012)										
213												
214		General Plant										
215	38900	Land	\$ 2,874,240	\$ -	\$ 2,874,240	10.93%	51.88%	\$ 162,995	\$ 2,874,240	10.93%	51.88%	\$ 162,995
216	38910	CKV-Land & Land Rights	\$ 1,887,123	-	1,887,122.88	100.00%	2.33%	44,016	\$ 1,887,123	100.00%	2.33%	44,016
217	39000	Structures & Improvements	\$ 12,620,665	-	12,620,665.26	10.93%	51.88%	715,706	\$ 12,620,665	10.93%	51.88%	715,706
218	39009	Improvement to leased Premises	\$ 2,820,614	-	2,820,613.55	10.93%	51.88%	159,954	\$ 2,820,614	10.93%	51.88%	159,954
219	39010	CKV-Structures & Improvements	\$ 24,615,279	-	24,615,279.03	100.00%	2.33%	574,135	\$ 20,859,933	100.00%	2.33%	486,544
220	39100	Office Furniture & Equipment	\$ 2,468,503	-	2,468,502.59	10.93%	51.88%	139,986	\$ 2,438,352	10.93%	51.88%	138,277
221	39101	Office Furniture And	\$ -	-	-	10.93%	51.88%	-	\$ -	10.93%	51.88%	-
222	39102	Remittance Processing	\$ -	-	-	10.93%	51.88%	-	\$ -	10.93%	51.88%	-
223	39103	39103-Office Furn. - Copiers & Type	\$ -	-	-	10.93%	51.88%	-	\$ -	10.93%	51.88%	-
224	39110	CKV-Office Furn & Eq	\$ 2,747,979	-	2,747,979.32	100.00%	2.33%	64,095	\$ 2,006,914	100.00%	2.33%	46,810
225	39210	CKV-Transportation Eq	\$ 96,290	-	96,290.22	100.00%	2.33%	2,246	\$ 96,290	100.00%	2.33%	2,246
226	39410	CKV-Tools Shop Garage	\$ 347,775	-	347,774.50	100.00%	2.33%	8,112	\$ 347,775	100.00%	2.33%	8,112
227	39510	CKV-Laboratory Equip	\$ 23,632	-	23,632.07	100.00%	2.33%	551	\$ 23,632	100.00%	2.33%	551
228	39700	Communication Equipment	\$ 1,913,117	-	1,913,117.11	10.93%	51.88%	108,491	\$ 1,913,117	10.93%	51.88%	108,491
229	39710	CKV-Communication Equipment	\$ 294,319	-	294,319.45	100.00%	2.33%	6,865	\$ 294,319	100.00%	2.33%	6,865
230	39800	Miscellaneous Equipment	\$ 70,016	-	70,015.66	10.93%	51.88%	3,971	\$ 70,016	10.93%	51.88%	3,971
231	39810	CKV-Misc Equipment	\$ 509,283	-	509,282.85	100.00%	2.33%	11,879	\$ 509,283	100.00%	2.33%	11,879
232	39900	Other Tangible Property	\$ 629,166	-	629,166.46	10.93%	51.88%	35,679	\$ 629,166	10.93%	51.88%	35,679
233	39901	Other Tangible Property - Servers - H/W	\$ 9,312,630	-	9,312,629.87	10.93%	51.88%	528,110	\$ 9,312,040	10.93%	51.88%	528,077
234	39902	Other Tangible Property - Servers - S/W	\$ 1,891,145	-	1,891,144.70	10.93%	51.88%	107,245	\$ 1,891,145	10.93%	51.88%	107,245
235	39903	Other Tangible Property - Network - H/W	\$ 629,226	-	629,225.62	10.93%	51.88%	35,683	\$ 629,226	10.93%	51.88%	35,683
236	39906	Other Tang. Property - PC Hardware	\$ 954,590	-	954,590.22	10.93%	51.88%	54,134	\$ 926,171	10.93%	51.88%	52,522
237	39907	Other Tang. Property - PC Software	\$ 190,247	-	190,246.97	10.93%	51.88%	10,789	\$ 190,247	10.93%	51.88%	10,789
238	39908	Other Tang. Property - Mainframe S/W	\$ 90,725,192	-	90,725,191.52	10.93%	51.88%	5,144,940	\$ 90,020,745	10.93%	51.88%	5,104,992
239	39910	CKV-Other Tangible Property	\$ 320,518	-	320,517.97	100.00%	2.33%	7,476	\$ 260,295	100.00%	2.33%	6,071
240	39916	CKV-Oth Tang Prop-PC Hardware	\$ 312,290	-	312,289.64	100.00%	2.33%	7,284	\$ 290,740	100.00%	2.33%	6,781
241	39917	CKV-Oth Tang Prop-PC Software	\$ 130,749	-	130,748.77	100.00%	2.33%	3,050	\$ 122,540	100.00%	2.33%	2,858
242	39918	CKV-Oth Tang Prop-App	\$ 20,560	-	20,560.16	100.00%	2.33%	480	\$ 20,560	100.00%	2.33%	480
243	39924	Oth Tang Prop - Gen.	\$ -	-	-	10.93%	51.88%	-	\$ -	10.93%	51.88%	-
244												
245		Total General Plant (Div 12)	\$ 158,405,146	\$ -	\$ 158,405,146			\$ 7,937,872	\$ 153,055,146			\$ 7,787,594
246												
247		CWIP With out AFUDC	\$ 3,382,555	\$ -	\$ 3,382,555	10.93%	51.88%	\$ 191,822	\$ 3,382,555	10.93%	51.88%	\$ 191,822
248												
249		Total Plant (Div 009, 091, 002, 012)	\$ 1,032,511,028	\$ -	\$ 1,032,511,028			\$ 679,131,593	\$ 999,904,154			\$ 657,447,129
250												
251		Total CWIP Without AFUDC (Div 009, 091, 002, 012)	\$ 39,084,184	\$ -	\$ 39,084,184			\$ 27,493,203	\$ 39,084,184			\$ 27,493,203
252												

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Plant in Service by Accounts and SubAccounts
 as of December 31, 2017

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

FR 16(8)(b)2
 Schedule B-2 B
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	12/31/2017			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
Kentucky Direct (Division 009)												
1		<u>Intangible Plant</u>										
2	30100	Organization	\$ 8,330	\$ -	\$ 8,330	100%	100%	\$ 8,330	\$ 8,330	100%	100%	\$ 8,330
3	30200	Franchises & Consents	\$ 119,853	-	119,853	100%	100%	119,853	119,853	100%	100%	119,853
4												
5		Total Intangible Plant	\$ 128,182	\$ -	\$ 128,182			\$ 128,182	\$ 128,182			\$ 128,182
6												
7		<u>Natural Gas Production Plant</u>										
8	32540	Rights of Ways	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
9	33202	Tributary Lines	\$ -	-	-	100%	100%	-	-	100%	100%	-
10	33400	Field Meas. & Reg. Sta. Equip	\$ -	-	-	100%	100%	-	-	100%	100%	-
11												
12		Total Natural Gas Production Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
13												
14		<u>Storage Plant</u>										
15	35010	Land	\$ 261,127	\$ -	\$ 261,127	100%	100%	\$ 261,127	\$ 261,127	100%	100%	\$ 261,127
16	35020	Rights of Way	\$ 4,682	-	4,682	100%	100%	4,682	4,682	100%	100%	4,682
17	35100	Structures and Improvements	\$ 17,916	-	17,916	100%	100%	17,916	17,916	100%	100%	17,916
18	35102	Compression Station Equipment	\$ 153,261	-	153,261	100%	100%	153,261	153,261	100%	100%	153,261
19	35103	Meas. & Reg. Sta. Structures	\$ 23,138	-	23,138	100%	100%	23,138	23,138	100%	100%	23,138
20	35104	Other Structures	\$ 137,443	-	137,443	100%	100%	137,443	137,443	100%	100%	137,443
21	35200	Wells \ Rights of Way	\$ 7,430,334	-	7,430,334	100%	100%	7,430,334	7,464,274	100%	100%	7,464,274
22	35201	Well Construction	\$ 1,699,999	-	1,699,999	100%	100%	1,699,999	1,699,999	100%	100%	1,699,999
23	35202	Well Equipment	\$ 415,819	-	415,819	100%	100%	415,819	415,819	100%	100%	415,819
24	35203	Cushion Gas	\$ 1,694,833	-	1,694,833	100%	100%	1,694,833	1,694,833	100%	100%	1,694,833
25	35210	Leaseholds	\$ 178,530	-	178,530	100%	100%	178,530	178,530	100%	100%	178,530
26	35211	Storage Rights	\$ 54,614	-	54,614	100%	100%	54,614	54,614	100%	100%	54,614
27	35301	Field Lines	\$ 178,497	-	178,497	100%	100%	178,497	178,497	100%	100%	178,497
28	35302	Tributary Lines	\$ 209,458	-	209,458	100%	100%	209,458	209,458	100%	100%	209,458
29	35400	Compressor Station Equipment	\$ 923,446	-	923,446	100%	100%	923,446	923,446	100%	100%	923,446
30	35500	Meas & Reg. Equipment	\$ 343,935	-	343,935	100%	100%	343,935	\$ 284,402	100%	100%	284,402
31	35600	Purification Equipment	\$ 414,663	-	414,663	100%	100%	414,663	\$ 414,663	100%	100%	414,663
32												
33		Total Storage Plant	\$ 14,141,695	\$ -	\$ 14,141,695			\$ 14,141,695	\$ 14,116,102			\$ 14,116,102

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Plant in Service by Accounts and SubAccounts
 as of December 31, 2017

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

FR 16(8)(b)2
 Schedule B-2 B
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	12/31/2017		Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			Ending Balance	Adjustments								
34												
35		<u>Transmission Plant</u>										
36	36510	Land	\$ 26,970	\$ -	\$ 26,970	100%	100%	\$ 26,970	\$ 26,970	100%	100%	\$ 26,970
37	36520	Rights of Way	\$ 867,772	-	867,772	100%	100%	867,772	867,772	100%	100%	867,772
38	36602	Structures & Improvements	\$ 49,002	-	49,002	100%	100%	49,002	49,002	100%	100%	49,002
39	36603	Other Structures	\$ 60,826	-	60,826	100%	100%	60,826	60,826	100%	100%	60,826
40	36700	Mains Cathodic Protection	\$ 158,925	-	158,925	100%	100%	158,925	158,925	100%	100%	158,925
41	36701	Mains - Steel	\$ 27,643,442	-	27,643,442	100%	100%	27,643,442	27,644,379	100%	100%	27,644,379
42	36900	Meas. & Reg. Equipment	\$ 731,467	-	731,467	100%	100%	731,467	731,467	100%	100%	731,467
43	36901	Meas. & Reg. Equipment	\$ 2,269,556	-	2,269,556	100%	100%	2,269,556	2,269,556	100%	100%	2,269,556
44												
45		Total Transmission Plant	\$ 31,807,960	\$ -	\$ 31,807,960			\$ 31,807,960	\$ 31,808,897			\$ 31,808,897
46												
47		<u>Distribution Plant</u>										
48	37400	Land & Land Rights	\$ 531,167	\$ -	\$ 531,167	100%	100%	\$ 531,167	\$ 531,167	100%	100%	\$ 531,167
49	37401	Land	\$ 37,326	-	37,326	100%	100%	37,326	37,326	100%	100%	37,326
50	37402	Land Rights	\$ 2,729,253	-	2,729,253	100%	100%	2,729,253	2,428,381	100%	100%	2,428,381
51	37403	Land Other	\$ 2,784	-	2,784	100%	100%	2,784	2,784	100%	100%	2,784
52	37500	Structures & Improvements	\$ 336,168	-	336,168	100%	100%	336,168	336,168	100%	100%	336,168
53	37501	Structures & Improvements T.B.	\$ 99,818	-	99,818	100%	100%	99,818	99,818	100%	100%	99,818
54	37502	Land Rights	\$ 46,264	-	46,264	100%	100%	46,264	46,264	100%	100%	46,264
55	37503	Improvements	\$ 4,005	-	4,005	100%	100%	4,005	4,005	100%	100%	4,005
56	37600	Mains Cathodic Protection	\$ 20,839,824	-	20,839,824	100%	100%	20,839,824	20,931,757	100%	100%	20,931,757
57	37601	Mains - Steel	\$ 139,633,200	-	139,633,200	100%	100%	139,633,200	139,186,817	100%	100%	139,186,817
58	37602	Mains - Plastic	\$ 108,190,082	-	108,190,082	100%	100%	108,190,082	97,764,861	100%	100%	97,764,861
59	37800	Meas & Reg. Sta. Equip - General	\$ 11,143,483	-	11,143,483	100%	100%	11,143,483	9,597,586	100%	100%	9,597,586
60	37900	Meas & Reg. Sta. Equip - City Gate	\$ 4,390,986	-	4,390,986	100%	100%	4,390,986	4,016,210	100%	100%	4,016,210
61	37905	Meas & Reg. Sta. Equipment T.b.	\$ 2,137,220	-	2,137,220	100%	100%	2,137,220	1,753,407	100%	100%	1,753,407
62	38000	Services	\$ 125,090,929	-	125,090,929	100%	100%	125,090,929	115,920,466	100%	100%	115,920,466
63	38100	Meters	\$ 34,572,059	-	34,572,059	100%	100%	34,572,059	30,218,956	100%	100%	30,218,956
64	38200	Meter Installaitons	\$ 55,930,897	-	55,930,897	100%	100%	55,930,897	55,326,917	100%	100%	55,326,917
65	38300	House Regulators	\$ 11,066,327	-	11,066,327	100%	100%	11,066,327	10,650,749	100%	100%	10,650,749
66	38400	House Reg. Installations	\$ 218,301	-	218,301	100%	100%	218,301	199,426	100%	100%	199,426
67	38500	Ind. Meas. & Reg. Sta. Equipment	\$ 5,189,650	-	5,189,650	100%	100%	5,189,650	5,160,499	100%	100%	5,160,499
68												
69		Total Distribution Plant	\$ 522,189,742	\$ -	\$ 522,189,742			\$ 522,189,742	\$ 494,213,562			\$ 494,213,562

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Plant in Service by Accounts and SubAccounts
 as of December 31, 2017

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

FR 16(8)(b)2
 Schedule B-2 B
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	12/31/2017		Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			Ending Balance	Adjustments								
70												
71		General Plant **										
72	38900	Land & Land Rights	\$ 1,211,697	\$ -	\$ 1,211,697	100%	100%	\$ 1,211,697	\$ 1,211,697	100%	100%	\$ 1,211,697
73	39000	Structures & Improvements	\$ 7,144,406	-	7,144,406	100%	100%	7,144,406	\$ 7,142,326	100%	100%	7,142,326
74	39002	Structures-Brick	\$ 173,115	-	173,115	100%	100%	173,115	\$ 173,115	100%	100%	173,115
75	39003	Improvements	\$ 709,199	-	709,199	100%	100%	709,199	\$ 709,199	100%	100%	709,199
76	39004	Air Conditioning Equipment	\$ 12,955	-	12,955	100%	100%	12,955	\$ 12,955	100%	100%	12,955
77	39009	Improvement to leased Premises	\$ 1,246,194	-	1,246,194	100%	100%	1,246,194	\$ 1,246,194	100%	100%	1,246,194
78	39100	Office Furniture & Equipment	\$ 1,794,619	-	1,794,619	100%	100%	1,794,619	\$ 1,794,619	100%	100%	1,794,619
79	39103	Office Machines	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
80	39200	Transportation Equipment	\$ 220,987	-	220,987	100%	100%	220,987	\$ 245,237	100%	100%	245,237
81	39202	Trailers	\$ -	-	-	100%	100%	-	\$ 1,323	100%	100%	1,323
82	39400	Tools, Shop & Garage Equipment	\$ 4,189,376	-	4,189,376	100%	100%	4,189,376	\$ 3,457,519	100%	100%	3,457,519
83	39603	Ditchers	\$ 39,610	-	39,610	100%	100%	39,610	\$ 39,610	100%	100%	39,610
84	39604	Backhoes	\$ 62,747	-	62,747	100%	100%	62,747	\$ 62,747	100%	100%	62,747
85	39605	Welders	\$ 19,427	-	19,427	100%	100%	19,427	\$ 19,427	100%	100%	19,427
86	39700	Communication Equipment	\$ 358,965	-	358,965	100%	100%	358,965	\$ 358,965	100%	100%	358,965
87	39701	Communication Equip.	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
88	39702	Communication Equip.	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
89	39705	Communication Equip. - Telemetering	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
90	39800	Miscellaneous Equipment	\$ 3,832,806	-	3,832,806	100%	100%	3,832,806	\$ 3,858,368	100%	100%	3,858,368
91	39901	Servers Hardware	\$ 14,390	-	14,390	100%	100%	14,390	\$ -	100%	100%	-
92	39902	Servers Software	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
93	39903	Other Tangible Property - Network - H/W	\$ 134,599	-	134,599	100%	100%	134,599	\$ 134,599	100%	100%	134,599
94	39906	Other Tang. Property - PC Hardware	\$ 1,497,305	-	1,497,305	100%	100%	1,497,305	\$ 1,330,835	100%	100%	1,330,835
95	39907	Other Tang. Property - PC Software	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
96	39908	Other Tang. Property - Mainframe S/W	\$ 123,515	-	123,515	100%	100%	123,515	\$ 123,515	100%	100%	123,515
97												
98		Total General Plant	\$ 22,785,912	\$ -	\$ 22,785,912			\$ 22,785,912	\$ 21,922,250			\$ 21,922,250
99												
100		Total Plant (Div 9)	\$ 591,053,492	\$ -	\$ 591,053,492			\$ 591,053,492	\$ 562,188,994			\$ 562,188,994
101												
102		CWIP With out AFUDC	\$ 26,845,505	\$ -	\$ 26,845,505	100%	100%	\$ 26,845,505	\$ 21,588,718	100%	100%	\$ 21,588,718

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Plant in Service by Accounts and SubAccounts
 as of December 31, 2017

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

FR 16(8)(b)2
 Schedule B-2 B
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	12/31/2017			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
103												
104		Kentucky-Mid-States General Office (Division 091)										
105												
106		<u>Intangible Plant</u>										
107	30100	Organization	\$ 185,309	\$ -	\$ 185,309	100%	50.25%	\$ 93,120	\$ 185,309	100%	50.25%	93,120
108	30300	Misc Intangible Plant	\$ 1,109,552	-	1,109,552	100%	50.25%	557,565	1,109,552	100%	50.25%	557,565
109												
110		Total Intangible Plant	\$ 1,294,861	\$ -	\$ 1,294,861			\$ 650,685	\$ 1,294,861			\$ 650,685
111												
112		<u>Distribution Plant</u>										
113	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	50.25%	\$ -	\$ -	100%	50.25%	\$ -
114	35010	Land	-	-	-	100%	50.25%	-	-	100%	50.25%	-
115	37402	Land Rights	-	-	-	100%	50.25%	-	-	100%	50.25%	-
116	37403	Land Other	-	-	-	100%	50.25%	-	-	100%	50.25%	-
117	36602	Structures & Improvements	-	-	-	100%	50.25%	-	-	100%	50.25%	-
118	37402	Land Rights	-	-	-	100%	50.25%	-	-	100%	50.25%	-
119	37501	Structures & Improvements T.B.	-	-	-	100%	50.25%	-	-	100%	50.25%	-
120	37503	Improvements	-	-	-	100%	50.25%	-	-	100%	50.25%	-
121	36700	Mains Cathodic Protection	-	-	-	100%	50.25%	-	-	100%	50.25%	-
122	36701	Mains - Steel	-	-	-	100%	50.25%	-	-	100%	50.25%	-
123	37602	Mains - Plastic	-	-	-	100%	50.25%	-	-	100%	50.25%	-
124	37800	Meas & Reg. Sta. Equip - General	-	-	-	100%	50.25%	-	-	100%	50.25%	-
125	37900	Meas & Reg. Sta. Equip - City Gate	-	-	-	100%	50.25%	-	-	100%	50.25%	-
126	37905	Meas & Reg. Sta. Equipment T.b.	-	-	-	100%	50.25%	-	-	100%	50.25%	-
127	38000	Services	-	-	-	100%	50.25%	-	-	100%	50.25%	-
128	38100	Meters	-	-	-	100%	50.25%	-	-	100%	50.25%	-
129	38200	Meter Installaitons	-	-	-	100%	50.25%	-	-	100%	50.25%	-
130	38300	House Regulators	-	-	-	100%	50.25%	-	-	100%	50.25%	-
131	38400	House Reg. Installations	-	-	-	100%	50.25%	-	-	100%	50.25%	-
132	38500	Ind. Meas. & Reg. Sta. Equipment	-	-	-	100%	50.25%	-	-	100%	50.25%	-
133	38600	Other Prop. On Cust. Prem	-	-	-	100%	50.25%	-	-	100%	50.25%	-
134												
135		Total Distribution Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Plant in Service by Accounts and SubAccounts
 as of December 31, 2017

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

FR 16(8)(b)2
 Schedule B-2 B
 Witness: Wailer

Line No.	Acct. No.	Account / SubAccount Titles	12/31/2017			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month				
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)				Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)	
136													
137		General Plant											
138	39001	Structures Frame	\$ 179,339	-	179,339	100%	50.25%	\$ 90,120	\$ 179,339	100%	50.25%	\$ 90,120	
139	39004	Air Conditioning Equipment	\$ 15,384	-	15,384	100%	50.25%	\$ 7,731	\$ 15,384	100%	50.25%	\$ 7,731	
140	39009	Improvement to leased Premises	\$ 38,834	-	38,834	100%	50.25%	\$ 19,515	\$ 38,834	100%	50.25%	\$ 19,515	
141	39100	Office Furniture & Equipment	\$ 41,397	-	41,397	100%	50.25%	\$ 20,803	\$ 41,397	100%	50.25%	\$ 20,803	
142	39101	Office Furniture And	\$ -	-	-	100%	50.25%	\$ -	\$ -	100%	50.25%	\$ -	
143	39103	Office Machines	\$ -	-	-	100%	50.25%	\$ -	\$ -	100%	50.25%	\$ -	
144	39200	Transportation Equipment	\$ 27,285	-	27,285	100%	50.25%	\$ 13,711	\$ 27,285	100%	50.25%	\$ 13,711	
145	39300	Stores Equipment	\$ -	-	-	100%	50.25%	\$ -	\$ -	100%	50.25%	\$ -	
146	39400	Tools, Shop & Garage Equipment	\$ 175,867	-	175,867	100%	50.25%	\$ 88,376	\$ 172,787	100%	50.25%	\$ 86,828	
147	39600	Power Operated Equipment	\$ 20,516	-	20,516	100%	50.25%	\$ 10,309	\$ 20,516	100%	50.25%	\$ 10,309	
148	39700	Communication Equipment	\$ 37,541	-	37,541	100%	50.25%	\$ 18,865	\$ 34,653	100%	50.25%	\$ 17,414	
149	39701	Communication Equip.	\$ -	-	-	100%	50.25%	\$ -	\$ -	100%	50.25%	\$ -	
150	39702	Communication Equip.	\$ -	-	-	100%	50.25%	\$ -	\$ -	100%	50.25%	\$ -	
151	39800	Miscellaneous Equipment	\$ 814,167	-	814,167	100%	50.25%	\$ 409,130	\$ 814,167	100%	50.25%	\$ 409,130	
152	39900	Other Tangible Property	\$ -	-	-	100%	50.25%	\$ -	\$ -	100%	50.25%	\$ -	
153	39901	Other Tangible Property - Servers - H/W	\$ -	-	-	100%	50.25%	\$ -	\$ -	100%	50.25%	\$ -	
154	39902	Other Tangible Property - Servers - S/W	\$ -	-	-	100%	50.25%	\$ -	\$ -	100%	50.25%	\$ -	
155	39903	Other Tangible Property - Network - H/W	\$ -	-	-	100%	50.25%	\$ -	\$ -	100%	50.25%	\$ -	
156	39906	Other Tang. Property - PC Hardware	\$ 74,190	-	74,190	100%	50.25%	\$ 37,281	\$ 74,190	100%	50.25%	\$ 37,281	
157	39907	Other Tang. Property - PC Software	\$ 35,064	-	35,064	100%	50.25%	\$ 17,620	\$ 35,064	100%	50.25%	\$ 17,620	
158	39908	Other Tang. Property - Mainframe S/W	\$ 828,509	-	828,509	100%	50.25%	\$ 416,337	\$ 828,509	100%	50.25%	\$ 416,337	
159													
160		Total General Plant	\$ 2,288,092	\$ -	\$ 2,288,092			\$ 1,149,797	\$ 2,282,124			\$ 1,146,799	
161													
162		Total Plant (Div 91)	\$ 3,582,953	\$ -	\$ 3,582,953			\$ 1,800,483	\$ 3,576,985			\$ 1,797,484	
163													
164		CWIP With out AFUDC	\$ (10,502)	\$ -	\$ (10,502)	100%	50.25%	\$ (5,277)	\$ (3,344)	100%	50.25%	\$ (1,680)	

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Plant in Service by Accounts and SubAccounts
 as of December 31, 2017

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

FR 16(8)(b)2
 Schedule B-2 B
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	12/31/2017		Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			Ending Balance	Adjustments								
165												
166		Shared Services General Office (Division 002)										
167												
168		<u>General Plant</u>										
169	39000	Structures & Improvements	\$ 1,411,421	\$ -	\$ 1,411,421	10.35%	50.25%	\$ 73,408	\$ 1,636,435	10.35%	50.25%	\$ 85,111
170	39005	G-Structures & Improvements	\$ 9,133,015	-	9,133,015	100.00%	1.55%	141,630	\$ 9,133,015	100.00%	1.55%	141,630
171	39009	Improvement to leased Premises	\$ 9,490,593	-	9,490,593	10.35%	50.25%	493,607	\$ 9,332,933	10.35%	50.25%	485,407
172	39020	Struct & Improv AEAM	\$ -	-	-	100.00%	6.44%	-	\$ -	100.00%	6.44%	-
173	39029	Improv-Leased AEAM	\$ -	-	-	10.35%	6.44%	-	\$ -	10.35%	6.44%	-
174	39100	Office Furniture & Equipment	\$ 5,092,632	-	5,092,632	10.35%	50.25%	264,869	\$ 6,119,581	10.35%	50.25%	318,280
175	39102	Remittance Processing Equip	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
176	39103	Office Machines	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
177	39104	G-Office Furniture & Equip.	\$ 63,741	-	63,741	100.00%	1.55%	988	\$ 63,741	100.00%	1.55%	988
178	39120	Off Furn & Equip-AEAM	\$ 263,338	-	263,338	100.00%	6.44%	16,952	\$ 263,338	100.00%	6.44%	16,952
179	39200	Transportation Equipment	\$ 7,125	-	7,125	10.35%	50.25%	371	\$ 7,125	10.35%	50.25%	371
180	39300	Stores Equipment	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
181	39400	Tools, Shop & Garage Equipment	\$ 96,506	-	96,506	10.35%	50.25%	5,019	\$ 121,579	10.35%	50.25%	6,323
182	39420	Tools And Garage-AEAM	\$ 176,760	-	176,760	100.00%	6.44%	11,378	\$ 76,749	100.00%	6.44%	4,940
183	39500	Laboratory Equipment	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
184	39700	Communication Equipment	\$ 1,788,308	-	1,788,308	10.35%	50.25%	93,010	\$ 1,788,308	10.35%	50.25%	93,010
185	39720	Commun Equip AEAM	\$ 8,824	-	8,824	100.00%	6.44%	568	\$ 8,824	100.00%	6.44%	568
186	39800	Miscellaneous Equipment	\$ 136,510	-	136,510	10.35%	50.25%	7,100	\$ 136,510	10.35%	50.25%	7,100
187	39820	Misc Equip - AEAM	\$ 7,388	-	7,388	100.00%	6.44%	476	\$ 7,388	100.00%	6.44%	476
188	39900	Other Tangible Property	\$ 162,268	-	162,268	10.35%	50.25%	8,440	\$ 162,268	10.35%	50.25%	8,440
189	39901	Other Tangible Property - Servers - H/W	\$ 35,071,127	-	35,071,127	10.35%	50.25%	1,824,055	\$ 34,681,159	10.35%	50.25%	1,803,773
190	39902	Other Tangible Property - Servers - S/W	\$ 19,005,572	-	19,005,572	10.35%	50.25%	988,483	\$ 19,005,572	10.35%	50.25%	988,483
191	39903	Other Tangible Property - Network - H/W	\$ 3,548,953	-	3,548,953	10.35%	50.25%	184,582	\$ 3,548,953	10.35%	50.25%	184,582
192	39904	Other Tang. Property - CPU	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
193	39905	Other Tangible Property - MF - Hardware	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
194	39906	Other Tang. Property - PC Hardware	\$ 1,832,420	-	1,832,420	10.35%	50.25%	95,304	\$ 1,812,255	10.35%	50.25%	94,256
195	39907	Other Tang. Property - PC Software	\$ 1,472,508	-	1,472,508	10.35%	50.25%	76,585	\$ 1,473,097	10.35%	50.25%	76,616
196	39908	Other Tang. Property - Mainframe S/W	\$ 66,470,185	-	66,470,185	10.35%	50.25%	3,457,125	\$ 63,125,893	10.35%	50.25%	3,283,188
197	39909	Other Tang. Property - Application Software	\$ 39,252	-	39,252	10.35%	50.25%	2,041	\$ 39,252	10.35%	50.25%	2,041
198	39921	Servers-Hardware-AEAM	\$ 1,628,900	-	1,628,900	100.00%	6.44%	104,856	\$ 1,628,900	100.00%	6.44%	104,856
199	39922	Servers-Software-AEAM	\$ 961,256	-	961,256	100.00%	6.44%	61,878	\$ 961,256	100.00%	6.44%	61,878
200	39923	Network Hardware-AEAM	\$ 60,170	-	60,170	100.00%	6.44%	3,873	\$ 60,170	100.00%	6.44%	3,873
201	39924	39924-Oth Tang Prop - Gen.	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
202	39925	Pc Hardware-AEAM	\$ 351,205	-	351,205	100.00%	6.44%	22,608	\$ 326,577	100.00%	6.44%	21,022
203	39928	Application SW-AEAM	\$ 19,396,382	-	19,396,382	100.00%	6.44%	1,248,584	\$ 19,325,875	100.00%	6.44%	1,244,045
204	39931	ALGN-Servers-Hardware	\$ 299,424	-	299,424	100.00%	0.00%	-	\$ 297,703	100.00%	0.00%	-
205	39932	ALGN-Servers-Software	\$ 348,449	-	348,449	100.00%	0.00%	-	\$ 346,280	100.00%	0.00%	-
206	39938	ALGN-Application SW	\$ 17,687,657	-	17,687,657	100.00%	0.00%	-	\$ 17,551,623	100.00%	0.00%	-
207												
208		Total General Plant (Div 2)	\$ 196,011,889	\$ -	\$ 196,011,889			\$ 9,187,790	\$ 193,042,359			\$ 9,038,209

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Plant in Service by Accounts and SubAccounts
 as of December 31, 2017

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 Workpaper Reference No(s):

FR 16(8)(b)2
 Schedule B-2 B
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	12/31/2017			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
209												
210		CWIP With out AFUDC	\$ 8,866,627	\$ -	\$ 8,866,627	10.35%	50.25%	\$ 461,155	\$ 7,920,492	10.35%	50.25%	\$ 411,946

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Plant in Service by Accounts and SubAccounts
 as of December 31, 2017

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FR 16(8)(b)2
 Schedule B-2 B
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	12/31/2017		Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			Ending Balance	Adjustments								
211												
212		Shared Services Customer Support (Division 012)										
213												
214		<u>General Plant</u>										
215	38900	Land	\$ 2,874,240	\$ -	\$ 2,874,240	10.93%	51.88%	\$ 162,995	\$ 2,874,240	10.93%	51.88%	\$ 162,995
216	38910	CKV-Land & Land Rights	\$ 1,887,123	-	1,887,122.88	100.00%	2.33%	44,016	\$ 1,887,123	100.00%	2.33%	44,016
217	39000	Structures & Improvements	\$ 12,620,665	-	12,620,665.26	10.93%	51.88%	715,706	\$ 12,620,665	10.93%	51.88%	715,706
218	39009	Improvement to leased Premises	\$ 2,820,614	-	2,820,613.55	10.93%	51.88%	159,954	\$ 2,820,614	10.93%	51.88%	159,954
219	39010	CKV-Structures & Improvements	\$ 15,226,913	-	15,226,913.21	100.00%	2.33%	355,158	\$ 12,646,969	100.00%	2.33%	294,982
220	39100	Office Furniture & Equipment	\$ 2,393,125	-	2,393,125.46	10.93%	51.88%	135,712	\$ 2,374,128	10.93%	51.88%	134,635
221	39101	Office Furniture And	\$ -	-	-	10.93%	51.88%	-	\$ -	10.93%	51.88%	-
222	39102	Remittance Processing	\$ -	-	-	10.93%	51.88%	-	\$ -	10.93%	51.88%	-
223	39103	39103-Office Furn. - Copiers & Type	\$ -	-	-	10.93%	51.88%	-	\$ -	10.93%	51.88%	-
224	39110	CKV-Office Furn & Eq	\$ 895,317	-	895,316.77	100.00%	2.33%	20,883	\$ 443,357	100.00%	2.33%	10,341
225	39210	CKV-Transportation Eq	\$ 96,290	-	96,290.22	100.00%	2.33%	2,246	\$ 96,290	100.00%	2.33%	2,246
226	39410	CKV-Tools Shop Garage	\$ 347,775	-	347,774.50	100.00%	2.33%	8,112	\$ 347,775	100.00%	2.33%	8,112
227	39510	CKV-Laboratory Equip	\$ 23,632	-	23,632.07	100.00%	2.33%	551	\$ 23,632	100.00%	2.33%	551
228	39700	Communication Equipment	\$ 1,913,117	-	1,913,117.11	10.93%	51.88%	108,491	\$ 1,913,117	10.93%	51.88%	108,491
229	39710	CKV-Communication Equipment	\$ 294,319	-	294,319.45	100.00%	2.33%	6,865	\$ 294,319	100.00%	2.33%	6,865
230	39800	Miscellaneous Equipment	\$ 70,016	-	70,015.66	10.93%	51.88%	3,971	\$ 70,016	10.93%	51.88%	3,971
231	39810	CKV-Misc Equipment	\$ 509,283	-	509,282.85	100.00%	2.33%	11,879	\$ 509,283	100.00%	2.33%	11,879
232	39900	Other Tangible Property	\$ 629,166	-	629,166.46	10.93%	51.88%	35,679	\$ 629,166	10.93%	51.88%	35,679
233	39901	Other Tangible Property - Servers - H/W	\$ 9,311,156	-	9,311,156.16	10.93%	51.88%	528,027	\$ 9,310,809	10.93%	51.88%	528,007
234	39902	Other Tangible Property - Servers - S/W	\$ 1,891,145	-	1,891,144.70	10.93%	51.88%	107,245	\$ 1,891,145	10.93%	51.88%	107,245
235	39903	Other Tangible Property - Network - H/W	\$ 629,226	-	629,225.62	10.93%	51.88%	35,683	\$ 629,226	10.93%	51.88%	35,683
236	39906	Other Tang. Property - PC Hardware	\$ 883,541	-	883,541.42	10.93%	51.88%	50,105	\$ 866,038	10.93%	51.88%	49,112
237	39907	Other Tang. Property - PC Software	\$ 190,247	-	190,246.97	10.93%	51.88%	10,789	\$ 190,247	10.93%	51.88%	10,789
238	39908	Other Tang. Property - Mainframe S/W	\$ 88,964,075	-	88,964,074.63	10.93%	51.88%	5,045,069	\$ 88,560,536	10.93%	51.88%	5,022,185
239	39910	CKV-Other Tangible Property	\$ 169,960	-	169,959.94	100.00%	2.33%	3,964	\$ 130,348	100.00%	2.33%	3,040
240	39916	CKV-Oth Tang Prop-PC Hardware	\$ 258,415	-	258,414.52	100.00%	2.33%	6,027	\$ 239,791	100.00%	2.33%	5,593
241	39917	CKV-Oth Tang Prop-PC Software	\$ 110,227	-	110,226.79	100.00%	2.33%	2,571	\$ 104,928	100.00%	2.33%	2,447
242	39918	CKV-Oth Tang Prop-App	\$ 20,560	-	20,560.16	100.00%	2.33%	480	\$ 20,560	100.00%	2.33%	480
243	39924	Oth Tang Prop - Gen.	\$ -	-	-	10.93%	51.88%	-	\$ -	10.93%	51.88%	-
244												
245		Total General Plant (Div 12)	\$ 145,030,146	\$ -	\$ 145,030,146			\$ 7,562,177	\$ 141,494,323			\$ 7,465,004
246												
247		CWIP With out AFUDC	\$ 3,382,555	\$ -	\$ 3,382,555	10.93%	51.88%	\$ 191,822	\$ 2,948,970	10.93%	51.88%	\$ 167,233
248												
249		Total Plant (Div 009, 091, 002, 012)	\$ 935,678,480	\$ -	\$ 935,678,480			\$ 609,603,942	\$ 900,302,662			\$ 580,489,691
250												
251		Total CWIP Without AFUDC (Div 009, 091, 002, 012)	\$ 39,084,184		\$ 39,084,184			\$ 27,493,203	\$ 32,454,836			\$ 22,166,217

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Jurisdictional Accumulated Depreciation & Amortization
 as of December 31, 2017

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

FR 16(8)(b)3
 Schedule B-3 B
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
Kentucky Direct (Division 009)												
1		<u>Intangible Plant</u>										
2	30100	Organization	\$ 8,330	\$ -	\$ 8,330	100%	100%	\$ 8,330	\$ 8,330	100%	100%	\$ 8,330
3	30200	Franchises & Consents	\$ 119,853	-	119,853	100%	100%	119,853	\$ 119,853	100%	100%	119,853
4												
5		Total Intangible Plant Reserves	\$ 128,182	\$ -	\$ 128,182			\$ 128,182	\$ 128,182			\$ 128,182
6												
7		<u>Natural Gas Production Plant</u>										
8	32540	Rights of Ways	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
9	33202	Tributary Lines	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
10	33400	Field Meas. & Reg. Sta. Equip	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
11												
12		Total Natural Gas Production Plant Reser.	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
13												
14		<u>Storage Plant</u>										
15	35010	Land	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
16	35020	Rights of Way	\$ 4,428	-	4,428	100%	100%	4,428	\$ 4,422	100%	100%	4,422
17	35100	Structures and Improvements	\$ 5,766	-	5,766	100%	100%	5,766	\$ 5,616	100%	100%	5,616
18	35102	Compression Station Equipment	\$ 110,373	-	110,373	100%	100%	110,373	\$ 109,407	100%	100%	109,407
19	35103	Meas. & Reg. Sta. Structures	\$ 20,113	-	20,113	100%	100%	20,113	\$ 20,007	100%	100%	20,007
20	35104	Other Structures	\$ 97,024	-	97,024	100%	100%	97,024	\$ 96,131	100%	100%	96,131
21	35200	Wells \ Rights of Way	\$ 1,059,936	-	1,059,936	100%	100%	1,059,936	\$ 1,022,096	100%	100%	1,022,096
22	35201	Well Construction	\$ 1,374,503	-	1,374,503	100%	100%	1,374,503	\$ 1,361,668	100%	100%	1,361,668
23	35202	Well Equipment	\$ 458,146	-	458,146	100%	100%	458,146	\$ 457,626	100%	100%	457,626
24	35203	Cushion Gas	\$ 708,766	-	708,766	100%	100%	708,766	\$ 693,512	100%	100%	693,512
25	35210	Leaseholds	\$ 167,004	-	167,004	100%	100%	167,004	\$ 166,692	100%	100%	166,692
26	35211	Storage Rights	\$ 43,115	-	43,115	100%	100%	43,115	\$ 42,874	100%	100%	42,874
27	35301	Field Lines	\$ 139,135	-	139,135	100%	100%	139,135	\$ 138,412	100%	100%	138,412
28	35302	Tributary Lines	\$ 194,114	-	194,114	100%	100%	194,114	\$ 193,266	100%	100%	193,266
29	35400	Compressor Station Equipment	\$ 469,226	-	469,226	100%	100%	469,226	\$ 460,915	100%	100%	460,915
30	35500	Meas & Reg. Equipment	\$ 195,122	-	195,122	100%	100%	195,122	\$ 199,503	100%	100%	199,503
31	35600	Purification Equipment	\$ 177,067	-	177,067	100%	100%	177,067	\$ 172,816	100%	100%	172,816
32												
33		Total Storage Plant Reserves	\$ 5,223,837	\$ -	\$ 5,223,837			\$ 5,223,837	\$ 5,144,963			\$ 5,144,963

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Jurisdictional Accumulated Depreciation & Amortization
 as of December 31, 2017

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

FR 16(b)(3)
 Schedule B-3 B
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
34												
35		<u>Transmission Plant</u>										
36	36510	Land	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
37	36520	Rights of Way	\$ 409,113	-	\$ 409,113	100%	100%	\$ 409,113	\$ 403,342	100%	100%	\$ 403,342
38	36602	Structures & Improvements	\$ 15,443	-	\$ 15,443	100%	100%	\$ 15,443	\$ 15,007	100%	100%	\$ 15,007
39	36603	Other Structures	\$ 51,335	-	\$ 51,335	100%	100%	\$ 51,335	\$ 50,794	100%	100%	\$ 50,794
40	36700	Mains Cathodic Protection	\$ 106,919	-	\$ 106,919	100%	100%	\$ 106,919	\$ 102,946	100%	100%	\$ 102,946
41	36701	Mains - Steel	\$ 18,265,249	-	\$ 18,265,249	100%	100%	\$ 18,265,249	\$ 18,006,126	100%	100%	\$ 18,006,126
42	36900	Meas. & Reg. Equipment	\$ 328,270	-	\$ 328,270	100%	100%	\$ 328,270	\$ 320,443	100%	100%	\$ 320,443
43	36901	Meas. & Reg. Equipment	\$ 1,696,065	-	\$ 1,696,065	100%	100%	\$ 1,696,065	\$ 1,671,780	100%	100%	\$ 1,671,780
44												
45		Total Production Plant - LPG Reserves	\$ 20,872,395	\$ -	\$ 20,872,395			\$ 20,872,395	\$ 20,570,440			\$ 20,570,440
46												
47		<u>Distribution Plant</u>										
48	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
49	37401	Land	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
50	37402	Land Rights	\$ 158,628	-	\$ 158,628	100%	100%	\$ 158,628	\$ 140,150	100%	100%	\$ 140,150
51	37403	Land Other	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
52	37500	Structures & Improvements	\$ 102,030	-	\$ 102,030	100%	100%	\$ 102,030	\$ 98,568	100%	100%	\$ 98,568
53	37501	Structures & Improvements T.B.	\$ 67,985	-	\$ 67,985	100%	100%	\$ 67,985	\$ 66,957	100%	100%	\$ 66,957
54	37502	Land Rights	\$ 33,794	-	\$ 33,794	100%	100%	\$ 33,794	\$ 33,317	100%	100%	\$ 33,317
55	37503	Improvements	\$ 1,781	-	\$ 1,781	100%	100%	\$ 1,781	\$ 1,740	100%	100%	\$ 1,740
56	37600	Mains Cathodic Protection	\$ 12,235,479	-	\$ 12,235,479	100%	100%	\$ 12,235,479	\$ 11,987,065	100%	100%	\$ 11,987,065
57	37601	Mains - Steel	\$ 28,704,988	-	\$ 28,704,988	100%	100%	\$ 28,704,988	\$ 28,363,167	100%	100%	\$ 28,363,167
58	37602	Mains - Plastic	\$ 14,869,647	-	\$ 14,869,647	100%	100%	\$ 14,869,647	\$ 13,922,298	100%	100%	\$ 13,922,298
59	37800	Meas & Reg. Sta. Equip - General	\$ 2,286,706	-	\$ 2,286,706	100%	100%	\$ 2,286,706	\$ 2,148,185	100%	100%	\$ 2,148,185
60	37900	Meas & Reg. Sta. Equip - City Gate	\$ 836,582	-	\$ 836,582	100%	100%	\$ 836,582	\$ 777,394	100%	100%	\$ 777,394
61	37905	Meas & Reg. Sta. Equipment T.b.	\$ 965,480	-	\$ 965,480	100%	100%	\$ 965,480	\$ 940,444	100%	100%	\$ 940,444
62	38000	Services	\$ 36,490,191	-	\$ 36,490,191	100%	100%	\$ 36,490,191	\$ 36,093,808	100%	100%	\$ 36,093,808
63	38100	Meters	\$ 16,957,783	-	\$ 16,957,783	100%	100%	\$ 16,957,783	\$ 15,884,766	100%	100%	\$ 15,884,766
64	38200	Meter Installaitons	\$ 24,018,618	-	\$ 24,018,618	100%	100%	\$ 24,018,618	\$ 23,364,618	100%	100%	\$ 23,364,618
65	38300	House Regulators	\$ 3,701,976	-	\$ 3,701,976	100%	100%	\$ 3,701,976	\$ 3,534,079	100%	100%	\$ 3,534,079
66	38400	House Reg. Installations	\$ 83,732	-	\$ 83,732	100%	100%	\$ 83,732	\$ 81,320	100%	100%	\$ 81,320
67	38500	Ind. Meas. & Reg. Sta. Equipment	\$ 2,726,830	-	\$ 2,726,830	100%	100%	\$ 2,726,830	\$ 2,656,783	100%	100%	\$ 2,656,783
68												
69		Total Distribution Plant Reserves	\$ 144,242,232	\$ -	\$ 144,242,232			\$ 144,242,232	\$ 140,094,659			\$ 140,094,659

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Jurisdictional Accumulated Depreciation & Amortization
 as of December 31, 2017

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

FR 16(8)(b)3
 Schedule B-3 B
 Witness: Waller

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70												
71		General Plant										
72	38900	38900-Land & Land Rights	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
73	39000	39000-Structures & Improvements	\$ 787,680	-	787,680	100%	100%	787,680	\$ 653,447	100%	100%	653,447
74	39002	39002-Structures - Brick	\$ 96,659	-	96,659	100%	100%	96,659	\$ 93,405	100%	100%	93,405
75	39003	39003-Improvements	\$ 247,979	-	247,979	100%	100%	247,979	\$ 234,646	100%	100%	234,646
76	39004	39004-Air Conditioning Equipment	\$ 4,075	-	4,075	100%	100%	4,075	\$ 3,832	100%	100%	3,832
77	39009	39009-Improv. to Leased Premises	\$ 1,092,668	-	1,092,668	100%	100%	1,092,668	\$ 976,086	100%	100%	976,086
78	39100	39100-Office Furniture & Equipment	\$ 899,145	-	899,145	100%	100%	899,145	\$ 826,344	100%	100%	826,344
79	39103	Office Machines	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
80	39200	39200-Transportation Equipment	\$ 65,707	-	65,707	100%	100%	65,707	\$ 72,660	100%	100%	72,660
81	39202	39202-WKG Trailers	\$ (2,550)	-	(2,550)	100%	100%	(2,550)	\$ (1,247)	100%	100%	(1,247)
82	39400	39400-Tools, Shop, & Garage Equip.	\$ 961,270	-	961,270	100%	100%	961,270	\$ 843,926	100%	100%	843,926
83	39603	39603-Ditchers	\$ 34,619	-	34,619	100%	100%	34,619	\$ 30,763	100%	100%	30,763
84	39604	39604-Backhoes	\$ 54,743	-	54,743	100%	100%	54,743	\$ 48,634	100%	100%	48,634
85	39605	39605-Welders	\$ 15,359	-	15,359	100%	100%	15,359	\$ 13,467	100%	100%	13,467
86	39700	39700-Communication Equipment	\$ 183,264	-	183,264	100%	100%	183,264	\$ 168,420	100%	100%	168,420
87	39701	Communication Equip.	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
88	39702	Communication Equip.	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
89	39705	39705-Comm. Equip. - Telemetering	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
90	39800	39800-Miscellaneous Equipment	\$ 1,550,890	-	1,550,890	100%	100%	1,550,890	\$ 1,429,714	100%	100%	1,429,714
91	39901	Servers Hardware	\$ 3,605	-	3,605	100%	100%	3,605	\$ 2,854	100%	100%	2,854
92	39902	Servers Software	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
93	39903	39903-Oth Tang Prop - Network - H/W	\$ 38,500	-	38,500	100%	100%	38,500	\$ 31,428	100%	100%	31,428
94	39906	39906-Oth Tang Prop - PC Hardware	\$ 818,655	-	818,655	100%	100%	818,655	\$ 669,929	100%	100%	669,929
95	39907	39907-Oth Tang Prop - PC Software	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
96	39908	39908-Oth Tang Prop - Appl Software	\$ 119,541	-	119,541	100%	100%	119,541	\$ 117,719	100%	100%	117,719
97		Retirement Work in Progress	\$ (3,312,255)	-	(3,312,255)	100%	100%	(3,312,255)	\$ (3,074,904)	100%	100%	(3,074,904)
98		Retirement Work in Progress Recon	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
99		AR 15 general plant amortization	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
100												
101		Total General Plant Reserves	\$ 3,659,556	\$ -	\$ 3,659,556			\$ 3,659,556	\$ 3,141,124			\$ 3,141,124
102												
103		Total Depr Reserves (Div 9)	\$ 174,126,202	\$ -	\$ 174,126,202			\$ 174,126,202	\$ 169,079,368			\$ 169,079,368

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Jurisdictional Accumulated Depreciation & Amortization
 as of December 31, 2017

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

FR 16(b)(3)
 Schedule B-3 B
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
104												
105		Kentucky-Mid-States General Office (Division 091)										
106												
107		<u>Intangible Plant</u>										
108	30100	Organization	\$ -	\$ -	\$ -	100%	50.25%	\$ -	\$ -	100%	50.25%	\$ -
109	30300	Misc Intangible Plant	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
110												
111		Total Intangible Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
112												
113		<u>Distribution Plant</u>										
114	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	50.25%	\$ -	\$ -	100%	50.25%	\$ -
115	35010	Land	-	-	-	100%	50.25%	-	-	100%	50.25%	-
116	37402	Land Rights	-	-	-	100%	50.25%	-	-	100%	50.25%	-
117	37403	Land Other	-	-	-	100%	50.25%	-	-	100%	50.25%	-
118	36602	Structures & Improvements	-	-	-	100%	50.25%	-	-	100%	50.25%	-
119	37501	Structures & Improvements T.B.	-	-	-	100%	50.25%	-	-	100%	50.25%	-
120	37402	Land Rights	-	-	-	100%	50.25%	-	-	100%	50.25%	-
121	37503	Improvements	-	-	-	100%	50.25%	-	-	100%	50.25%	-
122	36700	Mains Cathodic Protection	-	-	-	100%	50.25%	-	-	100%	50.25%	-
123	36701	Mains - Steel	-	-	-	100%	50.25%	-	-	100%	50.25%	-
124	37602	Mains - Plastic	-	-	-	100%	50.25%	-	-	100%	50.25%	-
125	37800	Meas & Reg. Sta. Equip - General	-	-	-	100%	50.25%	-	-	100%	50.25%	-
126	37900	Meas & Reg. Sta. Equip - City Gate	-	-	-	100%	50.25%	-	-	100%	50.25%	-
127	37905	Meas & Reg. Sta. Equipment T.b.	-	-	-	100%	50.25%	-	-	100%	50.25%	-
128	38000	Services	-	-	-	100%	50.25%	-	-	100%	50.25%	-
129	38100	Meters	-	-	-	100%	50.25%	-	-	100%	50.25%	-
130	38200	Meter Installaitons	-	-	-	100%	50.25%	-	-	100%	50.25%	-
131	38300	House Regulators	-	-	-	100%	50.25%	-	-	100%	50.25%	-
132	38400	House Reg. Installations	-	-	-	100%	50.25%	-	-	100%	50.25%	-
133	38500	Ind. Meas. & Reg. Sta. Equipment	-	-	-	100%	50.25%	-	-	100%	50.25%	-
134	38600	Other Prop. On Cust. Prem	-	-	-	100%	50.25%	-	-	100%	50.25%	-
135												
136		Total Distribution Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
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 as of December 31, 2017

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FR 16(b)3
 Schedule B-3 B
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137												
138		General Plant										
139	39001	39001-Structures - Frame	\$ 97,363	-	\$ 97,363	100.00%	50.25%	48,926	\$ 94,959	100.00%	50.25%	\$ 47,718
140	39004	39004-Air Conditioning Equipment	\$ 8,251	-	8,251	100%	50.25%	4,146	\$ 7,687	100%	50.25%	3,863
141	39009	39009-Improv. to Leased Premises	\$ 38,834	-	38,834	100%	50.25%	19,515	\$ 38,834	100%	50.25%	19,515
142	39100	39100-Office Furniture & Equipment	\$ 41,397	-	41,397	100%	50.25%	20,803	\$ 41,397	100%	50.25%	20,803
143	39101	Office Furniture And	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
144	39103	Office Machines	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
145	39200	39200-Trans Equip- Group	\$ 14,714	-	14,714	100%	50.25%	7,394	\$ 13,804	100%	50.25%	6,937
146	39300	Stores Equipment	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
147	39400	39400-Tools, Shop, & Garage Equip.	\$ 131,938	-	131,938	100%	50.25%	66,300	\$ 128,964	100%	50.25%	64,806
148	39600	39600-Power Operated Equipment	\$ 7,060	-	7,060	100%	50.25%	3,548	\$ 6,613	100%	50.25%	3,323
149	39700	39700-Communication Equipment	\$ (9,040)	-	(9,040)	100%	50.25%	(4,543)	\$ (9,574)	100%	50.25%	(4,811)
150	39701	Communication Equip.	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
151	39702	Communication Equip.	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
152	39800	39800-Miscellaneous Equipment	\$ 674,250	-	674,250	100%	50.25%	338,820	\$ 660,124	100%	50.25%	331,721
153	39900	39900-Other Tangible Property	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
154	39901	39901-Oth Tang Prop - Servers - H/W	\$ (34,804)	-	(34,804)	100%	50.25%	(17,490)	\$ (34,825)	100%	50.25%	(17,500)
155	39902	39902-Oth Tang Prop - Servers - S/W	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
156	39903	39903-Oth Tang Prop - Network - H/W	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
157	39906	39906-Oth Tang Prop - PC Hardware	\$ 74,208	-	74,208	100%	50.25%	37,291	\$ 74,208	100%	50.25%	37,291
158	39907	39907-Oth Tang Prop - PC Software	\$ 19,230	-	19,230	100%	50.25%	9,663	\$ 17,282	100%	50.25%	8,684
159	39908	39908-Oth Tang Prop - Appl Software	\$ 828,509	-	828,509	100%	50.25%	416,337	\$ 828,509	100%	50.25%	416,337
160		Retirement Work in Progress	\$ 52,517	-	-	100%	50.25%	-	\$ 52,517	100%	50.25%	26,391
161												
162		Total General Plant	\$ 1,944,427	\$ -	\$ 1,891,910			\$ 950,711	\$ 1,920,501			\$ 965,078
163												
164		Total Depr Reserves (Div 91)	\$ 1,944,427	\$ -	\$ 1,891,910			\$ 950,711	\$ 1,920,501			\$ 965,078

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
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 as of December 31, 2017

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FR 16(8)(b)3
 Schedule B-3 B
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
165												
166		Shared Services General Office (Division 002)										
167												
168		General Plant										
169	39000	39000-Structures & Improvements	\$ 470,346	-	\$ 470,346	10.35%	50.25%	24,463	\$ 451,141	10.35%	50.25%	\$ 23,464
170	39005	39005-G-Structures & Improvements	\$ 3,425,409	-	3,425,409	100.00%	1.55%	53,120	\$ 3,233,791	100.00%	1.55%	50,148
171	39009	39009-Improv. to Leased Premises	\$ 9,352,081	-	9,352,081	10.35%	50.25%	486,403	\$ 9,190,906	10.35%	50.25%	478,020
172	39020	Struct & Improv AEAM	\$ (0)	-	(0)	100.00%	6.44%	(0)	\$ (0)	100.00%	6.44%	(0)
173	39029	Improv-Leased AEAM	\$ (0)	-	(0)	100.00%	6.44%	(0)	\$ (0)	100.00%	6.44%	(0)
174	39100	39100-Office Furniture & Equipment	\$ 1,742,000	-	1,742,000	10.35%	50.25%	90,602	\$ 2,682,949	10.35%	50.25%	139,541
175	39102	39102-Remittance Processing Equipment	\$ 1	-	1	10.35%	50.25%	0	\$ 1	10.35%	50.25%	0
176	39103	39103-Office Furn. - Copiers & Type	\$ 0	-	0	10.35%	50.25%	0	\$ 0	10.35%	50.25%	0
177	39104	39104-G-Office Furniture & Equip.	\$ 34,219	-	34,219	100.00%	1.55%	531	\$ 30,181	100.00%	1.55%	468
178	39120	Off Furn & Equip-AEAM	\$ 91,745	-	91,745	100.00%	6.44%	5,906	\$ 90,224	100.00%	6.44%	5,808
179	39200	39200-Transportation Equipment	\$ 4,474	-	4,474	10.35%	50.25%	233	\$ 4,309	10.35%	50.25%	224
180	39300	39300-Stores Equipment	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
181	39400	39400-Tools, Shop, & Garage Equip.	\$ 32,088	-	32,088	10.35%	50.25%	1,669	\$ 65,441	10.35%	50.25%	3,404
182	39420	Tools And Garage-AEAM	\$ (16,427)	-	(16,427)	100.00%	6.44%	(1,057)	\$ 1,264	100.00%	6.44%	81
183	39500	39500-Laboratory Equipment	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
184	39700	39700-Communication Equipment	\$ 1,231,503	-	1,231,503	10.35%	50.25%	64,051	\$ 1,214,409	10.35%	50.25%	63,162
185	39720	Commun Equip AEAM	\$ 7,264	-	7,264	100.00%	6.44%	468	\$ 4,279	100.00%	6.44%	275
186	39800	39800-Miscellaneous Equipment	\$ 40,572	-	40,572	10.35%	50.25%	2,110	\$ 39,726	10.35%	50.25%	2,066
187	39820	Misc Equip - AEAM	\$ 4,891	-	4,891	100.00%	6.44%	315	\$ 1,726	100.00%	6.44%	111
188	39900	39900-Other Tangible Equipm	\$ 164,784	-	164,784	10.35%	50.25%	8,570	\$ 164,534	10.35%	50.25%	8,557
189	39901	39901-Oth Tang Prop - Servers - H/W	\$ 19,218,477	-	19,218,477	100.00%	50.25%	9,657,546	\$ 18,178,041	100.00%	50.25%	9,134,713
190	39902	39902-Oth Tang Prop - Servers - S/W	\$ 15,943,163	-	15,943,163	10.35%	50.25%	829,206	\$ 15,825,201	10.35%	50.25%	812,669
191	39903	39903-Oth Tang Prop - Network - H/W	\$ 2,251,878	-	2,251,878	10.35%	50.25%	117,121	\$ 2,213,189	10.35%	50.25%	115,108
192	39904	39904-Oth Tang Prop - CPU	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
193	39905	39905-Oth Tang Prop - MF Hardware	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
194	39906	39906-Oth Tang Prop - PC Hardware	\$ 945,142	-	945,142	10.35%	50.25%	49,157	\$ 885,644	10.35%	50.25%	46,062
195	39907	39907-Oth Tang Prop - PC Software	\$ 2,485,988	-	2,485,988	10.35%	50.25%	129,297	\$ 1,132,177	10.35%	50.25%	58,885
196	39908	39908-Oth Tang Prop - Appl Software	\$ 29,228,048	-	29,228,048	10.35%	50.25%	1,520,155	\$ 28,650,211	10.35%	50.25%	1,490,102
197	39909	39909-Oth Tang Prop - Mainframe S/W	\$ 42,122	-	42,122	10.35%	50.25%	2,191	\$ 41,754	10.35%	50.25%	2,172
198	39921	Servers-Hardware-AEAM	\$ 1,058,777	-	1,058,777	100.00%	6.44%	68,156	\$ 1,014,856	100.00%	6.44%	65,328
199	39922	Servers-Software-AEAM	\$ 393,201	-	393,201	100.00%	6.44%	25,311	\$ 378,352	100.00%	6.44%	24,355
200	39923	Network Hardware-AEAM	\$ 39,029	-	39,029	100.00%	6.44%	2,512	\$ 38,463	100.00%	6.44%	2,476
201	39924	39924-Oth Tang Prop - Gen.	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
202	39926	Pc Hardware-AEAM	\$ 488,023	-	488,023	100.00%	6.44%	31,415	\$ 190,538	100.00%	6.44%	12,265
203	39928	Application SW-AEAM	\$ 11,235,896	-	11,235,896	100.00%	6.44%	723,277	\$ 11,053,952	100.00%	6.44%	711,565
204	39931	ALGN-Servers-Hardware	\$ 37,348	-	37,348	100.00%	0.00%	-	\$ 26,226	100.00%	0.00%	-
205	39932	ALGN-Servers-Software	\$ 18,755	-	18,755	100.00%	0.00%	-	\$ 16,677	100.00%	0.00%	-
206	39938	ALGN-Application SW	\$ 2,305,884	-	2,305,884	100.00%	0.00%	-	\$ 2,056,104	100.00%	0.00%	-
207		Retirement Work in Progress	\$ -	-	-	10.35%	50.25%	-	\$ -	100.00%	50.25%	-
208												
209		Total Depr Reserves (Div 2)	\$ 102,276,681	\$ -	\$ 102,276,681			\$ 13,892,726	\$ 98,676,264			\$ 13,251,031
210												

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Jurisdictional Accumulated Depreciation & Amortization
 as of December 31, 2017

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

FR 16(B)(b)3
 Schedule B-3 B
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
211		Shared Services Customer Support (Division 012)										
212												
213		General Plant										
214	38900	38900-Land	\$ -	\$ -	\$ -	10.93%	51.88%	\$ -	\$ -	10.93%	51.88%	\$ -
215	38910	38910-CKV-Land & Land Rights	\$ -	-	-	100.00%	2.33%	-	\$ -	100.00%	2.33%	-
216	39000	39000-Structures & Improvements	\$ 1,609,709	-	1,609,709	10.93%	51.88%	91,285	\$ 1,416,353	10.93%	51.88%	80,320
217	39009	39009-Improv. to Leased Premises	\$ 1,591,254	-	1,591,254	10.93%	51.88%	90,239	\$ 1,543,296	10.93%	51.88%	87,519
218	39010	39010-CKV-Structures & Improvements	\$ 2,562,060	-	2,562,060	100.00%	2.33%	59,758	\$ 2,356,590	100.00%	2.33%	54,966
219	39100	39100-Office Furniture & Equipment	\$ 776,042	-	776,042	10.93%	51.88%	44,009	\$ 729,487	10.93%	51.88%	41,369
220	39101	Office Furniture And	\$ -	-	-	10.93%	51.88%	-	\$ -	10.93%	51.88%	-
221	39102	Remittance Processing	\$ -	-	-	10.93%	51.88%	-	\$ -	10.93%	51.88%	-
222	39103	39103-Office Furn. - Copiers & Type	\$ -	-	-	10.93%	51.88%	-	\$ -	10.93%	51.88%	-
223	39110	CKV-Office Furn & Eq	\$ 35,809	-	35,809	100.00%	2.33%	835	\$ 26,220	100.00%	2.33%	612
224	39210	CKV-Transportation Eq	\$ 93,581	-	93,581	100.00%	2.33%	2,183	\$ 89,589	100.00%	2.33%	2,090
225	39410	CKV-Tools Shop Garage	\$ 100,279	-	100,279	100.00%	2.33%	2,339	\$ 85,529	100.00%	2.33%	1,995
226	39510	CKV-Laboratory Equip	\$ 15,154	-	15,154	100.00%	2.33%	353	\$ 14,216	100.00%	2.33%	332
227	39700	39700-Communication Equipment	\$ 981,313	-	981,313	10.93%	51.88%	55,649	\$ 925,778	10.93%	51.88%	52,500
228	39710	39710-CKV-Communication Equipment	\$ 144,728	-	144,728	100.00%	2.33%	3,376	\$ 136,222	100.00%	2.33%	3,177
229	39800	39800-Miscellaneous Equipment	\$ 11,836	-	11,836	10.93%	51.88%	671	\$ 10,253	10.93%	51.88%	581
230	39810	CKV-Misc Equipment	\$ 137,839	-	137,839	100.00%	2.33%	3,215	\$ 126,381	100.00%	2.33%	2,948
231	39900	39900-Other Tangible Property	\$ 416,243	-	416,243	10.93%	51.88%	23,605	\$ 374,711	10.93%	51.88%	21,249
232	39901	39901-Oth Tang Prop - Servers - H/W	\$ 4,361,559	-	4,361,559	10.93%	51.88%	247,340	\$ 3,930,580	10.93%	51.88%	222,899
233	39902	39902-Oth Tang Prop - Servers - S/W	\$ 1,061,157	-	1,061,157	10.93%	51.88%	60,177	\$ 977,604	10.93%	51.88%	55,439
234	39903	39903-Oth Tang Prop - Network - H/W	\$ 322,530	-	322,530	10.93%	51.88%	18,290	\$ 299,517	10.93%	51.88%	16,985
235	39906	39906-Oth Tang Prop - PC Hardware	\$ 488,220	-	488,220	10.93%	51.88%	27,686	\$ 444,327	10.93%	51.88%	25,197
236	39907	39907-Oth Tang Prop - PC Software	\$ 124,643	-	124,643	10.93%	51.88%	7,068	\$ 118,337	10.93%	51.88%	6,711
237	39908	39908-Oth Tang Prop - Appl Software	\$ 25,976,082	-	25,976,082	10.93%	51.88%	1,473,079	\$ 23,087,626	10.93%	51.88%	1,309,278
238	39910	39910-CKV-Other Tangible Property	\$ 109,374	-	109,374	100.00%	2.33%	2,551	\$ 100,449	100.00%	2.33%	2,343
239	39916	39916-CKV-Oth Tang Prop-PC Hardware	\$ 226,856	-	226,856	100.00%	2.33%	5,291	\$ 214,062	100.00%	2.33%	4,993
240	39917	39917-CKV-Oth Tang Prop-PC Software	\$ 69,710	-	69,710	100.00%	2.33%	1,626	\$ 66,209	100.00%	2.33%	1,544
241	39918	CKV-Oth Tang Prop-App	\$ 9,699	-	9,699	100.00%	2.33%	226	\$ 9,029	100.00%	2.33%	211
242	39924	Oth Tang Prop - Gen.	\$ -	-	-	10.93%	51.88%	-	\$ -	10.93%	51.88%	-
243		RWIP	\$ -	-	-	10.93%	51.88%	-	\$ -	10.93%	51.88%	-
244												
245		Total Depr Reserves (Div 12)	\$ 41,225,676	\$ -	\$ 41,225,676			\$ 2,220,853	\$ 37,082,363			\$ 1,995,257
246												
247		Total Accumulated Depreciation & Amortization (Div 009, 091, 002, 012)	\$ 319,572,986	\$ -	\$ 319,520,469			\$ 191,190,491	\$ 306,758,496			\$ 185,290,734

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Jurisdictional Accumulated Depreciation & Amortization
 as of March 31, 2019

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

FR 16(8)(b)3
 Schedule B-3 F
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	Ending		Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			Balance	Adjustments								
Kentucky Direct (Division 009)												
1		<u>Intangible Plant</u>										
2	30100	Organization	\$ 8,330	\$ -	\$ 8,330	100%	100%	\$ 8,330	\$ 8,330	100%	100%	\$ 8,330
3	30200	Franchises & Consents	\$ 119,853	-	119,853	100%	100%	119,853	\$ 119,853	100%	100%	119,853
4												
5		Total Intangible Plant Reserves	\$ 128,182	\$ -	\$ 128,182			\$ 128,182	\$ 128,182			\$ 128,182
6												
7		<u>Natural Gas Production Plant</u>										
8	32540	Rights of Ways	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
9	33202	Tributary Lines	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
10	33400	Field Meas. & Reg. Sta. Equip	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
11												
12		Total Natural Gas Production Plant Reser	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
13												
14		<u>Storage Plant</u>										
15	35010	Land	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
16	35020	Rights of Way	\$ 4,442	-	4,442	100%	100%	4,442	\$ 4,436	100%	100%	4,436
17	35100	Structures and Improvements	\$ 6,140	-	6,140	100%	100%	6,140	\$ 5,990	100%	100%	5,990
18	35102	Compression Station Equipment	\$ 112,787	-	112,787	100%	100%	112,787	\$ 111,821	100%	100%	111,821
19	35103	Meas. & Reg. Sta. Structures	\$ 20,379	-	20,379	100%	100%	20,379	\$ 20,273	100%	100%	20,273
20	35104	Other Structures	\$ 99,257	-	99,257	100%	100%	99,257	\$ 98,364	100%	100%	98,364
21	35200	Wells \ Rights of Way	\$ 1,239,192	-	1,239,192	100%	100%	1,239,192	\$ 1,167,490	100%	100%	1,167,490
22	35201	Well Construction	\$ 1,406,591	-	1,406,591	100%	100%	1,406,591	\$ 1,393,756	100%	100%	1,393,756
23	35202	Well Equipment	\$ 458,146	-	458,146	100%	100%	458,146	\$ 458,146	100%	100%	458,146
24	35203	Cushion Gas	\$ 746,900	-	746,900	100%	100%	746,900	\$ 731,646	100%	100%	731,646
25	35210	Leaseholds	\$ 167,785	-	167,785	100%	100%	167,785	\$ 167,473	100%	100%	167,473
26	35211	Storage Rights	\$ 43,715	-	43,715	100%	100%	43,715	\$ 43,475	100%	100%	43,475
27	35301	Field Lines	\$ 140,943	-	140,943	100%	100%	140,943	\$ 140,220	100%	100%	140,220
28	35302	Tributary Lines	\$ 196,235	-	196,235	100%	100%	196,235	\$ 195,387	100%	100%	195,387
29	35400	Compressor Station Equipment	\$ 490,003	-	490,003	100%	100%	490,003	\$ 481,692	100%	100%	481,692
30	35500	Meas & Reg. Equipment	\$ 185,890	-	185,890	100%	100%	185,890	\$ 188,424	100%	100%	188,424
31	35600	Purification Equipment	\$ 187,692	-	187,692	100%	100%	187,692	\$ 183,442	100%	100%	183,442
32												
33		Total Storage Plant Reserves	\$ 5,506,098	\$ -	\$ 5,506,098			\$ 5,506,098	\$ 5,392,034			\$ 5,392,034

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Jurisdictional Accumulated Depreciation & Amortization
 as of March 31, 2019

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

FR 16(8)(b)3
 Schedule B-3 F
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
34												
35		<u>Transmission Plant</u>										
36	36510	Land	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
37	36520	Rights of Way	\$ 423,540	-	423,540	100%	100%	423,540	\$ 417,769	100%	100%	417,769
38	36602	Structures & Improvements	\$ 16,534	-	16,534	100%	100%	16,534	\$ 16,098	100%	100%	16,098
39	36603	Other Structures	\$ 52,689	-	52,689	100%	100%	52,689	\$ 52,147	100%	100%	52,147
40	36700	Mains Cathodic Protection	\$ 116,852	-	116,852	100%	100%	116,852	\$ 112,879	100%	100%	112,879
41	36701	Mains - Steel	\$ 18,918,325	-	18,918,325	100%	100%	18,918,325	\$ 18,657,095	100%	100%	18,657,095
42	36900	Meas. & Reg. Equipment	\$ 347,837	-	347,837	100%	100%	347,837	\$ 340,010	100%	100%	340,010
43	36901	Meas. & Reg. Equipment	\$ 1,756,775	-	1,756,775	100%	100%	1,756,775	\$ 1,732,491	100%	100%	1,732,491
44												
45		Total Production Plant - LPG Reserves	\$ 21,632,552	\$ -	\$ 21,632,552			\$ 21,632,552	\$ 21,328,489			\$ 21,328,489
46												
47		<u>Distribution Plant</u>										
48	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
49	37401	Land	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
50	37402	Land Rights	\$ 216,548	-	216,548	100%	100%	216,548	\$ 192,103	100%	100%	192,103
51	37403	Land Other	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
52	37500	Structures & Improvements	\$ 110,686	-	110,686	100%	100%	110,686	\$ 107,224	100%	100%	107,224
53	37501	Structures & Improvements T.B.	\$ 70,556	-	70,556	100%	100%	70,556	\$ 69,527	100%	100%	69,527
54	37502	Land Rights	\$ 34,985	-	34,985	100%	100%	34,985	\$ 34,509	100%	100%	34,509
55	37503	Improvements	\$ 1,884	-	1,884	100%	100%	1,884	\$ 1,843	100%	100%	1,843
56	37600	Mains Cathodic Protection	\$ 12,924,122	-	12,924,122	100%	100%	12,924,122	\$ 12,595,265	100%	100%	12,595,265
57	37601	Mains - Steel	\$ 29,863,767	-	29,863,767	100%	100%	29,863,767	\$ 29,171,777	100%	100%	29,171,777
58	37602	Mains - Plastic	\$ 17,845,677	-	17,845,677	100%	100%	17,845,677	\$ 16,572,437	100%	100%	16,572,437
59	37800	Meas & Reg. Sta. Equip - General	\$ 2,755,116	-	2,755,116	100%	100%	2,755,116	\$ 2,554,130	100%	100%	2,554,130
60	37900	Meas & Reg. Sta. Equip - City Gate	\$ 1,013,389	-	1,013,389	100%	100%	1,013,389	\$ 939,545	100%	100%	939,545
61	37905	Meas & Reg. Sta. Equipment T.b.	\$ 1,059,557	-	1,059,557	100%	100%	1,059,557	\$ 1,018,245	100%	100%	1,018,245
62	38000	Services	\$ 38,681,263	-	38,681,263	100%	100%	38,681,263	\$ 37,374,099	100%	100%	37,374,099
63	38100	Meters	\$ 20,656,076	-	20,656,076	100%	100%	20,656,076	\$ 19,024,488	100%	100%	19,024,488
64	38200	Meter Installaitons	\$ 25,825,005	-	25,825,005	100%	100%	25,825,005	\$ 24,993,491	100%	100%	24,993,491
65	38300	House Regulators	\$ 4,158,944	-	4,158,944	100%	100%	4,158,944	\$ 3,972,596	100%	100%	3,972,596
66	38400	House Reg. Installations	\$ 90,956	-	90,956	100%	100%	90,956	\$ 87,939	100%	100%	87,939
67	38500	Ind. Meas. & Reg. Sta. Equipment	\$ 2,904,067	-	2,904,067	100%	100%	2,904,067	\$ 2,832,946	100%	100%	2,832,946
68												
69		Total Distribution Plant Reserves	\$ 158,212,600	\$ -	\$ 158,212,600			\$ 158,212,600	\$ 151,542,162			\$ 151,542,162

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
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FR 16(8)(b)3
 Schedule B-3 F
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
70												
71		<u>General Plant</u>										
72	38900	38900-Land & Land Rights	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
73	39000	39000-Structures & Improvements	\$ 1,123,624	-	\$ 1,123,624	100%	100%	\$ 1,123,624	\$ 989,222	100%	100%	\$ 989,222
74	39002	39002-Structures - Brick	\$ 104,796	-	\$ 104,796	100%	100%	\$ 104,796	\$ 101,541	100%	100%	\$ 101,541
75	39003	39003-Improvements	\$ 281,312	-	\$ 281,312	100%	100%	\$ 281,312	\$ 267,979	100%	100%	\$ 267,979
76	39004	39004-Air Conditioning Equipment	\$ 4,684	-	\$ 4,684	100%	100%	\$ 4,684	\$ 4,441	100%	100%	\$ 4,441
77	39009	39009-Improv. to Leased Premises	\$ 1,248,110	-	\$ 1,248,110	100%	100%	\$ 1,248,110	\$ 1,225,690	100%	100%	\$ 1,225,690
78	39100	39100-Office Furniture & Equipment	\$ 1,048,772	-	\$ 1,048,772	100%	100%	\$ 1,048,772	\$ 988,921	100%	100%	\$ 988,921
79	39103	Office Machines	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
80	39200	39200-Transportation Equipment	\$ 107,529	-	\$ 107,529	100%	100%	\$ 107,529	\$ 90,800	100%	100%	\$ 90,800
81	39202	39202-WKG Trailers	\$ (2,550)	-	\$ (2,550)	100%	100%	\$ (2,550)	\$ (2,550)	100%	100%	\$ (2,550)
82	39400	39400-Tools, Shop, & Garage Equip.	\$ 1,354,206	-	\$ 1,354,206	100%	100%	\$ 1,354,206	\$ 1,181,289	100%	100%	\$ 1,181,289
83	39603	39603-Ditchers	\$ 39,761	-	\$ 39,761	100%	100%	\$ 39,761	\$ 39,019	100%	100%	\$ 39,019
84	39604	39604-Backhoes	\$ 62,887	-	\$ 62,887	100%	100%	\$ 62,887	\$ 61,712	100%	100%	\$ 61,712
85	39605	39605-Welders	\$ 19,456	-	\$ 19,456	100%	100%	\$ 19,456	\$ 18,123	100%	100%	\$ 18,123
86	39700	39700-Communication Equipment	\$ 213,192	-	\$ 213,192	100%	100%	\$ 213,192	\$ 201,221	100%	100%	\$ 201,221
87	39701	Communication Equip.	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
88	39702	Communication Equip.	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
89	39705	39705-Comm. Equip. - Telemetering	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
90	39800	39800-Miscellaneous Equipment	\$ 1,788,139	-	\$ 1,788,139	100%	100%	\$ 1,788,139	\$ 1,693,602	100%	100%	\$ 1,693,602
91	39901	Servers Hardware	\$ 5,404	-	\$ 5,404	100%	100%	\$ 5,404	\$ 4,685	100%	100%	\$ 4,685
92	39902	Servers Software	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
93	39903	39903-Oth Tang Prop - Network - H/W	\$ 55,325	-	\$ 55,325	100%	100%	\$ 55,325	\$ 48,595	100%	100%	\$ 48,595
94	39906	39906-Oth Tang Prop - PC Hardware	\$ 1,253,387	-	\$ 1,253,387	100%	100%	\$ 1,253,387	\$ 1,069,984	100%	100%	\$ 1,069,984
95	39907	39907-Oth Tang Prop - PC Software	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
96	39908	39908-Oth Tang Prop - Appl Software	\$ 123,660	-	\$ 123,660	100%	100%	\$ 123,660	\$ 123,343	100%	100%	\$ 123,343
97		Retirement Work in Progress	\$ (3,312,255)	-	\$ (3,312,255)	100%	100%	\$ (3,312,255)	\$ (3,312,255)	100%	100%	\$ (3,312,255)
		Retirement Work in Progress Recon	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
98		AR 15 general plant amortization	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
99												
100		Total General Plant Reserves	\$ 5,519,439	\$ -	\$ 5,519,439			\$ 5,519,439	\$ 4,795,362			\$ 4,795,362
101												
102		Total Depr Reserves (Div 9)	\$ 190,998,870	\$ -	\$ 190,998,870			\$ 190,998,870	\$ 183,186,229			\$ 183,186,229
103												
104												

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Jurisdictional Accumulated Depreciation & Amortization
 as of March 31, 2019

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

FR 16(8)(b)3
 Schedule B-3 F
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
105		Kentucky-Mid-States General Office (Division 091)										
106												
107												
108		<u>Intangible Plant</u>										
109	30100	Organization	\$ -	\$ -	\$ -	100%	50.25%	\$ -	\$ -	100%	50.25%	\$ -
110	30300	Misc Intangible Plant	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
111												
112		Total Intangible Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
113												
114		<u>Distribution Plant</u>										
115	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	50.25%	\$ -	\$ -	100%	50.25%	\$ -
116	35010	Land	-	-	-	100%	50.25%	-	-	100%	50.25%	-
117	37402	Land Rights	-	-	-	100%	50.25%	-	-	100%	50.25%	-
118	37403	Land Other	-	-	-	100%	50.25%	-	-	100%	50.25%	-
119	36602	Structures & Improvements	-	-	-	100%	50.25%	-	-	100%	50.25%	-
120	37501	Structures & Improvements T.B.	-	-	-	100%	50.25%	-	-	100%	50.25%	-
121	37402	Land Rights	-	-	-	100%	50.25%	-	-	100%	50.25%	-
122	37503	Improvements	-	-	-	100%	50.25%	-	-	100%	50.25%	-
123	36700	Mains Cathodic Protection	-	-	-	100%	50.25%	-	-	100%	50.25%	-
124	36701	Mains - Steel	-	-	-	100%	50.25%	-	-	100%	50.25%	-
125	37602	Mains - Plastic	-	-	-	100%	50.25%	-	-	100%	50.25%	-
126	37800	Meas & Reg. Sta. Equip - General	-	-	-	100%	50.25%	-	-	100%	50.25%	-
127	37900	Meas & Reg. Sta. Equip - City Gate	-	-	-	100%	50.25%	-	-	100%	50.25%	-
128	37905	Meas & Reg. Sta. Equipment T.b.	-	-	-	100%	50.25%	-	-	100%	50.25%	-
129	38000	Services	-	-	-	100%	50.25%	-	-	100%	50.25%	-
130	38100	Meters	-	-	-	100%	50.25%	-	-	100%	50.25%	-
131	38200	Meter Installaitons	-	-	-	100%	50.25%	-	-	100%	50.25%	-
132	38300	House Regulators	-	-	-	100%	50.25%	-	-	100%	50.25%	-
133	38400	House Reg. Installations	-	-	-	100%	50.25%	-	-	100%	50.25%	-
134	38500	Ind. Meas. & Reg. Sta. Equipment	-	-	-	100%	50.25%	-	-	100%	50.25%	-
135	38600	Other Prop. On Cust. Prem	-	-	-	100%	50.25%	-	-	100%	50.25%	-
136												
137		Total Distribution Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Jurisdictional Accumulated Depreciation & Amortization
 as of March 31, 2019

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 Workpaper Reference No(s).

FR 16(8)(b)3
 Schedule B-3 F
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
138												
139		<u>General Plant</u>										
140	39001	39001-Structures - Frame	\$ 103,370	\$ -	\$ 103,370	100.00%	50.25%	\$ 51,945	\$ 100,967	100.00%	50.25%	\$ 50,737
141	39004	39004-Air Conditioning Equipment	\$ 9,661	-	9,661	100%	50.25%	4,855	\$ 9,097	100%	50.25%	4,571
142	39009	39009-Improv. to Leased Premises	\$ 38,834	-	38,834	100%	50.25%	19,515	\$ 38,834	100%	50.25%	19,515
143	39100	39100-Office Furniture & Equipment	\$ 41,397	-	41,397	100%	50.25%	20,803	\$ 41,397	100%	50.25%	20,803
144	39101	Office Furniture And	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
145	39103	Office Machines	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
146	39200	39200-Trans Equip- Group	\$ 16,989	-	-	100%	50.25%	-	\$ 16,079	100%	50.25%	-
147	39300	Stores Equipment	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
148	39400	39400-Tools, Shop, & Garage Equip.	\$ 139,631	-	-	100%	50.25%	-	\$ 136,528	100%	50.25%	-
149	39600	39600-Power Operated Equipment	\$ 8,179	-	-	100%	50.25%	-	\$ 7,731	100%	50.25%	-
150	39700	39700-Communication Equipment	\$ (7,004)	-	(7,004)	100%	50.25%	(3,519)	\$ (7,885)	100%	50.25%	(3,962)
151	39701	Communication Equip.	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
152	39702	Communication Equip.	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
153	39800	39800-Miscellaneous Equipment	\$ 709,564	-	709,564	100%	50.25%	356,566	\$ 695,438	100%	50.25%	349,467
154	39900	39900-Other Tangible Property	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
155	39901	39901-Oth Tang Prop - Servers - H/W	\$ (34,804)	-	(34,804)	100%	50.25%	(17,490)	\$ (34,804)	100%	50.25%	(17,490)
156	39902	39902-Oth Tang Prop - Servers - S/W	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
157	39903	39903-Oth Tang Prop - Network - H/W	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
158	39906	39906-Oth Tang Prop - PC Hardware	\$ 74,208	-	74,208	100%	50.25%	37,291	\$ 74,208	100%	50.25%	37,291
159	39907	39907-Oth Tang Prop - PC Software	\$ 24,099	-	24,099	100%	50.25%	12,110	\$ 22,152	100%	50.25%	11,131
160	39908	39908-Oth Tang Prop - Appl Software	\$ 828,509	-	828,509	100%	50.25%	416,337	\$ 828,509	100%	50.25%	416,337
161		Retirement Work in Progress	\$ 52,517	-	-	100%	50.25%	-	\$ 52,517	100%	50.25%	26,391
162												
163		Total General Plant	\$ 2,005,151	\$ -	\$ 1,787,835			\$ 898,411	\$ 1,980,769			\$ 914,791
164												
165		Total Depr Reserves (Div 91)	\$ 2,005,151	\$ -	\$ 1,787,835			\$ 898,411	\$ 1,980,769			\$ 914,791

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Jurisdictional Accumulated Depreciation & Amortization
 as of March 31, 2019

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 Workpaper Reference No(s).

FR 16(B)(b)3
 Schedule B-3 F
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
166												
167		Shared Services General Office (Division 002)										
168												
169		General Plant										
170	39000	39000-Structures & Improvements	\$ 523,453	\$ -	\$ 523,453	10.35%	50.25%	\$ 27,225	\$ 502,210	10.35%	50.25%	\$ 26,120
171	39005	39005-G-Structures & Improvements	\$ 3,769,039	-	3,769,039	100.00%	1.55%	58,448	\$ 3,631,587	100.00%	1.55%	56,317
172	39009	39009-Improv. to Leased Premises	\$ 9,748,264	-	9,748,264	10.35%	50.25%	507,009	\$ 9,588,019	10.35%	50.25%	498,674
173	39020	Struct & Improv AEAM	\$ (0)	-	(0)	100.00%	6.44%	(0)	\$ (0)	100.00%	6.44%	(0)
174	39029	Improv-Leased AEAM	\$ (0)	-	(0)	100.00%	6.44%	(0)	\$ (0)	100.00%	6.44%	(0)
175	39100	39100-Office Furniture & Equipment	\$ 1,995,593	-	1,995,593	10.35%	50.25%	-	\$ 1,893,904	10.35%	50.25%	-
176	39102	39102-Remittance Processing Equipment	\$ 1	-	1	10.35%	50.25%	-	\$ 1	10.35%	50.25%	-
177	39103	39103-Office Furn. - Copiers & Type	\$ 0	-	0	10.35%	50.25%	-	\$ 0	10.35%	50.25%	-
178	39104	39104-G-Office Furniture & Equip.	\$ 47,254	-	47,254	100.00%	1.55%	-	\$ 42,040	100.00%	1.55%	-
179	39120	Off Furn & Equip-AEAM	\$ 92,098	-	92,098	100.00%	6.44%	-	\$ 91,957	100.00%	6.44%	-
180	39200	39200-Transportation Equipment	\$ 4,474	-	4,474	10.35%	50.25%	-	\$ 4,474	10.35%	50.25%	-
181	39300	39300-Stores Equipment	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
182	39400	39400-Tools, Shop, & Garage Equip.	\$ 70,649	-	70,649	10.35%	50.25%	-	\$ 51,880	10.35%	50.25%	-
183	39420	Tools And Garage-AEAM	\$ (16,427)	-	(16,427)	100.00%	6.44%	-	\$ (16,427)	100.00%	6.44%	-
184	39500	39500-Laboratory Equipment	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
185	39700	39700-Communication Equipment	\$ 1,232,148	-	1,232,148	10.35%	50.25%	-	\$ 1,231,890	10.35%	50.25%	-
186	39720	Commun Equip AEAM	\$ 9,260	-	9,260	100.00%	6.44%	-	\$ 9,260	100.00%	6.44%	-
187	39800	39800-Miscellaneous Equipment	\$ 41,061	-	41,061	10.35%	50.25%	-	\$ 40,865	10.35%	50.25%	-
188	39820	Misc Equip - AEAM	\$ 7,752	-	7,752	100.00%	6.44%	-	\$ 7,697	100.00%	6.44%	-
189	39900	39900-Other Tangible Equipm	\$ 164,784	-	164,784	10.35%	50.25%	8,570	\$ 164,784	10.35%	50.25%	8,570
190	39901	39901-Oth Tang Prop - Servers - H/W	\$ 21,470,637	-	21,470,637	10.35%	50.25%	1,116,691	\$ 20,569,773	10.35%	50.25%	1,069,837
191	39902	39902-Oth Tang Prop - Servers - S/W	\$ 16,339,315	-	16,339,315	10.35%	50.25%	849,810	\$ 16,180,854	10.35%	50.25%	841,569
192	39903	39903-Oth Tang Prop - Network - H/W	\$ 2,251,878	-	2,251,878	10.35%	50.25%	117,121	\$ 2,251,878	10.35%	50.25%	117,121
193	39904	39904-Oth Tang Prop - CPU	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
194	39905	39905-Oth Tang Prop - MF Hardware	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
195	39906	39906-Oth Tang Prop - PC Hardware	\$ 1,065,059	-	1,065,059	10.35%	50.25%	55,394	\$ 1,017,108	10.35%	50.25%	52,900
196	39907	39907-Oth Tang Prop - PC Software	\$ 2,485,988	-	2,485,988	10.35%	50.25%	129,297	\$ 2,485,988	10.35%	50.25%	129,297
197	39908	39908-Oth Tang Prop - Appl Software	\$ 29,232,700	-	29,232,700	10.35%	50.25%	1,520,397	\$ 29,230,839	10.35%	50.25%	1,520,301
198	39909	39909-Oth Tang Prop - Mainframe S/W	\$ 42,122	-	42,122	10.35%	50.25%	2,191	\$ 42,122	10.35%	50.25%	2,191
199	39921	Servers-Hardware-AEAM	\$ 1,142,766	-	1,142,766	100.00%	6.44%	73,562	\$ 1,109,170	100.00%	6.44%	71,400
200	39922	Servers-Software-AEAM	\$ 405,152	-	405,152	100.00%	6.44%	26,080	\$ 400,372	100.00%	6.44%	25,773
201	39923	Network Hardware-AEAM	\$ 39,029	-	39,029	100.00%	6.44%	2,512	\$ 39,029	100.00%	6.44%	2,512
202	39924	39924-Oth Tang Prop - Gen.	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
203	39926	Pc Hardware-AEAM	\$ 488,023	-	488,023	100.00%	6.44%	31,415	\$ 488,023	100.00%	6.44%	31,415
204	39928	Application SW-AEAM	\$ 11,269,680	-	11,269,680	100.00%	6.44%	725,452	\$ 11,256,107	100.00%	6.44%	724,578
205	39931	ALGN-Servers-Hardware	\$ 66,078	-	66,078	100.00%	0.00%	-	\$ 54,531	100.00%	0.00%	-
206	39932	ALGN-Servers-Software	\$ 18,755	-	18,755	100.00%	0.00%	-	\$ 18,755	100.00%	0.00%	-
207	39938	ALGN-Application SW	\$ 2,305,884	-	2,305,884	100.00%	0.00%	-	\$ 2,305,884	100.00%	0.00%	-
208		Retirement Work in Progress	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
209												
210		Total Depr Reserves (Div 2)	\$ 106,312,469	\$ -	\$ 102,828,605			\$ 5,251,175	\$ 104,694,574			\$ 5,178,574

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
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FR 16(8)(b)3
 Schedule B-3 F
 Witness: Waller

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211												
212		Shared Services Customer Support (Division 012)										
213												
214		<u>General Plant</u>										
215	38900	38900-Land	\$ -	\$ -	\$ -	10.93%	51.88%	\$ -	\$ -	10.93%	51.88%	\$ -
216	38910	38910-CKV-Land & Land Rights	\$ -	-	-	100.00%	2.33%	-	\$ -	100.00%	2.33%	-
217	39000	39000-Structures & Improvements	\$ 2,084,561	-	2,084,561	10.93%	51.88%	118,214	\$ 1,894,620	10.93%	51.88%	107,442
218	39009	39009-Improv. to Leased Premises	\$ 1,705,842	-	1,705,842	10.93%	51.88%	96,737	\$ 1,660,007	10.93%	51.88%	94,137
219	39010	39010-CKV-Structures & Improvements	\$ 3,318,656	-	3,318,656	100.00%	2.33%	77,405	\$ 2,982,735	100.00%	2.33%	69,570
220	39100	39100-Office Furniture & Equipment	\$ 896,442	-	896,442	10.93%	51.88%	50,836	\$ 847,930	10.93%	51.88%	48,085
221	39101	Office Furniture And	\$ -	-	-	10.93%	51.88%	-	\$ -	10.93%	51.88%	-
222	39102	Remittance Processing	\$ -	-	-	10.93%	51.88%	-	\$ -	10.93%	51.88%	-
223	39103	39103-Office Furn. - Copiers & Type	\$ -	-	-	10.93%	51.88%	-	\$ -	10.93%	51.88%	-
224	39110	CKV-Office Furn & Eq	\$ 127,815	-	127,815	100.00%	2.33%	2,981	\$ 82,372	100.00%	2.33%	1,921
225	39210	CKV-Transportation Eq	\$ 96,927	-	96,927	100.00%	2.33%	2,261	\$ 96,773	100.00%	2.33%	2,257
226	39410	CKV-Tools Shop Garage	\$ 136,665	-	136,665	100.00%	2.33%	3,188	\$ 122,111	100.00%	2.33%	2,848
227	39510	CKV-Laboratory Equip	\$ 18,123	-	18,123	100.00%	2.33%	423	\$ 16,936	100.00%	2.33%	395
228	39700	39700-Communication Equipment	\$ 1,121,209	-	1,121,209	10.93%	51.88%	63,583	\$ 1,065,251	10.93%	51.88%	60,409
229	39710	39710-CKV-Communication Equipment	\$ 166,250	-	166,250	100.00%	2.33%	3,878	\$ 157,641	100.00%	2.33%	3,677
230	39800	39800-Miscellaneous Equipment	\$ 16,465	-	16,465	10.93%	51.88%	934	\$ 14,613	10.93%	51.88%	829
231	39810	CKV-Misc Equipment	\$ 171,516	-	171,516	100.00%	2.33%	4,000	\$ 158,045	100.00%	2.33%	3,686
232	39900	39900-Other Tangible Property	\$ 518,954	-	518,954	10.93%	51.88%	29,429	\$ 477,870	10.93%	51.88%	27,100
233	39901	39901-Oth Tang Prop - Servers - H/W	\$ 5,465,022	-	5,465,022	10.93%	51.88%	309,916	\$ 5,023,620	10.93%	51.88%	284,885
234	39902	39902-Oth Tang Prop - Servers - S/W	\$ 1,272,256	-	1,272,256	10.93%	51.88%	72,148	\$ 1,187,816	10.93%	51.88%	67,360
235	39903	39903-Oth Tang Prop - Network - H/W	\$ 377,508	-	377,508	10.93%	51.88%	21,408	\$ 355,517	10.93%	51.88%	20,161
236	39906	39906-Oth Tang Prop - PC Hardware	\$ 608,919	-	608,919	10.93%	51.88%	34,531	\$ 559,761	10.93%	51.88%	31,744
237	39907	39907-Oth Tang Prop - PC Software	\$ 140,410	-	140,410	10.93%	51.88%	7,962	\$ 134,103	10.93%	51.88%	7,605
238	39908	39908-Oth Tang Prop - Appl Software	\$ 33,301,290	-	33,301,290	10.93%	51.88%	1,888,485	\$ 30,357,683	10.93%	51.88%	1,721,556
239	39910	39910-CKV-Other Tangible Property	\$ 149,901	-	149,901	100.00%	2.33%	3,496	\$ 131,374	100.00%	2.33%	3,064
240	39916	39916-CKV-Oth Tang Prop-PC Hardware	\$ 264,414	-	264,414	100.00%	2.33%	6,167	\$ 248,725	100.00%	2.33%	5,801
241	39917	39917-CKV-Oth Tang Prop-PC Software	\$ 79,730	-	79,730	100.00%	2.33%	1,860	\$ 75,562	100.00%	2.33%	1,762
242	39918	CKV-Oth Tang Prop-App	\$ 11,375	-	11,375	100.00%	2.33%	265	\$ 10,705	100.00%	2.33%	250
243	39924	Oth Tang Prop - Gen.	\$ -	-	-	10.93%	51.88%	-	\$ -	10.93%	51.88%	-
244		Retirement Work in Progress	\$ -	-	-	10.93%	51.88%	-	\$ -	10.93%	51.88%	-
245												
246		Total Depr Reserves (Div 12)	\$ 52,050,249	\$ -	\$ 52,050,249			\$ 2,800,108	\$ 47,661,769			\$ 2,566,545
247												
248		Total Accumulated Depreciation & Amortization (Div 009, 091, 002, 012)	\$ 351,366,739	\$ -	\$ 347,665,559			\$ 199,948,564	\$ 337,523,341			\$ 191,846,139

Financial Statements
 For the Year Ended December 31, 2013

Company Name: ABC Corporation
 Period: 12/31/2013

Accounting Method: GAAP
 Currency: USD

Report Type: Balance Sheet

Period: 12/31/2013

Company Name: ABC Corporation

Period: 12/31/2013

Company Name: ABC Corporation

Period: 12/31/2013

Company Name: ABC Corporation

Period: 12/31/2013

Company Name: ABC Corporation

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Period: 12/31/2013

Company Name: ABC Corporation

Period: 12/31/2013

Company Name: ABC Corporation

Period: 12/31/2013

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Allowance For Working Capital
 as of December 31, 2017

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

FR 16(8)(b)4
 Schedule B-4 B
 Witness: Waller

Line No.	Working Capital Component	Description of methodology used to determine Jurisdictional Requirement	Workpaper Reference No.	Total Company
1	Cash Working Capital	1 / 8 O & M Method	B-4.2	\$ 3,370,236
2	Material & Supplies	13 Month Average Balance	B-4.1	214,652
3	Gas Stored Underground	13 Month Average Balance	B-4.1	8,607,714
4	Prepayments	13 Month Average Balance	B-4.1	<u>1,759,394</u>
5	Total Working Capital Requirements			<u>\$ 13,951,998</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Allowance For Working Capital
 as of March 31, 2019

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

FR 16(8)(b)4
 Schedule B-4 F
 Witness: Waller

Line No.	Working Capital Component	Description of methodology used to determine Jurisdictional Requirement	Workpaper Reference No.	Total Company
1	Cash Working Capital	1 / 8 O & M Method	B-4.2	\$ 3,270,504
2	Material & Supplies	13 Month Average Balance	B-4.1	209,605
3	Gas Stored Underground	13 Month Average Balance	B-4.1	8,259,601
4	Prepayments	13 Month Average Balance	B-4.1	<u>1,729,944</u>
5	Total Working Capital Requirements			<u>\$ 13,469,654</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Working Capital Components
 as of December 31, 2017

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

FR 16(8)(b)4.1
 Schedule B-4.1 B
 Witness: Waller

Line No.	Description	Base Period Ending Balance			13 Month Average				
		12/31/2017 Ending Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	12/31/2017 13 Month Avg	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
1	Material & Supplies (Account 1540 & 1630)								
2	Kentucky Direct (Div 009)	\$ (270,522)	100%	100%	\$ (270,522)	\$ (254,109)	100%	100%	\$ (254,109)
3	KY/Mid-States General Office (Div 091)	955,451	100%	50.25%	480,127	932,833	100%	50.25%	468,761
4	Shared Services General Office (Div 002)	-	10.35%	50.25%	-	-	10.35%	50.25%	-
5	Shared Services Customer Support (Div 012)	-	10.93%	51.88%	-	-	10.93%	51.88%	-
6	Total	\$ 684,929			\$ 209,605	\$ 678,724			\$ 214,652
7									
8	Gas Stored Underground (Account 1641)								
9	Kentucky Direct (Div 009)	\$ 12,337,277	100%	100%	\$ 12,337,277	\$ 8,607,714	100%	100%	\$ 8,607,714
10	KY/Mid-States General Office (Div 091)	-	100%	50.25%	-	-	100%	50.25%	-
11	Shared Services General Office (Div 002)	-	10.35%	50.25%	-	-	10.35%	50.25%	-
12	Shared Services Customer Support (Div 012)	-	10.93%	51.88%	-	-	10.93%	51.88%	-
13	Total	\$ 12,337,277			\$ 12,337,277	\$ 8,607,714			\$ 8,607,714
14									
15	Prepayments (Account 1650)								
16	Kentucky Direct (Div 009)	\$ 68,933	100%	100%	\$ 68,933	\$ 76,356	100%	100%	\$ 76,356
17	KY/Mid-States General Office (Div 091)	3,673	100%	50.25%	1,846	3,825	100%	50.25%	1,922
18	Shared Services General Office (Div 002)	30,135,179	10.35%	50.25%	1,567,335	30,428,207	10.35%	50.25%	1,582,576
19	Shared Services Customer Support (Div 012)	1,610,328	10.93%	51.88%	91,320	1,737,648	10.93%	51.88%	98,540
20	Total	\$ 31,818,113			\$ 1,729,434	\$ 32,246,036			\$ 1,759,394
21									
22	Total Other Working Capital Allowances	\$ 44,840,320			\$ 14,276,317	\$ 41,532,475			#####

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Working Capital Components
 as of March 31, 2019

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

FR 16(8)(b)4.1
 Schedule B-4.1 F
 Witness: Waller

Line No.	Description	Forecasted Period Ending Balance				13 Month Average			
		3/31/2019 Ending Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	3/31/2019 13 Month Avg	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
1	Material & Supplies (Account 1540 & 1630)								
2	Kentucky Direct (Div 009)	\$ (270,522)	100%	100%	\$ (270,522)	\$ (270,522)	100%	100%	\$ (270,522)
3	KY/Mid-States General Office (Div 091)	955,451	100%	50.25%	480,127	955,451	100%	50.25%	480,127
4	Shared Services General Office (Div 002)	-	10.35%	50.25%	-	-	10.35%	50.25%	-
5	Shared Services Customer Support (Div 012)	-	10.93%	51.88%	-	-	10.93%	51.88%	-
6	Total	<u>\$ 684,929</u>			<u>\$ 209,605</u>	<u>\$ 684,929</u>			<u>\$ 209,605</u>
7									
8	Gas Stored Underground (Account 1641)								
9	Kentucky Direct (Div 009)	\$ (4,156,777)	100%	100%	\$ (4,156,777)	\$ 8,259,601	100%	100%	\$ 8,259,601
10	KY/Mid-States General Office (Div 091)	-	100%	50.25%	-	-	100%	50.25%	-
11	Shared Services General Office (Div 002)	-	10.35%	50.25%	-	-	10.35%	50.25%	-
12	Shared Services Customer Support (Div 012)	-	10.93%	51.88%	-	-	10.93%	51.88%	-
13	Total	<u>\$ (4,156,777)</u>			<u>\$ (4,156,777)</u>	<u>\$ 8,259,601</u>			<u>\$ 8,259,601</u>
14									
15	Prepayments (Account 1650)								
16	Kentucky Direct (Div 009)	\$ 68,933	100%	100%	\$ 68,933	\$ 68,933	100%	100%	\$ 68,933
17	KY/Mid-States General Office (Div 091)	16,870	100%	50.25%	8,477	4,688	100%	50.25%	2,356
18	Shared Services General Office (Div 002)	30,135,179	10.35%	50.25%	1,567,335	30,135,179	10.35%	50.25%	1,567,335
19	Shared Services Customer Support (Div 012)	1,610,328	10.93%	51.88%	91,320	1,610,328	10.93%	51.88%	91,320
20	Total	<u>\$ 31,831,310</u>			<u>\$ 1,736,066</u>	<u>\$ 31,819,128</u>			<u>\$ 1,729,944</u>
21									
22	Total Other Working Capital Allowances	<u>\$ 28,359,462</u>			<u>\$ (2,211,106)</u>	<u>\$ 40,763,659</u>			<u>\$ 10,199,151</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Cash Working Capital Components - 1 / 8 O&M Expenses
 as of December 31, 2017

Data: Base Period Forecasted Period
 Type of Filing: Original Updated Revised
 Workpaper Reference No(s). FR 16(8)(b)4.2
 Schedule B-4.2 B
 Witness: Waller

Line No.	Description	Total Company (1)	1 / 8 Method Percent (2)	Jurisdictional Amount (3)
1	Cash Working Capital			
2	Production O&M Expense	\$ -	12.50%	\$ -
3	Storage O&M Expense	402,609	12.50%	50,326
4	Transmission O&M Expense	267,885	12.50%	33,486
5	Distribution O&M Expense	6,643,818	12.50%	830,477
6	Customer Accting. & Collection	3,218,091	12.50%	402,261
7	Customer Service & Information	134,412	12.50%	16,802
8	Sales Expense	410,953	12.50%	51,369
9	Admin. & General Expense	<u>15,884,124</u>	12.50%	<u>1,985,515</u>
10	Total O & M Expenses	<u>\$ 26,961,891</u>		<u>\$ 3,370,236</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Cash Working Capital Components - 1 / 8 O&M Expenses
 as of March 31, 2019

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

FR 16(8)(b)4.2
 Schedule B-4.2 F
 Witness: Waller

Line No.	Description	Total Company (1)	1 / 8 Method Percent (2)	Jurisdictional Amount (3)
1	Cash Working Capital			
2	Production O&M Expense	\$ -	12.50%	\$ -
3	Storage O&M Expense	404,981	12.50%	50,623
4	Transmission O&M Expense	270,673	12.50%	33,834
5	Distribution O&M Expense	6,775,544	12.50%	846,943
6	Customer Accting. & Collection	3,376,766	12.50%	422,096
7	Customer Service & Information	133,614	12.50%	16,702
8	Sales Expense	357,069	12.50%	44,634
9	Admin. & General Expense	<u>14,845,383</u>	12.50%	<u>1,855,673</u>
10	Total O & M Expenses	<u>\$ 26,164,029</u>		<u>\$ 3,270,504</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Deferred Credits and Accumulated Deferred Income Taxes
 as of December 31, 2017

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

FR 16(8)(b)5
 Sch. B-5 B
 Witness: Waller

Line No.	Account	Period End	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	13-Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	
DIVISION 09										
1	Account 190 - Accumulated Deferred Income Taxes (1)	\$ 2,480,404	100%	100%	\$ 2,480,404	\$ 2,501,455	100%	100%	\$ 2,501,455	
2										
3	Account 282 - Accumulated Deferred Income Taxes	(114,467,338)	100%	100%	(114,467,338)	(104,026,654)	100%	100%	(104,026,654)	
4										
5	Account 283 - Accumulated Deferred Income Taxes - Other	(103,015)	100%	100%	(103,015)	(495,349)	100%	100%	(495,349)	
6										
7	Div 09 Accumulated Deferred Income Taxes	#####			\$ (112,089,949)	#####			\$ (102,020,549)	
8										
9	DIVISION 02									
10	Account 190 - Accumulated Deferred Income Taxes	\$ 822,699,628	10.35%	50.25%	\$ 42,788,738	\$ 821,894,800	10.35%	50.25%	\$ 42,746,879	
11										
12	Account 282 - Accumulated Deferred Income Taxes	(24,433,131)	10.35%	50.25%	(1,270,771)	(25,367,923)	10.35%	50.25%	(1,319,390)	
13										
14	Account 283 - Accumulated Deferred Income Taxes - Other	25,919,297	10.35%	50.25%	1,348,067	22,060,557	10.35%	50.25%	1,147,373	
15										
16	Div 02 Accumulated Deferred Income Taxes	\$ 824,185,793			\$ 42,866,034	\$ 818,587,434			\$ 42,574,862	
17	DIVISION 12									
18	Account 190 - Accumulated Deferred Income Taxes	\$ (574,777)	10.93%	51.88%	\$ (32,595)	\$ (265,282)	10.93%	51.88%	\$ (15,044)	
19										
20	Account 282 - Accumulated Deferred Income Taxes	(26,366,045)	10.93%	51.88%	(1,495,194)	(27,430,874)	10.93%	51.88%	(1,555,579)	
21										
22	Account 283 - Accumulated Deferred Income Taxes - Other	0	10.93%	51.88%	0	(309,496)	10.93%	51.88%	(17,551)	
23										
24	Div 012 Accumulated Deferred Income Taxes	\$ (26,940,822)			\$ (1,527,789)	\$ (28,005,652)			\$ (1,588,174)	
25	DIVISION 91									
26										
27	Account 190 - Accumulated Deferred Income Taxes	\$ 6,309,382	100%	50.25%	\$ 3,170,550	\$ 5,993,892	100%	50.25%	\$ 3,012,012	
28										
29	Account 255 - Accumulated Deferred Investment Tax Credits	(1)	100%	50.25%	(1)	(1)	100%	50.25%	(1)	
30										
31	Account 282 - Accumulated Deferred Income Taxes	5,688,006	100%	50.25%	2,858,300	(3,253,086)	100%	50.25%	(1,634,720)	
32										
33	Account 283 - Accumulated Deferred Income Taxes - Other	(1,597,357)	100%	50.25%	(802,694)	(1,627,681)	100%	50.25%	(817,932)	
34										
35	Div 91 Accumulated Deferred Income Taxes	\$ 10,400,030			\$ 5,226,156	\$ 1,113,124			\$ 559,360	
36										
37	Total Deferred Inc. Taxes and Investment Tax Credits	\$ 695,555,052			\$ (65,525,547)	\$ 689,674,357			\$ (60,474,501)	

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Deferred Credits and Accumulated Deferred Income Taxes
 as of March 31, 2019

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

FR 16(8)(b)5
 Sch. B-5 F
 Witness: Waller

Line No.	Account	Period End	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	13-Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
DIVISION 09									
1	<u>Account 190 - Accumulated Deferred Income Taxes</u>	\$ 2,480,404	100%	100%	\$ 2,480,404	\$ 2,480,404	100%	100%	\$ 2,480,404
2									
3	<u>Account 282 - Accumulated Deferred Income Taxes</u>	(127,528,305)	100%	100%	(127,528,305)	(123,986,274)	100%	100%	(123,986,274)
4									
5	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	(103,015)	100%	100%	(103,015)	(103,015)	100%	100%	(103,015)
6									
7	<u>Div 09 Accumulated Deferred Income Taxes</u>	<u>#####</u>			<u>\$ (125,150,916)</u>	<u>\$ (121,608,885)</u>			<u>\$ (121,608,885)</u>
8									
DIVISION 02									
9									
10	<u>Account 190 - Accumulated Deferred Income Taxes</u>	\$822,699,628	10.35%	50.25%	\$ 42,788,738	\$ 822,699,628	10.35%	50.25%	\$ 42,788,738
11									
12	<u>Account 282 - Accumulated Deferred Income Taxes</u>	(25,837,739)	10.35%	50.25%	(1,343,825)	(24,863,174)	10.35%	50.25%	(1,294,178)
13									
14	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	25,919,297	10.35%	50.25%	1,348,067	25,919,297	10.35%	50.25%	1,348,067
15									
16	<u>Div 02 Accumulated Deferred Income Taxes</u>	<u>\$822,781,186</u>			<u>\$ 42,792,980</u>	<u>\$ 823,735,751</u>			<u>\$ 42,842,627</u>
17									
DIVISION 12									
18	<u>Account 190 - Accumulated Deferred Income Taxes</u>	\$ (574,777)	10.93%	51.88%	\$ (32,595)	\$ (574,777)	10.93%	51.88%	\$ (32,595)
19									
20	<u>Account 282 - Accumulated Deferred Income Taxes</u>	(23,828,557)	10.93%	51.88%	(1,351,295)	(24,869,504)	10.93%	51.88%	(1,410,326)
21									
22	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	0	10.93%	51.88%	0	0	10.93%	51.88%	0
23									
24	<u>Div 012 Accumulated Deferred Income Taxes</u>	<u>\$ (24,403,334)</u>			<u>\$ (1,383,890)</u>	<u>\$ (25,444,281)</u>			<u>\$ (1,442,921)</u>
25									
DIVISION 91									
26	<u>Account 190 - Accumulated Deferred Income Taxes</u>	\$ 6,309,382	100%	50.25%	\$ 3,170,550	\$ 6,309,382	100%	50.25%	\$ 3,170,550
27									
28	<u>Account 255 - Accumulated Deferred Investment Tax Credits</u>	(1)	100%	50.25%	(1)	(1)	100%	50.25%	(1)
29									
30	<u>Account 282 - Accumulated Deferred Income Taxes</u>	5,709,565	100%	50.25%	2,869,134	5,699,565	100%	50.25%	2,864,109
31									
32	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	(1,597,357)	100%	50.25%	(802,694)	(1,597,357)	100%	50.25%	(802,694)
33									
34	<u>Div 91 Accumulated Deferred Income Taxes</u>	<u>\$ 10,421,589</u>			<u>\$ 5,236,990</u>	<u>\$ 10,411,589</u>			<u>\$ 5,231,965</u>
35									
36									
37	Total Deferred Inc. Taxes and Investment Tax Credits	<u>\$683,648,525</u>			<u>\$ (78,504,836)</u>	<u>\$ 687,094,174</u>			<u>\$ (74,977,214)</u>
38	<i>(excluding forecasted change in NOLC)</i>								
39	Forecasted Change in NOLC								(321,485)
40									
41	Forecasted 13-month Average ADIT in Rate Base								<u>(75,298,698)</u>
42									

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Deferred Credits and Accumulated Deferred Income Taxes
 as of March 31, 2019

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

FR 16(8)(b)5
 Sch. B-5 F
 Witness: Waller

Line No.	Account	Period End	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	13-Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
43	Calculation of Change in NOLC								
44	(from 13-month average Base Period to 13-month average Forecasted Period)								
45				Schedule					
46	Forecasted Test Period			Reference					
47	<hr/>								
48	13-month average Rate Base			B.1 F		430,063,026			
49									
50	Required Operating Income			A.1		33,243,872			
51									
52	Interest Deduction			E.1		9,959,593			
53									
54	Return on Equity Portion of Rate Base			line 50 - line 52		23,284,279			
55									
56	Return, grossed up for Income Tax	38.90%		Line 54 / (1-tax rate)		38,108,476			
57									
58	Tax Expense on Return	38.90%		Line 56 x tax rate		<u>14,824,197</u>			
59									
60	Change In ADIT, excluding forecasted change in NOLC			Line 37; B.5 B		(14,502,713)			
61	Required Change in NOLC					<u>(321,485)</u>		0	
62									
63	Total Required Change in Accumulated Deferred Income Taxes¹			B.1 F; B.1 B		<u>(14,824,197)</u>			
64									
65									
66	ADIT Reconciliation								
67	13-Month Average ADIT, Base Period			B.5 B		(60,474,501)			
68									
69	13-Month Average ADIT, Forecasted Period, excl, Change in NOLC			Line 37		(74,977,214)			
70	Change in NOLC			Line 39		<u>(321,485)</u>			
71	Forecasted 13-month Average ADIT in Rate Base					<u>(75,298,698)</u>			
72									
73	Total Required Change in Accumulated Deferred Income Taxes			Line 71 - Line 67		<u>(14,824,197)</u>			
74									
75									
76	¹ Because the Company is in a NOLC position, the total change in ADIT must equal the tax expenses included in revenue requirement								

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Customer Advances For Construction
 as of December 31, 2017

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

FR 16(8)(b)6
 Sch. B-6 B
 Witness: Waller

Line No.	Account	Period End	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	13-Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
DIVISION 09									
1	15560 Account 252 - Customer Advances For Construction		100%	100%	\$(1,437,537)	\$(1,455,773)	100%	100%	\$ (1,455,773)
2									
DIVISION 02									
4	15560 Account 252 - Customer Advances For Construction		10.35%	50.25%	-	-	10.35%	50.25%	-
5									
DIVISION 12									
7	15560 Account 252 - Customer Advances For Construction		10.93%	51.88%	-	-	10.93%	51.88%	-
8									
DIVISION 91									
10	15560 Account 252 - Customer Advances For Construction		100%	50.25%	-	-	100%	50.25%	-
11									
12	Total Account 252 - Customer Advances For Construction				<u>\$(1,437,537)</u>	<u>\$(1,455,773)</u>			<u>\$ (1,455,773)</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Customer Advances For Construction
 as of March 31, 2019

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

FR 16(8)(b)6
 Sch. B-6 F
 Witness: Waller

Line No.	Account	Period End	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	13-Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
DIVISION 09									
1	15560 Account 252 - Customer Advances For Construction		100%	100%	\$(1,437,537)	\$(1,437,537)	100%	100%	\$ (1,437,537)
2									
3	DIVISION 02								
4	15560 Account 252 - Customer Advances For Construction		10.35%	50.25%	-	-	10.35%	50.25%	-
5									
6	DIVISION 12								
7	15560 Account 252 - Customer Advances For Construction		10.93%	51.88%	-	-	10.93%	51.88%	-
8									
9	DIVISION 91								
10	15560 Account 252 - Customer Advances For Construction	0	100%	50.25%	0	0	100%	50.25%	0
11									
12	Total Account 252 - Customer Advances For Construction				<u>\$(1,437,537)</u>	<u>\$(1,437,537)</u>			<u>\$ (1,437,537)</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Forecasted Test Period: Twelve Months Ended March 31, 2019
 Working Capital Components

FR 16(8)(b)4.1

Line No.	Description	Budgeted Mar-18	Budgeted Apr-18	Budgeted May-18	Budgeted Jun-18	Budgeted Jul-18	Forecasted Aug-18	Forecasted Sep-18	Forecasted Oct-18	Forecasted Nov-18	Forecasted Dec-18	Forecasted Jan-19	Forecasted Feb-19	Forecasted Mar-19	13 Month Average
1	Materials & Supplies														
2															
3	Kentucky Direct (Div 009)														
4	Account 1540- Plant Materials and Operating Suppl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Account 1630- Stores Expense Undistributed	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)
6	Total Materials & Supplies	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)
7															
8	KY/Mid-States General Office (Div 091)														
9	Account 1540- Plant Materials and Operating Suppl	\$ 76,075	\$ 76,075	\$ 76,075	\$ 76,075	\$ 76,075	\$ 76,075	\$ 76,075	\$ 76,075	\$ 76,075	\$ 76,075	\$ 76,075	\$ 76,075	\$ 76,075	\$ 76,075
10	Account 1630- Stores Expense Undistributed	\$ 879,376	\$ 879,376	\$ 879,376	\$ 879,376	\$ 879,376	\$ 879,376	\$ 879,376	\$ 879,376	\$ 879,376	\$ 879,376	\$ 879,376	\$ 879,376	\$ 879,376	\$ 879,376
11	Total Materials & Supplies	\$ 955,451	\$ 955,451	\$ 955,451	\$ 955,451	\$ 955,451	\$ 955,451	\$ 955,451	\$ 955,451	\$ 955,451	\$ 955,451	\$ 955,451	\$ 955,451	\$ 955,451	\$ 955,451
12															
13	Shared Services General Office (Div 002)														
14	Account 1540- Plant Materials and Operating Suppl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Account 1630- Stores Expense Undistributed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Total Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17															
18	Shared Services Customer Support (Div 012)														
19	Account 1540- Plant Materials and Operating Suppl	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Account 1630- Stores Expense Undistributed	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Total Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22															
23	Gas Stored Underground- Account 1641														
24															
25	Kentucky Direct (Div 009)	\$ (5,040,825)	\$ (1,178,144)	\$ 2,639,752	\$ 6,490,578	\$ 10,375,650	\$ 14,265,991	\$ 18,124,720	\$ 22,008,475	\$ 19,939,491	\$ 14,923,261	\$ 8,081,738	\$ 900,906	\$ (4,156,777)	\$ 8,259,801
26															
27	KY/Mid-States General Office (Div 091)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28															
29	Shared Services General Office (Div 002)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30															
31	Shared Services Customer Support (Div 012)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32															
33	Prepayments- Account 1650														
34															
35	Kentucky Direct (Div 009)	\$ 68,933	\$ 68,933	\$ 68,933	\$ 68,933	\$ 68,933	\$ 68,933	\$ 68,933	\$ 68,933	\$ 68,933	\$ 68,933	\$ 68,933	\$ 68,933	\$ 68,933	\$ 68,933
36															
37	KY/Mid-States General Office (Div 091)	\$ 3,673	\$ 3,673	\$ 3,673	\$ 3,673	\$ 3,673	\$ 3,673	\$ 3,673	\$ 3,673	\$ 3,673	\$ 3,673	\$ 3,673	\$ 3,673	\$ 3,673	\$ 16,870
38															
39	Shared Services General Office (Div 002)	\$ 30,135,179	\$ 30,135,179	\$ 30,135,179	\$ 30,135,179	\$ 30,135,179	\$ 30,135,179	\$ 30,135,179	\$ 30,135,179	\$ 30,135,179	\$ 30,135,179	\$ 30,135,179	\$ 30,135,179	\$ 30,135,179	\$ 30,135,179
40															
41	Shared Services Customer Support (Div 012)	\$ 1,610,328	\$ 1,610,328	\$ 1,610,328	\$ 1,610,328	\$ 1,610,328	\$ 1,610,328	\$ 1,610,328	\$ 1,610,328	\$ 1,610,328	\$ 1,610,328	\$ 1,610,328	\$ 1,610,328	\$ 1,610,328	\$ 1,610,328

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Base Period: Twelve Months Ended December 31, 2017
 Working Capital Components

FR 16(8)(b)4.1

Line No.	Description	actual Dec-16	actual Jan-17	actual Feb-17	actual Mar-17	actual Apr-17	actual May-17	actual Jun-17	forecasted Jul-17	Budgeted Aug-17	Budgeted Sep-17	Budgeted Oct-17	Budgeted Nov-17	Budgeted Dec-17	13 Month Average
1	Materials & Supplies														
2															
3	Kentucky Direct (Div 009)														
4	Account 1540- Plant Materials and Operating Suppl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Account 1630- Stores Expense Undistributed	\$ (57,155)	\$ (62,146)	\$ (86,325)	\$ (278,877)	\$ (351,177)	\$ (398,764)	\$ (445,843)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)
6	Total Materials & Supplies	\$ (57,155)	\$ (62,146)	\$ (86,325)	\$ (278,877)	\$ (351,177)	\$ (398,764)	\$ (445,843)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (254,109)
7															
8	KY/Mid-States General Office (Div 091)														
9	Account 1540- Plant Materials and Operating Suppl	\$ 76,075	\$ 76,075	\$ 76,075	\$ 76,075	\$ 76,075	\$ 76,075	\$ 76,075	\$ 76,075	\$ 76,075	\$ 76,075	\$ 76,075	\$ 76,075	\$ 76,075	\$ 76,075
10	Account 1630- Stores Expense Undistributed	\$ 585,343	\$ 656,725	\$ 760,358	\$ 853,996	\$ 913,350	\$ 1,012,172	\$ 1,079,654	\$ 879,376	\$ 879,376	\$ 879,376	\$ 879,376	\$ 879,376	\$ 879,376	\$ 879,376
11	Total Materials & Supplies	\$ 661,418	\$ 732,800	\$ 836,434	\$ 930,071	\$ 989,425	\$ 1,088,248	\$ 1,155,729	\$ 955,451	\$ 955,451	\$ 955,451	\$ 955,451	\$ 955,451	\$ 955,451	\$ 932,833
12															
13	Shared Services General Office (Div 002)														
14	Account 1540- Plant Materials and Operating Suppl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Account 1630- Stores Expense Undistributed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Total Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17															
18	Shared Services Customer Support (Div 012)														
19	Account 1540- Plant Materials and Operating Suppl	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Account 1630- Stores Expense Undistributed	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Total Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22															
23	Gas Stored Underground- Account 1641														
24															
25	Kentucky Direct (Div 009)	\$14,824,455	\$ 6,741,671	\$ 2,380,329	\$ (1,585,227)	\$ 1,123,327	\$ 2,873,790	\$ 5,812,076	\$ 8,272,784	\$11,340,754	\$ 14,331,314	\$ 17,779,376	\$15,668,363	\$12,337,277	\$ 8,607,714
26															
27	KY/Mid-States General Office (Div 091)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28															
29	Shared Services General Office (Div 002)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30															
31	Shared Services Customer Support (Div 012)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32															
33	Prepayments- Account 1650														
34															
35	Kentucky Direct (Div 009)	\$ 165,439	\$ 137,866	\$ 110,292	\$ 82,719	\$ 55,146	\$ 27,573	\$ -	\$ 68,933	\$ 68,933	\$ 68,933	\$ 68,933	\$ 68,933	\$ 68,933	\$ 76,356
36															
37	KY/Mid-States General Office (Div 091)	\$ 5,842	\$ 4,329	\$ 3,017	\$ 1,704	\$ 392	\$ (921)	\$ 13,517	\$ 3,673	\$ 3,673	\$ 3,673	\$ 3,673	\$ 3,673	\$ 3,673	\$ 3,825
38															
39	Shared Services General Office (Div 002)	\$33,944,542	\$32,452,354	\$28,243,166	\$31,839,499	\$29,643,340	\$31,033,018	\$27,599,696	\$30,135,179	\$30,135,179	\$30,135,179	\$30,135,179	\$30,135,179	\$30,135,179	\$30,428,207
40															
41	Shared Services Customer Support (Div 012)	\$ 1,968,032	\$ 1,848,566	\$ 2,174,650	\$ 1,879,184	\$ 1,607,140	\$ 1,839,555	\$ 1,610,328	\$ 1,610,328	\$ 1,610,328	\$ 1,610,328	\$ 1,610,328	\$ 1,610,328	\$ 1,610,328	\$ 1,737,648

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Deferred Credits and Accumulated Deferred Income Taxes

Base Period: Twelve Months Ended December 31, 2017

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

FR 16(b)(5)
 WP B-5 B

Line No.	Sub Acct	actual Dec-16	actual Jan-17	actual Feb-17	actual Mar-17	actual Apr-17	actual May-17	actual Jun-17	forecast Jul-17	forecast Aug-17	forecast Sep-17	forecast Oct-17	forecast Nov-17	forecast Dec-17	13 month Average
DIVISION 09															
1	Account 190 - Accumulated Deferred Income Taxes	\$ 2,519,498	2,519,498	2,519,498	2,519,498	2,519,498	2,519,498	2,519,498	2,480,404	2,480,404	2,480,404	2,480,404	2,480,404	2,480,404	2,501,455
2	Account 282 - Accumulated Deferred Income Taxes	(98,603,126)	(98,603,126)	(98,603,126)	(98,603,126)	(98,603,126)	(98,603,126)	(98,603,126)	(103,048,108)	(107,448,678)	(111,222,300)	(112,327,775)	(113,510,420)	(114,467,338)	(104,026,654)
3	Account 283 - Accumulated Deferred Income Taxes - Other	(831,636)	(831,636)	(831,636)	(831,636)	(831,636)	(831,636)	(831,636)	(103,015)	(103,015)	(103,015)	(103,015)	(103,015)	(103,015)	(495,349)
4	Div 09 Accumulated Deferred Income Taxes	\$ (96,915,264)	\$ (96,915,264)	\$ (96,915,264)	\$ (96,915,264)	\$ (96,915,264)	\$ (96,915,264)	\$ (96,915,264)	\$ (100,670,719)	\$ (105,071,289)	\$ (108,844,911)	\$ (109,950,396)	\$ (111,233,051)	#####	\$ (102,020,549)
DIVISION 02															
10	Account 190 - Accumulated Deferred Income Taxes	\$838,601,729	\$838,601,729	\$838,601,729	\$803,309,941	\$803,309,941	\$803,309,941	\$822,699,628	\$ 822,699,628	\$ 822,699,628	\$ 822,699,628	\$ 822,699,628	\$ 822,699,628	\$822,699,628	\$ 821,894,800
11	Account 282 - Accumulated Deferred Income Taxes	823,198	823,198	823,198	(49,976,379)	(49,976,379)	(49,976,379)	(35,492,391)	(25,934,176)	(24,332,153)	(23,867,676)	(24,031,553)	(24,232,375)	(24,433,131)	(25,367,923)
12	Account 283 - Accumulated Deferred Income Taxes - Other	17,050,406	14,870,058	13,358,480	13,989,961	21,420,144	27,053,646	23,528,779	25,919,297	25,919,297	25,919,297	25,919,297	25,919,297	25,919,297	22,060,557
13	Div 02 Accumulated Deferred Income Taxes	\$ 858,475,333	\$ 854,294,985	\$ 852,783,388	\$ 767,323,523	\$ 774,753,707	\$ 780,387,209	\$ 810,735,016	\$ 822,684,749	\$ 824,286,772	\$ 824,751,249	\$ 824,587,372	\$ 824,386,549	\$ 824,185,793	\$ 818,587,434
DIVISION 12															
17	Account 190 - Accumulated Deferred Income Taxes	\$ (0)	(0)	(0)	(0)	(0)	(0)	(0)	(574,777)	(574,777)	(574,777)	(574,777)	(574,777)	(574,777)	\$ (265,282)
18	Account 282 - Accumulated Deferred Income Taxes	(27,916,937)	(27,916,937)	(27,916,937)	(27,916,937)	(27,916,937)	(27,916,937)	(27,916,937)	(27,561,936)	(27,203,402)	(26,841,707)	(26,684,131)	(26,525,577)	(26,366,045)	(27,430,874)
19	Account 283 - Accumulated Deferred Income Taxes - Other	(574,779)	(574,779)	(574,779)	(574,779)	(574,779)	(574,779)	(574,779)	0	0	0	0	0	0	(309,498)
20	Div 12 Accumulated Deferred Income Taxes	\$ (28,491,717)	\$ (28,491,717)	\$ (28,491,717)	\$ (28,491,717)	\$ (28,491,717)	\$ (28,491,717)	\$ (28,491,717)	\$ (28,136,713)	\$ (27,778,179)	\$ (27,416,484)	\$ (27,288,906)	\$ (27,100,354)	\$ (26,940,822)	\$ (28,005,852)
DIVISION 91															
26	Account 190 - Accumulated Deferred Income Taxes	\$ 5,723,472	5,723,472	5,723,472	5,723,472	5,723,472	5,723,472	5,723,472	6,309,382	6,309,382	6,309,382	6,309,382	6,309,382	6,309,382	\$ 5,693,892
27	Account 282 - Accumulated Deferred Income Taxes	(4,004,703)	(4,004,703)	(4,004,703)	(10,319,370)	(10,319,370)	(10,319,370)	(13,731,308)	(7,447,364)	(881,994)	5,683,375	5,684,919	5,666,462	5,688,006	(3,253,088)
28	Account 283 - Accumulated Deferred Income Taxes - Other	(1,653,672)	(1,653,672)	(1,653,672)	(1,653,672)	(1,653,672)	(1,653,672)	(1,653,672)	(1,597,357)	(1,597,357)	(1,597,357)	(1,597,357)	(1,597,357)	(1,597,357)	(1,627,681)
29	Account 255 - Accumulated Deferred Investment Tax Credits	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
30	Div 91 Accumulated Deferred Income Taxes	\$ 65,096	\$ 65,096	\$ 65,096	\$ (6,249,571)	\$ (6,249,571)	\$ (6,249,571)	\$ (9,881,509)	\$ (2,735,340)	\$ 3,830,030	\$ 10,395,399	\$ 10,396,943	\$ 10,388,466	\$ 10,460,030	\$ 1,113,124
31	Total	\$ 731,133,448	\$ 728,953,100	\$ 727,441,502	\$ 635,666,971	\$ 643,097,155	\$ 648,730,657	\$ 675,667,525	\$ 691,141,976	\$ 695,267,333	\$ 698,885,252	\$ 697,775,021	\$ 698,451,651	\$ 695,555,052	\$ 669,674,357

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00348
 Deferred Credits and Accumulated Deferred Income Taxes
 Base Period: Twelve Months Ended December 31, 2017

FR 16(b)(5)
 Sched. B-5

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

Line No.	Sub Acct	Budgeted Mar-18	Budgeted Apr-18	Budgeted May-18	Budgeted Jun-18	Budgeted Jul-18	Forecast Aug-18	Forecast Sep-18	Forecast Oct-18	Forecast Nov-18	Forecast Dec-18	Forecast Jan-19	Forecast Feb-19	Forecast Mar-19	13 month Average	
DIVISION 09																
1	Account 190 - Accumulated Deferred Income Taxes	\$ 2,480,404	2,480,404	2,480,404	2,480,404	2,480,404	2,480,404	2,480,404	2,480,404	2,480,404	2,480,404	2,480,404	2,480,404	2,480,404	\$ 2,480,404	
2																
3	Account 282 - Accumulated Deferred Income Taxes	(117,214,674)	(118,465,808)	(120,007,414)	(121,336,067)	(122,987,829)	(124,445,342)	(125,483,705)	(126,012,304)	(126,697,423)	(127,022,712)	(127,280,134)	(127,339,839)	(127,528,305)	(123,886,274)	
4																
5	Account 283 - Accumulated Deferred Income Taxes - Other	(103,015)	(103,015)	(103,015)	(103,015)	(103,015)	(103,015)	(103,015)	(103,015)	(103,015)	(103,015)	(103,015)	(103,015)	(103,015)	(103,015)	
6																
7	Div 09 Accumulated Deferred Income Taxes	\$ (114,837,285)	\$ (116,088,419)	\$ (117,630,025)	\$ (118,958,679)	\$ (120,610,440)	\$ (122,067,953)	\$ (123,106,316)	\$ (123,634,915)	\$ (124,320,034)	\$ (124,643,323)	\$ (124,902,745)	\$ (124,962,450)	\$ (125,150,916)	\$ (121,608,885)	
8																
9	DIVISION 02															
10	Account 190 - Accumulated Deferred Income Taxes	\$ 822,699,628	822,699,628	822,699,628	822,699,628	822,699,628	822,699,628	822,699,628	822,699,628	822,699,628	822,699,628	822,699,628	822,699,628	822,699,628	\$ 822,699,628	
11																
12	Account 282 - Accumulated Deferred Income Taxes	(25,834,176)	(24,332,153)	(23,867,876)	(24,031,553)	(24,232,375)	(24,433,131)	(24,633,822)	(24,834,446)	(25,035,004)	(25,235,657)	(25,436,417)	(25,637,111)	(25,837,739)	(24,883,174)	
13																
14	Account 283 - Accumulated Deferred Income Taxes - Other	25,919,297	25,919,297	25,919,297	25,919,297	25,919,297	25,919,297	25,919,297	25,919,297	25,919,297	25,919,297	25,919,297	25,919,297	25,919,297	25,919,297	
15																
16	Div 02 Accumulated Deferred Income Taxes	\$ 822,684,749	\$ 824,286,772	\$ 824,751,248	\$ 824,587,372	\$ 824,385,549	\$ 824,185,793	\$ 823,985,103	\$ 823,784,478	\$ 823,583,920	\$ 823,383,267	\$ 823,182,507	\$ 822,981,814	\$ 822,781,189	\$ 823,735,751	
17																
18	DIVISION 12															
19	Account 190 - Accumulated Deferred Income Taxes	\$ (574,777)	(574,777)	(574,777)	(574,777)	(574,777)	(574,777)	(574,777)	(574,777)	(574,777)	(574,777)	(574,777)	(574,777)	(574,777)	\$ (574,777)	
20																
21	Account 282 - Accumulated Deferred Income Taxes	(25,881,584)	(25,717,164)	(25,551,766)	(25,385,823)	(25,218,502)	(25,050,404)	(24,881,328)	(24,707,854)	(24,533,585)	(24,358,520)	(24,182,661)	(24,006,006)	(23,828,557)	(24,859,504)	
22																
23	Account 283 - Accumulated Deferred Income Taxes - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24																
25	Div 12 Accumulated Deferred Income Taxes	\$ (26,456,361)	\$ (26,291,941)	\$ (26,126,543)	\$ (25,960,400)	\$ (25,793,279)	\$ (25,625,181)	\$ (25,456,105)	\$ (25,282,831)	\$ (25,108,362)	\$ (24,933,297)	\$ (24,757,438)	\$ (24,580,783)	\$ (24,403,334)	\$ (25,444,281)	
26																
27	DIVISION 91															
28	Account 190 - Accumulated Deferred Income Taxes	\$ 6,309,382	6,309,382	6,309,382	6,309,382	6,309,382	6,309,382	6,309,382	6,309,382	6,309,382	6,309,382	6,309,382	6,309,382	6,309,382	\$ 6,309,382	
29																
30	Account 282 - Accumulated Deferred Income Taxes	5,889,807	5,691,168	5,892,730	5,894,292	5,895,854	5,897,418	5,898,978	5,701,121	5,703,265	5,705,409	5,707,563	5,707,393	5,708,565	5,699,565	
31																
32	Account 283 - Accumulated Deferred Income Taxes - Other	(1,597,357)	(1,597,357)	(1,597,357)	(1,597,357)	(1,597,357)	(1,597,357)	(1,597,357)	(1,597,357)	(1,597,357)	(1,597,357)	(1,597,357)	(1,597,357)	(1,597,357)	(1,597,357)	
33																
34	Account 255 - Accumulated Deferred Investment Tax Credits	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
35																
36	Div 91 Accumulated Deferred Income Taxes	\$ 10,401,631	\$ 10,403,192	\$ 10,404,754	\$ 10,406,316	\$ 10,407,878	\$ 10,409,440	\$ 10,411,002	\$ 10,413,145	\$ 10,415,289	\$ 10,417,433	\$ 10,419,577	\$ 10,419,417	\$ 10,421,599	\$ 10,411,589	
37	Total	\$ 691,792,734	\$ 692,309,604	\$ 691,399,434	\$ 690,074,610	\$ 689,390,708	\$ 688,902,099	\$ 685,833,884	\$ 685,280,078	\$ 684,570,614	\$ 684,222,080	\$ 683,941,901	\$ 683,657,997	\$ 683,648,525	\$ 687,094,174	

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Deferred Credits
 Base Period: Twelve Months Ended December 31, 2017

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

FR 16(b)(6)
 Sched. B-6

Line No.	Sub Acct	actual Dec-16	actual Jan-17	actual Feb-17	actual Mar-17	actual Apr-17	actual May-17	actual Jun-17	Budgeted Jul-17	Budgeted Aug-17	Budgeted Sep-17	Budgeted Oct-17	Budgeted Nov-17	Budgeted Dec-17	13 month Average
DIVISION 09															
1	Account 252 - Customer Advances For Construction	(1,674,613)	(1,744,327)	(1,740,195)	(1,623,599)	(1,304,467)	(1,194,207)	(1,018,425)	(1,437,537)	(1,437,537)	(1,437,537)	(1,437,537)	(1,437,537)	(1,437,537)	(1,455,773)
2															
DIVISION 02															
4	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5															
DIVISION 12															
7	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8															
DIVISION 91															
10	15580 Account 252 - Customer Advances For Construction	0	0	0	0	0	0	0	-	-	-	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Deferred Credits
 Base Period: Twelve Months Ended December 31, 2017

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

FR 16(8)(b)5
 Sched. B-5

Line No.	Sub Acct	Budgeted Mar-18	Budgeted Apr-18	Budgeted May-18	Budgeted Jun-18	Budgeted Jul-18	Forecasted Aug-18	Forecasted Sep-18	Forecasted Oct-18	Forecasted Nov-18	Forecasted Dec-18	Forecasted Jan-19	Forecasted Feb-19	Forecasted Mar-19	13 month Average
DIVISION 09															
1	Account 252 - Customer Advances For Construction	(1,437,537)	(1,437,537)	(1,437,537)	(1,437,537)	(1,437,537)	(1,437,537)	(1,437,537)	(1,437,537)	(1,437,537)	(1,437,537)	(1,437,537)	(1,437,537)	(1,437,537)	(1,437,537)
2															
3	DIVISION 02														
4	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	0
5															
6	DIVISION 12														
7	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	0
8															
9	DIVISION 91														
10	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	0

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Base Period: Twelve Months Ended December 31, 2017
Forecasted Test Period: Twelve Months Ended March 31, 2019

FR 16(8)(c) SCHEDULE C

Operating Income Summary

Schedule	Pages	Description
C-1	1	Operating Income Summary
C-2	1	Adjusted Operating Income
C-2.1	10	Operating Revenue and Expenses by FERC Account
C-2.2	10	Monthly Operating Income by FERC Account
C-2.3	2	Taxes Other than Income Tax by Sub-Account

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Operating Income Summary
 Forecasted Test Period: Twelve Months Ended March 31, 2019

Data: Base Period Forecasted Period FR 16(8)(c)1
 Type of Filing: Original Updated Revised Schedule C-1
 Workpaper Reference No(s). Witness: Waller, Martin

Line No.	Description	Base Return at Current Rates	Forecasted Return at Current Rates	Proposed Increase	Forecasted Return at Proposed Rates
1	Operating Revenue	\$ 156,713,247	\$ 170,729,276	\$ 10,362,808	\$ 181,092,084
2	Operating Expenses				
3	Purchased Gas Cost	65,546,014	78,709,117		78,709,117
4	Other O & M Expenses	26,961,891	26,164,029	51,814	26,215,843
5	Depreciation Expense	18,849,735	21,511,931		21,511,931
6	Taxes Other than Income	4,830,375	6,566,445	20,684	6,587,129
7					
8	State & Federal Income Taxes	12,533,274	10,821,264	4,002,931	14,824,195
9	Total Operating Expenses	<u>\$ 128,721,289</u>	<u>\$ 143,772,787</u>	<u>\$ 4,075,429</u>	<u>\$ 147,848,216</u>
10	Operating Income	<u>\$ 27,991,957</u>	<u>\$ 26,956,489</u>	<u>\$ 6,287,379</u>	<u>\$ 33,243,868</u>
11	Rate Base	369,386,897	430,063,026		430,063,026
12	Rate of Return	7.58%	6.27%		7.73%

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Adjusted Operating Income Statement
 Base Period: Twelve Months Ended December 31, 2017
 Forecasted Test Period: Twelve Months Ended March 31, 2019

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

FR 16(8)(c)2
 Schedule C-2
 Witness: Waller, Martin

Line No.	Major Group Classification	Base Year Revenue & Expenses	Utility budget Adjustments	Sched Ref.	SSU Billing Adjs	Sched Ref.	Forecasted Revenue & Expenses	Ratemaking Adjustments	Sched Ref.	Test Year Rev. & Exp. Adjusted
1	Operating Revenue	\$ 156,713,247	\$ 14,016,029	D-1			\$ 170,729,276	\$ -		\$ 170,729,276
2										
3	Operating Expenses									
4	Purchased Gas Cost	65,546,014	13,163,103	D-1			78,709,117	-		78,709,117
5	Production O&M Expense	-	-	D-1			-	-		-
6	Storage O&M Expense	402,609	2,373	D-1			404,981	-		404,981
7	Transmission O&M Expense	267,885	2,788	D-1			270,673	-		270,673
8	Distribution O&M Expense	6,643,818	131,726	D-1	*		6,775,544	-		6,775,544
9	Customer Accting. & Collection	3,218,091	158,675	D-1	*		3,376,766	-		3,376,766
10	Customer Service & Information	134,412	(799)	D-1	*		133,614	-		133,614
11	Sales Expense	410,953	32,782	D-1	*		443,735	(86,665)	F-4	357,069
12	Admin. & General Expense	15,884,124	274,798	D-1	*		16,158,922	(1,313,539)	F-6,F-8,F-9, F-10	14,845,383
13	Depreciation Expense	18,849,735	2,662,197	D-1			21,511,931	-		21,511,931
14	Taxes - Other	4,830,375	1,736,070	D-1			6,566,445	-		6,566,445
15	Income Taxes	12,533,274	(1,712,009)				10,821,264	-		10,821,264
16										
17										
18	Total Operating Expenses	\$ 128,721,289	\$ 16,451,702		\$ -		\$ 145,172,991	\$ (1,400,204)		\$ 143,772,787
19										
20	Net Operating Income	\$ 27,991,957	\$ (2,435,673)		\$ -		\$ 25,556,284	\$ 1,400,204		\$ 26,956,489

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Operating Revenue and Expenses by FERC Account
 Base Period: Twelve Months Ended December 31, 2017

Data: Base Period _____ Forecasted Period _____ FR 16(8)(c)2.1
 Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 B
 Workpaper Reference No(s). _____ Witness: Waller, Martin

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility (1)
1		<u>OPERATING REVENUE</u>	
2		<u>Sales of Gas</u>	
3	4800	Residential	\$ 92,003,988
4	4805	Unbilled Residential	(4,036,098)
5	4811	Commercial	38,443,048
6	4812	Industrial	6,816,386
7	4815	Unbilled Commercial	(1,524,311)
8	4816	Unbilled Industrial	(99,395)
9	4820	Other - Public Authority	6,397,243
10	4825	Unbilled Public Authority	(329,425)
11		Total Sales of Gas	<u>\$ 137,671,435</u>
12			
13		<u>Other Operating Income</u>	
14	4870	Forfeited Discounts	\$ 1,231,452
15	4880	Misc. Service Revenues	805,992
16	4893	Revenue From Transportation of Gas of Others	15,830,894
17	4950	Other Gas Revenue	1,173,474
18		Total Other Operating Income	<u>\$ 19,041,812</u>
19			
20		TOTAL OPERATING REVENUE	\$ 156,713,247
21			
22		<u>OPERATING EXPENSES</u>	
23		<u>Production Expense - Operation</u>	
24	7560	Ng. Field Meas. & Reg. Station	-
25	7590	Production and gathering-Other	-
26		Total Production Expense - Operation	<u>\$ -</u>
27			
28		<u>Production Expense - Maintenance</u>	
29	7610	Ng Main. Supervision & Engineering	\$ -
30			<u>\$ -</u>
31		<u>Natural Gas Storage Expense - Operation</u>	
32	8140	Operation Supervision & Engineering	\$ -
33	8150	Maps and Records	-
34	8160	Wells Expense	128,970

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Operating Revenue and Expenses by FERC Account
 Base Period: Twelve Months Ended December 31, 2017

Data: Base Period _____ Forecasted Period _____ FR 16(8)(c)2.1
 Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 B
 Workpaper Reference No(s). _____ Witness: Waller, Martin

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
35	8170	Lines Expense	35,012
36	8180	Compressor Station Expense	34,838
37	8190	Compressor Station Expense Fuel & Power	1,123
38	8200	Measuring & Regulating Station Expense	3,667
39	8210	Purification	25,635
40	8240	Other	-
41	8250	Storage Well Royalties	13,498
42		Total Nat. Gas Storage Expense - Operation	\$ 242,743
43			
44		<u>Natural Gas Storage Expense - Maintenance</u>	
45	8310	Structure & Improvements	\$ 15,145
46	8320	Reservoirs & Wells	-
47	8340	Compressor Station Equip.	11,248
48	8350	Measuring & Regulating Station Equip.	-
49	8360	Purification Equipment	-
50	8370	Maintenance of other equipment	-
51	840/847	Other Storage Exp. - LNG	133,473
52		Total Nat. Gas Storage Expense - Maintenance	\$ 159,866
53			
54		<u>Transmission Expense - Operation</u>	
55	8500	Operation Supervision & Engineering	\$ -
56	8520	Communication system expenses	-
57	8550	Other fuel & power for compression	332
58	8560	Mains Expense	252,640
59	8570	Measuring & Regulating Station Exp.	11,618
60	8590	Other Exp.	-
61	8600	Rents	-
62		Total Transmission Expense - Operation	\$ 264,589
63			
64		<u>Transmission Expense - Maintenance</u>	
65	8620	Structures and Improvements	\$ -
66	8630	Mains	2,900
67	8640	Compressor Station Equipment	-
68	8650	Measuring & Reg Station Equip.	396

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Operating Revenue and Expenses by FERC Account
Base Period: Twelve Months Ended December 31, 2017

Data: Base Period _____ Forecasted Period _____ FR 16(8)(c)2.1
Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 B
Workpaper Reference No(s): _____ Witness: Waller, Martin

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility (1)
69	8670	Other Equipment	-
70		Total Transmission Expense - Maintenance	\$ 3,296
71			
72		<u>Purchased Gas Cost - Operation</u>	
73	8001	Intercompany Gas Well-head Purchases	\$ -
74	8010	Natural gas field line purchases	73,969
75	8040	Natural Gas City Gate Purchases	51,863,463
76	8045	Transportation to City Gate	-
77	8050	Transmission-Operation supervision and engineering	(16,803)
78	8051	Other Gas Purchases / Gas Cost Adjustments	36,547,884
79	8052	PGA for Commercial	19,322,136
80	8053	PGA for Industrial	4,914,402
81	8054	PGA for Public Authority	3,720,082
82	8057	PGA for Transportation Sales	-
83	8058	Unbilled PGA Costs	1,061,715
84	8059	PGA Offset to Unrecovered Gas Cost	(74,730,668)
85	8060	Exchange Gas	1,872,117
86	8081	Gas Withdrawn From Storage - Debit	10,862,930
87	8082	Gas Delivered to Storage	(17,187,952)
88	8110	Gas used for products extraction-Credit	-
89	8120	Gas Used for Other Utility Operations	(20,205)
90	8130	Gas Used for Other Utility Operations	-
91	8580	Transmission and compression of gas by others	27,262,943
92		<u>Total Purchased Gas Cost</u>	\$ 65,546,014
93			
94		<u>Distribution Expenses - Operation</u>	
95	8700	Supervision and Engineering	\$ 1,193,065
96	8710	Distribution Load Dispatching	1,103
97	8711	Odorization	2,545
98	8720	Compressor Station Labor & Expenses	-
99	8740	Mains & Services	3,300,059
100	8750	Measuring and Regulating Station Exp. - Gen	478,055
101	8760	Measuring and Regulating Station Exp. - Ind.	30,154
102	8770	Measuring and Regulating Sta. Exp. - City Gate	22,074

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Operating Revenue and Expenses by FERC Account
 Base Period: Twelve Months Ended December 31, 2017

Data: Base Period _____ Forecasted Period _____ FR 16(8)(c)2.1
 Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 B
 Workpaper Reference No(s). _____ Witness: Waller, Martin

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
103	8780	Meters and House Regulator Expense	934,416
104	8790	Customer Installations Expense	4,014
105	8800	Other Expense	149,633
106	8810	Rents	383,108
107		Total Distribution Expenses - Operation	\$ 6,498,226
108			
109		<u>Distribution Expenses - Maintenance</u>	
110	8850	Supervision and Engineering	\$ 1,623
111	8860	Structures and Improvements	300
112	8870	Mains	29,455
113	8890	Measuring and Regulating Station Exp. - Gen	36
114	8900	Measuring and Regulating Station Exp. - Ind.	8,796
115	8910	Measuring and Regulating Sta. Exp. - City Gate	4,281
116	8920	Services	102
117	8930	Meters and House Regulators	89,917
118	8940	Other Equipment	11,083
119	8950	Maintenance of Other Plant	-
120		Total Distribution Expenses - Maintenance	\$ 145,592
121			
122		<u>Customer Accounts Expenses - Operation</u>	
123	9010	Supervision	\$ 406
124	9020	Meter Reading Expenses	1,186,802
125	9030	Customer Records & Collections	1,660,972
126	9040	Uncollectible Accounts	369,911
127		Total Customer Accounts Expense	\$ 3,218,091
128			
129		<u>Customer Service & Information - Operation</u>	
130	9070	Supervision	\$ -
131	9080	Customer Assistance Expenses	-
132	9090	Informational and Instructional Advertising Expenses	134,412
133	9100	Misc Cust Serv & Informational Exp	-
134		Total Customer Accounts Expenses - Operation	\$ 134,412
135			
136		<u>Sales Expense</u>	

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Operating Revenue and Expenses by FERC Account
 Base Period: Twelve Months Ended December 31, 2017

Data: Base Period _____ Forecasted Period _____ FR 16(8)(c)2.1
 Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 B
 Workpaper Reference No(s). _____ Witness: Waller, Martin

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
137	9110	Supervision	\$ 255,129
138	9120	Demonstrating and Selling Expenses	117,086
139	9130	Advertising Expenses	38,737
140	9160	Miscellaneous Sales Expenses	-
141		Total Sales Expenses	\$ 410,953
142			
143		<u>Administrative and General Expenses - Operation</u>	
144	9200	Administrative and General Salaries	\$ 141,985
145	9210	Office Supplies and Expenses	1,380
146	9220	Administrative Expense Transferred	13,526,080
147	9230	Outside Services Employed	64,811
148	9240	Property Insurance	88,982
149	9250	Injuries and Damages	18,681
150	9260	Employee Pensions and Benefits	1,947,365
151	9270	Franchise Requirements	6,390
152	9280	Regulatory Commission Expense	-
153	930.2	Miscellaneous General Expense	74,162
154	9310	A&G-Rents	\$ 14,287
155		Total Administrative and General Exp. - Operation	\$ 15,884,124
156			
157		<u>Administrative and General Expense - Maintenance</u>	
158	9320	Maintenance of general plant	\$ -
159		Total Administrative and Gen. Exp. - Maintenance	\$ -
160			
161		<u>Total Operation and Maintenance Expense</u>	<u>\$ 92,507,906</u>
162			
163	403	Depreciation and Amortization	\$ 18,849,735
164	4081	Taxes Other than Income Taxes	4,830,375
165	4091-4101	Provision for Federal & State Income Taxes	12,533,274
166			
167		TOTAL OPERATING EXPENSE (incl Gas Cost)	\$ 128,721,289
168			
169		NET OPERATING INCOME	<u>\$ 27,991,957</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Operating Revenue and Expenses by FERC Account
 Forecasted Test Period: Twelve Months Ended March 31, 2019

Data: _____ Base Period Forecasted Period _____ FR 16(8)(c)2.1
 Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 F
 Workpaper Reference No(s). _____ Witness: Waller, Martin

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility (1)
1		<u>OPERATING REVENUE</u>	
2		<u>Sales of Gas</u>	
3	4800	Residential	\$ 98,377,919
4	4811	Commercial	40,637,064
5	4812	Industrial	5,286,755
6	4820	Other - Public Authority	6,847,372
7		Total Sales of Gas	<u>\$ 151,149,111</u>
8			
9		<u>Other Operating Income</u>	
10	4870	Forfeited Discounts	\$ 1,297,964
11	4880	Misc. Service Revenues	806,054
12	4893-4896	Revenue From Transportation of Gas of Others	15,202,087
13	4950	Other Gas Revenue	2,274,060
14		Total Other Operating Income	<u>\$ 19,580,165</u>
15			
16		TOTAL OPERATING REVENUE	\$ 170,729,276
17			
18		<u>OPERATING EXPENSES</u>	
19		<u>Production Expense - Operation</u>	
20	7560	Ng. Field Meas. & Reg. Station	-
21	7590	Production and gathering-Other	0
22		Total Production Expense - Operation	<u>\$ -</u>
23			
24		<u>Production Expense - Maintenance</u>	
25	7610	Ng. Main. Supervision & Engineering	\$ -
26			<u>\$ -</u>
27		<u>Natural Gas Storage Expense - Operation</u>	
28	8140	Operation Supervision & Engineering	\$ -
29	8150	Maps and Records	-
30	8160	Wells Expense	135,950
31	8170	Lines Expense	35,014
32	8180	Compressor Station Expense	35,633
33	8190	Compressor Station Expense Fuel & Power	1,003
34	8200	Measuring & Regulating Station Expense	3,485
35	8210	Purification	25,974
36	8240	Other	-
37	8250	Storage Well Royalties	9,388
38		Total Nat. Gas Storage Expense - Operation	<u>\$ 246,447</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Operating Revenue and Expenses by FERC Account
Forecasted Test Period: Twelve Months Ended March 31, 2019

Data: _____ Base Period Forecasted Period _____ FR 16(8)(c)2.1
Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 F
Workpaper Reference No(s). _____ Witness: Waller, Martin

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility (1)
39			
40		<u>Natural Gas Storage Expense - Maintenance</u>	
41	8310	Structure & Improvements	\$ 16,248
42	8320	Reservoirs & Wells	-
43	8340	Compressor Station Equip.	11,889
44	8350	Measuring & Regulating Station Equip.	-
45	8360	Purification Equipment	-
46	8370	Maintenance of other equipment	-
47	841/847	Other Storage Exp. - LNG	130,397
48		Total Nat. Gas Storage Expense - Maintenance	\$ 158,534
49			
50		<u>Transmission Expense - Operation</u>	
51	8500	Operation Supervision & Engineering	\$ -
52	8520	Communication system expenses	-
53	8550	Other Fuel & Power for Compression	297
54	8560	Mains Expense	255,790
55	8570	Measuring & Regulating Station Exp.	11,082
56	8590	Other Exp.	0
57	8600	Rents	0
58		Total Transmission Expense - Operation	\$ 267,169
59			
60		<u>Transmission Expense - Maintenance</u>	
61	8620	Structures and Improvements	\$ -
62	8630	Mains	3,091
63	8640	Compressor Station Equipment	-
64	8650	Measuring & Reg Station Equip.	412
65	8670	Other Equipment	-
66		Total Transmission Expense - Maintenance	\$ 3,504
67			
68		<u>Purchased Gas Cost - Operation</u>	
69	8001	Intercompany Gas Well-head Purchases	\$ -
70	8010	Natural gas field line purchases	81,272
71	8040	Natural Gas City Gate Purchases	56,991,988
72	8045	Transportation to City Gate	0
73	8050	Transmission-Operation supervision and engineering	(17,552)
74	8051	Other Gas Purchases / Gas Cost Adjustments	45,436,442
75	8052	PGA for Commercial	23,451,445
76	8053	PGA for Industrial	6,473,398
77	8054	PGA for Public Authority	4,552,018
78	8057	PGA for Transportation Sales	0
79	8058	Unbilled PGA Costs	(1,182,255)
80	8059	PGA Offset to Unrecovered Gas Cost	(92,651,831)
81	8060	Exchange Gas	6,250,360
82	8081	Gas Withdrawn From Storage - Debit	15,070,639
83	8082	Gas Delivered to Storage	(17,546,751)
84	8110	Gas used for products extraction-Credit	0
85	8120	Gas Used for Other Utility Operations	(21,930)
86	8130	Other Gas Supply Expenses	0
87	8580	Transmission and compression of gas by others	31,821,875
88		Total Purchased Gas Cost	\$ 78,709,117

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Operating Revenue and Expenses by FERC Account
Forecasted Test Period: Twelve Months Ended March 31, 2019

Data: _____ Base Period Forecasted Period _____ FR 16(8)(c)2.1
Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 F
Workpaper Reference No(s): _____ Witness: Waller, Martin

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility (1)
89			
90		<u>Distribution Expenses - Operation</u>	
91	8700	Supervision and Engineering	\$ 1,207,940
92	8710	Distribution Load Dispatching	986
93	8711	Odorization	2,670
94	8720	Compressor Station Labor & Expenses	0
95	8740	Mains & Services	3,444,978
96	8750	Measuring and Regulating Station Exp. - Gen	484,494
97	8760	Measuring and Regulating Station Exp. - Ind.	30,793
98	8770	Measuring and Regulating Sta. Exp. - City Gate	22,313
99	8780	Meters and House Regulator Expense	940,679
100	8790	Customer Installations Expense	4,184
101	8800	Other Expense	145,791
102	8810	Rents	344,255
103		Total Distribution Expenses - Operation	\$ 6,629,083
104			
105		<u>Distribution Expenses - Maintenance</u>	
106	8850	Supervision and Engineering	\$ 1,399
107	8860	Structures and Improvements	309
108	8870	Mains	30,023
109	8890	Measuring and Regulating Station Exp. - Gen	38
110	8900	Measuring and Regulating Station Exp. - Ind.	9,170
111	8910	Measuring and Regulating Sta. Exp. - City Gate	4,225
112	8920	Services	106
113	8930	Meters and House Regulators	90,413
114	8940	Other Equipment	10,779
115	8950	Maintenance of Other Plant	0
116		Total Distribution Expenses - Maintenance	\$ 146,461
117			
118		<u>Customer Accounts Expenses - Operation</u>	
119	9010	Supervision	\$ 421
120	9020	Meter Reading Expenses	1,251,833
121	9030	Customer Records & Collections	1,762,399
122	9040	Uncollectible Accounts	362,112
123		Total Customer Accounts Expense	\$ 3,376,766
124			
125		<u>Customer Service & Information - Operation</u>	
126	9070	Supervision	\$ -
127	9080	Customer Assistance Expenses	0
128	9090	Informational and Instructional Advertising Expenses	133,614
129	9100	Misc Cust Serv & Informational Exp	0
130		Total Customer Accounts Expenses - Operation	\$ 133,614
131			
132		<u>Sales Expense</u>	
133	9110	Supervision	\$ 266,962
134	9120	Demonstrating and Selling Expenses	131,290
135	9130	Advertising Expenses	45,483
136	9160	Miscellaneous Sales Expenses	0
137		Total Sales Expenses	\$ 443,735
138			

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Operating Revenue and Expenses by FERC Account
 Forecasted Test Period: Twelve Months Ended March 31, 2019

Data: _____ Base Period Forecasted Period _____ FR 16(8)(c)2.1
 Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 F
 Workpaper Reference No(s): _____ Witness: Waller, Martin

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility (1)
139		<u>Administrative and General Expenses - Operation</u>	
140	9200	Administrative and General Salaries	\$ 142,768
141	9210	Office Supplies and Expenses	3,249
142	9220	Administrative Expense Transferred	14,012,401
143	9230	Outside Services Employed	69,850
144	9240	Property Insurance	5,560
145	9250	Injuries and Damages	17,941
146	9260	Employee Pensions and Benefits	1,843,199
147	9270	Franchise Requirements	1,483
148	9280	Regulatory Commission Expense	0
149	930.2	Miscellaneous General Expense	49,701
150	9310	A&G-Rents	<u>12,771</u>
151		Total Administrative and General Exp. - Operation	\$ 16,158,922
152			
153		<u>Administrative and General Expense - Maintenance</u>	
154	9320	Maintenance of General Plant	<u>0</u>
155		Total Administrative and Gen. Exp. - Maintenance	\$ -
156			
157		<u>Total Operation and Maintenance Expense</u>	\$ 106,273,351
158			
159	403-406	Depreciation and Amortization	\$ 21,511,931
160	4081	Taxes Other than Income Taxes	6,566,445
161	4091	Provision for Federal & State Income Taxes	10,821,264
162			
163		TOTAL OPERATING EXPENSE	<u>\$ 145,172,991</u>
164			
165		NET OPERATING INCOME	<u>\$ 25,556,284</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Monthly Jurisdictional Operating Income by FERC Account
 Base Period: Twelve Months Ended December 31, 2017

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

FR 18(b)(c)2.2
 Schedule C-2.2
 Witness: Waller, Martin

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	Forecasted	Forecasted	Forecasted	Budgeted	Budgeted	Budgeted	Total
			Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	
1	4091-4101	Provision for income taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2,088,879	2,088,879	2,088,879	2,088,879	2,088,879	2,088,879	\$ 12,533,274
2															
3	4030	Depreciation Expense	1,539,524	1,543,651	1,552,817	1,562,448	1,569,260	1,584,165	1,559,465	1,604,120	1,642,424	1,557,417	1,565,605	1,569,038	18,849,735
4	4050	Amortization of gas plant acquisition adjustments	4,132	4,132	4,132	4,132	4,132	4,132	0	0	0	0	0	0	24,791
5	4081	Taxes other than income taxes, utility operating incor	430,926	346,632	374,617	250,216	471,465	389,331	368,367	325,373	400,973	486,263	520,531	465,682	4,830,375
6	4800	Residential sales	(14,513,203)	(12,401,766)	(9,837,265)	(7,970,175)	(5,001,330)	(4,280,264)	(3,977,683)	(3,985,744)	(3,950,372)	(5,098,884)	(8,426,387)	(12,560,924)	(92,003,988)
7	4805	Unbilled Residential Revenue	(469,640)	1,575,634	970,698	1,251,101	548,262	160,043							4,036,098
8	4811	Commercial Revenue	(6,015,710)	(4,997,094)	(3,975,391)	(3,087,843)	(2,175,017)	(1,875,289)	(1,891,838)	(1,890,232)	(1,870,520)	(2,242,327)	(3,481,019)	(4,940,967)	(38,443,048)
9	4812	Industrial Revenue	(879,115)	(863,109)	(978,760)	(585,027)	(578,725)	(688,370)	(390,261)	(292,706)	(327,152)	(257,902)	(308,686)	(666,572)	(6,816,386)
10	4815	Unbilled Comm Revenue	(312,723)	758,593	351,238	564,894	122,836	39,474							1,524,311
11	4816	Unbilled Industrial Revenue	(193,638)	(209,628)	243,165	33,560	(179,298)	405,234							99,395
12	4820	Other Sales to Public Authorities	(1,046,459)	(877,900)	(710,313)	(551,379)	(335,451)	(257,582)	(248,275)	(257,557)	(247,986)	(345,624)	(607,277)	(911,441)	(6,397,243)
13	4825	Unbilled Public Authority Revenue	(27,865)	138,141	61,310	110,081	34,779	12,969							329,425
14	4870	Forfeited discounts	(164,679)	(178,254)	(212,874)	(110,474)	(89,244)	(73,990)	(59,150)	(54,439)	(54,579)	(54,004)	(68,404)	(111,351)	(1,231,452)
15	4880	Miscellaneous service revenues	(68,143)	(54,428)	(74,827)	(49,906)	(53,615)	(55,356)	(45,327)	(67,173)	(55,395)	(88,176)	(126,545)	(87,101)	(805,992)
16	4893	Revenue-Transportation Distribution	(1,601,632)	(1,516,343)	(1,462,849)	(1,288,495)	(1,321,435)	(1,287,338)	(1,031,165)	(1,125,835)	(1,137,039)	(1,217,907)	(1,336,583)	(1,505,274)	(15,830,894)
17	4950	Other Gas Revenue	0	0	0	0	0	0	(183,287)	(180,802)	(183,628)	(198,677)	(196,959)	(230,122)	(1,173,474)
18	7560	Field measuring and regulating station expenses	0	0	0	0	0	0	-	-	-	-	-	-	0
19	7590	Production and gathering-Other	0	0	0	0	0	0	-	-	-	-	-	-	0
20	8001	Intercompany Gas Well-head Purchases	0	0	0	0	0	0	0	0	0	0	0	0	0
21	8010	Natural gas field line purchases	5,289	4,114	3,199	3,575	6,495	4,693	5,900	14,766	8,198	6,511	7,310	3,918	73,969
22	8040	Natural gas city gate purchases	5,595,688	4,352,529	337,819	768,389	5,923,129	4,115,123	4,142,482	6,203,886	4,932,799	6,045,127	8,174,615	1,272,096	51,863,463
23	8050	Other purchases	(866)	(311)	(228)	(69)	(1,818)	(783)	(799)	(951)	(785)	(4,437)	(683)	(5,052)	(16,803)
24	8051	PGA for Residential	8,024,574	6,235,593	4,547,479	3,361,822	1,534,503	1,025,911	805,444	824,795	772,206	1,045,039	2,609,623	5,760,892	36,547,884
25	8052	PGA for Commercial	3,677,986	2,844,533	2,136,651	1,547,232	990,664	790,859	778,887	815,143	827,697	1,149,290	1,306,034	2,457,260	19,322,136
26	8053	PGA for Industrial	672,135	654,048	769,253	453,327	452,238	558,552	287,356	242,254	235,833	208,665	370,839	4,914,402	
27	8054	PGA for Public Authorities	701,686	553,678	435,084	330,097	195,998	141,184	107,805	130,175	144,256	164,351	304,318	511,471	3,720,082
28	8058	Unbilled PGA Cost	323,891	(1,619,983)	(833,284)	(1,158,008)	(390,752)	(478,920)	69,058	(57,345)	(808)	613,560	2,209,350	2,384,955	1,061,715
29	8059	PGA Offset to Unrecovered Gas Cost	(11,327,381)	(12,335,698)	(8,878,999)	(7,684,524)	(4,221,492)	(3,604,184)	(2,987,148)	(4,898,780)	(3,004,681)	(3,823,107)	(5,832,416)	(6,132,259)	(74,730,668)
30	8060	Exchange gas	994,734	3,043,458	3,568,544	2,130,911	(1,903,717)	(551,573)	(1,322,055)	(606,581)	(1,597,141)	(1,628,393)	(1,753,460)	1,487,389	1,872,117
31	8081	Gas withdrawn from storage-Debit	2,255,745	2,376,726	2,699,948	2,442,279	9,858	10,009	0	0	0	0	0	1,068,366	10,862,930
32	8082	Gas delivered to storage-Credit	(22,775)	(5,574)	(10,705)	(98,792)	(1,863,095)	(1,635,911)	(1,848,190)	(3,003,139)	(2,164,048)	(2,727,391)	(3,806,303)	(2,029)	(17,187,952)
33	8120	Gas used for other utility operations-Credit	(5,283)	(1,034)	1,053	(2,338)	(107)	(1,520)	1,191	(2,344)	755	95	(1,990)	(8,702)	(20,205)
34	8580	Transmission and compression of gas by others	2,499,585	2,564,754	2,280,623	2,438,251	2,050,640	1,662,627	2,009,809	2,290,799	1,825,658	2,131,692	3,210,936	2,297,571	27,262,943
35	8140	Storage-Operation supervision and engineering	0	0	0	0	0	0	-	-	-	-	-	-	0
36	8160	Wells expenses	20,628	30,052	6,702	9,490	2,729	1,519	9,672	9,764	9,609	10,150	10,595	8,060	128,970
37	8170	Lines expenses	4,630	4,715	4,105	2,533	1,936	(164)	2,842	3,046	2,794	2,880	2,904	2,791	35,012
38	8180	Compressor station expenses	4,238	2,653	292	2,998	3,433	3,947	3,291	3,257	2,813	2,495	2,648	2,772	34,838
39	8190	Compressor station fuel and power	104	112	109	0	215	68	90	90	86	81	89	78	1,123
40	8200	Storage-Measuring and regulating station expenses	701	(62)	541	139	507	93	294	307	286	286	300	275	3,667
41	8210	Storage-Purification expenses	6,913	1,672	1,080	1,727	1,414	157	2,444	2,399	2,067	1,801	1,931	2,030	25,635
42	8240	Storage-Other expenses	0	0	0	0	0	0	-	-	-	-	-	-	0
43	8250	Storage well royalties	1,750	1,282	1,435	610	380	206	1,881	1,884	1,845	735	802	888	13,498
44	8310	Storage-Maintenance of structures and improvement	421	966	436	1,452	2,170	3,133	1,142	1,106	1,103	1,140	1,219	857	15,145
45	8340	Maintenance of compressor station equipment	157	6,645	(629)	0	16	0	877	869	841	859	907	706	11,248
46	8350	Maintenance of measuring and regulating station equ	0	0	0	0	0	0	-	-	-	-	-	-	0
47	8360	Processing-Maintenance of purification equipment	0	0	0	0	0	0	-	-	-	-	-	-	0
48	8370	Maintenance of other equipment	0	0	0	0	0	0	-	-	-	-	-	-	0
49	8410	Other storage expenses-Operation labor and expens	17,878	2,112	9,049	11,668	15,077	13,540	10,403	11,260	10,370	10,847	10,844	10,424	133,473
50	8520	Communication system expenses	0	0	0	0	0	0	-	-	-	-	-	-	0
51	8550	Other fuel and power for Compression	31	31	30	30	30	28	27	27	25	24	26	23	332
52	8560	Mains expenses	9,552	31,997	28,224	15,086	22,350	21,291	21,247	22,067	20,182	20,148	20,531	19,963	252,640
53	8570	Transmission-Measuring and regulating station expen	842	707	868	932	1,815	915	998	1,002	911	847	913	867	11,618
54	8630	Transmission-Maintenance of mains	(676)	0	0	2,122	(144)	338	207	207	211	229	240	166	2,900
55	8640	Transmission-Maintenance of compressor sta equipr	0	0	0	0	0	0	-	-	-	-	-	-	0
56	8650	Transmission-Maintenance of measuring and regulat	0	0	0	186	11	0	44	40	32	24	27	32	396
57	8700	Distribution-Operation supervision and engineering	121,488	66,762	96,507	95,123	107,406	97,813	104,735	107,296	107,652	95,062	98,127	95,293	1,193,065

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Monthly Jurisdictional Operating Income by FERC Account
 Base Period: Twelve Months Ended December 31, 2017

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

FR 16(8)(c)2.2
 Schedule C-2.2
 Witness: Wailer, Martin

Line No.	Acct No.	Account Description	actual Jan-17	actual Feb-17	actual Mar-17	actual Apr-17	actual May-17	actual Jun-17	Forecasted Jul-17	Forecasted Aug-17	Forecasted Sep-17	Budgeted Oct-17	Budgeted Nov-17	Budgeted Dec-17	Total
58	8710	Distribution load dispatching	\$ 50	\$ 48	\$ 59	\$ 27	\$ 61	\$ 352	\$ 88	\$ 89	\$ 84	\$ 80	\$ 88	\$ 77	\$ 1,103
59	8711	Odorization	59	0	0	1,204	0	0	276	256	210	156	177	206	2,545
60	8720	Distribution-Compressor station labor and expenses	0	0	0	0	0	0	-	-	-	-	-	-	0
61	8740	Mains and Services Expenses	226,559	356,366	331,227	248,101	307,976	220,157	279,763	281,764	266,055	262,780	266,350	252,970	3,300,059
62	8750	Distribution-Measuring and regulating station expens	61,862	19,205	28,782	39,929	50,495	41,511	39,810	42,028	38,315	38,733	39,245	38,140	478,055
63	8760	Distribution-Measuring and regulating station expens	2,604	3,728	2,853	3,280	2,719	(32)	2,781	2,795	2,438	2,232	2,334	2,422	30,154
64	8770	Distribution-Measuring and regulating station expens	487	1,111	1,391	97	511	7,619	2,287	2,139	1,784	1,372	1,557	1,720	22,074
65	8780	Meter and house regulator expenses	96,618	50,225	78,582	75,637	88,113	80,622	75,744	81,468	74,854	77,591	77,860	75,102	934,416
66	8790	Customer installations expenses	27	1,976	0	0	0	0	442	407	329	239	273	322	4,014
67	8800	Distribution-Other expenses	4,569	9,769	25,807	9,218	12,897	11,840	13,061	13,994	13,046	11,953	11,929	11,560	149,633
68	8810	Distribution-Rents	37,613	31,577	33,008	30,694	34,123	40,751	30,538	30,676	29,217	27,789	30,544	26,577	383,108
69	8850	Distribution-Maintenance supervision and engineering	312	168	21	0	238	174	107	105	96	135	133	133	1,623
70	8860	Distribution-Maintenance of structures and improvem	0	13	48	22	0	68	32	30	24	18	21	24	300
71	8870	Distribution-Maint of mains	2,052	1,615	2,274	1,692	2,720	4,890	2,339	2,480	2,313	2,411	2,444	2,225	29,455
72	8890	Maintenance of measuring and regulating station eqt	0	0	0	18	0	0	4	4	3	2	2	3	36
73	8900	Maintenance of measuring and regulating station eqt	4,090	299	0	0	0	0	968	892	722	523	598	705	8,796
74	8910	Maintenance of measuring and regulating station eqt	114	1,285	53	170	0	583	423	400	342	275	310	326	4,281
75	8920	Maintenance of services	0	0	0	0	51	0	11	10	8	6	7	8	102
76	8930	Maintenance of meters and house regulators	3,598	17,018	12,171	1,369	1,323	9,942	7,219	7,819	7,189	7,522	7,522	7,226	89,917
77	8940	Distribution-Maintenance of other equipment	876	813	1,735	992	526	239	1,379	1,292	1,097	614	701	819	11,083
78	9010	Customer accounts-Operation supervision	0	49	(18)	172	0	0	43	40	33	26	29	33	406
79	9020	Customer accounts-Meter reading expenses	110,785	105,089	126,664	97,026	108,759	104,421	86,779	88,256	88,537	94,815	99,284	76,395	1,186,802
80	9030	Customer accounts-Customer records and collection	23,155	39,749	501,984	102,666	138,342	123,055	120,508	121,314	122,157	131,566	137,492	98,963	1,660,972
81	9040	Customer accounts-Uncollectible accounts	49,058	39,838	32,057	27,877	23,175	21,912	21,694	21,263	21,604	29,384	35,250	46,799	369,911
82	9090	Customer service-Operating informational and instrux	10,133	9,038	11,220	9,708	12,366	12,062	12,032	12,762	12,253	11,131	11,031	10,676	134,412
83	9100	Customer service-Miscellaneous customer service	0	0	0	0	0	0	-	-	-	-	-	-	0
84	9110	Sales-Supervision	22,301	16,763	23,243	19,799	21,408	21,585	20,675	21,999	21,360	22,375	22,088	21,533	255,129
85	9120	Sales-Demonstrating and selling expenses	16,390	8,111	12,044	10,478	6,937	6,607	7,021	9,167	10,818	12,910	6,570	10,033	117,088
86	9130	Sales-Advertising expenses	1,111	7,084	2,366	2,627	3,105	3,025	2,446	3,237	3,877	4,172	2,318	3,367	38,737
87	9200	A&G-Administrative & general salaries	13,291	9,993	13,407	10,433	12,197	12,402	11,399	12,347	11,353	11,877	11,877	11,410	141,985
88	9210	A&G-Office supplies & expense	213	(50)	141	398	623	376	(413)	(366)	(316)	309	195	270	1,380
89	9220	A&G-Administrative expense transferred-Credit	1,165,024	1,094,817	946,832	1,026,190	1,198,676	640,902	1,221,425	1,112,542	1,754,788	1,108,456	1,140,910	1,115,318	13,528,080
90	9230	A&G-Outside services employed	7,268	5,263	0	10,119	9,741	5,020	4,524	4,436	4,625	5,046	5,349	3,419	64,811
91	9240	A&G-Property insurance	13,991	13,922	14,167	13,939	14,231	13,802	1,439	946	1,361	394	394	394	88,982
92	9250	A&G-Injuries & damages	1,848	784	2,141	5,524	488	314	1,117	1,138	1,282	1,404	1,574	1,068	18,681
93	9260	A&G-Employee pensions and benefits	174,539	152,260	185,191	160,524	188,457	160,943	161,709	175,132	163,500	142,796	145,700	136,625	1,947,365
94	9270	A&G-Franchise requirements	0	0	842	0	14	0	1,775	1,775	1,775	83	78	48	6,390
95	9280	A&G-Regulatory commission expenses	0	0	0	0	0	0	-	-	-	-	-	-	0
96	9302	Miscellaneous general expenses	12,347	7,382	8,449	4,277	14,490	4,482	1,736	2,012	1,724	10,935	684	5,643	74,162
97	9310	A&G-Rents	1,283	1,283	1,283	1,283	1,305	1,305	1,144	1,148	1,089	1,032	1,139	994	14,287
98	9320	A&G-Maintenance of general plant	0	0	0	0	0	0	-	-	-	-	-	-	0
99															
100		Operating (Income)Loss*	(\$7,658,332)	(\$5,898,697)	(\$4,089,591)	(\$3,275,127)	(\$1,785,228)	(\$2,193,180)	(1,554,695)	(\$1,739,900)	(\$982,556)	(\$2,108,170)	(\$3,821,226)	(\$5,393,749)	(\$27,967,167)

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

**Note: Provision for Income Taxes is not a component of Operating Income but is included on this schedule to develop the 12 month total for use elsewhere in the model

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Monthly Jurisdictional Operating Income by FERC Account, Div 002 Only
 Base Period: Twelve Months Ended December 31, 2017

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

FR 18(8)(c)2.2

Schedule C-2.2

Witness: Waller, Martin

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	Forecasted	Forecasted	Forecasted	Budgeted	Budgeted	Budgeted	Total
			Jan-17	Mar-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	4030	Depreciation Expense	0	0	0	(0)	0	(0)	0	0	0	0	0	0	(0)
2	4081	Taxes other than income taxes, utility operating i	0	0	0	(2,327,847)	2,327,847	180,544	0	0	0	0	0	0	180,544
	8210	Storage-Purification expenses	0	1,500	0	0	0	0	424	412	477	471	415	452	4,150
3	8560	Mains expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
4	8700	Distribution-Operation supervision and engineerir	281	365	156	156	156	616	517	507	509	514	507	507	4,790
5	8740	Mains and Services Expenses	1,854	(7,921)	4,035	4,414	17	10,987	5,379	5,378	5,384	4,744	4,744	4,744	43,861
6	8780	Meter and house regulator expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
7	8800	Distribution-Other expenses	90	7	0	0	0	0	18	17	236	19	19	20	426
8	8900	Maintenance of measuring and regulating station	0	0	248	0	0	0	51	51	50	52	52	52	557
9	9010	Customer accounts-Operation supervision	0	0	0	4,879	0	0	1,357	1,300	1,501	1,489	1,319	1,434	13,279
10	9030	Customer accounts-Customer records and collec	123,042	78,423	(46,798)	5,338	4,231	5,819	24,390	26,732	24,568	26,940	26,811	25,705	325,201
11	9100	Customer service-Miscellaneous customer servic	10,825	0	144	0	0	0	2,090	1,988	26,398	2,142	2,144	2,252	47,978
12	9120	Sales-Demonstrating and selling expenses	0	0	704	0	0	32	173	173	195	214	173	220	1,882
13	9200	A&G-Administrative & general salaries	(538,447)	2,507,034	(5,517,790)	(564,879)	(1,149,809)	(3,208,564)	(1,639,619)	(705,126)	(663,098)	(1,269,482)	(1,302,283)	(1,431,636)	(15,483,699)
14	9210	A&G-Office supplies & expense	1,879,092	1,803,283	1,780,994	1,994,426	2,051,435	1,876,271	2,607,274	2,449,388	4,656,067	2,947,347	2,478,371	2,661,407	29,185,355
15	9220	A&G-Administrative expense transferred-Credit	(9,503,163)	(10,347,931)	(8,779,191)	(8,550,688)	(11,459,071)	(3,001,890)	(9,254,552)	(7,991,396)	(20,713,014)	(8,551,321)	(8,530,737)	(8,603,954)	(115,286,889)
16	9230	A&G-Outside services employed	706,893	754,578	661,737	848,669	797,263	865,258	881,858	835,743	11,036,676	904,989	902,452	947,970	20,144,084
17	9240	A&G-Property insurance	49,862	13,328	11,426	11,426	11,426	11,426	20,336	20,275	20,366	22,659	20,757	21,456	234,743
18	9250	A&G-Injuries & damages	1,662,084	1,665,651	(465,577)	1,612,257	1,654,706	648,483	1,715,473	1,716,521	1,715,473	1,729,365	1,744,077	1,743,543	17,142,055
19	9260	A&G-Employee pensions and benefits	4,593,478	2,675,101	6,938,585	3,861,947	7,662,267	1,252,928	4,909,090	2,916,522	2,750,997	3,367,422	3,867,345	3,631,247	48,326,930
20	9301	A&G-General advertising expense	0	0	0	0	0	0	0	0	0	0	0	0	0
21	9302	Miscellaneous general expenses	595,053	449,837	3,023,947	394,237	187,445	257,865	259,226	255,562	595,799	256,850	236,089	475,499	6,987,408
22	9310	A&G-Rents	428,690	449,036	438,477	474,773	453,250	212,237	436,384	436,007	520,141	516,850	516,229	485,351	5,367,424
23	9320	A&G-Maintenance of general plant	16,630	4,065	41,242	22,521	33,626	28,693	30,132	29,950	21,279	38,737	31,517	33,730	332,121
24		Operating (Income)Loss*	\$26,363	\$46,357	(\$1,907,660)	(\$2,208,352)	\$2,474,789	(\$859,294)	\$0	\$0	\$0	(\$0)	\$0	(\$0)	(\$2,427,798)
25															
26	9220	A&G-Administrative expense transferred-Credit	(9,503,163)	(10,347,931)	(8,779,191)	(8,550,688)	(11,459,071)	(3,001,890)	(9,254,552)	(7,991,396)	(20,713,014)	(8,551,321)	(8,530,737)	(8,603,954)	(115,286,889)
27		Allocation Factor to Kentucky	5.82%	5.57%	5.80%	5.82%	5.63%	7.10%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.47%
28		Total Allocated Amount	(552,948)	(576,175)	(509,115)	(497,436)	(645,110)	(213,202)	(481,331)	(415,634)	(1,077,287)	(444,756)	(443,685)	(447,493)	(6,304,170)

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

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Monthly Jurisdictional Operating Income by FERC Account, Div 012 Only
 Base Period: Twelve Months Ended December 31, 2017

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

FR 16(8)(c)2.2
 Schedule C-2.2

Witness: Waller, Martin

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	Forecasted	Forecasted	Forecasted	Budgeted	Budgeted	Budgeted	Total
			Jan-17	Mar-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	
1	4030	Depreciation Expense	(0)	(0)	(0)	0	0	0	0	0	0	0	0	0	(0)
2	4081	Taxes other than income taxes, utility operating income	(0)	0	0	0	0	0	0	0	0	0	0	0	0
3	8700	Distribution-Operation supervision and engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
4	8740	Mains and Services Expenses	2,021	1,303	1,296	1,673	1,951	1,836	2,109	2,109	2,105	1,700	1,700	1,700	21,302
5	8800	Distribution-Other expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
6	9010	Customer accounts-Operation supervision	345,789	325,501	371,262	315,777	363,031	355,088	408,249	439,922	403,566	414,715	409,418	393,912	4,546,230
7	9020	Customer accounts-Meter reading expenses	2,827	2,493	3,252	2,427	2,434	2,599	3,130	3,420	3,130	3,207	3,207	3,062	35,188
8	9030	Customer accounts-Customer records and collections expenses	1,596,482	1,399,178	1,619,284	1,395,506	1,567,812	1,532,666	1,809,832	1,919,968	1,758,654	1,850,067	1,798,551	1,719,696	19,967,698
9	9200	A&G-Administrative & general salaries	445,376	369,783	424,768	278,912	332,612	307,847	421,548	460,652	421,548	431,938	431,938	412,432	4,739,554
10	9210	A&G-Office supplies & expense	744,503	642,805	706,185	673,818	750,437	867,834	189,092	187,377	188,380	206,587	197,708	202,318	5,637,044
11	9220	A&G-Administrative expense transferred-Credit	(4,104,410)	(3,692,373)	(4,255,880)	(3,697,685)	(4,192,144)	(4,117,575)	(3,924,137)	(4,180,993)	(3,839,066)	(3,962,203)	(3,907,270)	(3,760,953)	(47,634,690)
12	9230	A&G-Outside services employed	1,420	69,054	109,044	110,712	79,953	53,126	32,098	33,983	25,103	36,386	37,068	36,457	624,402
13	9240	A&G-Property insurance	9,999	9,999	8,106	8,106	8,108	8,106	0	0	0	0	0	0	52,421
14	9250	A&G-Injuries & damages	0	0	0	18	17	17	0	0	0	0	0	0	52
15	9260	A&G-Employee pensions and benefits	801,816	713,977	858,462	672,241	835,509	734,230	925,073	1,004,152	927,170	882,490	893,033	850,376	10,098,532
16	9310	A&G-Rents	153,534	154,543	153,236	153,107	153,618	154,426	133,003	129,406	129,406	135,099	134,643	140,992	1,725,012
17	9320	A&G-Maintenance of general plant	642	3,738	984	323	5	0	4	4	5	15	4	8	5,733
18															
19		Operating (Income)Loss*	(\$0)	\$0	\$0	(\$85,065)	(\$96,457)	\$0	\$0	(\$0)	\$0	\$0	(\$0)	(\$0)	(\$181,522)
20															
21	9220	A&G-Administrative expense transferred-Credit	(4,104,410)	(3,692,373)	(4,255,880)	(3,697,685)	(4,192,144)	(4,117,575)	(3,924,137)	(4,180,993)	(3,839,066)	(3,962,203)	(3,907,270)	(3,760,953)	(47,634,690)
22		Allocation Factor to Kentucky	4.74%	4.60%	4.65%	4.67%	4.76%	4.50%	5.67%	5.67%	5.67%	5.67%	5.67%	5.67%	5.16%
23		Total Allocated Amount	(194,375)	(169,811)	(197,911)	(172,668)	(199,745)	(185,164)	(222,534)	(237,100)	(217,710)	(224,693)	(221,578)	(213,260)	(2,456,569)
24															

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

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Monthly Jurisdictional Operating Income by FERC Account, Div 091 Only
 Base Period: Twelve Months Ended December 31, 2017

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

FR 16(8)(c)2.2
 Schedule C-2.2

Witness: Waller, Martin

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	Forecasted	Forecasted	Forecasted	Budgeted	Budgeted	Budgeted	Total
			Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	4030	Depreciation Expense	(0)	0	0	(0)	(0)	(0)	0	0	0	0	0	0	(0)
2	4060	Amortization of gas plant acquisition adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
3	4081	Taxes other than income taxes, utility operating i	(0)	0	(0)	240,932	(240,932)	(0)	0	0	0	0	0	0	0
4	8170	Lines expenses	39	41	42	40	41	47	48	47	47	41	41	41	514
5	8180	Compressor station expenses	41	43	44	41	42	49	50	49	49	42	43	43	536
6	8190	Compressor station fuel and power	128	845	139	10	12	1,763	552	547	548	473	481	476	5,975
7	8210	Storage-Purification expenses	542	412	340	176	119	129	327	324	325	281	285	282	3,542
8	8240	Storage-Other expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
9	8250	Storage well royalties	2,034	(180)	1,203	2,817	1,847	709	1,607	1,591	1,594	1,377	1,400	1,385	17,384
	8500	Transmission-Operation supervision and engine	4	30	0	0	8,378	0	6,320	6,417	6,659	6,696	6,860	6,987	48,352
10	8560	Mains expenses	52	55	(6)	115	189	62	71	89	100	79	84	66	957
11	8570	Transmission-Measuring and regulating station e	78	83	84	80	82	93	95	94	94	81	83	82	1,029
12	8650	Transmission-Maintenance of me - Non-Inventor	0	0	0	5,333	0	0	4,024	4,085	4,239	4,264	4,363	4,449	30,757
13	8700	Distribution-Operation supervision and engineer	284,070	213,574	232,793	266,021	223,521	229,137	277,586	309,508	315,310	259,992	304,991	263,558	3,180,061
14	8711	Odorization	11,656	3,070	19,230	4,461	0	6,558	2,574	8,732	12,188	8,128	9,599	3,685	89,881
15	8740	Mains and Services Expenses	10,200	9,564	4,078	7,526	11,353	9,117	2,307	2,556	3,556	1,749	2,213	1,845	66,063
16	8750	Distribution-Measuring and regulating station ex	7,224	9,360	10,705	9,178	17,656	10,259	15,440	19,028	19,050	17,436	18,735	15,286	169,355
17	8760	Distribution-Measuring and regulating station ex	5,810	(6,412)	0	0	0	0	(34)	(117)	(163)	(109)	(129)	(49)	(1,204)
18	8770	Distribution-Measuring and regulating station ex	0	0	21	155	198	(20)	20	69	96	64	76	29	707
19	8800	Distribution-Other expenses	7	0	202	0	0	0	44	52	51	42	75	46	518
20	8810	Distribution-Rents	26,102	39,904	7,662	22,114	23,130	22,122	26,876	26,617	26,664	23,040	23,420	23,179	290,828
21	9010	Customer accounts-Operation supervision	2,225	2,129	2,393	2,131	2,375	1,986	2,027	2,227	2,042	1,877	1,950	1,803	25,167
	9020	Customer accounts-Meter reading expenses	0	0	0	0	(90)	0	(68)	(69)	(72)	(72)	(74)	(75)	(519)
22	9030	Customer accounts-Customer records and collec	258,815	236,244	(219,998)	155,499	160,888	154,333	297,002	306,785	309,333	305,778	311,451	313,593	2,589,722
23	9100	Customer service-Miscellaneous customer serv	204	151	130	109	10	0	54	188	150	104	103	93	1,295
24	9110	Sales-Supervision	9,137	9,791	8,776	15,140	7,193	12,704	10,348	11,701	10,923	9,687	12,086	9,618	127,103
25	9120	Sales-Demonstrating and selling expenses	395	0	0	0	0	0	35	123	98	68	67	61	847
26	9130	Sales-Advertising expenses	93	0	0	206	0	0	27	93	74	51	51	46	641
27	9200	A&G-Administrative & general salaries	(4,731)	(25,368)	(6,326)	(4,896)	(26,383)	(5,663)	271	(65)	(69)	9,232	8,908	8,670	(46,219)
28	9210	A&G-Office supplies & expense	0	1,332	8	0	10	0	236	359	332	261	412	270	3,220
29	9220	A&G-Administrative expense transferred-Credit	(631,246)	(694,192)	(477,225)	(708,629)	(704,520)	(482,659)	(1,029,942)	(915,017)	(914,982)	(873,624)	(946,537)	(904,542)	(9,483,115)
30	9230	A&G-Outside services employed	6,769	4,064	5,669	7,468	8,922	12,968	34,605	35,127	36,456	36,673	37,525	38,263	264,608
31	9240	A&G-Property insurance	(1,253)	(959)	(971)	(1,170)	(1,134)	(1,172)	(16,584)	(16,374)	(16,515)	(15,235)	(15,472)	(15,768)	(102,607)
32	9250	A&G-Injuries & damages	21,555	27,631	21,838	21,427	21,367	5,987	58,530	59,766	58,374	50,209	50,712	50,738	448,134
33	9260	A&G-Employee pensions and benefits	190,049	168,789	389,171	194,652	237,295	21,493	285,829	114,742	110,595	145,657	160,395	168,296	2,186,963
34	9302	Miscellaneous general expenses	0	0	0	0	7,500	0	19,726	20,727	12,853	5,657	5,801	7,343	79,607
35	9310	A&G-Rents	0	0	0	0	0	0	0	0	0	0	0	0	0
36															
37		Operating (Income)Loss*	(\$0)	\$0	(\$0)	\$240,932	(\$240,932)	\$0	\$0	(\$0)	(\$0)	\$0	\$0	\$0	\$16,339,856
38															
39	9220	A&G-Administrative expense transferred-Credit	(631,246)	(694,192)	(477,225)	(949,562)	(463,587)	(482,659)	(1,029,942)	(915,017)	(914,982)	(873,624)	(946,537)	(904,542)	(9,483,115)
40		Allocation Factor to Kentucky	50.25%	50.25%	50.25%	37.50%	76.37%	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%
41		Total Allocated Amount	(417,701)	(348,831)	(239,806)	(356,086)	(354,021)	(242,536)	(517,560)	(459,808)	(459,791)	(439,008)	(475,648)	(454,545)	(4,765,341)

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

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Monthly Jurisdictional Operating Income by FERC Account
 Forecasted Test Period: Twelve Months Ended March 31, 2019

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

FR 16(8)(c)2.2
 Schedule C-2.2
 Witness: Waller, Martin

Line No.	Acct No.	Account Description	Forecasted Apr-18	Forecasted May-18	Forecasted Jun-18	Forecasted Jul-18	Forecasted Aug-18	Forecasted Sep-18	Forecasted Oct-18	Forecasted Nov-18	Forecasted Dec-18	Forecasted Jan-19	Forecasted Feb-19	Forecasted Mar-19	Total
1	4091	Provision for Federal & State Income Taxes	\$ 901,772	\$ 901,772	\$ 901,772	\$ 901,772	\$ 901,772	\$ 901,772	\$ 901,772	\$ 901,772	\$ 901,772	\$ 901,772	\$ 901,772	\$ 901,772	\$ 10,821,264
2															
3	4030	Depreciation Expense	1,792,661	1,792,661	1,792,661	1,792,661	1,792,661	1,792,661	1,792,661	1,792,661	1,792,661	1,792,661	1,792,661	1,792,661	21,511,931
4	4060	Amortization of gas plant acquisition adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
5	4081	Taxes other than income taxes, utility operating incor	550,587	530,195	568,735	547,943	504,176	580,632	523,734	559,394	502,876	612,476	528,447	557,251	6,568,445
6	4800	Residential sales	(8,441,559)	(5,661,644)	(4,284,846)	(3,943,265)	(3,962,200)	(3,926,560)	(5,042,314)	(8,401,388)	(12,512,630)	(14,998,861)	(15,393,652)	(11,809,002)	(98,377,919)
7	4805	Unbilled Residential Revenue													
8	4811	Commercial Revenue	(3,482,514)	(2,514,683)	(1,993,667)	(1,848,367)	(1,858,090)	(1,838,613)	(2,198,265)	(3,461,162)	(4,909,965)	(5,849,828)	(5,979,382)	(4,702,526)	(40,637,064)
9	4812	Industrial Revenue	(333,870)	(336,504)	(257,495)	(367,460)	(280,518)	(313,149)	(248,266)	(306,059)	(660,778)	(961,517)	(661,148)	(580,002)	(5,286,755)
10	4815	Unbilled Comm Revenue													
11	4816	Unbilled Industrial Revenue													
12	4820	Other Sales to Public Authorities	(574,641)	(377,721)	(265,145)	(241,180)	(252,076)	(242,678)	(337,345)	(603,237)	(905,038)	(1,087,494)	(1,113,252)	(847,566)	(6,847,372)
13	4825	Unbilled Public Authority Revenue													
14	4870	Forfeited discounts	(154,728)	(111,173)	(76,089)	(58,231)	(53,684)	(54,035)	(53,461)	(67,434)	(110,916)	(163,043)	(195,126)	(200,044)	(1,297,964)
15	4880	Miscellaneous service revenues	(49,919)	(53,628)	(55,397)	(45,327)	(57,173)	(55,395)	(88,176)	(126,545)	(87,101)	(58,133)	(54,439)	(74,821)	(806,054)
16	4893	Revenue-Transportation Commercial	(1,186,285)	(1,211,423)	(1,162,348)	(1,031,165)	(1,125,835)	(1,137,039)	(1,217,907)	(1,335,583)	(1,505,274)	(1,523,597)	(1,334,402)	(1,431,230)	(15,202,087)
17	4950	Other Gas Revenue	(174,644)	(170,440)	(149,119)	(183,287)	(180,802)	(183,628)	(198,677)	(196,959)	(230,122)	(221,910)	(186,722)	(197,752)	(2,274,060)
18	7560	Field measuring and regulating station expenses	-	-	-	-	-	-	-	-	-	-	-	-	0
19	7590	Production and gathering-Other	-	-	-	-	-	-	-	-	-	-	-	-	0
20	8001	Intercompany Gas Well-head Purchases	0	0	0	0	0	0	0	0	0	0	0	0	0
21	8010	Natural gas field line purchases	5,286	8,710	5,038	5,573	14,164	7,862	6,254	7,245	3,884	5,663	6,841	4,751	81,272
22	8040	Natural gas city gate purchases	1,136,067	7,942,980	4,418,216	3,912,572	5,951,211	4,730,452	5,807,070	8,102,288	1,260,829	5,991,515	7,237,555	501,353	56,991,988
23	8050	Other purchases	(102)	(2,436)	(841)	(755)	(913)	(752)	(4,263)	(677)	(5,007)	(946)	(517)	(339)	(17,552)
24	8051	PGA for Residential	4,970,598	2,057,759	1,101,473	780,742	791,202	740,531	1,003,885	2,586,528	5,709,864	8,592,215	10,368,788	6,752,855	45,436,442
25	8052	PGA for Commercial	2,287,649	1,328,475	849,109	735,659	781,943	793,744	1,104,031	1,294,476	2,435,494	3,938,158	4,730,000	3,172,707	23,451,445
26	8053	PGA for Industrial	670,264	606,449	599,692	271,408	232,388	226,159	200,352	332,932	367,555	719,680	1,104,205	1,142,315	6,473,398
27	8054	PGA for Public Authorities	488,052	262,832	151,561	101,821	124,873	138,339	157,878	301,625	505,941	751,322	920,678	646,086	4,552,018
28	8058	Unbilled PGA Cost	(1,712,164)	(523,996)	(514,194)	65,226	(55,010)	(775)	589,398	2,189,797	2,363,830	348,802	(2,693,770)	(1,237,399)	(1,182,255)
29	8059	PGA Offset to Unrecovered Gas Cost	(11,361,900)	(5,660,995)	(3,869,845)	(2,821,359)	(4,699,260)	(2,881,427)	(3,672,553)	(5,780,798)	(6,077,942)	(12,128,655)	(20,512,278)	(13,185,019)	(92,651,831)
30	8080	Exchange gas	3,150,644	(2,552,873)	(592,198)	(1,248,680)	(581,875)	(1,531,625)	(1,564,267)	(1,737,941)	1,484,126	1,065,100	5,080,781	5,299,170	6,250,390
31	8081	Gas withdrawn from storage-Debit	3,611,016	13,219	10,746	0	0	0	0	0	1,058,902	2,415,311	3,952,112	4,009,333	15,070,639
32	8082	Gas delivered to storage-Credit	(146,069)	(2,498,399)	(1,756,402)	(1,745,614)	(2,880,826)	(2,075,277)	(2,619,987)	(3,772,616)	(2,011)	(24,386)	(9,269)	(15,897)	(17,546,751)
33	8120	Gas used for other utility operations-Credit	(3,457)	(144)	(1,632)	1,125	(2,248)	724	91	(1,972)	(8,625)	(5,635)	(1,720)	1,563	(21,930)
34	8580	Transmission and compression of gas by others	3,605,059	2,749,895	1,785,085	1,898,264	2,197,498	1,750,768	2,047,746	3,182,519	2,277,220	2,876,400	4,264,773	3,386,649	31,821,875
35	8140	Storage-Operation supervision and engineering	-	-	-	-	-	-	-	-	-	-	-	-	0
36	8160	Wells expenses	10,619	10,127	19,171	17,292	11,608	11,285	10,248	10,693	8,154	9,098	8,338	9,316	135,950
37	8170	Lines expenses	2,789	3,017	2,843	2,937	3,030	2,679	2,960	2,984	2,868	3,115	2,803	2,989	35,014
38	8180	Compressor station expenses	2,667	2,938	3,401	3,490	3,193	2,697	2,537	2,690	2,813	3,158	3,168	2,881	35,633
39	8190	Compressor station fuel and power	81	85	88	80	84	76	81	89	78	87	85	85	1,003
40	8200	Storage-Measuring and regulating station expenses	280	299	291	285	297	266	291	304	280	307	288	297	3,485
41	8210	Storage-Purification expenses	1,942	2,142	2,469	2,526	2,328	1,958	1,826	1,956	2,054	2,315	2,354	2,104	25,974
42	8240	Storage-Other expenses	-	-	-	-	-	-	-	-	-	-	-	-	0
43	8250	Storage well royalties	701	1,241	867	710	723	666	735	802	688	756	756	742	9,388
44	8310	Storage-Maintenance of structures and improvement	1,248	1,142	2,829	2,319	1,390	1,378	1,140	1,219	857	977	932	1,017	16,248
45	8340	Maintenance of compressor station equipment	917	880	1,896	1,535	1,023	983	865	913	711	801	757	808	11,889
46	8350	Maintenance of measuring and regulating station equ	-	-	-	-	-	-	-	-	-	-	-	-	0
47	8380	Processing-Maintenance of purification equipment	-	-	-	-	-	-	-	-	-	-	-	-	0
48	8370	Maintenance of other equipment	-	-	-	-	-	-	-	-	-	-	-	-	0
49	8410	Other storage expenses-Operation labor and expens	10,409	11,255	10,452	10,821	11,281	10,014	11,169	11,167	10,733	11,592	10,304	11,200	130,397
50	8520	Communication system expenses	-	-	-	-	-	-	-	-	-	-	-	-	0
51	8550	Other fuel and power for Compression	24	25	26	24	25	22	24	26	23	26	25	297	
52	8560	Mains expenses	20,653	21,413	22,605	22,904	22,071	19,869	20,590	20,973	20,387	22,300	20,710	21,316	255,790
53	8570	Transmission-Measuring and regulating station expen	867	933	993	969	960	839	856	921	875	977	969	923	11,082
54	8630	Transmission-Maintenance of mains	242	221	483	426	262	263	230	241	167	188	170	199	3,091
55	8640	Transmission-Maintenance of compressor sta equip	-	-	-	-	-	-	-	-	-	-	-	-	0
56	8650	Transmission-Maintenance of measuring and regulat	29	33	44	46	38	31	24	27	32	37	41	32	412
57	8700	Distribution-Operation supervision and engineering	92,664	105,005	109,524	95,967	108,636	98,817	96,312	99,378	96,494	102,575	96,667	106,000	1,207,940
58	8710	Distribution load dispatching	80	84	86	79	83	75	80	88	77	86	86	83	966

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Monthly Jurisdictional Operating Income by FERC Account
 Forecasted Test Period: Twelve Months Ended March 31, 2019

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

FR 16(8)(c)2.2
 Schedule C-2.2
 Witness: Waller, Martin

Line No.	Acct No.	Account Description	Forecasted Apr-18	Forecasted May-18	Forecasted Jun-18	Forecasted Jul-18	Forecasted Aug-18	Forecasted Sep-18	Forecasted Oct-18	Forecasted Nov-18	Forecasted Dec-18	Forecasted Jan-19	Forecasted Feb-19	Forecasted Mar-19	Total
59	8711	Odorization	186	210	286	287	248	201	156	177	206	236	265	210	2,670
60	8720	Distribution-Compressor station labor and expenses	-	-	-	-	-	-	-	-	-	-	-	-	0
61	8740	Mains and Services Expenses	299,027	275,412	348,782	337,788	293,112	273,823	266,054	289,624	256,116	281,056	266,691	277,494	3,444,978
62	8750	Distribution-Measuring and regulating station expens	38,048	41,086	41,735	42,468	42,242	37,310	39,740	40,252	39,107	42,540	39,079	40,887	484,494
63	8760	Distribution-Measuring and regulating station expens	2,344	2,567	2,810	2,906	2,742	2,333	2,277	2,379	2,465	2,747	2,694	2,529	30,783
64	8770	Distribution-Measuring and regulating station expens	1,602	1,790	2,317	2,340	2,037	1,665	1,372	1,557	1,720	1,988	2,177	1,748	22,313
65	8780	Meter and house regulator expenses	74,919	80,951	76,193	78,830	81,482	72,231	79,816	80,085	77,239	83,572	74,939	80,623	940,679
66	8790	Customer installations expenses	292	331	450	463	389	311	239	273	322	375	418	322	4,184
67	8800	Distribution-Other expenses	11,888	13,200	11,752	12,052	12,662	11,084	12,298	12,272	11,889	13,034	11,534	12,327	145,791
68	8810	Distribution-Rents	27,812	29,146	30,784	27,983	28,877	26,234	27,789	30,544	26,577	29,748	29,746	29,015	344,255
69	8850	Distribution-Maintenance supervision and engineering	105	99	103	94	99	153	135	133	133	134	106	104	1,399
70	8860	Distribution-Maintenance of structures and improvem	22	25	33	34	29	23	18	21	24	28	31	24	309
71	8870	Distribution-Maint of mains	2,378	2,491	2,927	2,882	2,591	2,353	2,470	2,502	2,281	2,489	2,234	2,424	30,023
72	8890	Maintenance of measuring and regulating station eq	3	3	4	4	4	3	2	2	3	3	4	3	38
73	8900	Maintenance of measuring and regulating station eq	639	725	987	1,015	853	682	523	598	705	821	917	705	9,170
74	8910	Maintenance of measuring and regulating station eq	310	343	426	424	380	316	275	310	326	375	404	336	4,225
75	8920	Maintenance of services	7	8	11	12	10	8	6	7	8	10	11	8	106
76	8930	Maintenance of meters and house regulators	7,226	7,818	7,226	7,522	7,818	6,930	7,747	7,747	7,443	8,052	7,138	7,747	90,413
77	8940	Distribution-Maintenance of other equipment	740	958	1,166	1,176	985	792	814	701	819	950	1,059	818	10,779
78	9010	Customer accounts-Operation supervision	30	34	44	45	39	31	26	29	33	38	41	33	421
79	9020	Customer accounts-Meter reading expenses	98,185	94,616	169,882	152,859	107,643	104,495	95,807	100,277	77,339	85,797	77,032	87,902	1,251,833
80	9030	Customer accounts-Customer records and collection	137,946	128,420	263,488	233,867	149,630	148,460	132,540	138,466	99,899	111,479	101,274	116,932	1,762,399
81	9040	Customer accounts-Uncollectible accounts	23,762	24,525	22,208	22,173	21,872	21,676	26,561	41,416	48,377	43,272	32,334	33,937	362,112
82	9090	Customer service-Operating Informational and instr	10,350	11,829	11,320	10,422	11,551	10,573	11,397	11,296	10,931	11,375	10,621	11,949	133,614
83	9100	Customer service-Miscellaneous customer service	-	-	-	-	-	-	-	-	-	-	-	-	0
84	9110	Sales-Supervision	20,597	21,913	23,031	20,354	23,387	21,662	22,848	22,561	21,987	22,486	21,541	24,614	286,962
85	9120	Sales-Demonstrating and selling expenses	9,559	10,173	11,197	9,411	11,851	12,074	12,910	6,570	10,033	12,221	12,062	13,429	131,290
86	9130	Sales-Advertising expenses	3,475	3,622	4,043	2,838	4,178	4,393	4,172	2,318	3,367	4,041	4,283	4,757	45,483
87	9200	A&G-Administrative & General Salaries	11,410	12,345	11,410	11,877	12,345	10,943	12,234	12,234	11,752	12,715	11,271	12,234	142,768
88	9210	A&G-Office supplies & expense	276	(2)	275	213	339	345	309	195	270	312	335	382	3,249
89	9220	A&G-Administrative expense transferred-Credit	1,130,261	1,341,587	1,109,128	1,227,314	1,073,978	1,082,150	1,128,653	1,161,122	1,134,121	1,216,347	1,110,581	1,297,159	14,012,401
90	9230	A&G-Outside services employed	5,442	4,813	11,892	10,317	5,892	6,037	5,046	5,349	3,419	3,880	3,545	4,218	69,850
91	9240	A&G-Property Insurance	394	592	394	532	394	394	394	394	394	394	394	394	5,560
92	9250	A&G-Injuries & damages	1,321	1,247	2,509	2,074	1,371	1,739	1,405	1,574	1,068	1,191	1,139	1,302	17,941
93	9260	A&G-Employee pensions and benefits	134,037	145,519	135,758	137,968	143,660	135,503	170,238	173,140	162,988	175,837	157,329	171,024	1,843,199
94	9270	A&G-Franchise requirements	26	824	200	54	21	43	83	78	48	33	32	42	1,483
95	9280	A&G-Regulatory commission expenses	-	-	-	-	-	-	-	-	-	-	-	-	0
96	9302	Miscellaneous general expenses	332	1,976	1,165	11,798	1,984	385	10,935	684	5,643	8,409	2,803	3,587	49,701
97	9310	A&G-Rents	1,034	1,087	1,119	1,022	1,072	967	1,032	1,139	994	1,112	1,113	1,081	12,771
98	9320	A&G-Maintenance of general plant	-	-	-	-	-	-	-	-	-	-	-	-	0
99		Operating (Income)Loss*	(\$3,152,062)	(\$1,959,864)	(\$1,211,973)	(\$906,071)	(\$1,385,622)	(\$1,328,843)	(\$1,784,288)	(\$3,180,430)	(\$5,083,891)	(\$5,778,718)	(\$6,033,202)	(\$4,592,567)	(\$25,556,284)

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

**Note: Provision for Income Taxes is not a component of Operating Income but is included on this schedule to develop the 12 month total for use elsewhere in the model

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Monthly Jurisdictional Operating Income by FERC Account, Div 002 Only
 Forecasted Test Period: Twelve Months Ended March 31, 2019

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

FR 16(8)(c)2.2
 Schedule C-2.2
 Witness: Waller, Martin

Line No.	Acct No.	Account Description	Forecasted Apr-18	Forecasted Jun-18	Forecasted Jun-18	Forecasted Jul-18	Forecasted Aug-18	Forecasted Sep-18	Forecasted Oct-18	Forecasted Nov-18	Forecasted Dec-18	Forecasted Jan-19	Forecasted Feb-19	Forecasted Mar-19	Forecasted Total
1	4030	Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
2	4061	Taxes other than income taxes, utility operating i	0	0	0	0	0	0	0	0	0	0	0	0	0
3	8210	Storage-Purification expenses	417	437	471	448	416	518	471	415	452	409	415	465	5,335
4	8560	Mains expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
5	8700	Distribution-Operation supervision and engineerir	509	540	514	527	508	519	516	509	509	514	503	515	6,183
6	8740	Mains and Services Expenses	4,744	4,744	4,744	4,744	4,744	4,748	4,744	4,744	4,744	4,744	4,744	4,744	56,935
7	8780	Meter and house regulator expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
8	8800	Distribution-Other expenses	21	18	19	19	18	21	19	19	20	19	18	19	230
9	8900	Maintenance of measuring and regulating station	52	52	52	52	52	52	52	52	52	52	52	52	623
10	9010	Customer accounts-Operation supervision	1,324	1,418	1,490	1,435	1,314	1,629	1,489	1,319	1,434	1,302	1,320	1,474	16,948
11	9030	Customer accounts-Customer records and collec	25,696	28,212	25,798	26,905	28,277	24,783	27,702	27,576	26,434	28,701	25,172	27,744	323,000
12	9100	Customer service-Miscellaneous customer servic	2,401	2,069	2,138	2,169	2,070	2,357	2,142	2,144	2,252	2,200	2,075	2,144	26,162
13	9120	Sales-Demonstrating and selling	173	193	181	173	173	203	214	173	220	211	189	207	2,309
14	9200	A&G-Administrative & general salaries	(1,510,952)	(2,048,872)	(1,401,000)	(1,599,329)	(963,123)	(1,370,313)	(1,148,299)	(1,180,629)	(1,315,705)	(1,215,814)	(1,397,857)	(1,911,773)	(17,063,667)
15	9210	A&G-Office supplies & expense	2,668,114	2,824,703	2,585,458	2,639,148	2,586,632	2,789,720	2,947,347	2,478,371	2,661,407	2,572,878	2,472,794	2,635,977	31,672,548
16	9220	A&G-Administrative expense transferred-Credit	(8,149,412)	(11,290,391)	(8,345,078)	(9,582,779)	(7,929,889)	(7,842,749)	(8,614,674)	(8,594,391)	(8,663,954)	(8,543,934)	(8,225,188)	(10,839,629)	(106,922,069)
17	9230	A&G-Outside services employed	1,011,978	870,891	898,792	913,195	872,294	991,259	904,989	902,452	947,970	927,072	873,526	901,083	11,015,542
18	9240	A&G-Property insurance	21,413	20,959	21,062	21,269	21,118	21,241	22,659	20,757	21,456	21,070	20,789	20,853	254,848
19	9250	A&G-Injuries & damages	1,744,154	1,745,185	1,744,153	1,744,670	1,745,185	1,743,637	1,728,869	1,743,579	1,743,063	1,744,059	1,742,592	1,744,183	20,913,327
20	9260	A&G-Employee pensions and benefits	3,340,907	7,254,891	3,400,034	5,038,132	2,828,316	2,651,093	3,309,325	3,809,076	3,575,065	3,676,194	3,606,056	3,710,378	46,399,467
21	9301	A&G-General advertising expense	0	0	0	0	0	0	0	0	0	0	0	0	0
22	9302	Miscellaneous general expenses	319,096	268,389	544,004	271,142	274,702	462,707	256,850	236,089	475,499	362,897	356,862	3,185,192	7,013,428
23	9310	A&G-Rents	485,861	484,564	484,825	485,005	484,625	485,628	516,850	516,229	485,351	485,061	484,538	484,780	5,883,319
24	9320	A&G-Maintenance of general plant	33,503	31,897	32,344	33,074	32,567	32,908	38,737	31,517	33,730	32,363	31,400	31,591	395,733
25		Operating (Income)Loss*	(\$0)	(\$0)	(\$0)	\$0	(\$0)	(\$0)	(\$0)	\$0	(\$0)	\$0	\$0	(\$0)	(\$0)
26															
27	9220	A&G-Administrative expense transferred-Credit	(8,149,412)	(11,290,391)	(8,345,078)	(9,582,779)	(7,929,889)	(7,842,749)	(8,614,674)	(8,594,391)	(8,663,954)	(8,543,934)	(8,225,188)	(10,839,629)	
28		Allocation Factor to Kentucky	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	
29		Total Allocated Amount	(423,852)	(587,215)	(434,029)	(498,402)	(412,435)	(407,903)	(448,051)	(446,998)	(450,614)	(459,974)	(427,793)	(563,771)	(5,561,034)

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

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Monthly Jurisdictional Operating Income by FERC Account, Div 012 Only
 Forecasted Test Period: Twelve Months Ended March 31, 2019

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

FR 16(8)(c)2.2
 Schedule C-2.2

Witness: Waller, Martin

Line No.	Acct No.	Account Description	Forecasted Apr-18	Forecasted Jun-18	Forecasted Jun-18	Forecasted Jul-18	Forecasted Aug-18	Forecasted Sep-18	Forecasted Oct-18	Forecasted Nov-18	Forecasted Dec-18	Forecasted Jan-19	Forecasted Feb-19	Forecasted Mar-19	Total
1	4030	Depreciation Expense	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2	4081	Taxes other than income taxes, utility operating income	0	0	0	0	0	0	0	0	0	0	0	0	0
3	8700	Distribution-Operation supervision and engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
4	8740	Mains and Services Expenses	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	20,398
5	8800	Distribution-Other expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
6	9010	Customer accounts-Operation supervision	407,599	436,719	402,897	418,719	432,868	380,184	426,375	421,078	405,045	452,625	397,417	432,087	5,013,614
7	9020	Customer accounts-Meter reading expenses	3,134	3,417	3,128	3,201	3,345	2,911	3,303	3,303	3,154	3,526	3,079	3,377	38,878
8	9030	Customer accounts-Customer records and collections	1,810,744	1,916,150	1,756,419	1,848,984	1,878,423	1,638,038	1,903,327	1,851,811	1,770,551	2,026,702	1,729,318	1,893,775	22,024,243
9	9200	A&G-Administrative & general salaries	422,126	460,308	421,295	431,107	450,614	392,094	444,897	444,897	424,805	474,973	414,698	454,882	5,236,696
10	9210	A&G-Office supplies & expense	220,902	217,063	251,809	214,350	204,020	204,958	206,587	197,708	202,318	204,425	204,475	221,038	2,549,453
11	9220	A&G-Administrative expense transferred-Credit	(3,907,670)	(4,194,183)	(3,893,524)	(3,977,653)	(4,067,300)	(3,611,821)	(4,091,131)	(4,036,197)	(3,884,057)	(4,330,597)	(3,793,887)	(4,140,888)	(47,928,909)
12	9230	A&G-Outside services employed	43,140	41,899	60,005	40,016	38,646	36,784	36,386	37,068	36,457	36,245	38,130	45,642	490,418
13	9240	A&G-Property insurance	0	0	0	0	0	0	0	0	0	0	0	0	0
14	9250	A&G-Injuries & damages	0	0	0	0	0	0	0	0	0	0	0	0	0
15	9260	A&G-Employee pensions and benefits	862,549	992,279	864,429	884,473	923,037	820,499	933,443	943,986	899,028	994,601	870,423	953,737	10,932,485
16	9310	A&G-Rents	135,774	134,643	132,033	135,099	134,643	134,643	135,099	134,643	140,992	135,795	134,643	134,643	1,622,651
17	9320	A&G-Maintenance of general plant	4	4	8	4	4	8	15	4	8	4	4	8	73
18															
19		Operating (Income)Loss*	(\$0)	(\$0)	(\$0)	\$0	\$0	(\$0)	\$0	(\$0)	\$0	\$0	(\$0)	\$0	\$0
20															
21	9220	A&G-Administrative expense transferred-Credit	(3,907,670)	(4,194,183)	(3,893,524)	(3,977,653)	(4,067,300)	(3,611,821)	(4,091,131)	(4,036,197)	(3,884,057)	(4,330,597)	(3,793,887)	(4,140,888)	(47,928,909)
22		Allocation Factor to Kentucky	5.67%	5.67%	5.67%	5.67%	5.67%	5.67%	5.67%	5.67%	5.67%	5.67%	5.67%	5.67%	5.67%
23		Total Allocated Amount	(221,600)	(237,848)	(220,798)	(225,569)	(230,653)	(204,823)	(232,004)	(228,889)	(220,261)	(245,584)	(215,148)	(234,826)	(2,718,003)

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

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Monthly Jurisdictional Operating Income by FERC Account, Div 091 Only
 Forecasted Test Period: Twelve Months Ended March 31, 2019

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

FR 16(8)(c)2.2
 Schedule C-2.2

Witness: Waller, Martin

Line No.	Acct No.	Account Description	Forecasted Apr-18	Forecasted Jun-18	Forecasted Jun-18	Forecasted Jul-18	Forecasted Aug-18	Forecasted Sep-18	Forecasted Oct-18	Forecasted Nov-18	Forecasted Dec-18	Forecasted Jan-19	Forecasted Feb-19	Forecasted Mar-19	Total
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	4030	Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
2	4060	Amortization of gas plant acquisition adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
3	4081	Taxes other than income taxes, utility operating i	-	-	-	-	-	-	-	-	-	-	-	-	-
4	8170	Lines expenses	40	40	40	41	40	40	41	41	41	42	40	40	486
5	8180	Compressor station expenses	42	41	42	43	41	42	42	43	43	43	42	42	507
6	8190	Compressor station fuel and power	465	463	463	482	460	467	473	481	476	485	466	469	5,650
7	8210	Storage-Purification expenses	276	274	274	286	273	277	281	285	282	287	276	278	3,349
8	8240	Storage-Other expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
9	8250	Storage well royalties	1,353	1,346	1,347	1,402	1,338	1,359	1,377	1,400	1,385	1,411	1,357	1,364	16,439
10	8500	Transmission-Operation supervision and engine	8,318	6,961	6,690	6,737	6,762	8,625	6,696	6,860	6,987	7,362	7,086	7,339	86,425
11	8560	Mains expenses	75	73	77	80	81	75	79	84	66	90	59	92	930
12	8570	Transmission-Measuring and regulating station e	80	80	80	83	79	80	81	83	82	83	80	81	973
13	8650	Transmission-Maintenance of me - Non-inventor	5,298	4,433	4,258	4,289	4,306	5,491	4,264	4,363	4,449	4,688	4,513	4,672	55,026
14	8700	Distribution-Operation supervision and engineer	275,736	297,425	290,309	266,474	279,196	290,705	263,463	308,461	266,873	303,090	283,944	302,924	3,428,600
15	8711	Odorization	7,027	6,575	7,989	8,237	9,255	7,206	8,128	9,599	3,685	11,375	1,587	12,698	93,362
16	8740	Mains and Services Expenses	2,676	1,925	2,714	2,406	2,285	3,601	1,749	2,213	1,845	2,752	1,533	2,986	28,684
17	8750	Distribution-Measuring and regulating station ex	17,298	16,550	18,391	17,506	18,750	16,580	17,611	18,911	15,454	18,709	13,381	23,177	212,328
18	8760	Distribution-Measuring and regulating station ex	(94)	(88)	(107)	(110)	(124)	(96)	(109)	(129)	(49)	(152)	(21)	(170)	(1,250)
19	8770	Distribution-Measuring and regulating station ex	55	52	63	65	73	57	64	76	29	89	12	100	734
20	8800	Distribution-Other expenses	46	40	59	49	45	62	42	75	46	49	39	55	607
21	8810	Distribution-Rents	22,637	22,513	22,534	23,450	22,377	22,731	23,040	23,420	23,179	23,603	22,703	22,823	275,010
22	9010	Customer accounts-Operation supervision	1,806	1,952	1,833	1,891	1,965	1,761	1,930	2,004	1,855	2,024	1,758	1,959	22,737
23	9020	Customer accounts-Meter reading expenses	(89)	(75)	(72)	(72)	(73)	(93)	(72)	(74)	(75)	(79)	(76)	(79)	(929)
24	9030	Customer accounts-Customer records and collec	362,214	318,244	302,627	307,187	310,922	370,510	307,622	313,296	315,355	334,765	316,176	330,982	3,889,899
25	9100	Customer service-Miscellaneous customer servi	130	203	96	102	123	122	104	103	93	96	128	99	1,398
26	9110	Sales-Supervision	9,719	9,879	10,582	10,159	10,244	10,601	9,886	12,285	9,809	10,522	9,081	10,807	123,575
27	9120	Sales-Demonstrating and selling expenses	85	132	63	67	80	79	68	67	61	83	84	65	914
28	9130	Sales-Advertising expenses	64	100	48	50	61	60	51	51	46	48	63	49	692
29	9200	A&G-Administrative & general salaries	10,841	9,041	8,689	8,865	8,791	11,358	9,232	8,908	8,870	9,564	9,215	9,505	112,880
30	9210	A&G-Office supplies & expense	296	315	334	290	288	366	261	412	270	285	264	316	3,697
31	9220	A&G-Administrative expense transferred-Credit	(964,768)	(1,027,879)	(904,057)	(1,001,651)	(857,469)	(934,152)	(892,708)	(965,621)	(921,859)	(1,016,467)	(930,602)	(992,137)	(11,409,370)
32	9230	A&G-Outside services employed	45,563	38,127	38,616	36,884	37,029	47,225	36,673	37,525	38,263	40,316	38,816	40,180	473,215
33	9240	A&G-Property insurance	(15,825)	(15,664)	(16,094)	(15,715)	(15,831)	(17,131)	(15,235)	(15,472)	(15,768)	(15,446)	(15,446)	(15,718)	(189,343)
34	9250	A&G-Injuries & damages	50,883	51,748	51,454	51,254	52,102	53,054	53,215	53,718	53,404	54,605	51,778	54,239	631,453
35	9260	A&G-Employee pensions and benefits	149,959	231,974	146,899	259,735	93,287	88,627	155,992	170,730	177,462	198,372	175,739	174,569	2,023,344
36	9302	Miscellaneous general expenses	7,794	23,190	5,760	9,435	13,247	10,310	5,657	5,801	7,343	7,326	5,922	6,192	107,979
37	9310	A&G-Rents	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39		Operating (Income)Loss*	(\$0)	\$0	\$0	(\$0)	\$0	(\$0)	\$0	\$0	\$0	(\$0)	(\$0)	\$0	\$0
40															
41	9220	A&G-Administrative expense transferred-Credit	(964,768)	(1,027,879)	(904,057)	(1,001,651)	(857,469)	(934,152)	(892,708)	(965,621)	(921,859)	(1,016,467)	(930,602)	(992,137)	(11,409,370)
42		Allocation Factor to Kentucky	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%
43		Total Allocated Amount	(484,809)	(516,523)	(454,301)	(503,343)	(430,890)	(469,424)	(448,598)	(485,238)	(463,246)	(510,788)	(467,640)	(498,562)	(5,733,364)

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

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Account 4081-Taxes Other than Income Tax by Sub-Account
 Base Period: Twelve Months Ended December 31, 2017

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

FR 16(8)(c)2.3
 Schedule C-2.3 B
 Witness: Waller

Line No.	Description	actual					Forecasted			Budgeted			Total	
		Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17		Dec-17
Div 009														
1	FICA	\$ 33,474	\$ 25,321	\$ 39,054	\$ 21,058	\$ 21,413	\$ 20,019	\$ 40,602	\$ 15,609	\$ 43,261	\$ 20,683	\$ 65,700	\$ 11,723	\$ 357,917
2	FUTA	\$ 3,150	\$ 27	\$ (326)	\$ (4)	\$ 27	\$ 5	\$ 729	\$ 280	\$ 777	\$ 372	\$ 1,180	\$ 211	\$ 6,429
3	SUTA	\$ 3,217	\$ 939	\$ (2,303)	\$ 239	\$ 16	\$ 4	\$ 535	\$ 206	\$ 570	\$ 273	\$ 866	\$ 154	\$ 4,716
4	Payroll Tax Projects	\$ -	\$ 13	\$ -	\$ 47	\$ -	\$ 13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72
5	Ad Valorem - Accrual	\$245,588	\$ 245,588	\$ 245,588	\$ 245,588	\$ 245,588	\$ 245,588	\$ 248,199	\$ 248,199	\$ 248,199	\$ 391,500	\$ 391,500	\$ 391,500	\$ 3,392,625
6	Dot Transmission User Tax	\$ -	\$ -	\$ 30,151	\$ -	\$ -	\$ 52,130	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,281
7	Taxes Property and Other	\$ 19,081	\$ -	\$ 159	\$ 37,107	\$ 42	\$ -	\$ 17,415	\$ 192	\$ 47,279	\$ 12,215	\$ 64	\$ 873	\$ 134,427
8	Public Service Commission Assessment	\$ 27,573	\$ 27,573	\$ 27,573	\$ 27,573	\$ 27,573	\$ 27,573	\$ 25,193	\$ 25,193	\$ 25,193	\$ 24,523	\$ 24,523	\$ 24,523	\$ 314,587
9	Allocation for taxes other CSC	\$ 16,599	\$ 15,182	\$ 12,466	\$ 10,993	\$ 15,016	\$ 10,886	\$ 9,047	\$ 9,047	\$ 9,047	\$ 9,841	\$ 9,841	\$ 9,841	\$ 137,807
10	Allocation from taxes other SS	\$ 26,373	\$ 20,039	\$ 15,692	\$ (105,355)	\$ 142,731	\$ 15,677	\$ 12,839	\$ 12,839	\$ 12,839	\$ 14,655	\$ 14,655	\$ 14,655	\$ 197,639
11	Allocation from taxes other Gen Office	\$ 55,871	\$ 11,950	\$ 6,562	\$ 12,969	\$ 19,060	\$ 17,434	\$ 13,808	\$ 13,808	\$ 13,808	\$ 12,202	\$ 12,202	\$ 12,202	\$ 201,876
12														
13	Total	\$430,926	\$ 346,632	\$ 374,617	\$ 250,218	\$ 471,465	\$ 389,331	\$ 368,367	\$ 325,373	\$ 400,973	\$ 486,263	\$ 520,531	\$ 465,682	\$ 4,830,375
14														
Div 002														
16	FICA	\$375,717	\$ 330,990	\$ 264,587	\$ 257,411	\$ 370,189	\$ 256,179	\$ 191,593	\$ 191,593	\$ 191,593	\$ 205,199	\$ 205,199	\$ 205,199	\$ 3,045,446
17	FUTA	\$ 29,577	\$ (105)	\$ (1,000)	\$ 40	\$ 863	\$ 272	\$ 3,041	\$ 3,041	\$ 3,041	\$ 3,257	\$ 3,257	\$ 3,257	\$ 48,342
18	SUTA	\$ 55,762	\$ 26,610	\$ (5,854)	\$ 489	\$ 1,652	\$ 983	\$ 8,225	\$ 8,225	\$ 8,225	\$ 8,810	\$ 8,810	\$ 8,810	\$ 130,748
19	Ad Valorem	\$ 44,000	\$ 44,000	\$ 44,000	\$ 44,000	\$ 44,000	\$ 44,000	\$ 44,000	\$ 44,000	\$ 44,000	\$ 64,500	\$ 64,500	\$ 64,500	\$ 589,500
20	Benefit Load Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0
21	Taxes Property And Other	\$ 259	\$ (16,188)	\$ -	\$ (2,327,654)	#####	\$ 180,544	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 164,808
22														
23	Total Tax Other Than Income Tax	\$505,315	\$ 385,308	\$ 301,722	\$ (2,025,714)	#####	\$ 481,977	\$ 246,859	\$ 246,859	\$ 246,859	\$ 281,765	\$ 281,765	\$ 281,765	\$ 3,978,843
24														
25	Allocation Factor to Kentucky Mid-States (Div 091)										10.35%	10.35%	10.35%	
26	Allocation Factor to Kentucky Jurisdiction (Div 009)										50.25%	50.25%	50.25%	
27														
28	Total Allocated Amount	\$ 26,373	\$ 20,039	\$ 15,692	\$ (105,355)	\$ 142,731	\$ 15,677	\$ 12,839	\$ 12,839	\$ 12,839	\$ 14,655	\$ 14,655	\$ 14,655	\$ 197,639
29														
Div 012														
31	FICA	\$199,727	\$ 206,662	\$ 179,394	\$ 149,812	\$ 219,423	\$ 147,260	\$ 109,106	\$ 109,106	\$ 109,106	\$ 117,898	\$ 117,898	\$ 117,898	\$ 1,783,093
32	FUTA	\$ 16,983	\$ 289	\$ (479)	\$ 12	\$ 394	\$ 156	\$ 1,718	\$ 1,718	\$ 1,718	\$ 1,857	\$ 1,857	\$ 1,857	\$ 28,078
33	SUTA	\$ 32,014	\$ 16,791	\$ (3,067)	\$ 245	\$ 985	\$ 566	\$ 4,706	\$ 4,706	\$ 4,706	\$ 5,085	\$ 5,085	\$ 5,085	\$ 76,905
34	Ad Valorem	\$ 44,000	\$ 44,000	\$ 44,000	\$ 44,000	\$ 44,000	\$ 44,000	\$ 44,000	\$ 44,000	\$ 44,000	\$ 48,700	\$ 48,700	\$ 48,700	\$ 542,100
35														
36	Total Tax Other Than Income Tax	\$292,724	\$ 267,742	\$ 219,848	\$ 193,870	\$ 264,801	\$ 191,981	\$ 159,530	\$ 159,530	\$ 159,530	\$ 173,540	\$ 173,540	\$ 173,540	\$ 2,430,176
37														
38	Allocation Factor to Kentucky Mid-States (Div 091)										10.93%	10.93%	10.93%	
39	Allocation Factor to Kentucky Jurisdiction (Div 009)										51.88%	51.88%	51.88%	
40														
41	Total Allocated Amount	\$ 16,599	\$ 15,182	\$ 12,466	\$ 10,993	\$ 15,016	\$ 10,886	\$ 9,047	\$ 9,047	\$ 9,047	\$ 9,841	\$ 9,841	\$ 9,841	\$ 137,807
42														
Div 091														
44	FICA	\$102,722	\$ 18,098	\$ 9,389	\$ 20,668	\$ 32,894	\$ 29,691	\$ 22,205	\$ 22,205	\$ 22,205	\$ 23,789	\$ 23,789	\$ 23,789	\$ 351,445
45	FUTA	\$ 1,640	\$ 44	\$ (177)	\$ (2)	\$ 15	\$ 3	\$ 158	\$ 158	\$ 158	\$ 170	\$ 170	\$ 170	\$ 2,505
46	SUTA	\$ 1,675	\$ 542	\$ (1,258)	\$ 130	\$ 9	\$ 2	\$ 114	\$ 114	\$ 114	\$ 123	\$ 123	\$ 123	\$ 1,811
47	Payroll Tax Projects	\$ 149	\$ 98	\$ 106	\$ 13	\$ 13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 378
48	Ad Valorem	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 200	\$ 200	\$ 200	\$ 45,600
49	Occupational Licenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0
50														
51	Total Tax Other Than Income Tax	\$111,186	\$ 23,761	\$ 13,060	\$ 25,809	\$ 37,930	\$ 34,696	\$ 27,478	\$ 27,478	\$ 27,478	\$ 24,281	\$ 24,281	\$ 24,281	\$ 401,739
52														
53	Allocation Factor to Kentucky Mid-States (Div 091)										100.00%	100.00%	100.00%	
54	Allocation Factor to Kentucky Jurisdiction (Div 009)										50.25%	50.25%	50.25%	
55														
56	Total Allocated Amount	\$ 55,871	\$ 11,950	\$ 6,562	\$ 12,969	\$ 19,060	\$ 17,434	\$ 13,808	\$ 13,808	\$ 13,808	\$ 12,202	\$ 12,202	\$ 12,202	\$ 201,876

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Account 4081-Taxes Other than Income Tax by Sub-Account
 Forecasted Test Period: Twelve Months Ended March 31, 2019

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

FR 16(8)(c)2.3
 Schedule C-2.3 F
 Witness: Waller

Line No.	Description	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Total
		Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	
Div 009														
1	FICA	\$ 21,690	\$ 22,055	\$ 20,620	\$ 41,820	\$ 16,077	\$ 44,559	\$ 21,303	\$ 67,671	\$ 12,075	\$ 35,513	\$ 26,863	\$ 41,432	\$ 371,678
2	FUTA	(4)	28	5	751	289	800	383	1,216	217	3,342	28	(345)	6,710
3	SUTA	246	16	5	551	212	587	281	892	159	3,413	996	(2,443)	4,915
4	Payroll Tax Projects	48	-	13	-	-	-	-	-	-	-	-	-	61
5	Ad Valorem - Accrual	423,000	423,000	423,000	423,000	423,000	423,000	423,000	423,000	423,000	423,000	423,000	423,000	5,076,000
6	Dot Transmission User Tax	-	-	52,130	-	-	-	-	-	-	-	-	-	30,151
7	Taxes Property and Other	37,107	42	-	17,415	192	47,279	12,215	64	873	19,081	-	159	134,427
8	Public Service Commission Assessment	28,398	28,398	28,398	28,398	28,398	28,398	28,398	28,398	28,398	28,398	28,398	28,398	340,776
9	Allocation for taxes other CSC	11,737	15,880	11,627	9,731	9,731	9,731	10,275	10,275	10,275	17,947	16,444	13,562	147,214
10	Allocation from taxes other SS	17,443	23,581	17,416	14,492	14,492	14,492	15,264	15,264	15,264	25,022	22,554	18,890	214,176
11	Allocation from taxes other Gen Office	10,921	17,195	15,521	11,785	11,785	11,785	12,615	12,615	12,615	56,760	10,163	4,447	188,208
12														
13	Total	\$ 550,587	\$ 530,195	\$ 568,735	\$ 547,943	\$ 504,176	\$ 580,632	\$ 523,734	\$ 559,394	\$ 502,876	\$ 612,476	\$ 528,447	\$ 557,251	\$ 6,566,445
14														
Div 002														
16	FICA	\$ 265,133	\$ 381,295	\$ 263,864	\$ 197,340	\$ 197,340	\$ 197,340	\$ 211,354	\$ 211,354	\$ 211,354	\$ 398,598	\$ 351,147	\$ 280,700	\$ 3,166,822
17	FUTA	41	683	280	3,132	3,132	3,132	3,355	3,355	3,355	3,456	3,456	3,456	80,833
18	SUTA	504	1,711	1,012	8,472	8,472	8,472	9,074	9,074	9,074	9,346	9,346	9,346	83,905
19	Ad Valorem	69,700	69,700	69,700	69,700	69,700	69,700	69,700	69,700	69,700	69,700	69,700	69,700	838,400
20	Benefit Load Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Taxes Property And Other	-	-	-	-	-	-	-	-	-	-	-	-	-
22														
23	Total Tax Other Than Income Tax	\$ 335,378	\$ 453,389	\$ 334,856	\$ 278,645	\$ 278,645	\$ 278,645	\$ 293,483	\$ 293,483	\$ 293,483	\$ 481,100	\$ 433,649	\$ 363,202	\$ 4,117,959
24														
25	Allocation Factor to Kentucky Mid-States (Div 091)	10.35%	10.35%	10.35%	10.35%	10.35%	10.35%	10.35%	10.35%	10.35%	10.35%	10.35%	10.35%	
26	Allocation Factor to Kentucky Jurisdiction (Div 009)	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	
27														
28	Total Allocated Amount from Div 2	17,443	23,581	17,416	14,492	14,492	14,492	15,264	15,264	15,264	25,022	22,554	18,890	\$ 214,176
29														
Div 012														
31	FICA	\$ 154,101	\$ 226,006	\$ 151,878	\$ 112,380	\$ 112,380	\$ 112,380	\$ 121,435	\$ 121,435	\$ 121,435	\$ 211,890	\$ 219,248	\$ 190,319	\$ 1,854,686
32	FUTA	\$ 13	\$ 406	\$ 160	\$ 1,770	\$ 1,770	\$ 1,770	\$ 1,912	\$ 1,912	\$ 1,912	\$ 18,017	\$ 306	\$ (508)	29,439
33	SUTA	\$ 253	\$ 1,014	\$ 583	\$ 4,847	\$ 4,847	\$ 4,847	\$ 5,238	\$ 5,238	\$ 5,238	\$ 33,964	\$ 17,813	\$ (3,254)	80,626
34	Ad Valorem	52,600	52,600	52,600	52,600	52,600	52,600	52,600	52,600	52,600	52,600	52,600	52,600	631,200
35														
36	Total Tax Other Than Income Tax	\$ 206,966	\$ 280,025	\$ 205,021	\$ 171,596	\$ 171,596	\$ 171,596	\$ 181,185	\$ 181,185	\$ 181,185	\$ 316,471	\$ 289,968	\$ 239,157	\$ 2,595,951
37														
38	Allocation Factor to Kentucky Mid-States (Div 091)	10.93%	10.93%	10.93%	10.93%	10.93%	10.93%	10.93%	10.93%	10.93%	10.93%	10.93%	10.93%	
39	Allocation Factor to Kentucky Jurisdiction (Div 009)	51.88%	51.88%	51.88%	51.88%	51.88%	51.88%	51.88%	51.88%	51.88%	51.88%	51.88%	51.88%	
40														
41	Total Allocated Amount from Div 12	11,737	15,880	11,627	9,731	9,731	9,731	10,275	10,275	10,275	17,947	16,444	13,562	\$ 147,214
42														
Div 091														
44	FICA	\$ 21,288	\$ 33,880	\$ 30,581	\$ 22,871	\$ 22,871	\$ 22,871	\$ 24,503	\$ 24,503	\$ 24,503	\$ 108,978	\$ 19,200	\$ 9,961	\$ 366,011
45	FUTA	\$ (2)	\$ 15	\$ 3	\$ 163	\$ 163	\$ 163	\$ 175	\$ 175	\$ 175	\$ 1,740	\$ 46	\$ (188)	2,627
46	SUTA	\$ 134	\$ 9	\$ 2	\$ 118	\$ 118	\$ 118	\$ 126	\$ 126	\$ 126	\$ 1,777	\$ 575	\$ (1,335)	1,895
47	Payroll Tax Projects	\$ 13	\$ 13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 158	\$ 104	\$ 113	400
48	Ad Valorem	300	300	300	300	300	300	300	300	300	300	300	300	3,600
49	Occupational Licenses	-	-	-	-	-	-	-	-	-	-	-	-	-
50														
51	Total Tax Other Than Income Tax	\$ 21,734	\$ 34,218	\$ 30,886	\$ 23,452	\$ 23,452	\$ 23,452	\$ 25,104	\$ 25,104	\$ 25,104	\$ 112,952	\$ 20,225	\$ 8,850	\$ 374,534
52														
53	Allocation Factor to Kentucky Mid-States (Div 091)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
54	Allocation Factor to Kentucky Jurisdiction (Div 009)	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	
55														
56	Total Allocated Amount from Div 91	10,921	17,195	15,521	11,785	11,785	11,785	12,615	12,615	12,615	56,760	10,163	4,447	\$ 188,208

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Base Period: Twelve Months Ended December 31, 2017
Forecasted Test Period: Twelve Months Ended March 31, 2019

FR 16(8)(d) SCHEDULE D

Operating Income Summary

Schedule	Pages	Description
D-1	4	Summary of Utility Jurisdictional Adjustments to Operating Income by Account
D-2.1	1	Detailed Adjustments
D-2.2	1	Detailed Adjustments
D-2.3	1	Detailed Adjustments

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Summary of Utility Jurisdictional Adjustments to
 Operating Income by Major Accounts
 Forecasted Test Period: Twelve Months Ended March 31, 2019

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

FR 16(b)(d)1
 Schedule D-1
 Witness: Waller, Martin

Line No.	Account No. & Title	Base Period	Title of Adjustment					Total ADJUST.
			D-2.1 ADJ 1	D-2.1 ADJ 2	D-2.1 ADJ 3	D-2.2 ADJ 4	D-2.2 ADJ 5	
	SALE of Gas							
1	480 Gas Rev - Residential	92,003,988	6,373,932					6,373,932
2	480 Gas Rev - Commercial	38,443,048	2,194,016					2,194,016
3	480 Gas Rev - Industrial	6,816,386	(1,529,630)					(1,529,630)
4	480 Gas Rev - Public Authority & Other	6,397,243	450,129					450,129
5								
6								
7	Total SALE of Gas	143,660,664	7,488,447	0	0	0	0	7,488,447
8								
9	Other Operating Income							
10	Forfeited discounts	1,231,452		66,512				66,512
11	488 MISC. Service Revenues	805,992		62				62
12	489 Revenue From Transporting Gas to Others	15,830,894		(628,807)				(628,807)
13	495 Other Gas Service Revenue	1,173,474		1,100,586				1,100,586
14								
15	Total Other Operating Income	19,041,812	0	538,353	0	0	0	538,353
16								
17	Total Operating Revenue	162,702,476	7,488,447	538,353	0	0	0	8,026,800
18								
19	Other Gas Supply Expenses - Operation							
20	803/804/812 Gas Purchase Costs	65,546,014			13,163,103			13,163,103
21								
22	Total Other Gas Supply Expenses - Operation	65,546,014	0	0	13,163,103	0	0	13,163,103
23								
24	Total Plant Revenue	97,156,461	7,488,447	538,353	(13,163,103)	0	0	(5,196,303)
25								
26	Blended Effective Tax Rate	38.90%	2,913,008	209,419	(5,120,447)	0	0	(1,998,022)
27								
28	NET Operating Income Impact		4,575,441	328,934	(8,042,656)	0	0	(3,138,281)

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Summary of Utility Jurisdictional Adjustments to
 Operating Income by Major Accounts
 Forecasted Test Period: Twelve Months Ended March 31, 2019

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

FR 16(8)(d)1
 Schedule D-1
 Witness: Waller, Martin

Line No.	ACCOUNT No. & Title	Base Period	Title of Adjustment					GRAND Total ADJUST.
			D-2-2 ADJ 1	D-2-2 ADJ 2	D-2-2 ADJ 3	D-2-2 ADJ 4	D-2-2 ADJ 5	
29	7590 814 Storage Supervision & Engineering	-	-	-	-	-	-	-
30	8140 814 Storage Supervision & Engineering	-	-	-	-	-	-	-
31	8150 815 Maps and records	-	-	-	-	-	-	-
32	8160 816 Storage Wells Expense	128,970	215	-	6,751	-	-	6,967
33	8170 817 Storage Lines Expense	35,012	176	(219)	45	-	-	2
34	8180 818 Storage Compressor Station	34,838	92	(64)	767	-	-	795
35	8190 819 Storage Compressor Station Fuel	1,123	-	(119)	-	-	-	(119)
36	8200 820 Storage Measuring & Regulating	3,667	10	(192)	-	-	-	(182)
37	8210 821 Storage Purification	25,635	55	(273)	557	-	-	339
38	8240 824 Storage Other Expense	-	-	-	-	-	-	-
39	8250 825 Storage Royalties	13,498	-	(1,005)	(3,106)	-	-	(4,110)
40	8310 831 Storage Maintenance Structure	15,145	-	-	1,103	-	-	1,103
41	8320 832 Storage Maintenance Res	-	-	-	-	-	-	-
42	8340 834 Storage Maintenance Compressor	11,248	13	-	628	-	-	641
43	8350 835 Storage Maintenance Meas/Reg	-	-	-	-	-	-	-
44	8360 836 Storage Maintenance Purification	-	-	-	-	-	-	-
45	8370 837 Maintenance of other equipment	-	-	-	-	-	-	-
46	8400 840 Other Storage Expense	-	-	-	-	-	-	-
47	8410 841 Storage Operation	133,473	707	-	182	-	-	889
48	8470 847 Storage Maintenance	-	-	-	-	-	-	-
49	8500 850 Trsm Supervision & Engineering	-	-	-	-	-	-	-
50	8520 852 Communication system expenses	-	-	-	-	-	-	-
51	8550 855 Other Fuel & Power Comp	332	-	(35)	-	-	-	-
52	8560 856 Trsm Mains Expense	252,640	969	(941)	3,122	-	-	3,151
53	8570 857 Trsm Measuring & Regulating	11,618	18	(649)	96	-	-	(536)
54	8590 859 Trsm Other Exp	-	-	-	-	-	-	-
55	8600 860 Rents	-	-	-	-	-	-	-
56	8620 862 Trsm Structure & Improvements	-	-	-	-	-	-	-
57	8630 863 Trsm Maint of Mains	2,900	3	-	189	-	-	191
58	8640 864 Trsm Maint Comp Sta Equip	-	-	-	-	-	-	-
59	8650 865 Trsm Maint Meas/Reg Sta	396	-	-	17	-	-	17
60	8670 867 Trsm Maint Other Eq	-	-	-	-	-	-	-
61	8700 870 Dist Supervision & Engineering	1,193,065	2,745	(6,317)	14,308	-	-	10,737
62	8710 871 Dist Load Dispatching	1,103	-	(117)	-	-	-	(117)
63	8711 8711 Odorization	2,545	-	-	125	-	-	125
64	8720 872 Dist Comp Sta	-	-	-	-	-	-	-
65	8740 874 Dist Main/Ser Exp	3,300,059	7,189	(8,582)	146,412	-	-	145,018
66	8750 875 Dist Meas/Reg Sta-Gen	478,055	2,211	(301)	4,529	-	-	6,439
67	8760 876 Dist Meas/Reg Sta-Ind	30,154	98	-	541	-	-	639
68	8770 877 Dist Meas/Reg Sta-Cty.	22,074	-	(499)	738	-	-	239
69	8780 878 Dist Mtr/House Reg	934,416	4,886	(1,288)	2,665	-	-	6,263
70	8790 879 Dist Cust Install	4,014	-	-	171	-	-	171
71	8800 880 Dist Other Exp	149,633	753	(3)	(4,443)	-	-	(3,693)
72	8810 881 Dist Rents	383,108	-	(39,619)	616	-	-	(39,003)
73	8850 885 Dist Maint Super/Eng	1,623	-	-	(225)	-	-	(225)
74	8860 886 Dist Maint Struc/Improv	300	-	(3)	12	-	-	9

Almos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Summary of Utility Jurisdictional Adjustments to
 Operating Income by Major Accounts
 Forecasted Test Period: Twelve Months Ended March 31, 2019

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

FR 16(9)(d)1
 Schedule D-1
 Witness: Waller, Martin

Line No.	Account No. & Title	Base Period	Title of Adjustment					GRAND Total ADJUST.
			D-2.2 ADJ 1	D-2.2 ADJ 2	D-2.2 ADJ 3	D-2.2 ADJ 4	D-2.2 ADJ 5	
75	8870 887 Dist Maint of Mains	29,455	129	-	440	-	-	568
76	8890 889 Dist Maint Meas/Reg Sta-Gen	36	-	-	2	-	-	2
77	8900 890 Dist Maint Meas/Reg Sta-Ind	8,796	-	-	374	-	-	374
78	8910 891 Dist Maint Meas/Reg Sta-Cty	4,281	-	(170)	114	-	-	(56)
79	8920 892 Dist Maint of Ser	102	-	-	4	-	-	4
80	8930 893 Dist Maint Mtr/House Reg	89,917	495	-	-	-	-	495
81	8940 894 Dist Maint Other Eq	11,083	-	-	(304)	-	-	(304)
82	8950 895 Maintenance of Other Plant	-	-	-	-	-	-	-
83	9010 901 Cust Accts Supervision	406	0	-	15	-	-	15
84	9020 902 Cust Accts Mtr Exp	1,186,802	2,179	(257)	63,109	-	-	65,031
85	9030 903 Cust Accts Records/Collections	1,660,972	2,138	-	99,289	-	-	101,428
86	9040 904 Cust Accts Uncoil Accts	369,911	-	-	-	(7,799)	-	(7,799)
87	9070 907 Cust Accts Supervision	-	-	-	-	-	-	-
88	9080 908 Customer Assistance Expenses	-	-	-	-	-	-	-
89	9090 909 Cust Ser Supervision	134,412	583	-	(1,067)	-	-	(484)
90	9100 910 Cust Ser Assist Exp	-	-	-	-	-	-	-
91	9110 911 Cust Ser Info Adv Exp	255,129	1,039	-	10,794	-	-	11,832
92	9120 912 Demonstrating and Selling Expenses	117,086	-	(148)	14,352	-	-	14,204
93	9130 913 Advertising Expenses	38,737	-	-	6,746	-	-	6,746
94	9160 916 Sales Promo Demo/Selling	-	-	-	-	-	-	-
95	9200 920 Administrative and General Salaries	141,985	782	-	-	-	-	782
96	9210 921 Adm Gen Office Supply	1,380	-	-	1,869	-	-	1,869
97	9220 922 Administrative Expense Transferred	13,526,080	-	-	-	-	486,321	486,321
98	9230 923 Adm Gen Outside Services Empl	64,811	-	-	5,039	-	-	5,039
99	9240 924 Property insurance	88,982	-	-	(83,423)	-	-	(83,423)
100	9250 925 Adm Gen Injuries/Damages	18,881	(2)	-	(738)	-	-	(740)
101	9260 926 Adm Gen Empl Pen/Ben	1,947,365	(75,498)	-	(28,668)	-	-	(104,166)
102	9270 927 Adm Gen Franchise Req	6,390	-	-	(4,907)	-	-	(4,907)
103	9280 928 Adm Gen Reg Comm Exp	-	-	-	-	-	-	-
104	9290 929 Uniforms capitalized	-	-	-	-	-	-	-
105	9301 9301 Adm Gen Goodwill Adv	-	-	-	-	-	-	-
106	9302 9302 Adm Gen Gen Exp	74,162	-	-	(24,461)	-	-	(24,461)
107	9310 931 A&G-Rents	14,287	-	(1,516)	-	-	-	(1,516)
108	9320 932 Adm Gen Maint Gen Plant	-	-	-	-	-	-	-
109	Total	<u>26,961,891</u>	<u>(48,013)</u>	<u>(62,318)</u>	<u>234,380</u>	<u>(7,799)</u>	<u>486,321</u>	<u>602,606</u>
110	Labor and Benefits	6,804,939	(48,013)	-	-	-	-	(48,013)
111	Rent, Maintenance and Utilities	586,728	-	(62,318)	-	-	-	(62,318)
112	Other O&M	5,674,233	-	-	234,380	-	-	234,380
113	Bad Debt	369,911	-	-	-	(7,799)	-	(7,799)
114	Costs allocated from SSU and KY-MDS General Office	<u>13,526,080</u>	<u>(0)</u>	<u>42</u>	<u>(271)</u>	-	<u>486,321</u>	<u>486,092</u>
115	Total	<u>26,961,891</u>	<u>(48,013)</u>	<u>(62,276)</u>	<u>234,109</u>	<u>(7,799)</u>	<u>486,321</u>	<u>602,342</u>
116	Blended Effective Tax Rate	38.90%	<u>18.677</u>	<u>24.225</u>	<u>(91.068)</u>	<u>3.034</u>	<u>(189.179)</u>	<u>(234.311)</u>
117	NET Operating income impact		<u>(29,336)</u>	<u>(38,051)</u>	<u>143,040</u>	<u>(4,765)</u>	<u>297,142</u>	<u>368,031</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Summary of Utility Jurisdictional Adjustments to
 Operating Income by Major Accounts
 Forecasted Test Period: Twelve Months Ended March 31, 2019

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

FR 16(8)(d)1
 Schedule D-1
 Witness: Waller, Martin

Line No.	Account No. & Title	Base Period	Title of Adjustment					Total ADJUST.
			D-2.3 ADJ 1	D-2.3 ADJ 2	D-2.1 ADJ 3	D-2.2 ADJ 4	D-2.2 ADJ 5	
118	403 DEPRECIATION Expense	18,849,735	2,662,197					2,662,197
119	404 Amortization Expense	0						0
120	406 AMORT. - Gas Plant AQUIST.	0						0
121								
122	Total DEPRECIATION and Amortization	<u>18,849,735</u>	<u>2,662,197</u>					<u>2,662,197</u>
123								
124	Blended Effective Tax Rate	38.90%	<u>1,035,594</u>					<u>1,035,594</u>
125								
126	NET Operating Income Impact		<u>1,626,602</u>					<u>1,626,602</u>
127								
128								
129								
130								
131	408 Taxes, Other than Income	<u>4,830,375</u>		<u>1,736,070</u>				<u>1,736,070</u>
132								
133	Blended Effective Tax Rate	38.90%		<u>675,331</u>				<u>675,331</u>
134								
135	NET Operating Income Impact			<u>1,060,739</u>				<u>1,060,739</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Detailed Adjustments
 Forecasted Test Period: Twelve Months Ended March 31, 2019

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

FR 16(8)(d)2.1
 Schedule D-2.1
 Witness: Waller, Martin

LN	NO Purpose and Description		Amount
1	ADJ1		
2	SALE of Gas-Residential - the purpose of this Adjustment is to reflect the normalization of volumes	Forecasted	\$98,377,919
3	due to warm weather in base period, and changes in gas costs between the periods	Base	92,003,988
4		Adjustment	\$6,373,932
5			6.9%
6			
7	SALE of Gas-Commercial - the purpose of this Adjustment is to reflect the normalization of volumes	Forecasted	\$40,637,064
8	due to warm weather in base period, and changes in gas costs between the periods	Base	38,443,048
9		Adjustment	\$2,194,016
10			5.7%
11			
12	SALE of Gas-Industrial - the purpose of this Adjustment is to reflect known and measurable changes,	Forecasted	\$5,286,755
13	increases and reductions, shifts from base period to test year and	Base	6,816,386
14	changes in gas costs between the periods.	Adjustment	(\$1,529,630)
15			-22.4%
16			
17	SALE of Gas-Public Authority - The purpose of this Adjustment is to reflect the normalization of	Forecasted	\$6,847,372
18	volumes due to warm weather in base period, and changes in gas costs between the periods	Base	6,397,243
19		Adjustment	\$450,129
20			7.0%
21			
22	SALE of Gas - Unbilled - no adjustment.	Forecasted	\$0
23		Base	0
24		Adjustment	\$0
25			0.0%
26	ADJ2		
27	Forfeited discounts - the purpose of this adjustment is to reflect anticipated changes in the billed late	Forecasted	\$1,297,964
28	payment fees from the base period to the test year.	Base	1,231,452
29		Adjustment	\$66,512
30			5.4%
31			
32	Misc Service Revenues - the purpose of this adjustment is to reflect modest reduction in service charge	Forecasted	\$806,054
33	revenues for the base period.	Base	805,992
34		Adjustment	\$62
35			0.0%
36			
37	Revenue from Transportation - the purpose of this Adjustment is to reflect known and measurable	Forecasted	\$15,202,087
38	changes in demand for existing industries and account for migration to/from transportation service	Base	15,830,894
39		Adjustment	(\$628,807)
40			-4.0%
41			
42	Other gas service revenues - the purpose of this adjustment is to reflect pro forma adjustments for	Forecasted	\$2,274,060
43	individual customers and special contract reformations	Base	1,173,474
44		Adjustment	\$1,100,586
45			93.8%
46	ADJ3		
47	Gas Purchase Costs - The purpose of this Adjustment is to reflect the purchase quantities	Forecasted	\$78,709,117
48	for sales service. The Base Period includes Unbilled Gas Costs that will zero out by the end	Base	65,546,014
49	of the base period when replaced by actuals. Gas costs in the Base Period were low due to	Adjustment	\$13,163,103
50	lower usage associated with warmer than normal temperatures		20.1%
51			
52			
53			
54	Summary of Revenue Adjustments.		
55	Base Year Revenues		162,702,476
56	Base Year Gas Costs		65,546,014
57	Base Year Gross Profit		97,156,461
58			
59	Test Year Revenues		170,729,276
60	Test Year Gas costs		78,709,117
61	Test Year Gross Profit		92,020,159

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Detailed Adjustments
 Forecasted Test Period: Twelve Months Ended March 31, 2019

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

FR 16(8)(d)2.2
 Schedule D-2.2
 Witness: Waller, Martin

LN NO	Purpose and Description		Amount
1	ADJ 1		
2	Labor and Benefits - The purpose of this adjustment is to account for forecasted labor and benefits expense	Forecasted	6,756,926
3	due primarily to adjustments to labor capitalization rate versus the base period.	Base	<u>6,804,939</u>
4	Benefits are projected as a fixed benefit load percentage of labor expense plus an amount for workers' comp	Adjustment	(48,013)
5	insurance. This adjustment pertains to labor and benefits for Kentucky operations.		-0.7%
6			
7	ADJ 2		
8	Rent, Maintenance and Utilities - The purpose of this adjustment is to account for forecasted rent, maintenance	Forecasted	524,452
9	and utilities. Unlike other O&M categories that are likely to increase with normal inflation, our building rents are	Base	<u>586,728</u>
10	driven by leases already in place and can therefore be projected with a high level of accuracy. The rent portion	Adjustment	(\$62,276)
11	of this O&M category was projected by reviewing actual lease amounts. This adjustment pertains to expenses		-10.6%
12	for Kentucky operations.		
13			
14	ADJ 3		
15	Other O&M - The purpose of this adjustment is to account for projected changes in O&M expenses other than	Forecasted	5,908,342
16	labor, benefits, rent, and bad debt.	Base	<u>5,674,233</u>
17	This adjustment pertains to expenses for Kentucky operations.	Adjustment	\$234,109
18			4.1%
19			
20	ADJ 4		
21	Bad Debt - The purpose of this adjustment is to account for anticipated bad debt costs due to uncollectible	Forecasted	362,112
22	accounts. The projection is made by calculating 0.50% of residential, commercial and public authority	Base	<u>369,911</u>
23	margins from the revenues projection.	Adjustment	(\$7,799)
24			-2.2%
25	ADJ 5		
26	Costs allocated from Shared Services and Kentucky-Mid States General Office - The purpose of this	Forecasted	14,012,401
27	adjustment is to account for the forecasted amount of expenses that are allocated to Kentucky from the	Base	<u>13,526,080</u>
28	Shared Services Unit and Division General Office.	Adjustment	\$486,321
29			3.6%
30			
31	Summary of O & M adjustments.	Forecasted	27,564,234
32		Base	<u>26,961,891</u>
33		Adjustment	\$602,342
34			2.2%

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Detailed Adjustments
 Forecasted Test Period: Twelve Months Ended March 31, 2019

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

FR 16(8)(d)2.3
 Schedule D-2.3
 Witness: Waller, Martin

LN NO	Purpose and Description		Amount
1	ADJ1		
2	Depreciation Expense - The purpose of this adjustment is to reflect the change in	Forecasted	\$21,511,931
3	depreciation expense due to the increased level of depreciable plant investment.	Base	<u>18,849,735</u>
4		Adjustment	\$2,662,197
5			14.1%
6	ADJ2		
7	Taxes Other - The purpose of this adjustment is to account for anticipated	Forecasted	\$6,566,445
8	changes in Taxes, Other than Income Taxes	Base	<u>4,830,375</u>
9		Adjustment	\$1,736,070
10			35.9%

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Base Period: Twelve Months Ended December 31, 2017
Forecasted Test Period: Twelve Months Ended March 31, 2019

FR 16(8)(e) SCHEDULE E

Income Tax Calculation

Schedule	Pages	Description
E	1	Income Tax Calculation

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Computation of State & Federal Income Tax
 Base Period: Twelve Months Ended December 31, 2017
 Forecasted Test Period: Twelve Months Ended March 31, 2019

Type of Filing: Original Updated Revised
 Workpaper Reference No(s): _____
 FR 16(8)(e)
 Schedule E
 Witness: Waller

Line No.	Description	Base Period Unadjusted (1)	Adjustments (2)	Test Period Fully Adjusted (3)	Sched. Ref.
1	Operating Income before Income Tax & Interest	\$ 40,525,231	\$ (2,747,478)	\$ 37,777,753	C-2
2	Interest Deduction	8,306,019	1,653,575	9,959,593	*
3	Taxable Income	\$ 32,219,213	\$ (4,401,053)	\$ 27,818,160	
4	Composite Tax Rate (state & federal)	38.900%		38.900%	**
5	State & Federal Income Tax	\$ 12,533,274	\$ (1,712,009)	\$ 10,821,264	
<u>* Interest Expense Calculation:</u>					
6	13 Month Average Rate Base	\$369,386,897		\$430,063,026	B-1
7	Weighted cost of Debt	2.25%		2.32%	J-1
8	Interest Expense	\$ 8,306,019		\$ 9,959,593	
9	<u>2015 ** Composite Tax Rate Calculation: 6.00% + 35%(100% - 6.00%) = 38.900%</u>				
10	State Tax Rate	6.00%			
11	Federal Tax Rate	35.00%			

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Base Period: Twelve Months Ended December 31, 2017
Forecasted Test Period: Twelve Months Ended March 31, 2019

FR 16(8)(f)

SCHEDULE F

Schedule	Pages	Description
F-1	2	Social and Service Club Dues
F-2.1	1	Charitable Contributions
F-2.2	1	Initiation Fees/Country Club Expenses
F-2.3	1	Employee Party, Outing and Gift Expenses
F-3	1	Sales and Advertising Expenses
F-4	1	Advertising
F-5	1	Professional Service Expenses
F-6	1	Projected Rate Case Expense
F-7	1	Civic, Political and Related Activities
F-8	1	Expense Reports
F-9	1	Leases
F-10	1	Incentive Compensation Expense

Atmos Energy Corporation, Kentucky/Mid-States Division

Kentucky Jurisdiction Case No. 2017-00349

SOCIAL and Service CLUB DUES

Base Period: Twelve Months Ended December 31, 2017

Forecasted Test Period: Twelve Months Ended March 31, 2019

Data: Base Period Forecasted Period

Type of Filing: Original Updated Revised

Workpaper Reference No(s).

FR 16(8)(f)

Schedule F-1

Witness: Waller

Line No.	Account No	Social Organization/Service Club	Total Utility	Jurisdictional %	Jurisdiction
BASE PERIOD					
1	Various	JOURNAL ENTRY	0	100%	0
2	Various	AGA	37,502		
3	Various	ANDERSON COUNTY CHAMBER OF COMMERCE	3,307		3,307
4	Various	BOWLING GREEN CHAMBER OF COMMERCE	7,500		7,500
5	Various	BRECKINRIDGE COUNTY CHAMBER OF COMMERCE	125		125
6	Various	CADIZ ROTARY CLUB	100		100
7	Various	CADIZ TRIGG COUNTY ECONOMIC DEVELOP COMM	500		500
8	Various	CAMPBELLSVILLE - TAYLOR COUNTY CHAMBER OF COMMERCE	100		100
9	Various	CAVE CITY CHAMBER OF COMMERCE	150		150
10	Various	CHRISTIAN COUNTY CHAMBER OF COMMERCE	1,348		1,348
11	Various	CRITTENDEN COUNTY ECONOMIC	250		250
12	Various	DANVILLE-BOYLE COUNTY CHAMBER OF COMMERCE	370		370
13	Various	FRANKLIN-SIMPSON CHAMBER OF COMMERCE	800		800
14	Various	GARRARD COUNTY CHAMBER	300		300
15	Various	GLASGOW BARREN COUNTY CHAMBER OF COMMERCE	3,825		3,825
16	Various	GRAND RIVERS CHAMBER OF COMMERCE	100		100
17	Various	GREATER MUHLENBERG CHAMBER OF COMMERCE	175		175
18	Various	GREATER OWENSBORO CHAMBER OF COMMERCE	760		760
19	Various	GREATER OWENSBORO ECONOMIC DEVELOPMENT CORP	10,000		10,000
20	Various	GREATER OWENSBORO REALTOR ASSOCIATION	256		256
21	Various	GREENSBURG - GREEN CO. CHAMBER	200		200
22	Various	HART COUNTY CHAMBER OF COMMERCE	200		200
23	Various	HOME BUILDERS ASSOCIATION OF OWENSBORO	420		420
24	Various	HOME BUILDERS ASSOCIATION OF THE BLUEGRASS	335		335
25	Various	HOME BUILDERS ASSOCIATION OF WESTERN KY	1,200		1,200
26	Various	HOPKINS CO. REGIONAL CHAMBER OF COMMERCE	305		305
27	Various	HOPKINS COUNTY HOME BUILDERS ASSOCIATION	295		295
28	Various	HOPKINSVILLE CHRISTIAN AND TODD COUNTY ASSN OF REALTC	150		150
29	Various	HOPKINSVILLE HOME BUILDERS ASSOCIATION	415		415
30	Various	KENTUCKY ASSOCIATION FOR ECONOMIC DEVELOPMENT	5,000		5,000
31	Various	KENTUCKY ASSOCIATION OF MAPPING PROFESSIONALS	25		25
32	Various	KENTUCKY CHAMBER OF COMMERCE	15,490		15,490
33	Various	KENTUCKY COUNTY JUDGE EXECUTIVE ASSOCIATION	200		200
34	Various	KENTUCKY GAS ASSOCIATION	10,720		10,720
35	Various	KENTUCKY OIL AND GAS ASSOCIATION	1,000		1,000
36	Various	KIWANIS CLUB	133		133
37	Various	LAKE BARKLEY CHAMBER OF COMMERCE	255		255
38	Various	LEADERSHIP KENTUCKY	125		125
39	Various	LEADERSHIP SHELBY	30		30
40	Various	LINCOLN COUNTY CHAMBER OF COMMERCE	140		140
41	Various	LOGAN COUNTY CHAMBER OF COMMERCE	750		750
42	Various	LOGAN COUNTY HOME BUILDERS	350		350
43	Various	LOGAN ECONOMIC ALLIANCE FOR DEVELOPMENT	1,000		1,000
44	Various	MARION COUNTY CHAMBER OF COMMERCE	400		400
45	Various	MARSHALL COUNTY CHAMBER OF COMMERCE	500		500
46	Various	MAYFIELD GRAVES COUNTY CHAMBER OF COMMERCE	1,525		1,525
47	Various	MERCER COUNTY CHAMBER OF COMMERCE	500		500
48	Various	NACE INTERNATIONAL	130		130
49	Various	OHIO COUNTY CHAMBER OF COMMERCE	300		300
50	Various	OWENSBORO AREA MUSEUM OF SCIENCE AND HISTORY	250		250
51	Various	OWENSBORO ASSN OF PLUMBING HEATING	100		100
52	Various	PADUCAH AREA CHAMBER OF COMMERCE	975		975
53	Various	PAXTON MEDIA GROUP	163		163
54	Various	PRINCETON / CALDWELL COUNTY CHAMBER OF COMMERCE	500		500
55	Various	PRINCETON CHAMBER OF COMMERCE	60		60
56	Various	SHELBY COUNTY CHAMBER OF COMMERCE	2,999		2,999
57	Various	SOCIETY FOR MARKETING PROFESSIONAL SERVICES	390		390
58	Various	SOUTH WESTERN KENTUCKY ECONOMIC DEVELOPMENT COUN	6,000		6,000
59	Various	SOUTHERN GAS ASSOCIATION	0		0
60	Various	SPRINGFIELD WASHINGTON COUNTY CHAMBER OF COMMERCE	125		125
61	Various	TODD COUNTY COMMUNITY ALLIANCE	250		250
62	Various	TRIGG CO. CHAMBER OF COMMERCE	470		470
63	Various	URBAN & REGIONAL INFORMATION SYSTEMS ASSOCIATION	50		50
Total Base Period			121,895		84,392

Atmos Energy Corporation, Kentucky/Mid-States Division

Kentucky Jurisdiction Case No. 2017-00349

SOCIAL and Service CLUB DUES

Base Period: Twelve Months Ended December 31, 2017

Forecasted Test Period: Twelve Months Ended March 31, 2019

Data: Base Period Forecasted Period

Type of Filing: Original Updated Revised

Workpaper Reference No(s).

FR 16(8)(f)

Schedule F-1

Witness: Waller

Line No.	Account No	Social Organization/Service Club	Total Utility	Jurisdictional %	Jurisdiction
TEST PERIOD					
1	Various	JOURNAL ENTRY	0	100%	0
2	Various	AGA	37,502		37,502
3	Various	ANDERSON COUNTY CHAMBER OF COMMERCE	3,307		3,307
4	Various	BOWLING GREEN CHAMBER OF COMMERCE	7,500		7,500
5	Various	BRECKINRIDGE COUNTY CHAMBER OF COMMERCE	125		125
6	Various	CADIZ ROTARY CLUB	100		100
7	Various	CADIZ TRIGG COUNTY ECONOMIC DEVELOP COMM	500		500
8	Various	CAMPBELLSVILLE - TAYLOR COUNTY CHAMBER OF COMMERCE	100		100
9	Various	CAVE CITY CHAMBER OF COMMERCE	150		150
10	Various	CHRISTIAN COUNTY CHAMBER OF COMMERCE	1,348		1,348
11	Various	CRITTENDEN COUNTY ECONOMIC	250		250
12	Various	DANVILLE-BOYLE COUNTY CHAMBER OF COMMERCE	370		370
13	Various	FRANKLIN-SIMPSON CHAMBER OF COMMERCE	800		800
14	Various	GARRARD COUNTY CHAMBER	300		300
15	Various	GLASGOW BARREN COUNTY CHAMBER OF COMMERCE	3,825		3,825
16	Various	GRAND RIVERS CHAMBER OF COMMERCE	100		100
17	Various	GREATER MUHLENBERG CHAMBER OF COMMERCE	175		175
18	Various	GREATER OWENSBORO CHAMBER OF COMMERCE	760		760
19	Various	GREATER OWENSBORO ECONOMIC DEVELOPMENT CORP	10,000		10,000
20	Various	GREATER OWENSBORO REALTOR ASSOCIATION	256		256
21	Various	GREENSBURG - GREEN CO. CHAMBER	200		200
22	Various	HART COUNTY CHAMBER OF COMMERCE	200		200
23	Various	HOME BUILDERS ASSOCIATION OF OWENSBORO	420		420
24	Various	HOME BUILDERS ASSOCIATION OF THE BLUEGRASS	335		335
25	Various	HOME BUILDERS ASSOCIATION OF WESTERN KY	1,200		1,200
26	Various	HOPKINS CO. REGIONAL CHAMBER OF COMMERCE	305		305
27	Various	HOPKINS COUNTY HOME BUILDERS ASSOCIATION	295		295
28	Various	HOPKINSVILLE CHRISTIAN AND TODD COUNTY ASSN OF REALTC	150		150
29	Various	HOPKINSVILLE HOME BUILDERS ASSOCIATION	415		415
30	Various	KENTUCKY ASSOCIATION FOR ECONOMIC DEVELOPMENT	5,000		5,000
31	Various	KENTUCKY ASSOCIATION OF MAPPING PROFESSIONALS	25		25
32	Various	KENTUCKY CHAMBER OF COMMERCE	15,490		15,490
33	Various	KENTUCKY COUNTY JUDGE EXECUTIVE ASSOCIATION	200		200
34	Various	KENTUCKY GAS ASSOCIATION	10,720		10,720
35	Various	KENTUCKY OIL AND GAS ASSOCIATION	1,000		1,000
36	Various	KIWANIS CLUB	133		133
37	Various	LAKE BARKLEY CHAMBER OF COMMERCE	255		255
38	Various	LEADERSHIP KENTUCKY	125		125
39	Various	LEADERSHIP SHELBY	30		30
40	Various	LINCOLN COUNTY CHAMBER OF COMMERCE	140		140
41	Various	LOGAN COUNTY CHAMBER OF COMMERCE	750		750
42	Various	LOGAN COUNTY HOME BUILDERS	350		350
43	Various	LOGAN ECONOMIC ALLIANCE FOR DEVELOPMENT	1,000		1,000
44	Various	MARION COUNTY CHAMBER OF COMMERCE	400		400
45	Various	MARSHALL COUNTY CHAMBER OF COMMERCE	500		500
46	Various	MAYFIELD GRAVES COUNTY CHAMBER OF COMMERCE	1,525		1,525
47	Various	MERCER COUNTY CHAMBER OF COMMERCE	500		500
48	Various	NACE INTERNATIONAL	130		130
49	Various	OHIO COUNTY CHAMBER OF COMMERCE	300		300
50	Various	OWENSBORO AREA MUSEUM OF SCIENCE AND HISTORY	250		250
51	Various	OWENSBORO ASSN OF PLUMBING HEATING	100		100
52	Various	PADUCAH AREA CHAMBER OF COMMERCE	975		975
53	Various	PAXTON MEDIA GROUP	163		163
54	Various	PRINCETON / CALDWELL COUNTY CHAMBER OF COMMERCE	500		500
55	Various	PRINCETON CHAMBER OF COMMERCE	60		60
56	Various	SHELBY COUNTY CHAMBER OF COMMERCE	2,999		2,999
57	Various	SOCIETY FOR MARKETING PROFESSIONAL SERVICES	390		390
58	Various	SOUTH WESTERN KENTUCKY ECONOMIC DEVELOPMENT COUN	6,000		6,000
59	Various	SOUTHERN GAS ASSOCIATION	0		0
60	Various	SPRINGFIELD WASHINGTON COUNTY CHAMBER OF COMMERCE	125		125
61	Various	TODD COUNTY COMMUNITY ALLIANCE	250		250
62	Various	TRIGG CO. CHAMBER OF COMMERCE	470		470
63	Various	URBAN & REGIONAL INFORMATION SYSTEMS ASSOCIATION	50		50
Total Forecasted Period			121,895		121,895

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
CHARITABLE CONTRIBUTIONS

Base Period: Twelve Months Ended December 31, 2017
Forecasted Test Period: Twelve Months Ended March 31, 2019

Data: Base Period Forecasted Period FR 16(8)(f)
 Type of Filing: Original Updated Revised Schedule F-2.1
 Workpaper Reference No(s). Witness: Waller

Line No.	Account No.	Charitable Organization *	Total Utility	Jurisdictional %	Jurisdiction
BASE PERIOD					
1	Various	Education	\$ 23,111	100%	\$ 23,111
2	Various	United Way Agencies	\$ -		0
3	Various	Health	\$ 3,000		3,000
4	Various	Museums & Arts	\$ 8,850		8,850
5	Various	Youth Clubs & Centers	\$ 11,175		11,175
6	Various	Community Welfare	\$ 70,955		70,955
7	Various	American Red Cross	\$ -		0
8	Various	Salvation Army	\$ 500		500
9	Various	Heat Help Assistance Programs	\$178,005		178,005
		Total	\$295,596		\$ 295,596
TEST PERIOD					
1	Various	Education	\$ 23,111	100%	\$ 23,111
2	Various	United Way Agencies	\$ -		0
3	Various	Health	\$ 3,000		3,000
4	Various	Museums & Arts	\$ 8,850		8,850
5	Various	Youth Clubs & Centers	\$ 11,175		11,175
6	Various	Community Welfare	\$ 70,955		70,955
7	Various	American Red Cross	\$ -		0
8	Various	Salvation Army	\$ 500		500
9	Various	Heat Help Assistance Programs	\$178,005		178,005
		Total	\$295,596		\$ 295,596

Note: These items are not included in O&M and therefore not part of revenue requirements.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
INITIATION FEES/COUNTRY CLUB Expenses *
Base Period: Twelve Months Ended December 31, 2017
Forecasted Test Period: Twelve Months Ended March 31, 2019

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

FR 16(8)(f)
 Schedule F-2.2
 Witness: Waller

Line No.	Account No.	Payee Organization	Base Period			Forecasted Period		
			Total Utility	Jurisdictional %	Jurisdiction	Total Utility	Jurisdictional %	Jurisdiction
1	Various	Owensboro Country Club (dues)	\$ -	100%	\$ -	\$ -	100%	\$ -
2	Various	OCC - Expenses	0		0	0		0
3		Total	\$ -		\$ -	\$ -		\$ -

NOTE: Country Club dues will be excluded from O & M and therefore, excluded from the revenue requirements. A/C 870.

NOTE: There are no OCC expenses for the Base Period

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Employee PARTY, OUTING, and GIFT EXP.
Base Period: Twelve Months Ended December 31, 2017
Forecasted Test Period: Twelve Months Ended March 31, 2019

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

FR 16(8)(f)
Schedule F-2.3
Witness: Waller

Line No.	Account No.	Description of Expenses	Base Period			Forecasted Period		
			Total Utility	Kentucky Jurisdictional	Allocated Amount	Total Utility	Kentucky Jurisdictional	Allocated Amount
1		Div 009						
2	Various	Sub Account 07421- Service Awards	\$ -	100%	\$ -	\$ -	100%	\$ -
3								
4		Total	\$ -		\$ -	\$ -		\$ -
5								
6		Div 091						
7	Various	Sub Account 07421- Service Awards	\$ 61,362	50.25%	\$ 30,835	\$ 54,292	50.25%	\$ 27,283
8								
9		Total	\$ 61,362		\$ 30,835	\$ 54,292		\$ 27,283
10								
11		Div 002						
12	Various	Sub Account 07421- Service Awards	\$ 61,517	5.20%	\$ 3,200	\$ 58,385	5.20%	\$ 3,037
13								
14		Total	\$ 61,517		\$ 3,200	\$ 58,385		\$ 3,037
15								
16		Div 012						
17	Various	Sub Account 07421- Service Awards	\$ 29,540	5.67%	\$ 1,675	\$ 30,343	5.67%	\$ 1,721
18								
19		Total	\$ 29,540		\$ 1,675	\$ 30,343		\$ 1,721
20								
21		Grand Total	\$ 152,418		\$ 35,710	\$ 143,021		\$ 32,040

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Customer Service and Informational SALES and General ADVERTISING Expense
Base Period: Twelve Months Ended December 31, 2017
Forecasted Test Period: Twelve Months Ended March 31, 2019

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

FR 16(8)(f)
Schedule F-3
Witness: Waller

Line No.	Account Number	Description of Expenses	Base Period			Forecasted Period		
			Total Utility	Kentucky Jurisdictional	Allocated Amount	Total Utility	Kentucky Jurisdictional	Allocated Amount
1		Customer Service and Informational Expenses						
2								
3		Div 009						
4	907	Supervision (1)	\$ -	100%	\$ -	\$ -	100%	\$ -
5	908	Customer Assistance	-	100%	-	-	100%	-
6	909	Informational Advertising (1)	134,412	100%	134,412	133,614	100%	133,614
7	910	Miscellaneous Customer Service and Informational (1)	-	100%	-	-	100%	-
8		Total	\$ 134,412		\$ 134,412	\$ 133,614		\$ 133,614
9								
10		Div 091						
11	907	Supervision (1)	\$ -	50.25%	\$ -	\$ -	50.25%	\$ -
12	908	Customer Assistance	-	50.25%	-	-	50.25%	-
13	909	Informational Advertising (1)	-	50.25%	-	-	50.25%	-
14	910	Miscellaneous Customer Service and Informational (1)	1,295	50.25%	651	1,398	50.25%	702
15		Total	\$ 1,295		\$ 651	\$ 1,398		\$ 702
16								
17		Div 002						
18	907	Supervision (1)	\$ -	5.20%	\$ -	\$ -	5.20%	\$ -
19	908	Customer Assistance	-	5.20%	-	-	5.20%	-
20	909	Informational Advertising (1)	-	5.20%	-	-	5.20%	-
21	910	Miscellaneous Customer Service and Informational (1)	47,978	5.20%	2,495	26,162	5.20%	1,361
22		Total	\$ 47,978		\$ 2,495	\$ 26,162		\$ 1,361
23								
24		Div 012						
25	907	Supervision (1)	\$ -	5.67%	\$ -	\$ -	5.67%	\$ -
26	908	Customer Assistance	-	5.67%	-	-	5.67%	-
27	909	Informational Advertising (1)	-	5.67%	-	-	5.67%	-
28	910	Miscellaneous Customer Service and Informational (1)	-	5.67%	-	-	5.67%	-
29		Total	\$ -		\$ -	\$ -		\$ -
30								
31		Sales Expense						
32								
33		Div 009						
34	911	Supervision	\$ 255,129	100%	\$ 255,129	\$ 266,962	100%	\$ 266,962
35	912	Demonstration and Selling (1)	117,086	100%	117,086	131,290	100%	131,290
36	913	Advertising	38,737	100%	38,737	45,483	100%	45,483
37	916	Miscellaneous Sales Expense	-	100%	-	-	100%	-
38		Total	\$ 410,953		\$ 410,953	\$ 443,735		\$ 443,735
39								
40		Div 091						
41	911	Supervision	\$ 127,103	50.25%	\$ 63,871	\$ 123,575	50.25%	\$ 62,098
42	912	Demonstration and Selling (1)	847	50.25%	425	914	50.25%	459
43	913	Advertising	641	50.25%	322	692	50.25%	348
44	916	Miscellaneous Sales Expense	0	50.25%	0	0	50.25%	0
45		Total	\$ 128,590		\$ 64,618	\$ 125,180		\$ 62,905
46								
47		Div 002						
48	911	Supervision	\$ -	5.20%	\$ -	\$ -	5.20%	\$ -
49	912	Demonstration and Selling (1)	1,882	5.20%	98	2,309	5.20%	120
50	913	Advertising	-	5.20%	-	-	5.20%	-
51	916	Miscellaneous Sales Expense	-	5.20%	-	-	5.20%	-
52		Total	\$ 1,882		\$ 98	\$ 2,309		\$ 120
53								
54		Div 012						
55	911	Supervision	\$ -	5.67%	\$ -	\$ -	5.67%	\$ -
56	912	Demonstration and Selling (1)	-	5.67%	-	-	5.67%	-
57	913	Advertising	-	5.67%	-	-	5.67%	-
58	916	Miscellaneous Sales Expense	-	5.67%	-	-	5.67%	-
59		Total	\$ -		\$ -	\$ -		\$ -

(1) Included in these accounts are advertising and promotional advertising expenses which are considered Non-recoverable and will be Excluded from O & M for ratemaking and therefore the Revenue Requirements. These amounts are shown properly classified on Schedule F-4, Advertising.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
ADVERTISING
Forecasted Test Period: Twelve Months Ended March 31, 2019

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

FR 16(8)(f)
 Schedule F-4
 Witness: Waller

Line No.	Item (A)	Base Period					Forecasted Period		
		Sales or Promotional Advertising	Safety or Req by Law Advertising	Total Utility	Kentucky Jurisdictional	Allocated Amount	Sales or Promotional Advertising	Kentucky Jurisdictional	Allocated Amount
1	Div 009								
2	Newspaper, Magazine, bill stuffer & Other	\$ 76,812	\$ 9,020	\$ 85,832	100%	\$ 85,832	\$ 76,812	100%	\$ 76,812
3									
4	Div 091								
5	Newspaper, Magazine, bill stuffer & Other	8,017	299,672	307,689	50.25%	154,618	8,017	50.25%	4,028
6									
7	Div 002								
8	Newspaper, Magazine, bill stuffer & Other	111,116	-	111,116	5.20%	5,779	111,116	5.20%	5,779
9									
10	Div 012								
11	Newspaper, Magazine, bill stuffer & Other	812	-	812	5.67%	46	812	5.67%	46
12									
13	Grand Total	<u>\$ 196,757</u>	<u>\$ 308,692</u>	<u>\$ 505,449</u>		<u>\$ 246,275</u>	<u>\$ 196,757</u>		<u>\$ 86,665</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
PROFESSIONAL Service Expenses
Base Period: Twelve Months Ended December 31, 2017
Forecasted Test Period: Twelve Months Ended March 31, 2019

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

FR 16(8)(f)
Schedule F-5
Witness: Waller

Line No.	Description	Base Period			Forecasted Period		
		Total Utility	Kentucky Jurisdictional	Allocated Amount	Total Utility	Kentucky Jurisdictional	Allocated Amount
<u>Account 923 - Outside Services Employed</u>							
1							
2	Div 009						
3	06111- Contract Labor	\$ -	100%	\$ -	\$ -	100%	\$ -
4	06121- Legal	\$ 64,811	100%	64,811	\$ 74,067	100%	74,067
5	Total	\$ 64,811		\$ 64,811	\$ 74,067		\$ 74,067
6							
7	Div 091						
8	06111- Contract Labor	\$ 48,299	50.25%	\$ 24,271	\$ 86,409	50.25%	\$ 43,422
9	06121- Legal	\$ 216,209	50.25%	108,648	\$ 386,807	50.25%	194,376
10	Total	\$ 264,508		\$ 132,919	\$ 473,215		\$ 237,797
11							
12	Div 002						
13	06111- Contract Labor	\$ 19,328,967	5.20%	\$1,005,303	\$10,420,381	5.20%	\$ 541,966
14	06121- Legal	\$ 207,346	5.20%	10,784	\$ 111,782	5.20%	5,814
15	Total	\$ 19,536,313		\$1,016,087	\$10,532,163		\$ 547,779
16							
17	Div 012						
18	06111- Contract Labor	\$ 606,159	5.67%	\$ 34,375	\$ 470,991	5.67%	\$ 26,709
19	06121- Legal	\$ -	5.67%	-	\$ -	5.67%	-
20	Total	\$ 606,159		\$ 34,375	\$ 470,991		\$ 26,709

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

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Projected Rate Case Expense

Data: Base Period Forecasted Period FR 16(B)(f)
 Type of Filing: Original Updated Revised Schedule F-6
 Workpaper Reference No(s). Witness: Waller

Line No.	Description	Amount
1	Consulting	
2	Class Cost Study - P. Raab	\$ 16,997
3	Cost of Capital - Vander Weide, J. H.	30,058
4	Depreciation - D. Watson	0
5	sub-total	\$ 47,055
6		
7	Legal Fees	
8	(J. Hughes/R. Hutchinson)	124,287
9		
10	Employee Expense	
11	(airfare, lodging, meals, etc.)	11,654
12		
13	Miscellaneous Expense	
14	(printing, advertising, etc.)	130,888
15		
16	Total Projected Rate Case Expense	\$ 313,884
17		
18	Two (2) Year Amortization of Rate Case Expenses	\$ 156,942

Data Source:
 F.6 Schedule Rate Case Expenses.xls

Rate Case (2 year Amortization)		
	Regulated Asset Balance	Amortization Expense
Mar-18	313,884	0
Apr-18	300,806	13,079
May-18	287,727	13,079
Jun-18	274,649	13,079
Jul-18	261,570	13,079
Aug-18	248,492	13,079
Sep-18	235,413	13,079
Oct-18	222,335	13,079
Nov-18	209,256	13,079
Dec-18	196,178	13,079
Jan-19	183,099	13,079
Feb-19	170,021	13,079
Mar-19	156,942	13,079
	235,413	156,942
	(13 Month Average)	
Apr-19	143,864	13,079
May-19	130,785	13,079
Jun-19	117,707	13,079
Jul-19	104,628	13,079
Aug-19	91,550	13,079
Sep-19	78,471	13,079
Oct-19	65,393	13,079
Nov-19	52,314	13,079
Dec-19	39,236	13,079
Jan-20	26,157	13,079
Feb-20	13,079	13,079
Mar-20	0	13,079

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
CIVIC, POLITICAL and RELATED ACTIVITIES
Base Period: Twelve Months Ended December 31, 2017
Forecasted Test Period: Twelve Months Ended March 31, 2019

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

FR 16(8)(f)
Schedule F-7
Witness: Waller

Line No.	Item (A)	Base Period			Forecasted Period		
		Total Utility	Kentucky Jurisdictional	Allocated Amount	Total Utility	Kentucky Jurisdictional	Allocated Amount
1	Div 009						
2	Donations (1)	\$ -	100%	\$ -	\$ -	100%	\$ -
3	Civic Duties (2)	-	100%	-	-	100%	-
4	Political Activities (3)	75,000	100%	75,000	75,000	100%	75,000
5	Other	-	100%	-	-	100%	-
6	Total	<u>\$ 75,000</u>		<u>\$ 75,000</u>	<u>\$ 75,000</u>		<u>\$ 75,000</u>
7							
8	Div 091						
9	Donations (1)	\$ -	50.25%	\$ -	\$ -	50.25%	\$ -
10	Civic Duties (2)	-	50.25%	-	-	50.25%	-
11	Political Activities (3)	4,404	50.25%	2,213	4,404	50.25%	2,213
12	Other	-	50.25%	-	-	50.25%	-
13	Total	<u>\$ 4,404</u>		<u>\$ 2,213</u>	<u>\$ 4,404</u>		<u>\$ 2,213</u>
14							
15	Div 002						
16	Donations (1)	\$ -	5.20%	\$ -	\$ -	5.20%	\$ -
17	Civic Duties (2)	-	5.20%	-	-	5.20%	-
18	Political Activities (3)	655,809	5.20%	34,109	655,809	5.20%	34,109
19	Other	-	5.20%	-	-	5.20%	-
20	Total	<u>\$ 655,809</u>		<u>\$ 34,109</u>	<u>\$ 655,809</u>		<u>\$ 34,109</u>
21							
22	Div 012						
23	Donations (1)	\$ -	5.67%	\$ -	\$ -	5.67%	\$ -
24	Civic Duties (2)	-	5.67%	-	-	5.67%	-
25	Political Activities (3)	-	5.67%	-	-	5.67%	-
26	Other	-	5.67%	-	-	5.67%	-
27	Total	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>
28							
29	Grand Total	<u>\$ 735,213</u>		<u>\$ 111,322</u>	<u>\$ 735,213</u>		<u>\$ 111,322</u>

Notes:

- (1) These donations represent Economic Development Contributions, all Other civic donations are Included on Schedule F-2.1, Charitable Contributions.
- (2) All civic Memberships are Included on Schedule F-1, Social and Service Club Dues.
- (3) These expenses are recorded below the line and therefore not included in O&M.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
EMPLOYEE EXPENSE REPORT EXCLUSIONS

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

FR 16(8)(f)
 Schedule F-8
 Witness: Waller

Line No.	Description	Base Period			Forecasted Period		
		Amount	Kentucky Jurisdictional	Allocated Amount	Amount	Kentucky Jurisdictional	Allocated Amount
1	Div 009	\$ 21,173	100.00%	\$ 21,173	\$ 21,173	100%	\$ 21,173
2							
3	Div 091	43,047	50.25%	21,632	43,047	50.25%	21,632
4							
5	Div 002	289,966	5.20%	15,081	289,966	5.20%	15,081
6							
7	Div 012	<u>81,857</u>	5.67%	<u>4,642</u>	<u>81,857</u>	5.67%	<u>4,642</u>
8							
9	Total Expense Report Exclusions	<u>\$ 436,043</u>		<u>\$ 62,528</u>	<u>\$436,043</u>		<u>\$ 62,528</u>

NOTE: This amount is included on ratemaking adjustments on Schedule C-2 and therefore excluded from the Revenue Requirements.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
LEASE EXPENSE

Data: Base Period Forecasted Period FR 16(8)(f)
 Type of Filing: Original Updated Revised Schedule F-9
 Workpaper Reference No(s). _____ Witness: Waller

Line No.	Description	Monthly	Period affected	months	O&M factor	Total Amount
Division 009 - Direct Kentucky						
1	There are no lease expenses avoided in this filing					
2						
3	Total lease expense to be avoided					\$ -
4						
5	Adjustment to O & M					\$ -

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
INCENTIVE COMPENSATION EXPENSE

Data: Base Period Forecasted Period FR 16(8)(f)
Type of Filing: Original Updated Revised Schedule F-10
Workpaper Reference No(s): _____ Witness: Waller

Line No.	Div	Category	Total	Allocation Factor	Allocated Totals
<u>Variable Pay & Management Incentive Plans</u>					
1	2	VPP & MIP	9,109,980	5.20%	473,811
2	12	VPP & MIP	0	5.67%	0
3	91	VPP & MIP	907,961	50.25%	456,263
4	9	VPP & MIP	0	100.00%	0
5		Total Allocated VPP & MIP Plans			930,074
<u>Restricted Stock Plans</u>					
6	2	RSU-LTIP - Time Lapse	3,117,259	5.20%	162,129
7		RSU-LTIP - Performance Based	3,126,816	5.20%	162,626
8	12	RSU-LTIP - Time Lapse	111,594	5.67%	6,328
9		RSU-LTIP - Performance Based	167,660	5.67%	9,508
10	91	RSU-LTIP - Time Lapse	117,037	50.25%	58,813
11		RSU-LTIP - Performance Based	61,703	50.25%	31,006
12	9	RSU-LTIP - Time Lapse	33,785	100.00%	33,785
13		RSU-LTIP - Performance Based	13,683	100.00%	13,683
14		Total Allocated Restricted Stock Plans			477,878
15		Grand Total Allocated Expense			1,407,953

Atmos Energy Corporation, Kentucky/Mid-States Division

Kentucky Jurisdiction Case No. 2017-00349

PAYROLL Costs

Base Period: Twelve Months Ended December 31, 2017

Forecasted Test Period: Twelve Months Ended March 31, 2019

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

FR 16(8)(g)
 Schedule G-1
 Witness: Waller

Line No.	Description	% of Labor	Total Company Unadjusted	Jurisdictional	Base Period Jurisdictional Unadjusted	Adjustments	Forecasted Period Jurisdictional ADJUSTED
1	<u>Payroll Costs</u>						
2	Labor		\$ 12,204,318	100.00%	\$ 12,204,318	\$ 452,803	\$ 12,657,121
3							
4	<u>Employee Benefits</u>						
5	PENSION & RETIREMENT Income Plan	4.09%	\$ 499,109	100.00%	\$ 499,109	\$ 18,518	\$ 517,627
6	FAS 106	5.01%	569,560	100.00%	569,560	(194,656)	374,905
7	Employee INSURANCE PLANS	20.10%	2,453,521	100.00%	2,453,521	91,030	2,544,551
8	ESOP PLAN Contributions	7.56%	922,449	100.00%	922,449	34,225	956,674
9				100.00%	0	0	
10	Total Employee BENEFITS		\$ 4,444,640		\$ 4,444,640	\$ (50,883)	\$ 4,393,757
11							
12	<u>Payroll Taxes</u>						
13	F.I.C.A.		\$ 875,681	100.00%	\$ 875,681	\$ 62,237	\$ 937,918
14	Federal Unemployment		\$ 15,730	100.00%	15,730	1,203	\$ 16,933
15	State Unemployment		\$ 11,538	100.00%	11,538	864	\$ 12,402
16	Total Payroll Taxes		\$ 902,948		\$ 902,948	\$ 64,304	\$ 967,252
17							
18	Total Payroll Costs		\$ 17,551,905		\$ 17,551,905	\$ 466,225	\$ 18,018,130

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Payroll Analysis by Employee Classifications/Payroll Distribution/Total Company
 Base Period: Twelve Months Ended December 31, 2017
 Forecasted Test Period: Twelve Months Ended March 31, 2019

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

FR 16(8)(g)
 Schedule G-2
 Witness: Waller

Line No.	Description	Most Recent Five Fiscal Years*										Base Period	% Change	Forecasted Period
		2012	% Change	2013	% Change	2014	% Change	2015	% Change	2016	% Change			
1														
2														
3	<u>Man Hours</u>													
4	Straight Time Hours	437,473	-6.09%	410,825	-0.16%	410,171	-0.16%	409,514	10.73%	417,832	8.52%	453,440	0.00%	453,440
5	OverTime Hours	18,161	1.72%	18,473	15.01%	21,246	6.62%	22,653	13.28%	24,169	6.18%	25,661	0.00%	25,661
6	Total Manhours	<u>455,634</u>	-5.78%	<u>429,298</u>	0.49%	<u>431,417</u>	0.17%	<u>432,167</u>	10.86%	<u>442,001</u>	8.39%	<u>479,101</u>	0.00%	<u>479,101</u>
7	Ratio of OverTime Hours													
8	to Straight-Time Hours	<u>4.151%</u>		<u>4.497%</u>		<u>5.180%</u>		<u>5.532%</u>		<u>5.784%</u>		<u>5.659%</u>		<u>5.659%</u>
9														
10	<u>Labor Dollars</u>													
11	Straight-Time Dollars	9,862,636	6.11%	10,464,861	1.29%	10,599,619	3.54%	10,974,506	5.89%	11,761,379	-4.31%	11,254,150	3.26%	11,620,882
12	OverTime Dollars	585,480	12.33%	657,642	15.99%	762,824	9.91%	838,415	23.59%	932,823	1.86%	950,167	9.06%	1,036,238
13	Total Labor Dollars	<u>10,448,116</u>	6.45%	<u>11,122,503</u>	2.16%	<u>11,362,443</u>	3.96%	<u>11,812,921</u>	7.15%	<u>12,694,202</u>	-3.86%	12,204,318	3.71%	12,657,121
14	Ratio of OverTime Dollars													
15	to Straight-Time Dollars	<u>5.936%</u>		<u>6.284%</u>		<u>7.197%</u>		<u>7.640%</u>		<u>7.931%</u>		<u>8.443%</u>		<u>8.917%</u>
16														
17	O&M Labor Dollars	4,728,247	7.74%	5,094,063	-1.84%	5,000,231	1.61%	5,080,812	-1.28%	5,185,743	-3.81%	4,988,282	0.55%	5,015,768
18	Ratio of O&M of Labor Dollars													
19	to Total Labor Dollars	<u>45.255%</u>		<u>45.800%</u>		<u>44.007%</u>		<u>43.011%</u>		<u>40.851%</u>		<u>40.873%</u>		<u>39.628%</u>
20														
21	<u>Employee Benefits</u>													
22	Total Employee Benefits	4,453,878	36.12%	6,062,525	1.42%	6,148,916	-14.27%	5,271,508	-16.65%	4,546,845	-2.25%	4,444,640	-1.14%	4,393,757
23	Employee Benefits Expensed	2,157,841	37.75%	2,972,341	-5.54%	2,807,746	-18.40%	2,291,156	-24.01%	1,929,818	-5.86%	1,816,658	-4.16%	1,741,158
24	Ratio of Employee Benefits													
25	Expensed to Total Employee													
26	Benefits	<u>48.449%</u>		<u>49.028%</u>		<u>45.662%</u>		<u>43.463%</u>		<u>42.443%</u>		<u>40.873%</u>		<u>39.628%</u>
27														
28	<u>Payroll Taxes</u>													
29	Total Payroll Taxes	889,257	-5.21%	842,968	32.66%	1,118,268	-19.88%	895,950	7.96%	991,045	-8.89%	902,948	7.12%	967,252
30	Payroll Taxes Expensed	338,313	-0.97%	335,033	0.08%	335,294	4.12%	349,097	9.80%	377,118	-2.14%	369,062	3.86%	383,303
31	Ratio of Payroll Taxes													
32	Expensed to Total Payroll													
33	Taxes	<u>38.044%</u>		<u>39.744%</u>		<u>29.983%</u>		<u>38.964%</u>		<u>38.053%</u>		<u>40.873%</u>		<u>39.628%</u>
34														
35	<u>Employee Levels</u>													
36	Average Employee Levels	209	0.96%	211	0	215	-1.86%	211	1.90%	215	1.40%	218	0.00%	218
37	Year end Employee Levels	<u>209</u>	1.91%	<u>213</u>	0	<u>218</u>	-2.29%	<u>213</u>	2.35%	<u>218</u>	0.00%	218	0.00%	218

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Executive Compensation
 Base Period: Twelve Months Ended December 31, 2017
 Forecasted Test Period: Twelve Months Ended March 31, 2019

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

FR 16(8)(g)
 Schedule G-3
 Witness: Waller

Line No.	Description	% of Labor			Base Period Company Unallocated	Adjustments	Forecasted Period Company Unallocated
1	<u>Includes 7 Officers</u>						
2							
3	<u>Gross Payroll</u>						
4	Salary				\$ 2,988,233	\$ 119,529	\$ 3,107,762
5	Other Allowances and Compensation				7,179,964	287,199	7,467,162
6	Total Salary and Compensation				<u>\$ 10,168,197</u>	<u>\$ 406,728</u>	<u>\$ 10,574,924</u>
7							
8	<u>Employee Benefits</u>						
		FY16	FY17	Wtd Avg			
9	Pensions	7.40%	6.00%	6.35%	\$ 189,753	\$ 7,590	\$ 197,343
10	SERP				\$ 4,157,744	166,310	\$ 4,324,054
11	Other Benefits	27.70%	28.00%	27.93%	834,464	33,379	867,843
12	Total Employee Benefits				<u>\$ 5,181,961</u>	<u>\$ 207,278</u>	<u>\$ 5,389,239</u>
13							
14	<u>Payroll Taxes</u>						
15	FICA/FUTA/SUTA				\$ 254,050	\$ 10,162	\$ 264,212
16	Total Payroll Taxes				<u>\$ 254,050</u>	<u>\$ 10,162</u>	<u>\$ 264,212</u>
17							
18	Total Compensation				<u>\$ 15,604,208</u>	<u>\$ 624,168</u>	<u>\$ 16,228,376</u>

NOTE: This schedule contains confidential information, detail of these numbers are available upon request.

Positions included on this schedule are:

- CEO
- SVP, Utility Operations (created in January 2017)
- SVP, General Counsel (vacant from Mar17-Jul17, filled in Aug-17)
- President and COO
- SVP, CFO
- SVP, Safety and Enterprise
- SVP, Human Resources (created in January 2017)

These costs are total costs for Atmos Energy Corporation, a portion of which are allocated to Kentucky.

*Wtd Avg is 9 mos of FY17 and 3 months of FY16

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Computation of Gross Revenue Conversion Factor
 Base Period: Twelve Months Ended December 31, 2017
 Forecasted Test Period: Twelve Months Ended March 31, 2019

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

FR 16(8)(h)
 Schedule H-1
 Witness: Waller

Line No.	Description		Base Year Percentage of Incremental Gross Revenue	Test Year Percentage of Incremental Gross Revenue
1	Operating Revenue		100.000000%	100.000000%
2	Less: Uncollectible Accounts Expense		0.500000%	0.500000%
3	Less: PSC Fees		0.199600%	0.199600%
4	Net Revenues		99.300400%	99.300400%
5	SIT Rate	6.00%	5.958024%	5.958024%
6	Income before Federal Income Tax		93.342376%	93.342376%
7	Federal Income Tax @	35%	32.669800%	32.669800%
8	Operating Income Percentage		60.672576%	60.672576%
9	Gross Revenue Conversion Factor			
10	(100 % divided by Income after Income Tax)		1.648191	1.648191

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Comparative Income Statement
 Base Period: Twelve Months Ended December 31, 2017
 Forecasted Test Period: Twelve Months Ended March 31, 2019

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

FR 16(8)(i)1
 Schedule I

Witness: Gillham, Waller, Martin

	Most Recent Five Calendar Years					Base Year	Test Year			
	2012	2013	2014	2015	2016	12/31/2017	3/31/2019	2019	2020	2021
	\$	\$	\$	\$		\$	\$	\$	\$	\$
INCOME STATEMENT										
Operating Revenues										
Gas service revenue	121,689	148,865	180,147	153,228	129,827	137,671	151,149	150,716	149,327	149,158
Transportation	11,315	12,587	14,311	15,087	15,748	15,831	15,202	15,202	15,202	15,202
Other revenue	1,774	1,517	2,424	2,153	1,857	3,211	4,378	4,375	4,363	4,361
Total Operating Revenues	134,778	162,968	196,882	170,468	147,431	156,713	170,729	170,293	168,892	168,721
Purchase gas	70,663	94,657	118,107	87,746	61,180	65,546	78,709	78,236	76,749	76,482
Gross Profit	64,115	68,311	78,774	82,721	86,251	91,167	92,020	92,057	92,143	92,239
Operating Expenses										
Direct O&M	12,980	14,377	14,815	14,927	14,518	13,436	12,152	17,267	17,484	17,707
Allocated O&M	10,086	11,534	12,036	12,874	12,708	13,526	14,012	10,868	11,079	11,463
Depreciation & amortization	13,981	14,919	16,846	18,636	19,121	18,850	21,512	23,286	26,472	30,012
Taxes - other than income	4,317	3,871	4,648	7,343	5,919	4,830	6,566	7,349	8,469	9,714
Total Operating Expenses	41,364	44,701	48,344	53,779	52,266	50,642	54,242	58,770	63,504	68,896
Operating income(loss)	22,751	23,610	30,430	28,942	33,985	40,525	37,778	33,287	28,639	23,343
Other income										
Interest Income	64	83	69	40	42	42	42	52	46	41
Performance based rates	2,702	2,659	2,705	2,795	2,792	2,792	2,792	2,500	2,500	2,500
Donations	(329)	(194)	(299)	(427)	(355)	(355)	(355)	(355)	(355)	(355)
Other Income	(391)	(514)	(456)	(344)	(391)	(391)	(391)	(351)	(350)	(350)
Total other income	2,704	2,421	2,617	2,917	2,797	2,087	2,087	1,846	1,841	1,836
Interest Charges										
Total interest charges	5,511	6,436	6,419	6,744	7,377	8,306	9,960	9,234	9,911	11,132
Income Before Taxes	19,944	19,595	26,628	25,116	29,404	34,307	29,906	25,899	20,568	14,048
Provision for income taxes	5,350	7,420	9,672	9,884	9,516	13,345	11,633	10,075	8,001	5,465
Net Income	14,594	12,175	16,956	15,231	19,888	20,961	18,272	15,824	12,567	8,583

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Revenue Statistics
 Base Period: Twelve Months Ended December 31, 2017
 Forecasted Test Period: Twelve Months Ended March 31, 2019

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

FR 16(8)(i)2
 Schedule I
 Witness: Gillham, Martin

Line No.	Description	Most Recent Five Calendar Years					Base Period	Forecasted Period	Three Projected Calendar Years		
		2012	2013	2014	2015	2016	12/31/2017	3/31/2019	2019	2020	2021
1	Revenue by Customer Class:										
2	Residential	\$ 78,630,275	\$ 96,055,210	\$ 115,327,134	\$ 97,211,019	\$ 85,596,832	\$ 87,967,889	\$ 98,377,919	\$ 98,211,508	\$ 97,443,625	\$ 97,406,846
3	Commercial	31,478,562	39,938,784	49,294,804	42,476,905	34,032,004	36,918,737	40,637,064	\$ 40,456,028	\$ 40,007,808	\$ 39,910,196
4	Industrial	4,926,385	4,796,885	5,845,776	5,705,427	4,441,439	6,716,991	5,286,755	\$ 5,232,281	\$ 5,149,117	\$ 5,133,564
5	Public Authority & Other	6,653,819	8,073,794	9,679,607	7,834,566	5,756,388	6,067,818	6,847,372	\$ 6,816,056	\$ 6,726,693	\$ 6,706,910
6	Unbilled										
7	Total	\$ 121,689,041	\$ 148,864,673	\$ 180,147,322	\$ 153,227,918	\$ 129,826,663	\$ 137,671,435	\$ 151,149,111	\$ 150,715,873	\$ 149,327,243	\$ 149,157,516
8	Number of Customer by Class:										
9	Residential	153,904	155,702	155,281	155,597	156,174	156,822	157,197	157,347	157,647	157,947
10	Commercial	17,318	17,435	17,333	17,339	17,354	17,419	17,419	17,419	17,419	17,419
11	Industrial	207	204	201	205	206	212	212	212	212	212
12	Public Authority & Other	1,575	1,576	1,561	1,550	1,549	1,549	1,549	1,549	1,549	1,549
13	Total	173,004	174,917	174,376	174,692	175,282	176,001	176,376	176,526	176,826	177,126
14	Average Revenue per Class:										
15	Residential	\$ 511	\$ 617	\$ 743	\$ 625	\$ 548	\$ 561	\$ 626	\$ 624	\$ 618	\$ 617
16	Commercial	1,818	2,291	2,844	2,450	1,961	2,120	2,333	2,323	2,297	2,291
17	Industrial	23,809	23,553	29,059	27,786	21,578	31,742	24,983	24,726	24,333	24,260
18	Public Authority & Other	4,224	5,122	6,202	5,055	3,717	3,918	4,422	4,401	4,344	4,331

(1) Unbilled Revenue is not included in the appropriate customer class.

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 SALES STATISTICS

Base Period: Twelve Months Ended December 31, 2017
 Forecasted Test Period: Twelve Months Ended March 31, 2019

Data: Base Period Forecasted Period
 Type of Filing: Original Updated
 Workpaper Reference NO(S):

FR 16(8)(i)3
 Schedule I
 Witness: Gillham, Martin

Line No.	Description	Most Recent Five Calendar Years					Base Period	Forecasted Period	Three Projected Calendar Years		
		2012	2013	2014	2015	2016	12/31/2017	3/31/2019	2019	2020	2021
		Mcf	Mcf	Mcf	Mcf		Mcf	Mcf	Mcf	Mcf	
1	Sales by Customer Class:										
2	Residential	8,369,578	10,662,876	11,757,007	10,133,138	8,859,272	9,997,160	10,026,386	10,030,146	10,049,272	10,068,399
3	Commercial	3,946,440	5,112,548	5,657,641	4,981,322	4,436,288	4,895,832	4,895,832	4,895,832	4,895,832	4,895,832
4	Industrial	995,095	807,006	780,039	706,192	1,021,718	972,670	972,670	972,670	972,670	972,670
5	Public Authority & Other	967,627	1,185,264	1,241,310	1,055,743	896,168	963,107	963,107	963,107	963,107	963,107
6	Unbilled										
7											
8	Total	14,278,739	17,767,695	19,435,997	16,876,396	15,213,446	16,828,769	16,857,995	16,861,756	16,880,882	16,900,008
9											
10	Number of Customer by Class:										
11	Residential	153,904	155,702	155,281	155,597	156,174	156,822	157,197	157,347	157,647	157,947
12	Commercial	17,318	17,435	17,333	17,339	17,354	17,419	17,419	17,419	17,419	17,419
13	Industrial	207	204	201	205	206	212	212	212	212	212
14	Public Authority & Other	1,575	1,576	1,561	1,550	1,549	1,549	1,549	1,549	1,549	1,549
15											
16	Total	173,004	174,917	174,376	174,692	175,282	176,001	176,376	176,526	176,826	177,126
17											
18	Average Volume per Class:										
19	Residential	54	68	76	65	57	64	64	64	64	64
20	Commercial	228	293	326	287	256	281	281	281	281	281
21	Industrial	4,809	3,962	3,878	3,439	4,964	4,597	4,597	4,597	4,597	4,597
22	Public Authority & Other	614	752	795	681	579	622	622	622	622	622

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Cost of Capital Summary
 Base Period: Twelve Months Ended December 31, 2017

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

FR 16(8)(j)
 Schedule J-1
 Sheet 1 of 1
 Witness: Christian

Line No.	Class of Capital	Workpaper Reference (A)	Amount (B) \$000	Percent of Total (C) %	Cost Rate (D) %	Weighted Cost (E) %
<u>Capital Structure</u>						
6	SHORT-TERM DEBT	J-3	\$ 242,504	3.36%	1.99%	0.07%
7	LONG-TERM DEBT	J-3	3,066,734	42.53%	5.13%	2.18%
8	PREFERRED STOCK	J-4	0	0.00%	0.00%	0.00%
9	COMMON EQUITY		<u>\$ 3,901,710</u>	<u>54.11%</u>	10.30%	<u>5.57%</u>
10	Total Capital		<u>\$ 7,210,949</u>	<u>100.00%</u>		<u>7.82%</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 ANNUALIZED SHORT-TERM DEBT
 as of December 31, 2017

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

FR 16(8)(j)
 Schedule J-2
 Sheet 1 of 1
 Witness: Christian

Line No.	Issue (A)	Amount Outstanding (B) \$000	(1) Interest Rate (C)	Effective Annual Cost (D) \$000	Composite Interest Rate (E=D/B)
1	AVERAGE SHORT-TERM DEBT	\$ 242,504	0.916%	\$ 2,221	
2	COMMITMENT FEE & BANK ADMIN	_____		\$ 2,604	
3	TOTAL SHORT-TERM DEBT	\$ 242,504		\$ 4,825	1.99%

NOTES:

(1) Interest Rate is the actual average rate for 12 Months Ended June 30, 2017

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
AVERAGE ANNUALIZED LONG-TERM DEBT
 Base Period: Twelve Months Ended December 31, 2017

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

FR 16(8)(j)
 Schedule J-3
 Witness: Christian

Line No.	Issue (A)	13 Mth Avg. Amount Outstanding (B)	Interest Rate (C)	Effective Annual Cost (D)	Composite Interest Rate (E=D/B)
1	6.75% Debentures Unsecured due July 2028	\$ 150,000,000	6.75%	\$10,125,000	
2	6.67% MTN A1 due Dec 2025	10,000,000	6.67%	667,000	
3	5.95% Sr Note due 10/15/2034	200,000,000	5.95%	11,900,000	
4	6.35% Sr Note due 6/15/2017	0	6.35%	0	
5	Sr Note 5.50% Due 06/15/2041	400,000,000	5.50%	22,000,000	
6	8.50% Sr Note due 3/15/2019	450,000,000	8.50%	38,250,000	
7	4.15% Sr Note due 1/15/2043	500,000,000	4.15%	20,750,000	
8	4.125% Sr Note due 10/15/2044	750,000,000	4.13%	30,937,500	
9	3% Sr Note dues 6/15/2027	500,000,000	3.00%	15,000,000	
10	\$200MM 3YR Sr Credit Facility (Est. 9/22/16)	125,000,000	2.19%	2,737,500	
11	Total	\$ 3,085,000,000		\$152,367,000	
12					
13	Annualized Amortization of Debt Exp. & Debt Dsct.			\$4,955,311	
14	Less Unamortized Debt Discount	\$4,370,288			
15	Less Unamortized Debt Expenses	(\$22,636,092)			
16					
17					
18					
19	Total LONG-TERM DEBT	<u>\$3,066,734,195.75</u>		<u>157,322,311</u>	<u>5.13%</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
EMBEDDED Cost of PREFERRED STOCK

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

FR 16(8)(j)
Schedule J-4
Sheet 1 of 1
Witness: Christian

Line No.	Dividend Rate, TYPE, PAR Amount	Date Issued (A)	Amount Outstanding (B)	Premium or Discount (C)	Issue Expense (D)	Gain or Loss on Reacquired Stock (E)	Net Proceeds (F=B+C-D+E)	Cost Rate At Issue (G)	Annualized Dividends (H=GXB)
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Atmos Energy Corporation has no PREFERRED STOCK OUTSTANDING at this time.

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 13 Month Average Capital Structure
 Base Period: Twelve Months Ended December 31, 2017
 Forecasted Test Period: Twelve Months Ended March 31, 2019

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

FR 16(8)(j)
 Schedule J-1
 Witness: Christian

PROPOSED RATES

Line No.	Class of Capital	Workpaper Reference (A)	Base Period			Forecasted Period				
			Amount (B) \$000	Percent of Total (C) %	Cost Rate (D) %	Weighted Cost (E) %	Amount (F) \$000	Percent of Total (G) %	Cost Rate (H) %	Weighted Cost (I) %
1	SHORT-TERM DEBT		242,504	3.36%	1.99%	0.07%	242,504	3.48%	1.99%	0.07%
2	LONG-TERM DEBT		3,066,734	42.53%	5.13%	2.18%	3,066,734	43.95%	5.11%	2.25%
3	Total DEBT		3,309,239	45.89%		2.25%	3,309,239	47.43%		2.32%
4	PREFERRED STOCK		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
5	COMMON EQUITY		3,901,710	54.11%	10.30%	5.57%	3,668,227	52.57%	10.30%	5.41%
6	Other Capital		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
7	Total Capital		7,210,949	100.00%		7.82%	6,977,466	100.00%		7.73%

CURRENT RATES

Line No.	Class of Capital	Workpaper Reference (A)	Base Period			Forecasted Period				
			Amount (B) \$000	Percent of Total (C) %	Cost Rate (D) %	Weighted Cost (E) %	Amount (F) \$000	Percent of Total (G) %	Cost Rate (H) %	Weighted Cost (I) %
8	SHORT-TERM DEBT		242,504	3.36%	1.99%	0.07%	242,504	3.48%	1.99%	0.07%
9	LONG-TERM DEBT		3,066,734	42.53%	5.13%	2.18%	3,066,734	43.95%	5.11%	2.25%
10	Total DEBT		3,309,239	45.89%		2.25%	3,309,239	47.43%		2.32%
11	PREFERRED STOCK		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
12	COMMON EQUITY		3,901,710	54.11%	9.85%	5.33%	3,668,227	52.57%	7.51%	3.95%
13	Other Capital		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
14	Total Capital		7,210,949	100.00%		7.58%	6,977,466	100.00%		6.27%

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Cost of Capital Summary
 Thirteen Month Average as of March 31, 2019

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

FR 16(8)(j)
 Schedule J-1
 Witness: Christian

Line No.	Class of Capital	Workpaper Reference (A)	Amount (B) \$000	Percent of Total (C)	Cost Rate (D) %	Weighted Cost (E) %
<u>Capital Structure</u>						
6	SHORT-TERM DEBT		\$ 242,504	3.5%	1.99%	0.07%
7	LONG-TERM DEBT	J-3	3,066,734	44.0%	5.11%	2.25%
8	PREFERRED STOCK	J-4	0	0.0%	0.00%	0.00%
9	COMMON EQUITY		<u>\$ 3,668,227</u>	<u>52.6%</u>	10.30%	<u>5.41%</u>
10	Total Capital		<u><u>\$ 6,977,466</u></u>	<u><u>100.0%</u></u>		<u><u>7.73%</u></u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 AVERAGE ANNUALIZED SHORT-TERM DEBT
 as of March 31, 2019

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

FR 16(8)(j)
 Schedule J-2
 Witness: Christian

Issue (A)	Amount Outstanding (B) \$000	Interest Rate (C)	Effective Annual Cost (D) \$000	Composite Interest Rate (E=D/B)
1 AVERAGE SHORT-TERM DEBT (1)	242,504	0.9159%	2,221	
2 COMMITMENT FEE			2,604	
3 TOTAL SHORT-TERM DEBT	<u>242,504</u>		<u>4,825</u>	<u>1.99%</u>

NOTES:

(1) Interest Rate is the actual average rate for 12 Months Ended June 30, 2017.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
AVERAGE ANNUALIZED LONG-TERM DEBT
Forecasted Test Period: Twelve Months Ended March 31, 2019

FR 16(8)(j)
Schedule J-3
Sheet 1 of 1

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

Witness: Christian

Line No.	Issue (A)	13 Mth Average Amount Outstanding (B)	Interest Rate (C)	Effective Annual Cost (D)	Composite Interest Rate (E=D/B)
1	6.75% Debentures Unsecured due July 2028	\$ 150,000,000	6.75%	\$ 10,125,000	
2	6.67% MTN A1 due Dec 2025	10,000,000	6.67%	667,000	
3	5.95% Sr Note due 10/15/2034	200,000,000	5.95%	11,900,000	
4	6.35% Sr Note due 6/15/2017	0	6.35%	-	
5	Sr Note 5.50% Due 06/15/2041	400,000,000	5.50%	22,000,000	
6	8.50% Sr Note due 3/15/2019	450,000,000	8.50%	38,250,000	
7	4.15% Sr Note due 1/15/2043	500,000,000	4.15%	20,750,000	
8	4.125% Sr Note due 10/15/2044	750,000,000	4.13%	30,937,500	
9	3% Sr Note due 6/15/2027	500,000,000	3.00%	15,000,000	
10	\$200MM 3YR Sr Credit Facility (Est. 9/22/16)	125,000,000	1.82%	2,271,389	
11	Total	<u>\$ 3,085,000,000</u>		<u>\$ 151,900,889</u>	
12					
13	Annualized Amortization of Debt Exp. & Debt Dsct.			4,955,311	
14	Less Unamortized Debt Discount	\$4,370,288			
15	Less Unamortized Debt Expenses	(\$22,636,092)			
16					
17					
18					
19	Total LONG-TERM DEBT	<u>\$ 3,066,734,196</u>		<u>\$ 156,856,200</u>	<u>5.11%</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Comparative Financial Data
 Base Period: Twelve Months Ended December 31, 2017
 Forecasted Test Period: Twelve Months Ended March 31, 2019
 and 10 Most Recent Calendar Years

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

FR 16(8)(k)
 Schedule K
 Witness: Gillham, Martin, and Waller

Line No.	Description	Forecasted Period	Base Period	Most Recent Ten Calendar Years - as Reported									
				2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
1	<u>Plant Data: (\$000)</u>												
2	Plant in Service by functional class:												
3	Intangible Plant	779	779	128	128	128	128	128	128	128	128	128	128
4	Production & Gathering Plant	0	0	0	0	636	901	901	901	901	901	901	901
5	Underground Storage	14,280	14,142	12,454	11,560	10,792	9,630	10,104	9,388	7,731	7,540	6,950	6,878
6	Transmission Plant	31,808	31,808	31,814	31,808	31,877	32,962	32,836	33,144	31,189	31,202	28,807	28,746
7	Distribution Plant	588,244	522,190	472,849	413,302	381,623	340,200	323,036	296,493	283,474	271,463	260,621	251,843
8	General Plant	44,021	40,686	21,271	18,126	16,683	15,589	15,238	16,000	15,103	14,696	15,422	15,165
9	Acquisition Adjustments			3,279	3,279	3,279	3,279	3,279	3,279	3,337	3,337	3,337	3,337
10													
11	Gross Plant	679,132	609,604	541,795	478,203	445,018	402,689	385,522	359,333	341,863	329,267	316,166	306,998
12	Less: Accumulated depreciation	199,949	191,190	167,228	165,298	160,839	158,300	151,849	150,795	147,462	144,016	139,212	134,463
13	Net plant in Service	479,183	418,413	374,567	312,905	284,179	244,389	233,673	208,538	194,401	185,251	176,954	172,535
14													
15	Construction Work in Progress	27,493	27,493	10,146	26,310	12,708	16,578	6,006	3,306	7,197	4,851	5,215	1,897
16													
17	Total CWIP	27,493	27,493	10,146	26,310	12,708	16,578	6,006	3,306	7,197	4,851	5,215	1,897
18													
19	Total	<u>506,676</u>	<u>445,907</u>	<u>384,713</u>	<u>339,215</u>	<u>296,887</u>	<u>260,967</u>	<u>239,679</u>	<u>211,844</u>	<u>201,598</u>	<u>190,102</u>	<u>182,169</u>	<u>174,432</u>
20													
21	% of Construction financed internally	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
22													
23													
24	<u>Capital structure: (Total Company)</u>												
25	<u>(based on year-end accounts)</u>												
26	Short-term debt (\$000)	242,504	242,504	829,811	457,927	196,695	367,984	570,929	206,396	126,100	72,550	350,542	150,599
27	Long-term debt (\$000)	3,066,734	3,066,734	2,438,779	2,437,515	2,455,986	2,455,671	1,956,305	2,206,117	1,809,551	2,169,400	2,119,792	2,126,315
28	Preferred stock (\$000)			0	0	0	0	0	0	0	0	0	0
29	Common equity (\$000)	3,668,227	3,901,710	3,463,059	3,194,797	3,086,232	2,580,409	2,359,243	2,255,421	2,178,348	2,176,761	2,052,492	1,965,754
30													
31	Total	<u>6,977,466</u>	<u>7,210,949</u>	<u>6,731,649</u>	<u>6,090,239</u>	<u>5,738,913</u>	<u>5,404,064</u>	<u>4,886,477</u>	<u>4,667,934</u>	<u>4,113,999</u>	<u>4,418,711</u>	<u>4,522,826</u>	<u>4,242,668</u>
32													
33	<u>Condensed Income Statement data: (\$000)</u>												
34	Operating Revenues	170,729	156,713	147,431	170,468	196,882	162,968	134,778	149,662	156,816	190,356	244,308	203,287
35	Operating Expenses (excludes Federal and State Taxes, includes gas cost)	132,952	116,188	113,447	141,526	166,452	139,358	112,027	126,219	136,649	176,587	224,348	187,733
36	State Income Tax (current)			0	0	0	0	0	0	0	0	0	0
37	Federal Income Tax (current)			0	0	0	0	0	0	0	0	0	0
38	Federal and State Income Tax - net	11,633	13,345	9,516	9,884	9,671	7,060	8,157	8,094	5,654	2,889	6,985	4,307
39	Investment tax credits	0	0	0	0	0	0	0	0	0	0	0	0
40	Operating Income	26,145	27,180	24,468	19,058	20,759	16,550	14,594	15,349	14,513	10,880	12,976	11,247
41	AFUDC	0	0	179	182	139	88	101	22	286	199	160	94
42													

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Comparative Financial Data
 Base Period: Twelve Months Ended December 31, 2017
 Forecasted Test Period: Twelve Months Ended March 31, 2019
 and 10 Most Recent Calendar Years

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

FR 16(8)(k)
 Schedule K
 Witness: Gillham, Martin, and Waller

Line No.	Description	Forecasted Period	Base Period	Most Recent Ten Calendar Years - as Reported									
				2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
43	Other Income net	2,087	2,087	2,087	2,063	2,019	2,033	2,046	2,657	1,748	2,278	2,529	1,547
44	Income available for fixed charges	28,232	29,267	26,734	21,303	22,917	18,671	18,741	18,028	16,547	13,357	15,665	12,888
45	Interest charges	9,960	8,306	7,556	6,926	6,559	6,524	5,612	5,792	6,270	6,633	6,138	6,155
46	Net Income	18,272	20,961	19,178	14,377	16,358	12,147	11,129	12,236	10,277	6,724	9,527	6,733
47	Preferred dividends accrual	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
48	Earnings available for common equity	18,272	20,961	19,178	14,377	16,358	12,147	11,129	12,236	10,277	6,724	9,527	6,733
49													
50	AFUDC - % of Net Income	0.00%	0.00%	0.93%	1.27%	0.85%	0.72%	0.91%	0.18%	2.78%	2.96%	1.68%	1.40%
51	AFUDC - % of earnings available for common equity	0.00%	0.00%	0.93%	1.27%	0.85%	0.72%	0.91%	0.18%	2.78%	2.96%	1.68%	1.40%
52													
53													
54													
55													
56	<u>Costs of Capital (1)</u>												
57	Embedded cost of short-term debt (%)	1.99%	1.99%	1.12%	1.09%	1.49%	1.17%	1.22%	1.03%	3.23%	6.80%	4.40%	5.60%
58	Embedded cost of long-term debt (%)	5.11%	5.13%	5.89%	5.90%	6.03%	6.26%	6.51%	6.75%	6.88%	6.90%	6.10%	6.10%
59	Embedded cost of preferred stock (%)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
60													
61	<u>Fixed Charge Coverage: (1)</u>												
62	Pre-Tax Interest Coverage	4.00	5.13	5.75	5.39	4.69	3.91	3.06	2.97	3.00	2.84	3.06	2.75
63	Pre-Tax Interest Coverage (Excluding AFUDC)	4.00	5.13	5.77	5.41	4.70	3.92	3.04	2.95	2.99	2.80	3.12	2.81
64	After Tax Interest Coverage	2.83	3.52	3.24	3.71	3.24	2.89	2.36	2.26	2.23	2.20	2.26	2.12
65	SEC Coverage	3.97	5.07	5.17	4.89	4.32	3.60	2.84	2.78	2.78	2.55	2.76	2.69
66	After Tax Interest Coverage (Excluding AFUDC)	2.83	3.52	4.04	3.73	3.25	2.81	2.35	2.24	2.21	2.16	2.31	2.16
67	Indenture Provision Coverage	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
68	After Tax Fixed Charge Coverage	6.16	7.89	3.65	3.39	3.02	2.60	2.21	2.13	2.08	2.18	2.15	2.04
69													
70	<u>Stock and Bond Ratings: (1)</u>												
71	Moody's Bond Rating	N/A	A2	A2	A2	A2	Baa1	Baa1	Baa1	Baa2	Baa2	Baa3	Baa3
72	S&P Bond Rating	N/A	A	A	A-	A-	A-	BBB+	BBB+	BBB+	BBB+	BBB	BBB
73	Moody's Preferred Stock Rating	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
74	S&P Preferred Stock Rating	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
75													
76	<u>Common Stock Related Data: (1)</u>												
77	Shares Outstanding Year End (000)	N/A	N/A	103,931	101,479	100,388	90,640	90,240	90,296	90,164	92,552	90,814	89,326
78	Shares Outstanding - Weighted Average (Monthly) (000)	N/A	N/A	0	0	0	0	0	0	0	0	0	0
79	Average (Monthly) (000)	N/A	N/A	103,524	101,892	97,608	91,711	91,172	90,652	92,422	91,620	89,941	87,486
80	Earnings Per Share - Weighted Avg. (\$)	N/A	N/A	3.38	3.09	2.96	2.64	2.37	2.27	2.20	2.07	1.99	1.91
81	Dividends Paid Per Share (\$)	N/A	N/A	1.68	1.56	1.48	1.40	1.38	1.36	1.34	1.32	1.30	1.28
82	Dividends Declared Per Share (\$)	N/A	N/A	1.68	1.56	1.48	1.40	1.38	1.36	1.34	1.32	1.30	1.28
83	Dividend Payout Ratio (Declared Basis) (%)	N/A	N/A	50%	50%	50%	53%	58%	60%	61%	64%	65%	67%
84													
85	Market Price - High (Low)	N/A	N/A										

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Data: Base Period Forecasted Period
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 Workpaper Reference No(s):

FR 16(8)(k)
 Schedule K

Witness: Gillham, Martin, and Waller

Line No.	Description	Forecasted Period	Base Period	Most Recent Ten Calendar Years - as Reported									
				2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
86	1st Quarter - High (\$)	N/A	N/A	64,250	58,080	47,060	36,860	35,400	31,720	30,060	27,880	29,460	33,010
87	1st Quarter - Low (\$)	N/A	N/A	57,820	47,350	41,080	33,200	30,970	29,100	27,390	21,170	26,110	28,450
88	2nd Quarter - High (\$)	N/A	N/A	74,330	58,810	48,010	42,690	33,150	34,980	29,520	25,950	28,960	33,000
89	2nd Quarter - Low (\$)	N/A	N/A	61,740	52,020	44,190	35,110	30,600	31,510	26,520	20,200	25,090	30,630
90	3rd Quarter - High (\$)	N/A	N/A	81,320	56,410	53,400	44,870	35,070	34,940	29,980	26,370	28,540	33,110
91	3rd Quarter - Low (\$)	N/A	N/A	70,600	51,280	46,940	38,590	30,910	31,340	26,410	22,810	25,810	29,380
92	4th Quarter - High (\$)	N/A	N/A	81,160	58,180	52,680	45,190	36,940	34,320	29,810	28,800	28,250	30,660
93	4th Quarter - Low (\$)	N/A	N/A	71,880	51,480	47,010	39,400	34,940	28,870	26,820	24,650	25,490	26,470
94	Book Amount Per Share (Year-end) (\$)	N/A	N/A	33.450	31.350	31.620	28.140	25.877	24.880	23.570	23.759	22.820	22.469
95													
96	(1) Based on fiscal year-end of parent company												
97													
98	<u>Rate of Return Measures (1)</u>												
99	Return On Common Equity (Average)	N/A	N/A	10.5%	10.0%	10.2%	9.8%	8.3%	8.6%	8.7%	8.7%	8.8%	8.8%
100	Return On Total Capital (Average)	0.4%	0.4%	5.5%	5.2%	5.2%	4.8%	4.0%	4.3%	4.4%	4.3%	4.3%	4.3%
101	Return On Net Plant in Service (Average)	5.5%	6.5%	4.5%	4.5%	4.5%	4.3%	3.6%	3.8%	4.1%	4.3%	4.5%	4.5%
102													
103	<u>Other Financial and Operating Data:</u>												
104	Mix of Sales: (MMcf)												
105	Residential	10,026	9,997	9,094	9,826	11,729	10,695	8,433	10,187	10,735	10,261	10,855	10,365
106	Commercial	4,896	4,896	4,538	4,845	5,650	5,143	3,972	4,642	5,049	4,659	5,017	4,793
107	Industrial	973	973	1,048	693	810	811	995	821	724	960	1,715	1,757
108	Public authority & Other Sales	963	963	916	1,025	1,234	1,179	980	1,111	1,192	1,176	1,253	1,195
109	Unbilled	0	0										
110	Total Mix of Sales	16,858	16,829	15,596	16,389	19,423	17,828	14,380	16,761	17,700	17,056	18,839	18,130
111													
112	Mix of Fuel: (MMcf)												
113		0	0	0	0	0	0	0	0	0	0	0	0
114	Other	17,178	17,149	15,417	18,606	21,324	18,367	17,441	16,748	17,596	17,034	18,790	19,493
115													
116	Total MIX of Fuel (2)	17,178	17,149	15,417	18,606	21,324	18,367	17,441	16,748	17,596	17,034	18,790	19,493
117													
118	Composite Depreciation Rate	3.17%	2.96%	3.33%	3.66%	3.50%	3.31%	3.49%	3.58%	3.40%	3.43%	3.17%	3.48%

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

(2) Kentucky gas purchases by accounting month.

	Systemwide	Dallas	Dallas w/o Tax
Original Filing	106,107,385	16,173,626	15,153,185
Appeal Adjustments:			
MTX September per book gross plant	(3,956,852)	(654,277)	(612,999)
SU CSO September per book gross plant	(275,639)	(45,570)	(42,695)
SSU GO September per book gross plant	(372,839)	(63,048)	(59,069)
ITX September per book acc depreciation	417,225	73,809	69,151
SO September per book acc depreciation	3,175	(0)	0
GO September per book acc depreciation	39,071	6,802	6,374
rect Mains Depreciation Link on Pitt-CCS4	0	(6,772)	(6,345)
Change in Current Rates per Dallas Appeal PFD	(62,704,893)	(9,783,984)	(9,166,683)
MTX September ADIT	2,381,238	403,074	377,643
SSU CSO September ADIT	(37,073)	(5,836)	(5,468)
SSU GO September ADIT	2,213,010	376,891	353,112
Scenario Adjustments:			
ADIT SSU LTIP	(64,782)	(11,615)	(10,882)
SSU LTIP Expense	(2,526,831)	(427,525)	(400,551)
SSU TY Capitalized MIP/VPP/LTIP	(448,731)	(76,431)	(71,609)
Set Depreciation to Current Rates	(21,452,245)	(3,629,033)	(3,400,067)
ROE at 9.8%	(16,276,628)	(2,763,485)	(2,589,128)
Set Customer Charge to PFD	0	111,370	104,343
Sufficiency thru Scenario Adjustments	<u>3,044,592</u>	<u>(322,004)</u>	<u>(301,687)</u>
Rate Base at March Adjustments:			
Gross Plant to March	(25,674,749)	(4,359,999)	(4,084,914)
Accumulated Depreciation to March	4,412,059	739,124	692,491
ADIT to March	3,197,097	543,343	509,062
Sufficiency including Rate Base Roll Back	<u>(15,021,001)</u>	<u>(3,399,535)</u>	<u>(3,185,047)</u>

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Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-38
Page 1 of 1

REQUEST:

Refer to the KY_Revenue_Billing_Unit_Forecast_TYE_3.31.2019.xlsx Excel file. Tab Test Year Revenue Proposed, cell P50, lists the revenue increase as \$10,441,534, while Tab Rate Design, cell N49, lists the revenue increase as \$10,416,024. Explain the \$25,510 difference and state which is more correct for rate making purposes.

RESPONSE:

In review of this question, the Company has discovered an error in the referenced Excel file. The Rate Design tab is utilized to strike rates to achieve the proposed revenue requirement of \$181,145,651 (Schedule A, line 11 in the Revenue Requirement model) and the associated increase of \$10,416,375 (Schedule A, line 9 in the Revenue Requirement model). As shown in Excel cell N49, the calculated difference between revenue at proposed rates versus revenue at present rates is \$10,416,024, very near but slightly less than the calculated revenue requirement. Unfortunately, underlying these Rate Design tab calculations is an error in computing proposed revenues for Economic Development Rider (EDR) service. EDR service affords a 25% discount to tariff margins. In the Rate Design tab calculations the EDR proposed revenue includes a rate applying the discount to current tariff rates instead of the discount to proposed tariff rates. With this correction, the true revenue at proposed rates produces an increase of \$10,441,538. Excel cell P50 in the "Test Year Revenue Proposed" tab already correctly calculates the total increase, applying the correct proposed EDR rates.

The corrected formulas are included in Attachment 1 to this request and provided as a supplemental attachment to Staff DR No. 1-71.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-38_Att1 - KY Revenue Billing Unit Forecast TYE 3.31.2019 - Correction.xlsx 44 Pages.

Respondent: Mark Martin

ATMOS ENERGY CORPORATION - KENTUCKY
SUMMARY OF RATES
TEST YEAR ENDING MAR, 31 2019

Line No.	Billing Component	Applicable Tariffs	Current Rate	Proposed Rate
	(a)	(b)	(c)	(d)
1	CUSTOMER CHARGES, \$/month			
2	Firm Services - Residential	G-1	\$19.06	\$20.50
3	Firm Services - Non-Residential	G-1	49.74	52.50
4	Interruptible Sales	G-2	393.35	400.00
5	Firm Transportation	T-4	396.49	400.00
6	Interruptible Transportation	T-3	398.04	400.00
7				
8	DISTRIBUTION CHARGES, \$/Mcf			
9	Firm Sales	G-1		
10	1-300 Mcf		\$ 1.5340	\$ 1.8250
11	301-15000 Mcf		0.9500	1.1850
12	Over 15000		0.7400	0.9000
13	Firm Transportation	T-4		
14	1-300 Mcf		\$ 1.6233	\$ 1.8250
15	301-15000 Mcf		1.0053	1.1850
16	Over 15000		0.7831	0.9000
17	Interruptible Sales	G-2		
18	1-15000 Mcf		\$ 0.9090	\$ 1.0450
19	Over 15000		0.6849	0.7640
20	Interruptible Transportation	T-3		
21	1-15000 Mcf		\$ 0.9031	\$ 1.0450
22	Over 15000		0.6805	0.7640
23				
24	OTHER CHARGES			
25	Transp. Adm. Fee, \$/Mcf	T-2, T-3, T-4	\$ 50.00	\$ 50.00
26	Parking, \$/Mcf	T-4, T-3	0.10	0.10
27				
28				
29				
30	SERVICE CHARGES			
31	Meter Set		\$ 34.00	\$ 44.00
32	Turn On		23.00	28.00
33	Read		12.00	14.00
34	Reconnect Delinquent Service		39.00	47.00
35	Seasonal Charge		65.00	73.00
36	Special Meter Reading Charge		-	N/A
37	Meter Test Charge		20.00	N/A
38	Returned Check Charge		25.00	N/A
39	Class 1 EFM Equipment Charge		75.00	N/A
40	Class 2 EFM Equipment Charge		175.00	N/A
41	Late Payment Charge		5.0%	5.0%

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Base Period	Jan-18	Feb-18	Mar-18	Apr-18	May-18
OPERATING REVENUE																		
<u>Sales of Gas</u>																		
4800 Residential	13,870,408	14,857,569	11,425,628	8,192,689	5,695,133	4,331,517	3,977,583	3,985,744	3,950,372	5,098,884	8,426,387	12,560,924	96,372,939	15,061,262	15,416,008	11,823,328	8,441,559	5,891,844
4811 Commercial	5,397,261	5,779,500	4,552,984	3,389,744	2,542,513	2,042,125	1,891,838	1,890,232	1,870,520	2,242,327	3,481,019	4,940,957	40,000,830	5,898,118	8,000,881	4,718,611	3,482,514	2,514,683
4812 Industrial	865,057	834,831	537,538	319,292	344,516	270,764	359,261	292,706	327,162	257,902	308,686	666,572	5,215,075	969,880	664,230	582,591	333,870	306,504
4820 Other - Public Authority	994,828	1,072,309	817,218	552,904	382,803	273,287	248,275	257,557	247,986	345,824	607,277	911,441	6,711,308	1,095,349	1,117,653	850,828	574,841	377,721
Total Sales of Gas	21,127,353	22,344,009	17,333,366	12,434,629	8,964,965	6,917,693	6,507,956	6,426,239	6,396,031	7,844,737	12,823,969	19,079,903	148,300,153	23,014,607	23,198,771	17,955,359	12,832,583	8,880,652
<u>Other Operating Income</u>																		
4870 Forfeited Discounts	151,122	180,240	193,132	148,418	107,764	76,679	68,150	54,439	54,579	54,004	68,404	111,351	1,280,280	163,805	196,091	200,473	154,728	111,173
4860 Misc. Service Revenues	58,133	54,439	74,821	48,919	53,628	55,397	45,327	57,173	55,395	88,176	126,545	87,101	806,054	58,133	54,439	74,821	49,819	53,628
4895-4896 Revenue From Transportation of Gas of Others	1,523,597	1,334,492	1,431,230	1,186,285	1,211,423	1,162,348	1,031,165	1,125,835	1,137,039	1,217,907	1,335,583	1,605,274	15,202,087	1,623,597	1,334,492	1,431,230	1,186,285	1,211,423
4850 Other Gas Revenue (Special Contracts)	221,910	186,722	197,752	174,644	170,440	148,119	183,287	180,802	183,828	198,877	196,959	230,122	2,274,050	221,910	186,722	197,752	174,644	170,440
Total Other Operating Income	1,954,761	1,755,893	1,896,935	1,560,286	1,543,254	1,443,542	1,318,929	1,418,249	1,430,640	1,558,763	1,727,491	1,933,848	19,542,481	1,957,445	1,771,854	1,904,276	1,585,576	1,546,664
Total Revenue	23,082,115	24,099,812	19,230,301	13,994,915	10,508,219	8,361,235	7,826,787	7,844,488	7,826,671	9,503,500	14,550,959	21,013,751	167,842,633	24,962,052	24,970,425	19,859,635	14,398,159	10,437,215
Purchased Gas Costs	12,594,803	13,647,832	9,912,060	6,311,309	3,812,686	2,308,856	2,048,742	1,952,678	1,979,941	3,180,899	6,763,241	11,476,716	75,990,762	14,470,762	14,491,068	10,524,210	6,700,953	3,731,375
Gross Profit	10,487,312	10,451,980	9,318,241	7,683,586	6,695,533	6,052,379	5,777,045	5,891,811	5,846,730	6,322,601	7,787,618	9,537,035	91,851,872	10,511,300	10,478,357	9,335,424	7,697,206	6,705,840
Storage Balance							9,050,766	13,028,689	16,993,977	20,994,696	18,901,909	13,878,112		7,084,890	(98,539)	(5,040,825)	(1,178,144)	2,639,752

\$5,777,045 \$5,891,811 \$5,846,730 \$6,322,601 \$7,787,618 \$8,537,035
545,556 1,895,807 3,690,305 4,168,698 2,691,738 (201,819)
38,434.17 62,573.41 92,065.56 715,425.39 110,223.63 112,672.70 86,963.84

Bad Debt Calculation based on Revenues
Bad Debt Calculation based on Margin
|||Eliminate

Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Fiscal Years							
										2018	2019	2020	2021	2022	2023	2024	2025
4,284,846	3,943,265	3,962,200	3,926,560	5,042,314	8,401,388	12,512,630	14,998,881	15,393,652	11,809,002	96,377,919	94,554,102	98,806,865	98,211,508	97,443,826	97,406,848	97,702,117	
1,933,667	1,848,367	1,858,090	1,838,613	2,188,265	3,461,182	4,909,965	5,849,828	5,979,362	4,702,526	40,637,064	39,138,131	40,807,855	40,456,028	40,007,808	39,910,196	39,972,228	
267,496	367,460	280,518	313,149	248,256	306,059	690,778	961,517	661,148	560,002	5,286,755	5,068,654	5,318,858	5,232,281	5,149,117	5,133,564	5,149,105	
265,145	241,180	252,076	242,678	337,345	603,237	905,038	1,067,494	1,113,252	847,566	6,847,372	6,837,829	6,881,613	6,818,056	6,726,893	6,706,910	6,718,614	
6,801,153	6,400,272	6,352,885	6,321,000	7,826,160	12,771,846	18,988,412	22,897,700	23,147,433	17,919,095	151,148,111	145,288,717	151,615,190	150,715,673	148,327,243	149,157,516	148,542,064	

76,089	58,231	53,884	54,035	53,461	67,434	110,916	163,043	195,126	200,044	1,297,964	1,244,576	1,302,067	1,294,762	1,282,063	1,281,200	1,284,425
55,397	45,327	57,173	55,395	88,176	128,545	87,101	58,133	54,439	74,821	806,054	806,054	806,054	806,054	806,054	806,054	806,054
1,162,348	1,031,165	1,125,835	1,137,039	1,217,907	1,335,583	1,505,274	1,523,597	1,334,402	1,431,230	15,202,087	15,202,087	15,202,087	15,202,087	15,202,087	15,202,087	15,202,087
149,119	183,267	180,802	183,828	198,677	196,959	230,122	221,910	186,722	197,752	2,274,080	2,274,080	2,274,080	2,274,080	2,274,080	2,274,080	2,274,080
1,442,953	1,318,010	1,417,485	1,430,096	1,658,220	1,728,521	1,833,413	1,966,683	1,770,689	1,903,847	19,580,165	19,526,777	19,584,268	19,576,883	19,564,884	19,563,430	19,566,626
8,244,108	7,718,282	7,770,390	7,751,065	9,384,400	14,498,368	20,921,824	24,864,383	24,918,122	19,822,942	170,729,276	164,925,494	171,199,459	170,292,856	168,882,127	168,720,948	168,108,890
2,186,010	1,935,980	1,873,149	1,899,722	3,056,635	6,703,385	11,375,080	14,342,542	14,428,181	10,478,128	78,709,117	73,014,555	79,233,074	78,235,802	76,749,217	76,461,534	76,768,102
6,058,096	5,782,302	5,897,232	5,852,374	6,328,765	7,794,983	9,546,764	10,521,842	10,489,941	9,344,814	92,020,159	91,810,939	91,966,385	92,067,054	92,142,910	92,239,412	92,340,589
6,490,878	10,375,850	14,265,991	18,124,720	22,008,475	19,939,491	14,923,261	8,081,738	900,906	(4,166,777)							

Storage
13-month avg

7,697,206	6,706,840	6,068,096	5,782,302	5,897,232	5,852,374	6,328,765	7,794,983	9,546,764	10,521,842	72,185,409	92,079,732	92,168,007	92,265,117	92,367,917
(1,639,111)	(923,538)	(160,864)	70,072	431,533	1,942,609	3,218,000	2,726,859	943,176	(1,177,027)	5,431,709	#REF!	#REF!	#REF!	#REF!
32,718,29	30,164,06	30,361,83	30,038,26	37,869,82	82,328,84	91,638,17	109,680,92	112,431,42	88,795,47	728,311.78	#REF!	#REF!	#REF!	#REF!

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Base Period	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18
CUSTOMERS																			
Residential	158,882	159,583	159,839	157,294	159,280	156,889	154,747	155,612	153,210	153,525	154,816	158,190	156,822	159,182	158,883	160,139	157,594	159,580	157,188
Commercial	17,877	17,893	17,941	17,571	17,823	17,346	17,026	17,151	16,874	16,780	17,203	17,538	17,419	17,877	17,893	17,941	17,571	17,823	17,346
Industrial	231	228	222	203	222	214	192	216	201	196	212	204	212	231	228	222	203	222	214
Other - Public Authority	1,552	1,546	1,586	1,509	1,576	1,536	1,520	1,593	1,524	1,554	1,556	1,551	1,549	1,552	1,546	1,566	1,509	1,576	1,536
Total	178,542	179,248	179,568	176,577	178,901	175,985	173,485	174,572	171,809	172,055	173,767	177,483	176,001	178,842	179,548	179,868	176,877	179,201	176,285
MCF (Cycle Bill Month)																			
Residential	1,911,817	1,996,539	1,415,818	877,744	408,055	200,720	153,877	154,737	158,317	329,676	871,951	1,520,107	9,997,180	1,915,258	2,000,325	1,418,508	879,434	408,824	201,104
Commercial	807,588	835,526	625,113	425,722	256,879	177,329	158,348	159,554	158,391	218,738	418,788	653,875	4,885,832	807,588	835,526	625,113	425,722	256,879	177,329
Industrial	178,732	122,800	102,873	59,310	59,301	44,559	71,569	51,380	58,558	43,086	56,359	124,135	972,670	178,732	122,800	102,873	59,310	59,301	44,559
Other - Public Authority	165,659	171,037	126,779	81,989	46,989	29,795	25,985	27,212	26,354	41,100	85,198	135,030	963,107	165,659	171,037	126,779	81,989	46,989	29,795
Total	3,063,576	3,125,902	2,270,583	1,444,766	771,224	452,403	409,759	392,882	399,619	632,610	1,432,287	2,433,148	16,828,769	3,067,217	3,129,688	2,273,273	1,446,455	771,993	452,787
Transportation Customers																			
Tariff	196	196	196	196	196	196	195	195	195	195	196	196	196	196	196	196	196	196	196
Contract	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14
Total	210	210	210	210	210	210	209	209	209	209	210	210	209.55	210	210	210	210	210	210
Volume (Mcf)																			
Tariff	1,585,511	1,364,535	1,484,413	1,201,208	1,232,899	1,182,731	1,023,710	1,137,645	1,145,245	1,240,411	1,388,873	1,553,733	15,518,914	1,585,511	1,364,535	1,484,413	1,201,208	1,232,899	1,182,731
Contract	1,361,393	1,137,558	1,208,822	1,065,088	1,072,108	879,128	1,136,013	1,116,463	1,115,728	1,185,805	1,201,011	1,343,897	13,823,013	1,361,393	1,137,558	1,208,822	1,065,088	1,072,108	879,128
Total	2,946,904	2,502,093	2,693,235	2,266,295	2,305,008	2,061,859	2,159,723	2,254,109	2,260,971	2,426,216	2,589,885	2,897,630	29,341,927	2,946,904	2,502,093	2,693,235	2,266,295	2,305,008	2,061,859

Fiscal Years

Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	2019	2020	2021	2022	2023	2024	2025
155,047	155,912	153,510	153,825	155,116	158,490	159,482	160,183	160,439	157,197	156,747	157,047	157,347	157,847	157,947	158,247
17,026	17,151	16,874	16,780	17,203	17,538	17,877	17,893	17,941	17,419	17,419	17,419	17,419	17,419	17,419	17,419
192	216	201	196	212	204	231	226	222	212	212	212	212	212	212	212
1,520	1,593	1,524	1,554	1,556	1,551	1,552	1,546	1,566	1,549	1,549	1,549	1,549	1,549	1,549	1,549
173,785	174,872	172,109	172,355	174,067	177,783	179,142	179,848	180,168	176,376	175,926	176,226	176,526	176,826	177,126	177,426
154,175	155,035	156,823	330,320	873,656	1,523,006	1,918,900	2,004,128	1,421,181	10,026,386	9,991,896	10,011,021	10,030,146	10,049,272	10,068,399	10,087,541
158,348	159,554	158,391	218,738	418,788	653,875	807,598	835,526	625,113	4,895,832	4,895,832	4,895,832	4,895,832	4,895,832	4,895,832	4,895,832
71,568	51,380	58,558	43,096	66,358	124,135	178,732	122,800	102,873	972,670	972,670	972,670	972,670	972,670	972,670	972,670
25,985	27,212	26,354	41,100	85,198	135,030	185,659	171,037	126,779	963,107	963,107	963,107	963,107	963,107	963,107	963,107
410,057	393,181	399,825	633,254	1,434,002	2,436,046	3,070,859	3,133,489	2,275,946	16,857,985	16,823,505	16,842,630	16,861,758	16,880,882	16,900,008	16,919,150
									63.78	63.75	63.75	63.75	63.75	63.75	63.75
									281.07	281.07	281.07	281.07	281.07	281.07	281.07
									4,596.52	4,596.52	4,596.52	4,596.52	4,596.52	4,596.52	4,596.52
									621.93	621.93	621.93	621.93	621.93	621.93	621.93
									95.58	95.53	95.57	95.52	95.47	95.41	95.36
195	195	195	195	196	196	196	196	196	196	196	196	196	196	196	196
14	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14
209	209	209	209	210	210	210	210	210	210	210	210	210	210	210	210
1,023,710	1,137,645	1,145,245	1,240,411	1,366,873	1,553,733	1,585,511	1,364,535	1,484,413	15,518,914	15,518,914	15,518,914	15,518,914	15,518,914	15,518,914	15,518,914
1,136,013	1,116,463	1,115,728	1,185,805	1,201,011	1,343,897	1,381,393	1,137,558	1,208,822	13,823,013	13,823,013	13,823,013	13,823,013	13,823,013	13,823,013	13,823,013
2,159,723	2,254,109	2,260,971	2,426,216	2,567,885	2,897,630	2,946,904	2,502,093	2,693,235	29,341,927	29,341,927	29,341,927	29,341,927	29,341,927	29,341,927	29,341,927
									79,313	79,313	79,313	79,313	79,313	79,313	79,313
									995,655	995,655	995,655	995,655	995,655	995,655	995,655
									140,024	140,024	140,024	140,024	140,024	140,024	140,024

ATMOS ENERGY CORPORATION - KENTUCKY
BILL FREQUENCY DATA
Reference Period - Twelve Months Ending 06/30/2017

Line No.	Class of Customers	Jul-16 (a)	Aug-16 (b)	Sep-16 (c)	Oct-16 (d)	Nov-16 (e)	Dec-16 (f)	Jan-17 (g)	Feb-17 (h)	Mar-17 (i)	Apr-17 (j)	May-17 (k)	Jun-17 (l)	Number Of Bills (m)	Mcf (n)	Rate (o)	Total Revenue (p)
1	RESIDENTIAL (Rate G-1)																
2	FIRM BILLS													1,880,067		\$19.06	\$35,834,077
3	Sales: 1-300														8,157,164	1.5340	12,513,090
4	Sales: 301-15000														2,002	0.9500	1,902
5	Sales: Over 15000														0	0.7400	0
6	CLASS TOTAL (Mcf/month)	170,127	140,916	165,573	192,346	405,260	1,413,308	1,939,311	1,422,158	1,037,179	766,770	307,282	198,936	1,880,067	8,159,166		\$46,349,069
7																	
8	FIRM COMMERCIAL (Rate G-1)																
9	FIRM BILLS													208,991		49.74	\$10,395,212
10	Sales: 1-300														3,719,669	1.5340	5,705,972
11	Sales: 301-15000														504,034	0.9500	478,833
12	Sales: Over 15000														0	0.7400	0
13	CLASS TOTAL (Mcf/month)	164,536	139,129	177,284	211,576	202,292	601,706	887,213	648,007	486,218	352,150	200,532	153,062	208,991	4,223,703		\$16,580,017
14																	
15	FIRM INDUSTRIAL (Rate G-1)																
16	FIRM BILLS													2,416		\$49.74	\$120,188
17	Sales: 1-300														241,494	1.5340	370,452
18	Sales: 301-15000														358,823	0.9500	340,882
19	Sales: Over 15000														0	0.7400	0
20	CLASS TOTAL (Mcf/month)	22,996	23,751	26,579	30,168	32,843	74,661	119,344	83,159	72,832	46,400	39,628	27,957	2,416	600,317		\$831,522
21																	
22	FIRM PUBLIC AUTHORITY (Rate G-1)																
23	FIRM BILLS													18,583		\$49.74	\$924,318
24	Sales: 1-300														688,429	1.5340	1,056,051
25	Sales: 301-15000														127,962	0.9500	121,564
26	Sales: Over 15000														0	0.7400	0
27	CLASS TOTAL (Mcf/month)	22,770	22,306	30,940	30,263	47,268	125,481	169,584	126,273	99,254	75,300	39,523	27,430	18,583	816,392		\$2,101,933
28																	
29	INTERRUPTIBLE COMMERCIAL (G-2)																
30	INT BILLS													32		393.35	\$12,587
31	Sales: 1-15000														10,379	0.9090	9,434
32	Sales: Over 15000														0	0.6849	0
33	CLASS TOTAL (Mcf/month)	16	59	56	51	502	1,612	2,477	1,947	1,506	1,436	704	15	32	10,379		\$22,021
34																	
35	INTERRUPTIBLE INDUSTRIAL (G-2)																
36	INT BILLS													110		393.35	\$43,269
37	Sales: 1-15000														421,790	0.9090	383,407
38	Sales: Over 15000														324,655	0.6849	222,366
39	CLASS TOTAL (Mcf/month)	49,089	27,820	33,417	14,615	26,033	53,218	114,008	150,474	79,191	70,440	111,608	16,531	110	746,445		\$649,032
40																	
41	TRANSPORTATION (T-4)																
42	TRANSPORTATION BILLS													1,485		396.49	\$588,788
43	Trans Admin Fee																73,050
44	EFM Fee																76,450
45	Parking Fee																2,532
46	Firm Transport: 1-300														425,359	1.6233	690,485
47	Firm Transport: 301-15000														5,289,535	1.0053	5,317,570
48	Firm Transport: Over 15000														1,178,385	0.7831	922,793
49	CLASS TOTAL (Mcf/month)	437,560	490,023	486,141	521,372	610,294	756,411	752,725	637,000	684,489	502,442	510,465	504,377	1,485	6,893,279		\$7,671,667
50																	
51	ECONOMIC DEV RIDER (EDR)																
52	Firm Transport: 1-300														0	1.1505	\$0
53	Firm Transport: 301-15000														0	0.7125	0
54	Firm Transport: Over 15000														212,615	0.5550	118,001
55	CLASS TOTAL (Mcf/month)	10,434	16,823	15,048	15,000	16,271	14,213	25,293	18,199	24,758	17,435	19,507	19,934		212,615		\$118,001
56																	

ATMOS ENERGY CORPORATION - KENTUCKY
 SUMMARY OF REVENUE AT PRESENT RATES
 TEST YEAR ENDING MAR, 31 2019

Line No.	Description	Block (Mcf)	Reference Period - Twelve Months Ending 06/30/2017				Forward-looking Adjustments To Test Year		Total Test Year Volumes (i)	Present Margin (j)	Present Revenue (k)
			Number of Bills, Units (a)	Volumes As Metered (b)	Contract Adj. Bills and Volumes (c)	Weather Adj. Volumes (NOAA 1997-2017) (d)	Total Volumes (e)	Customer Growth Forecast (f)			
1	<u>Sales</u>										
2	Firm Sales (G-1)	Customer Chrg	1,880,067					6,300	\$19.06	\$35,954,155	
3		Customer Chrg	229,990		13				49.74	11,440,365	
4		0 - 300		12,808,757	2,648	2,573,875	15,383,280	35,393	1.5340	23,652,245	
5		301 - 15,000		992,822	(34,945)	66,416	1,024,292	0	0.9500	973,078	
6		Over 15,000		0	0	0	0	0	0.7400	0	
7	Interruptible Sales (G-2)	Customer Chrg	142						393.35	55,856	
8		0 - 15,000		432,169	(75,000)		357,169		0.9090	324,667	
9		Over 15,000		324,655	(266,795)		57,860		0.6849	39,628	
10											
11	<u>Transportation</u>										
12	Customer Charges (T-4)	Customer Chrg	1,485		11				396.49	593,149	
13	Customer Charges (T-3)	Customer Chrg	869		(17)				398.04	339,130	
14	Customer Charges (SpK)	Customer Chrg	174		(7)				375.00	62,475	
15	Transp. Adm. Fee	Customer Chrg	2,493		(13)				50.00	124,000	
16	Parked Volumes [1]			757,887	0				0.10	75,789	
17	EFM Charges								Various	130,600	
18	Firm Transportation (T-4)	0 - 300		425,359	5,494		430,853		1.6233	699,404	
19		301 - 15,000		5,289,535	151,171		5,440,706		1.0053	5,469,542	
20		Over 15,000		1,178,385	(22,342)		1,156,043		0.7831	905,297	
21	Economic Dev Rider (EDR)	301 - 15,000		0	0		0		0.7125	0	
22		Over 15,000		212,615	0		212,615		0.5550	118,001	
23	Interruptible Transportation (T-3)	0 - 15,000		5,227,792	161,611		5,389,403		0.9031	4,867,170	
24		Over 15,000		2,598,044	291,250		2,889,294		0.6805	1,966,164	
25	Total Special Contracts [2]			13,847,313	(24,300)		13,823,013		Various	2,125,425	
26											
27	Total Tariff		<u>2,112,727</u>	<u>43,335,446</u>	<u>188,792</u>	<u>2,640,291</u>	<u>46,164,529</u>	<u>41,693</u>	<u>0</u>	<u>46,199,922</u>	<u>89,916,140</u>
28											
29	Other Revenues									806,054	
30	Late Payment Fees									1,297,964	
31	Total Gross Profit									<u>92,020,159</u>	
32											
33	Gas Costs									<u>78,709,117</u>	
34											
35	Total Revenue									<u>\$ 170,729,276</u>	
36											
37	[1] Parked Volumes not included in Total Deliveries.										
38	[2] Based on confidential information.										

ATMOS ENERGY CORPORATION - KENTUCKY
VOLUME AND CONTRACT ADJUSTMENTS
Reference Period - Twelve Months Ending 06/30/2017

Line No.	Class of Customers	Jul-16 (a)	Aug-16 (b)	Sep-16 (c)	Oct-16 (d)	Nov-16 (e)	Dec-16 (f)	Jan-17 (g)	Feb-17 (h)	Mar-17 (i)	Apr-17 (j)	May-17 (k)	Jun-17 (l)	Number Of Bills (m)	Mcf (n)	Rate (o)	Total Revenue (p)	
1	<u>RESIDENTIAL (Rate G-1)</u>																	
2	FIRM BILLS													0			\$19.06	\$0
3	Sales: 1-300	0	0	41	905	146	28	274	337	737	(502)	36	0		2,002	1.5340	3,072	
4	Sales: 301-15000	0	0	(41)	(905)	(146)	(28)	(274)	(337)	(737)	502	(36)	0		(2,002)	0.9500	(1,902)	
5	Sales: Over 15000						0								0	0.7400	0	
6	CLASS TOTAL (Mcf/month)	0	0	0	0	0	0	0	0	0	0	0	0	0	0		\$1,169	
7																		
8	<u>FIRM COMMERCIAL (Rate G-1)</u>																	
9	FIRM BILLS																49.74	\$0
10	Sales: 1-300																1.5340	0
11	Sales: 301-15000	0	0	0	2,056	(2,056)	0	0	0	0	0	0	0			0.9500	0	
12	Sales: Over 15000	0	0	0	(2,056)	2,056	0	0	0	0	0	0	0			0.7400	0	
13	CLASS TOTAL (Mcf/month)	0	0	0	0	0	0	0	0	0	0	0	0	0	0		\$0	
14																		
15	<u>FIRM INDUSTRIAL (Rate G-1)</u>																	
16	FIRM BILLS	1	1	1	1	1	1	1	1	1	1	1	2	13			49.74	\$647
17	Sales: 1-300	(155)	(150)	(171)	(146)	89	654	403	237	294	(242)	(237)	70		646	1.5340	991	
18	Sales: 301-15000	(361)	(42)	(1,267)	(1,542)	(2,605)	(4,398)	(5,124)	(5,329)	(3,814)	(4,193)	(4,268)	0		(32,943)	0.9500	(31,296)	
19	Sales: Over 15000	0	0	0	0	0	0	0	0	0	0	0	0		0	0.7400	0	
20	CLASS TOTAL (Mcf/month)	(516)	(192)	(1,438)	(1,688)	(2,516)	(3,744)	(4,721)	(5,092)	(3,520)	(4,435)	(4,505)	70	13	(32,297)		(\$29,658)	
21																		
22	<u>FIRM PUBLIC AUTHORITY (Rate G-1)</u>																	
23	FIRM BILLS													0			49.74	\$0
24	Sales: 1-300															0	1.5340	0
25	Sales: 301-15000															0	0.9500	0
26	Sales: Over 15000															0	0.7400	0
27	CLASS TOTAL (Mcf/month)	0	0	0	0	0	0	0	0	0	0	0	0	0	0		\$0	
28																		
29	<u>INTERRUPTIBLE COMMERCIAL (G-2)</u>																	
30	INT BILLS													0			393.35	\$0
31	Sales: 1-15000															0	0.9090	0
32	Sales: Over 15000															0	0.6849	0
33	CLASS TOTAL (Mcf/month)	0	0	0	0	0	0	0	0	0	0	0	0	0	0		\$0	
34																		
35	<u>INTERRUPTIBLE INDUSTRIAL (G-2)</u>																	
36	INT BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0			393.35	\$0
37	Sales: 1-15000	0	0	0	0	0	0	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	0		(75,000)	0.9090	(68,175)	
38	Sales: Over 15000	0	0	0	0	0	0	(34,899)	(90,742)	(30,630)	(38,094)	(72,430)	0		(266,795)	0.6849	(182,728)	
39	CLASS TOTAL (Mcf/month)	0	0	0	0	0	0	(49,899)	(105,742)	(45,630)	(53,094)	(87,430)	0	0	(341,795)		(\$250,903)	

ATMOS ENERGY CORPORATION - KENTUCKY
 VOLUME AND CONTRACT ADJUSTMENTS
 Reference Period - Twelve Months Ending 06/30/2017

Line No.	Class of Customers	Jul-16 (a)	Aug-16 (b)	Sep-16 (c)	Oct-16 (d)	Nov-16 (e)	Dec-16 (f)	Jan-17 (g)	Feb-17 (h)	Mar-17 (i)	Apr-17 (j)	May-17 (k)	Jun-17 (l)	Number Of Bills (m)	Mcf (n)	Rate (o)	Total Revenue (p)
40																	
41	<u>TRANSPORTATION (T-4)</u>																
42	TRANSPORTATION BILLS	1	1	1	1	1	1	1	1	1	1	1	0	11		396.49	\$4,361
43	Trans Admin Fee	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$0				550
44	EFM Fee	\$75	\$75	\$75	\$75	\$75	\$75	\$75	\$75	\$75	\$75	\$75	\$0				825
45	Parking Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				0
46	Firm Transport: 1-300	455	450	473	477	414	300	300	407	382	592	647	597		5,494	1.6233	8,918
47	Firm Transport: 301-15000	6,982	5,664	8,013	8,712	12,041	10,936	15,677	19,323	14,539	18,366	18,227	12,690		151,171	1.0053	151,973
48	Firm Transport: Over 15000	2,106	2,565	1,800	253	(2,302)	(2,879)	(4,694)	(6,315)	(2,529)	(4,750)	(2,954)	(2,643)		(22,342)	0.7831	(17,496)
49	CLASS TOTAL (Mcf/month)	9,544	8,678	10,287	9,442	10,153	8,357	11,283	13,415	12,392	14,207	15,920	10,644	11	134,323		\$149,131
50																	
51	<u>ECONOMIC DEV RIDER (EDR)</u>																
52	Firm Transport: 1-300	0	0	0	0	0	0	0	0	0	0	0	0		0	1.1505	\$0
53	Firm Transport: 301-15000	0	0	0	0	0	0	0	0	0	0	0	0		0	0.7125	0
54	Firm Transport: Over 15000	0	0	0	0	0	0	0	0	0	0	0	0		0	0.5550	0
55	CLASS TOTAL (Mcf/month)	0	0	0	0	0	0	0	0	0	0	0	0		0		\$0
56																	
57	<u>TRANSPORTATION (T-3)</u>																
58	TRANSPORTATION BILLS	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(2)	(2)	(2)	(2)	(2)	(17)		398.04	(\$6,767)
59	Trans Admin Fee	(\$50)	(\$50)	(\$50)	(\$50)	(\$50)	(\$50)	(\$50)	(\$100)	(\$100)	(\$100)	(\$100)	(\$100)				(850)
60	EFM Fee	(\$75)	(\$75)	(\$75)	(\$75)	(\$75)	(\$75)	(\$75)	(\$150)	(\$150)	(\$150)	(\$150)	(\$150)				(1,275)
61	Parking Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				0
62	Interrupt Transport: 1-15000	16,737	16,210	17,346	16,357	6,333	5,125	16,048	16,129	16,114	16,357	16,213	2,641		161,611	0.9031	145,951
63	Interrupt Transport: Over 15000	25,000	25,000	25,000	26,825	27,037	27,091	27,353	27,139	27,074	26,843	26,887	0		291,250	0.6805	198,196
64	CLASS TOTAL (Mcf/month)	41,737	41,210	42,346	43,183	33,370	32,217	43,401	43,268	43,188	43,200	43,100	2,641	(17)	452,861		\$335,255
65																	
66	<u>SPECIAL CONTRACTS</u>																
67	TRANSPORTATION BILLS	(1)	(1)	(1)	(1)	(1)	(1)	(1)	0	0	0	0	0	(7)		375.00	(\$2,625)
68	Trans Admin Fee	(\$50)	(\$50)	(\$50)	(\$50)	(\$50)	(\$50)	(\$50)	\$0	\$0	\$0	\$0	\$0				(350)
69	EFM Fee	(\$75)	(\$75)	(\$75)	(\$75)	(\$75)	(\$75)	(\$75)	\$0	\$0	\$0	\$0	\$0				(525)
70	Parking Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				0
71	Transported Volumes	(21,056)	(20,446)	(21,608)	(25,561)	7,752	7,648	8,573	8,252	8,393	8,073	8,338	7,341		(24,300)	Various	484,300
72	Charges for Transport Volumes	62,169	59,545	63,289	69,456	35,854	50,564	45,474	33,924	32,355	16,291	9,377	5,902				484,300
73	CLASS TOTAL (Mcf/month)	(21,056)	(20,446)	(21,608)	(25,561)	7,752	7,648	8,573	8,252	8,393	8,073	8,338	7,341	(7)	(24,300)		\$480,800

ATMOS ENERGY CORPORATION - KENTUCKY
 WEATHER ADJUSTMENT - BASE NOAA 1997-2017
 Reference Period - Twelve Months Ending 06/30/2017

Line No.	Class of Customers	Jul-16 (a)	Aug-16 (b)	Sep-16 (c)	Oct-16 (d)	Nov-16 (e)	Dec-16 (f)	Jan-17 (g)	Feb-17 (h)	Mar-17 (i)	Apr-17 (j)	May-17 (k)	Jun-17 (l)	Number Of Bills (m)	Mcf (n)	Rate (o)	Total Revenue (p)
1	<u>RESIDENTIAL (Rate G-1)</u>																
2	FIRM BILLS													0		\$19.06	\$0
3	Sales: 1-300	(16,548)	13,523	(9,563)	136,686	464,986	103,885	(27,694)	574,381	378,639	110,974	100,773	1,784		1,831,826	1.5340	2,810,021
4	Sales: 301-15000														0	0.9500	0
5	Sales: Over 15000														0	0.7400	0
6	<u>CLASS TOTAL (Mcf/month)</u>	<u>(16,548)</u>	<u>13,523</u>	<u>(9,563)</u>	<u>136,686</u>	<u>464,986</u>	<u>103,885</u>	<u>(27,694)</u>	<u>574,381</u>	<u>378,639</u>	<u>110,974</u>	<u>100,773</u>	<u>1,784</u>	<u>0</u>	<u>1,831,826</u>		<u>\$2,810,021</u>
7																	
8	<u>FIRM COMMERCIAL (Rate G-1)</u>																
9	FIRM BILLS													0		49.74	\$0
10	Sales: 1-300	(5,266)	17,094	(16,236)	5,192	211,932	45,850	(70,125)	165,461	123,354	65,694	48,898	22,791		614,636	1.5340	942,851
11	Sales: 301-15000	(938)	3,272	(2,712)	1,919	4,062	4,708	(11,996)	20,111	14,036	6,443	6,746	1,462		47,114	0.9500	44,768
12	Sales: Over 15000														0	0.7400	0
13	<u>CLASS TOTAL (Mcf/month)</u>	<u>(6,204)</u>	<u>20,366</u>	<u>(18,950)</u>	<u>7,111</u>	<u>215,994</u>	<u>50,558</u>	<u>(82,121)</u>	<u>185,572</u>	<u>137,390</u>	<u>72,137</u>	<u>55,644</u>	<u>24,253</u>	<u>0</u>	<u>661,750</u>		<u>\$987,610</u>
14																	
15	<u>FIRM PUBLIC AUTHORITY (Rate G-1)</u>																
16	FIRM BILLS													0		-	\$0
17	Sales: 1-300	3,021	4,593	(4,139)	9,691	34,013	7,895	(3,027)	37,226	23,444	5,658	6,973	2,066		127,413	0.0000	0
18	Sales: 301-15000	174	313	(447)	1,146	3,917	1,654	(898)	7,538	4,081	1,031	493	299		19,302	0.0000	0
19	Sales: Over 15000														0	0.0000	0
20	<u>CLASS TOTAL (Mcf/month)</u>	<u>3,195</u>	<u>4,906</u>	<u>(4,586)</u>	<u>10,837</u>	<u>37,930</u>	<u>9,549</u>	<u>(3,925)</u>	<u>44,764</u>	<u>27,525</u>	<u>6,689</u>	<u>7,466</u>	<u>2,365</u>	<u>0</u>	<u>146,715</u>		<u>\$0</u>

Atmos Energy - Kentucky
Normalization Of Volumes For Weather
Reference Period - Twelve Months Ending 06/30/2017
(Weather Basis: 20-years ending 2017)

Line	Month	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	Lagged Actual HDDs	0	0	0	40	204	671	788	604	432	226	93	4
2	Lagged Normal HDDs	0	0	2	89	358	665	852	889	807	354	121	22
3	Calendar Normal HDDs	0	0	24	213	500	808	894	728	519	212	59	2
4													
5	<u>RESIDENTIAL (Rate G-1)</u>												
6													
7	Annual Customer Growth												
8	Annual Base Load Decline												
9	Annual Total Load Decline												
10													
11	Actual Constand Load	153,579	154,439	152,050	152,363	153,647	157,002	157,989	158,686	158,940	156,410	158,394	156,007
12	Actual Heat Load	16,548	(13,523)	13,523	39,982	251,613	1,256,306	1,781,322	1,263,472	878,239	610,361	148,898	42,929
13	Heat Load / Customer	0.107	(0.087)	0.088	0.261	1.628	7.957	11.212	7.917	5.495	3.880	0.935	0.274
14	Actual X Coefficient	0.0130	0.0130	0.0130	0.0130	0.0130	0.0130	0.0130	0.0130	0.0130	0.0130	0.0130	0.0130
15	Product	0	0	0.0259	1.153	4.6377	8.6148	11.0373	11.5166	7.8634	4.5859	1.5675	0.285
16	Base Load	0.9944	0.9944	0.9944	0.9944	0.9944	0.9944	0.9944	0.9944	0.9944	0.9944	0.9944	0.9944
17	Normal Usage / Customer	0.9944	0.9944	1.0203	2.1474	5.6321	9.6092	12.0317	12.5110	8.8578	5.5803	2.5819	1.2794
18	No. of Customers	154,447	155,312	152,910	153,225	154,516	157,890	158,882	159,583	159,839	157,294	159,280	156,889
19	Normalized Volumes	153,579	154,439	156,011	329,032	870,246	1,517,193	1,911,617	1,996,539	1,415,818	877,744	408,056	200,720
20	Actual Volumes	170,127	140,916	165,573	192,346	405,260	1,413,308	1,939,311	1,422,158	1,037,179	766,770	307,282	198,936
21	Normalized Volume Including Unbilled	153,579	154,439	199,592	575,162	1,154,493	1,809,687	1,998,066	1,663,705	1,233,608	588,398	280,126	160,072
22	Normalized Calendar Volumes	153,888	154,750	199,993	576,319	1,156,817	1,813,329	2,002,088	1,667,053	1,236,091	589,582	280,689	160,394
23													
24	Weather Adjustment	(16,548)	13,523	(9,563)	136,686	464,986	103,885	(27,694)	574,381	378,639	110,974	100,773	1,784
25													
26	Tier 1	(16,548)	13,523	(9,563)	136,686	464,986	103,885	(27,694)	574,381	378,639	110,974	100,773	1,784
27	Tier 2												
28	Tier 3												
29	Total	(16,548)	13,523	(9,563)	136,686	464,986	103,885	(27,694)	574,381	378,639	110,974	100,773	1,784
30													
31													

Atmos Energy - Kentucky
 Normalization Of Volumes For Weather
 Reference Period - Twelve Months Ending 06/30/2017
 (Weather Basis: 20-years ending 2017)

Line	Month	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	Lagged Actual HDDs	0	0	0	40	204	671	788	604	432	226	93	4
2	Lagged Normal HDDs	0	0	2	89	358	665	852	889	607	354	121	22
3	Calendar Normal HDDs	0	0	24	213	500	808	894	728	519	212	59	2
4													
32	<u>FIRM COMMERCIAL (Rate G-1)</u>												
33													
34	Annual Customer Growth												
35	Annual Base Load Decline												
36	Annual Total Load Decline												
37													
38	Actual Constand Load	158,332	159,495	156,919	156,044	159,969	163,085	166,238	166,386	166,833	163,392	165,726	161,308
39	Actual Heat Load	6,204	(20,366)	20,366	55,532	42,322	438,621	720,975	481,621	319,385	188,758	34,805	(8,247)
40	Heat Load / Customer	0.364	(1.188)	1.207	3.310	2.461	25.014	40.337	26.921	17.805	10.744	1.953	(0.475)
41	Actual X Coefficient	0.0420	0.0420	0.0420	0.0420	0.0420	0.0420	0.0420	0.0420	0.0420	0.0420	0.0420	0.0420
42	Product	0	0	0.0839	3.7336	15.0184	27.8973	35.7421	37.2942	25.4641	14.8506	5.076	0.9229
43	Base Load	9.3005	9.3005	9.3005	9.3005	9.3005	9.3005	9.3005	9.3005	9.3005	9.3005	9.3005	9.3005
44	Normal Usage / Customer	9.3005	9.3005	9.3844	13.0341	24.3189	37.1978	45.0426	46.5947	34.7646	24.1511	14.3765	10.2234
45	No. of Customers	17,024	17,149	16,872	16,778	17,200	17,535	17,874	17,890	17,938	17,568	17,819	17,344
46	Normalized Volumes	158,332	159,495	158,334	218,687	418,286	652,264	805,092	833,580	623,608	424,287	256,175	177,315
47	Actual Volumes	164,536	139,129	177,284	211,576	202,292	601,706	887,213	648,007	486,218	352,150	200,532	153,062
48	Normalized Volume Including Unbilled	158,332	159,495	173,906	305,964	520,746	757,455	836,584	712,750	557,387	319,634	209,830	162,764
49	Normalized Calendar Volumes	158,677	159,842	174,284	306,630	521,879	759,103	838,404	714,301	558,600	320,329	210,287	163,118
50													
51	Weather Adjustment	(6,204)	20,366	(18,950)	7,111	215,994	50,558	(82,121)	185,572	137,390	72,137	55,644	24,253
52													
53	Tier 1	(5,266)	17,094	(16,238)	5,192	211,932	45,850	(70,125)	165,461	123,354	65,694	48,898	22,791
54	Tier 2	(938)	3,272	(2,712)	1,919	4,062	4,708	(11,996)	20,111	14,036	6,443	6,746	1,462
55	Tier 3	-	-	-	-	-	-	-	-	-	-	-	-
56	Total	(6,204)	20,366	(18,950)	7,111	215,994	50,558	(82,121)	185,572	137,390	72,137	55,644	24,253
57													
58													

Atmos Energy - Kentucky
 Normalization Of Volumes For Weather
 Reference Period - Twelve Months Ending 06/30/2017
 (Weather Basis: 20-years ending 2017)

Line	Month	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	Lagged Actual HDDs	0	0	0	40	204	671	788	604	432	226	93	4
2	Lagged Normal HDDs	0	0	2	89	358	665	852	889	607	354	121	22
3	Calendar Normal HDDs	0	0	24	213	500	808	894	728	519	212	59	2
4													
59	<u>FIRM PUBLIC AUTHORITY (Rate G-1)</u>												
60													
61	Annual Customer Growth												
62	Annual Base Load Decline												
63	Annual Total Load Decline												
64													
65	Actual Constand Load	25,965	27,212	26,033	26,546	26,580	26,495	26,512	26,409	26,751	25,777	26,922	26,238
66	Actual Heat Load	(3,195)	(4,906)	4,906	3,717	20,688	98,987	143,072	99,864	72,503	49,523	12,602	1,191
67	Heat Load / Customer	(2.102)	(3.080)	3.219	2.392	13.296	63.821	92.186	64.595	46.298	32.819	7.996	0.776
68	Actual X Coefficient	0.1052	0.1052	0.1052	0.1052	0.1052	0.1052	0.1052	0.1052	0.1052	0.1052	0.1052	0.1052
69	Product	0	0	0.2105	9.3655	37.6725	69.9782	89.6563	93.5498	63.8748	37.2516	12.7329	2.3151
70	Base Load	17.0823	17.0823	17.0823	17.0823	17.0823	17.0823	17.0823	17.0823	17.0823	17.0823	17.0823	17.0823
71	Normal Usage / Customer	17.0823	17.0823	17.2928	26.4478	54.7548	87.0605	106.7386	110.6321	80.9571	54.3339	29.8152	19.3974
72	No. of Customers	1,520	1,593	1,524	1,554	1,556	1,551	1,552	1,546	1,566	1,509	1,576	1,536
73	Normalized Volumes	25,965	27,212	26,354	41,100	85,198	135,031	165,558	171,037	126,779	81,990	46,989	29,794
74	Actual Volumes	22,770	22,306	30,940	30,263	47,268	125,481	189,584	126,273	99,254	75,300	39,523	27,430
75	Normalized Volume Including Unbilled	25,965	27,212	29,882	61,377	108,449	158,370	172,518	144,845	112,277	59,441	36,706	26,562
76	Normalized Calendar Volumes	25,952	27,198	29,867	61,346	108,393	158,288	172,428	144,770	112,219	59,410	36,687	26,548
77													
78	Weather Adjustment	3,195	4,906	(4,586)	10,837	37,930	9,549	(3,925)	44,764	27,525	6,689	7,466	2,365
79													
80	Tier 1	3,021	4,593	(4,139)	9,691	34,013	7,895	(3,027)	37,226	23,444	5,558	6,973	2,066
81	Tier 2	174	313	(447)	1,146	3,917	1,654	(898)	7,538	4,081	1,031	493	299
82	Tier 3	-	-	-	-	-	-	-	-	-	-	-	-
83	Total	3,195	4,906	(4,586)	10,837	37,930	9,549	(3,925)	44,764	27,525	6,689	7,466	2,365

ATMOS ENERGY CORPORATION - KENTUCKY
BILL FREQUENCY WITH KNOWN & MEASURABLE ADJUSTMENTS
TEST YEAR ENDING MAR, 31 2019
CURRENT RATES

Line No.	Class of Customers	Rate	Apr-18 (a)	May-18 (b)	Jun-18 (c)	Jul-18 (d)	Aug-18 (e)	Sep-18 (f)	Oct-18 (g)	Nov-18 (h)	Dec-18 (i)	Jan-19 (j)	Feb-19 (k)	Mar-19 (l)	Total Billing Units (m)
1	RESIDENTIAL (Rate G-1)														
2	FIRM BILLS	\$19.06	157,594	159,580	157,189	155,047	155,912	153,510	153,825	155,116	158,490	159,482	160,183	160,439	1,886,367
3	Sales: 1-300	1.5340	879,434	408,824	201,104	154,175	155,035	156,623	330,320	873,656	1,523,006	1,918,900	2,004,126	1,421,181	10,026,386
4	Sales: 301-15000	0.9500	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Sales: Over 15000	0.7400	0	0	0	0	0	0	0	0	0	0	0	0	0
6	CLASS TOTAL (Mcf/month)		879,434	408,824	201,104	154,175	155,035	156,623	330,320	873,656	1,523,006	1,918,900	2,004,126	1,421,181	10,026,386
7	Gas Charge per Mcf		\$4.65	\$4.87	\$4.87	\$4.87	\$4.85	\$4.85	\$4.85	\$4.70	\$4.70	\$4.70	\$4.62	\$4.62	
8	Gas Costs		\$4,088,765	\$1,992,913	\$980,330	\$751,564	\$752,693	\$760,400	\$1,603,698	\$4,104,688	\$7,155,519	\$9,015,541	\$9,266,234	\$6,570,943	\$47,043,289
9															
10	FIRM COMMERCIAL (Rate G-1)														
11	FIRM BILLS	49.74	17,568	17,819	17,344	17,024	17,149	16,872	16,778	17,200	17,535	17,874	17,890	17,938	208,991
12	Sales: 1-300	1.5340	386,389	225,116	166,629	134,404	133,874	135,673	159,657	410,419	591,521	687,483	743,241	559,898	4,334,305
13	Sales: 301-15000	0.9500	37,898	31,059	10,686	23,928	25,621	22,661	59,029	7,867	60,743	117,608	90,338	63,709	551,149
14	Sales: Over 15000	0.7400	0	0	0	0	0	0	0	0	0	0	0	0	0
15	CLASS TOTAL (Mcf/month)		424,287	256,176	177,315	158,332	159,495	158,334	218,687	418,286	652,264	805,092	833,579	623,608	4,885,453
16	Gas Charge per Mcf		\$4.65	\$4.87	\$4.87	\$4.87	\$4.85	\$4.85	\$4.85	\$4.70	\$4.70	\$4.70	\$4.62	\$4.62	
17	Gas Costs		\$1,972,642	\$1,248,789	\$864,364	\$771,828	\$774,345	\$768,709	\$1,061,720	\$1,965,226	\$3,064,522	\$3,782,551	\$3,854,120	\$2,883,299	\$23,012,115
18															
19	FIRM INDUSTRIAL (Rate G-1)														
20	FIRM BILLS	\$49.74	195	212	205	183	208	193	189	204	196	222	210	212	2,429
21	Sales: 1-300	1.5340	20,329	14,723	10,418	7,904	9,535	9,831	8,995	15,108	34,045	43,047	36,370	31,835	242,140
22	Sales: 301-15000	0.9500	21,636	20,400	17,609	14,576	14,025	15,310	19,486	15,219	36,872	71,576	41,697	37,476	325,880
23	Sales: Over 15000	0.7400	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CLASS TOTAL (Mcf/month)		41,965	35,123	28,027	22,480	23,559	25,141	28,480	30,327	70,917	114,623	78,067	69,312	568,020
25	Gas Charge per Mcf		\$4.65	\$4.87	\$4.87	\$4.87	\$4.85	\$4.85	\$4.85	\$4.70	\$4.70	\$4.70	\$4.62	\$4.62	
26	Gas Costs		\$195,106	\$171,215	\$136,625	\$109,583	\$114,380	\$122,057	\$138,271	\$142,483	\$333,187	\$538,533	\$360,949	\$320,468	\$2,682,859
27															
28	FIRM PUBLIC AUTHORITY (Rate G-1)														
29	FIRM BILLS	\$49.74	1,509	1,576	1,536	1,520	1,593	1,524	1,554	1,556	1,551	1,552	1,546	1,566	18,583
30	Sales: 1-300	1.5340	69,347	43,888	26,023	24,549	25,476	23,786	36,752	76,400	111,646	127,758	142,235	107,984	815,843
31	Sales: 301-15000	0.9500	12,642	3,101	3,772	1,416	1,736	2,568	4,348	8,798	23,384	37,901	28,802	18,795	147,264
32	Sales: Over 15000	0.7400	0	0	0	0	0	0	0	0	0	0	0	0	0
33	CLASS TOTAL (Mcf/month)		81,989	46,989	29,795	25,965	27,212	26,354	41,100	85,198	135,030	165,659	171,037	126,779	963,107
34	Gas Charge per Mcf		\$4.65	\$4.87	\$4.87	\$4.87	\$4.85	\$4.85	\$4.85	\$4.70	\$4.70	\$4.70	\$4.62	\$4.62	
35	Gas Costs		\$381,194	\$229,060	\$145,242	\$126,572	\$132,111	\$127,947	\$199,541	\$400,285	\$634,411	\$778,312	\$790,803	\$586,171	\$4,531,650
36															
37	INTERRUPTIBLE COMMERCIAL (G-2)														
38	INT BILLS	393.35	3	4	2	2	2	2	2	3	3	3	3	3	32
39	Sales: 1-15000	0.9090	1,435	704	15	16	59	56	51	502	1,612	2,477	1,947	1,506	10,380
40	Sales: Over 15000	0.6849	0	0	0	0	0	0	0	0	0	0	0	0	1
41	CLASS TOTAL (Mcf/month)		1,435	704	15	16	59	56	51	502	1,612	2,477	1,947	1,506	10,380
42	Gas Charge per Mcf		\$3.37	\$3.59	\$3.59	\$3.59	\$3.57	\$3.57	\$3.57	\$3.42	\$3.42	\$3.42	\$3.34	\$3.34	
43	Gas Costs		\$4,832	\$2,529	\$52	\$57	\$211	\$202	\$182	\$1,717	\$5,509	\$8,466	\$6,510	\$5,035	\$35,300
44															

ATMOS ENERGY CORPORATION - KENTUCKY
BILL FREQUENCY WITH KNOWN & MEASURABLE ADJUSTMENTS
TEST YEAR ENDING MAR, 31 2019
CURRENT RATES

Line No.	Class of Customers	Rate	Apr-18 (a)	May-18 (b)	Jun-18 (c)	Jul-18 (d)	Aug-18 (e)	Sep-18 (f)	Oct-18 (g)	Nov-18 (h)	Dec-18 (i)	Jan-19 (j)	Feb-19 (k)	Mar-19 (l)	Total Billing Units (m)
45	<u>INTERRUPTIBLE INDUSTRIAL (G-2)</u>														
46	INT BILLS	393.35	8	10	9	9	8	8	7	8	8	9	16	10	110
47	Sales: 1-15000	0.9090	17,346	24,178	16,531	41,347	27,820	28,622	14,615	26,033	40,531	50,531	35,051	24,184	346,791
48	Sales: Over 15000	0.6849	0	0	0	7,742	0	4,795	0	0	12,687	13,578	9,681	9,377	57,861
49	<u>CLASS TOTAL (Mcf/month)</u>		17,346	24,178	16,531	49,089	27,820	33,417	14,615	26,033	53,218	64,109	44,732	33,561	404,652
50	Gas Charge per Mcf		\$3.37	\$3.59	\$3.59	\$3.59	\$3.57	\$3.57	\$3.57	\$3.42	\$3.42	\$3.42	\$3.34	\$3.34	
51	Gas Costs		\$58,413	\$86,870	\$59,396	\$176,375	\$99,407	\$119,406	\$52,224	\$88,986	\$181,911	\$219,138	\$149,564	\$112,213	\$1,403,903
52															
53	<u>TRANSPORTATION (T-4)</u>														
54	TRANSPORTATION BILLS	\$396.49	125	125	125	124	124	124	124	125	125	125	125	125	1,496
55	Trans Admin Fee		6,150	6,150	6,150	6,100	6,100	6,100	6,100	6,150	6,150	6,150	6,150	6,150	\$73,600
56	EFM Fee		6,500	6,500	6,450	6,325	6,350	6,350	6,400	6,475	6,475	6,475	6,475	6,500	\$77,275
57	Parking Fee		88	175	100	53	155	121	68	74	801	203	337	356	\$2,532
58	Firm Transport: 1-300	1.6233	36,160	35,373	34,587	34,058	34,020	34,597	35,639	36,965	37,500	37,314	37,440	37,200	430,853
59	Firm Transport: 301-15000	1.0053	409,697	411,958	388,789	355,836	384,302	391,368	425,416	489,287	582,420	583,961	498,167	519,504	5,440,706
60	Firm Transport: Over 1500	0.7831	70,793	79,054	91,645	57,209	80,380	70,462	69,759	94,195	144,848	142,733	114,808	140,157	1,156,043
61	<u>CLASS TOTAL (Mcf/month)</u>		516,649	526,385	515,021	447,104	498,701	496,428	530,814	620,447	764,768	764,008	650,415	696,861	7,027,602
62															
63	<u>ECONOMIC DEV RIDER (EDR)</u>														
64	Firm Transport: 1-300	1.1505	0	0	0	0	0	0	0	0	0	0	0	0	0
65	Firm Transport: 301-15000	0.7125	0	0	0	0	0	0	0	0	0	0	0	0	0
66	Firm Transport: Over 15000	0.5550	17,435	19,507	19,934	10,434	16,523	15,048	15,000	16,271	14,213	25,293	18,199	24,758	212,615
67	<u>CLASS TOTAL (Mcf/month)</u>		17,435	19,507	19,934	10,434	16,523	15,048	15,000	16,271	14,213	25,293	18,199	24,758	212,615
68															
69	<u>TRANSPORTATION (T-3)</u>														
70	TRANSPORTATION BILLS	398.04	71	71	71	71	71	71	71	71	71	71	71	71	852
71	Trans Admin Fee		3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	\$42,600
72	EFM Fee		3,725	3,725	3,725	3,675	3,675	3,675	3,700	3,700	3,700	3,700	3,725	3,725	\$44,450
73	Parking Fee		344	381	382	138	263	349	306	446	410	233	234	287	\$3,773
74	Interrupt Transport: 1-15000	0.9031	442,263	455,145	420,178	381,934	409,164	427,012	445,673	475,364	500,663	495,071	453,481	483,454	5,389,404
75	Interrupt Transport: Over 15000	0.6805	224,860	231,862	227,598	184,238	213,257	206,757	248,923	254,791	274,088	301,139	242,440	279,340	2,889,295
76	<u>CLASS TOTAL (Mcf/month)</u>		667,123	687,007	647,776	566,172	622,421	633,769	694,597	730,155	774,752	796,210	695,921	762,794	8,278,699
77															
78	<u>SPECIAL CONTRACTS</u>														
79	TRANSPORTATION BILLS	375.00	14	14	14	14	14	14	14	14	14	14	14	14	167
80	Trans Admin Fee		650	650	650	650	650	650	650	650	650	650	650	650	\$7,800
81	EFM Fee		775	775	775	650	650	650	800	800	800	800	775	775	\$8,875
82	Parking Fee		8,223	4,727	4,258	2,029	2,635	2,262	4,989	4,624	15,795	6,226	6,312	7,403	\$69,484
83	Transported Volumes	Various	1,065,088	1,072,108	879,128	1,136,013	1,116,463	1,115,726	1,185,805	1,201,011	1,343,897	1,361,393	1,137,558	1,208,822	13,823,013
84	Charges for Transport Volumes		159,796	159,087	138,261	174,707	171,617	174,865	187,188	185,685	207,677	209,035	173,785	183,723	\$2,125,425
85	<u>CLASS TOTAL (Mcf/month)</u>		1,065,088	1,072,108	879,128	1,136,013	1,116,463	1,115,726	1,185,805	1,201,011	1,343,897	1,361,393	1,137,558	1,208,822	13,823,013
86															
87	<u>OTHER REVENUE</u>														
88	Service Charges		\$49,919	\$53,628	\$55,397	\$45,327	\$57,173	\$55,395	\$88,176	\$126,545	\$87,101	\$58,133	\$54,439	\$74,821	\$806,054
89	Late Payment Fees		\$154,728	\$111,173	\$76,089	\$58,231	\$53,684	\$54,035	\$53,461	\$67,434	\$110,916	\$163,043	\$195,126	\$200,044	\$1,297,964
90															
91	TOTAL GROSS PROFIT		\$7,697,206	\$6,705,840	\$6,058,096	\$5,782,302	\$5,897,232	\$5,852,374	\$6,328,765	\$7,794,983	\$9,546,764	\$10,521,842	\$10,489,941	\$9,344,814	\$92,020,159
92	Gas Costs		\$6,700,953	\$3,731,375	\$2,186,010	\$1,935,980	\$1,873,148	\$1,898,722	\$3,055,635	\$6,703,385	\$11,375,060	\$14,342,542	\$14,428,181	\$10,478,128	\$78,709,117
93	TOTAL REVENUE		\$14,398,159	\$10,437,215	\$8,244,106	\$7,718,282	\$7,770,380	\$7,751,095	\$9,384,400	\$14,498,368	\$20,921,824	\$24,864,383	\$24,918,122	\$19,822,942	\$170,729,276

**ATMOS ENERGY CORPORATION - KENTUCKY
SUMMARY OF REVENUE AT PROPOSED RATES
TEST YEAR ENDING MAR, 31 2019**

Line No.	Description	Block (Mcf)	Reference Period - Twelve Months Ending 06/30/2017				Forward-looking Adjustments To Test Year		Total Test Year Volumes (i)	Proposed Margin (j)	Proposed Revenue (k)
			Number of Bills, Units (a)	Volumes As Metered (b)	Contract Adj. Bills and Volumes (c)	Weather Adj. Volumes (NOAA 1997-2017) (d)	Total Volumes (e)	Customer Growth Forecast (f)			
1	Sales										
2	Firm Sales (G-1)	Customer Chrg	1,880,067						6,300	\$20.50	\$36,670,524
3		Customer Chrg	229,990		13					52.50	12,075,174
4		0 - 300		12,806,757	2,648	2,573,875	15,383,280	35,393	0	1.8250	28,139,079
5		301 - 15,000		992,822	(34,945)	66,416	1,024,292		0	1.1850	1,213,786
6		Over 15,000		0	0	0	0		0	0.9000	0
7	Interruptible Sales (G-2)	Customer Chrg	142		0					400.00	56,800
8		0 - 15,000		432,169	(75,000)		357,169			1.0450	373,242
9		Over 15,000		324,655	(266,795)		57,860			0.7640	44,205
10											
11	Transportation										
12	Customer Charges (T-4)	Customer Chrg	1,485		11					400.00	598,400
13	Customer Charges (T-3)	Customer Chrg	869		(17)					400.00	340,800
14	Customer Charges (SpK)	Customer Chrg	174		(7)					375.00	62,475
15	Transp. Adm. Fee	Customer Chrg	2,493		(13)					50.00	124,000
16	Parked Volumes [1]			757,887	0					0.10	75,789
17	EFM Charges									Various	130,600
18	Firm Transportation (T-4)	0 - 300		425,359	5,494		430,853			430,853	786,307
19		301 - 15,000		5,289,535	151,171		5,440,706			1.8250	6,447,237
20		Over 15,000		1,178,385	(22,342)		1,156,043			0.9000	1,040,438
21	Economic Dev Rider (EDR)	301 - 15,000		0	0		0			0.8888	0
22		Over 15,000		212,615	0		212,615			0.6750	143,515
23	Interruptible Transportation (T-3)	0 - 15,000		5,227,792	161,611		5,389,403			1.0450	5,631,926
24		Over 15,000		2,598,044	291,250		2,889,294			0.7640	2,207,420
25	Total Special Contracts [2]			13,847,313	(24,300)		13,823,013			Various	2,125,425
26											
27	Total Tariff		2,112,727	43,335,446	188,792	2,640,291	46,164,529	41,693	0	46,199,922	100,287,142
28											
29	Other Revenues										806,054
30	Late Payment Fees										1,368,496
31	Total Gross Profit										102,461,693
32											
33	Gas Costs										78,709,117
34											
35	Total Revenue										\$ 181,170,810
36											
37	[1] Parked Volumes not included in Total Deliveries.										10,441,534
38	[2] Based on confidential information.										

ATMOS ENERGY CORPORATION - KENTUCKY
 BILL FREQUENCY WITH KNOWN & MEASURABLE ADJUSTMENTS
 TEST YEAR ENDING MAR, 31 2019
PROPOSED RATES

Line No.	Class of Customers	Rate	Apr-18 (a)	May-18 (b)	Jun-18 (c)	Jul-18 (d)	Aug-18 (e)	Sep-18 (f)	Oct-18 (g)	Nov-18 (h)	Dec-18 (i)	Jan-19 (j)	Feb-19 (k)	Mar-19 (l)	Total Billing Units (m)
1	<u>RESIDENTIAL (Rate G-1)</u>														
2	FIRM BILLS	\$20.50	157,594	159,580	157,189	155,047	155,912	153,510	153,825	155,116	158,490	159,482	160,183	160,439	1,886,367
3	Sales: 1-300	1.8250	879,434	408,824	201,104	154,175	155,035	156,623	330,320	873,656	1,523,006	1,918,900	2,004,126	1,421,181	10,026,386
4	Sales: 301-15000	1.1850	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Sales: Over 15000	0.9000	0	0	0	0	0	0	0	0	0	0	0	0	0
6	CLASS TOTAL (Mcf/month)		879,434	408,824	201,104	154,175	155,035	156,623	330,320	873,656	1,523,006	1,918,900	2,004,126	1,421,181	10,026,386
7	Gas Charge per Mcf		\$4.65	\$4.87	\$4.87	\$4.87	\$4.85	\$4.85	\$4.85	\$4.70	\$4.70	\$4.70	\$4.62	\$4.62	
8	Gas Costs		\$4,088,765	\$1,992,913	\$980,330	\$751,564	\$752,693	\$760,400	\$1,603,698	\$4,104,688	\$7,155,519	\$9,015,541	\$9,266,234	\$6,570,943	\$47,043,289
9															
10	<u>FIRM COMMERCIAL (Rate G-1)</u>														
11	FIRM BILLS	\$2.50	17,568	17,819	17,344	17,024	17,149	16,872	16,778	17,200	17,535	17,874	17,890	17,938	208,991
12	Sales: 1-300	1.8250	386,389	225,116	166,629	134,404	133,874	135,673	159,657	410,419	591,521	687,483	743,241	559,898	4,334,305
13	Sales: 301-15000	1.1850	37,898	31,059	10,686	23,928	25,621	22,661	59,029	7,867	60,743	117,608	90,338	63,709	551,149
14	Sales: Over 15000	0.9000	0	0	0	0	0	0	0	0	0	0	0	0	0
15	CLASS TOTAL (Mcf/month)		424,287	256,176	177,315	158,332	159,495	158,334	218,687	418,286	652,264	805,092	833,579	623,608	4,885,453
16	Gas Charge per Mcf		\$4.65	\$4.87	\$4.87	\$4.87	\$4.85	\$4.85	\$4.85	\$4.70	\$4.70	\$4.70	\$4.62	\$4.62	
17	Gas Costs		\$1,972,642	\$1,248,789	\$864,364	\$771,828	\$774,345	\$768,709	\$1,061,720	\$1,965,226	\$3,064,522	\$3,782,551	\$3,854,120	\$2,883,299	\$23,012,115
18															
19	<u>FIRM INDUSTRIAL (Rate G-1)</u>														
20	FIRM BILLS	\$52.50	195	212	205	183	208	193	189	204	196	222	210	212	2,429
21	Sales: 1-300	1.8250	20,329	14,723	10,418	7,904	9,535	9,831	8,995	15,108	34,045	43,047	36,370	31,835	242,140
22	Sales: 301-15000	1.1850	21,636	20,400	17,609	14,576	14,025	15,310	19,486	15,219	36,872	71,576	41,697	37,476	325,880
23	Sales: Over 15000	0.9000	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CLASS TOTAL (Mcf/month)		41,965	35,123	28,027	22,480	23,559	25,141	28,480	30,327	70,917	114,623	78,067	69,312	568,020
25	Gas Charge per Mcf		\$4.65	\$4.87	\$4.87	\$4.87	\$4.85	\$4.85	\$4.85	\$4.70	\$4.70	\$4.70	\$4.62	\$4.62	
26	Gas Costs		\$195,106	\$171,215	\$136,625	\$109,583	\$114,380	\$122,057	\$138,271	\$142,483	\$333,187	\$538,533	\$360,949	\$320,468	\$2,682,859
27															
28	<u>FIRM PUBLIC AUTHORITY (Rate G-1)</u>														
29	FIRM BILLS	\$52.50	1,509	1,576	1,536	1,520	1,593	1,524	1,554	1,556	1,551	1,552	1,546	1,566	18,583
30	Sales: 1-300	1.8250	69,347	43,888	26,023	24,549	25,476	23,786	36,752	76,400	111,646	127,758	142,235	107,984	815,843
31	Sales: 301-15000	1.1850	12,642	3,101	3,772	1,416	1,736	2,568	4,348	8,798	23,384	37,901	28,802	18,795	147,264
32	Sales: Over 15000	0.9000	0	0	0	0	0	0	0	0	0	0	0	0	0
33	CLASS TOTAL (Mcf/month)		81,989	46,989	29,795	25,965	27,212	26,354	41,100	85,198	135,030	165,659	171,037	126,779	963,107
34	Gas Charge per Mcf		\$4.65	\$4.87	\$4.87	\$4.87	\$4.85	\$4.85	\$4.85	\$4.70	\$4.70	\$4.70	\$4.62	\$4.62	
35	Gas Costs		\$381,194	\$229,060	\$145,242	\$126,572	\$132,111	\$127,947	\$199,541	\$400,285	\$634,411	\$778,312	\$790,803	\$586,171	\$4,531,650
36															
37	<u>INTERRUPTIBLE COMMERCIAL (G-2)</u>														
38	INT BILLS	400.00	3	4	2	2	2	2	2	3	3	3	3	3	32
39	Sales: 1-15000	1.0450	1,435	704	15	16	59	56	51	502	1,612	2,477	1,947	1,506	10,380
40	Sales: Over 15000	0.7640	0	0	0	0	0	0	0	0	0	0	0	0	1
41	CLASS TOTAL (Mcf/month)		1,435	704	15	16	59	56	51	502	1,612	2,477	1,947	1,506	10,381
42	Gas Charge per Mcf		\$3.37	\$3.59	\$3.59	\$3.59	\$3.57	\$3.57	\$3.57	\$3.42	\$3.42	\$3.42	\$3.34	\$3.34	
43	Gas Costs		\$4,832	\$2,529	\$52	\$57	\$211	\$202	\$182	\$1,717	\$5,509	\$8,466	\$6,510	\$5,035	\$35,300
44															

ATMOS ENERGY CORPORATION - KENTUCKY
 BILL FREQUENCY WITH KNOWN & MEASURABLE ADJUSTMENTS
 TEST YEAR ENDING MAR, 31 2019
 PROPOSED RATES

Line No.	Class of Customers	Rate	Apr-18 (a)	May-18 (b)	Jun-18 (c)	Jul-18 (d)	Aug-18 (e)	Sep-18 (f)	Oct-18 (g)	Nov-18 (h)	Dec-18 (i)	Jan-19 (j)	Feb-19 (k)	Mar-19 (l)	Total Billing Units (m)
45	<u>INTERRUPTIBLE INDUSTRIAL (G-2)</u>														
46	INT BILLS	400.00	8	10	9	9	8	8	7	8	8	9	16	10	110
47	Sales: 1-15000	1.0450	17,346	24,178	16,531	41,347	27,820	28,622	14,615	26,033	40,531	50,531	35,051	24,184	346,791
48	Sales: Over 15000	0.7640	0	0	0	7,742	0	4,795	0	12,687	13,578	9,681	9,377	57,861	
49	CLASS TOTAL (Mcf/month)		17,346	24,178	16,531	49,089	27,820	33,417	14,615	26,033	53,218	64,109	44,732	33,561	404,652
50	Gas Charge per Mcf		\$3.37	\$3.59	\$3.59	\$3.59	\$3.57	\$3.57	\$3.57	\$3.42	\$3.42	\$3.42	\$3.34	\$3.34	
51	Gas Costs		\$58,413	\$86,870	\$59,396	\$176,375	\$99,407	\$119,406	\$52,224	\$88,986	\$181,911	\$219,138	\$149,564	\$112,213	\$1,403,903
52															
53	<u>TRANSPORTATION (T-4)</u>														
54	TRANSPORTATION BILLS	400.00	125	125	125	124	124	124	124	125	125	125	125	125	1,496
55	Trans Admin Fee		6,150	6,150	6,150	6,100	6,100	6,100	6,100	6,150	6,150	6,150	6,150	6,150	\$73,600
56	EFM Fee		6,500	6,500	6,450	6,325	6,350	6,350	6,400	6,475	6,475	6,475	6,475	6,500	\$77,275
57	Parking Fee		88	175	100	53	155	121	68	74	801	203	337	356	\$2,532
58	Firm Transport: 1-300	1.8250	36,160	35,373	34,587	34,058	34,020	34,597	35,639	36,965	37,500	37,314	37,440	37,200	430,853
59	Firm Transport: 301-15000	1.1850	409,697	411,958	388,789	355,836	384,302	391,368	425,416	489,287	582,420	583,961	498,167	519,504	5,440,706
60	Firm Transport: Over 1500	0.9000	70,793	79,054	91,645	57,209	80,380	70,462	69,759	94,195	144,848	142,733	114,808	140,157	1,156,043
61	CLASS TOTAL (Mcf/month)		516,649	526,385	515,021	447,104	498,701	496,428	530,814	620,447	764,768	764,008	650,415	696,861	7,027,602
62															
63	<u>ECONOMIC DEV RIDER (EDR)</u>														
64	Firm Transport: 1-300	1.3688	0	0	0	0	0	0	0	0	0	0	0	0	0
65	Firm Transport: 301-15000	0.8888	0	0	0	0	0	0	0	0	0	0	0	0	0
66	Firm Transport: Over 15000	0.6750	17,435	19,507	19,934	10,434	16,523	15,048	15,000	16,271	14,213	25,293	18,199	24,758	212,615
67	CLASS TOTAL (Mcf/month)		17,435	19,507	19,934	10,434	16,523	15,048	15,000	16,271	14,213	25,293	18,199	24,758	212,615
68															
69	<u>TRANSPORTATION (T-3)</u>														
70	TRANSPORTATION BILLS	400.00	71	71	71	71	71	71	71	71	71	71	71	71	852
71	Trans Admin Fee		3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	\$42,600
72	EFM Fee		3,725	3,725	3,725	3,675	3,675	3,675	3,700	3,700	3,700	3,700	3,725	3,725	\$44,450
73	Parking Fee		344	381	382	138	263	349	306	446	410	233	234	287	\$3,773
74	Interrupt Transport: 1-15000	1.0450	442,263	455,145	420,178	381,934	409,164	427,012	445,673	475,364	500,663	495,071	453,481	483,454	5,389,404
75	Interrupt Transport: Over 15000	0.7640	224,860	231,862	227,598	184,238	213,257	206,757	248,923	254,791	274,088	301,139	242,440	279,340	2,889,295
76	CLASS TOTAL (Mcf/month)		667,123	687,007	647,776	566,172	622,421	633,769	694,597	730,155	774,752	796,210	695,921	762,794	8,278,699
77															
78	<u>SPECIAL CONTRACTS</u>														
79	TRANSPORTATION BILLS	375.00	14	14	14	14	14	14	14	14	14	14	14	14	167
80	Trans Admin Fee		650	650	650	650	650	650	650	650	650	650	650	650	\$7,800
81	EFM Fee		775	775	775	650	650	650	800	800	800	800	775	775	\$8,875
82	Parking Fee		8,223	4,727	4,258	2,029	2,635	2,262	4,989	4,624	15,795	6,226	6,312	7,403	\$69,484
83	Transported Volumes	Various	1,065,088	1,072,108	879,128	1,136,013	1,116,463	1,115,726	1,185,805	1,201,011	1,343,897	1,361,393	1,137,558	1,208,822	13,823,013
84	Charges for Transport Volumes		159,796	159,087	138,261	174,707	171,617	174,865	187,188	185,685	207,677	209,035	173,785	183,723	\$2,125,425
85	CLASS TOTAL (Mcf/month)		1,065,088	1,072,108	879,128	1,136,013	1,116,463	1,115,726	1,185,805	1,201,011	1,343,897	1,361,393	1,137,558	1,208,822	13,823,013
86															
87	<u>OTHER REVENUE</u>														
88	Service Charges		\$49,919	\$53,628	\$55,397	\$45,327	\$57,173	\$55,395	\$88,176	\$126,545	\$87,101	\$58,133	\$54,439	\$74,821	\$806,054
89	Late Payment Fees		\$160,780	\$115,522	\$79,617	\$61,538	\$57,014	\$57,325	\$57,379	\$73,442	\$119,357	\$172,971	\$205,389	\$208,162	\$1,368,496
90															
91	TOTAL GROSS PROFIT		\$8,570,818	\$7,389,200	\$6,637,277	\$6,318,583	\$6,448,962	\$6,402,520	\$6,960,924	\$8,685,807	\$10,754,988	\$11,913,700	\$11,878,117	\$10,500,798	\$102,461,694
92	Gas Costs		\$6,700,953	\$3,731,375	\$2,186,010	\$1,935,980	\$1,873,148	\$1,898,722	\$3,055,635	\$6,703,385	\$11,375,060	\$14,342,542	\$14,428,181	\$10,478,128	\$78,709,117
93	TOTAL REVENUE		\$15,271,771	\$11,120,575	\$8,823,287	\$8,254,563	\$8,322,110	\$8,301,242	\$10,016,559	\$15,389,192	\$22,130,048	\$26,256,241	\$26,306,298	\$20,978,926	\$181,170,811

ATMOS ENERGY CORPORATION - KENTUCKY
SIDE-BY-SIDE RATE SCHEDULES
TEST YEAR ENDING MAR. 31 2019

Line No.	Billing Component	Applicable Tariffs	Current Base Rates	Current PRP Rate	Current Total Rate	Proposed Rate	Filed Proposed Rates	Billing Component	Current Rate	After Hrs	Proposed Rate	After Hrs	
		(a) (b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(k)	(l)	(m)	
1	CUSTOMER CHARGES, \$/month							SERVICE CHARGES					Scenario 1
2	Firm Services - Residential	G-1	\$17.50	\$1.00	\$19.06	\$20.50		Meter Set	\$34.00	\$44.00	\$34.00	\$44.00	\$19.75
3	Firm Services - Non-Residential	G-1	\$44.50	\$15.24	\$48.74	\$52.50		Turn On	\$23.00	\$28.00	\$23.00	\$28.00	\$48.85
4	Interruptible Sales	G-2	\$375.00	\$13.35	\$393.35	\$400.00		Read	\$12.00	\$14.00	\$12.00	\$14.00	\$395.00
5	Firm Transportation	T-4	\$210.00	\$20.49	\$396.48	\$400.00		Reconnect Delinquent Service	\$39.00	\$47.00	\$39.00	\$47.00	\$395.00
6	Interruptible Transportation	T-3	\$350.00	\$18.50	\$398.04	\$400.00		Seasonal Charge	\$65.00	\$73.00	\$65.00	\$73.00	\$395.00
7	DISTRIBUTION CHARGES, \$/Mcf	W/o PRP>			\$375.00			Special Meter Reading Charge	\$0.00	N/A	\$0.00	N/A	\$350.00
8	Firm Rates	G-1						Meter Test Charge	\$20.00	N/A	\$20.00	N/A	
9	1-300 Mcf	\$0.29100		\$0.0000	\$1.8340	\$1.8250		Returned Check Charge	\$25.00	N/A	\$25.00	N/A	\$1.33
10	301-15000 Mcf	\$0.23500		\$0.0000	\$0.9560	\$1.1850		Late Payment Charge	5%	5%	5%	5%	98%
11	Over 15000	\$0.16000		\$0.0000	\$0.7400	\$0.9000		Class 1 EFM Equipment Charge	\$75.00	N/A	\$75.00	N/A	\$0.77
12	Firm Transportation	T-4						Class 2 EFM Equipment Charge	\$175.00	N/A	\$175.00	N/A	
13	1-300 Mcf	\$1.83400		\$1.0000	\$1.6233	\$1.8250							1.3251
14	301-15000 Mcf	\$0.95600		\$1.0000	\$1.0053	\$1.1850							0.9474
15	Over 15000	\$0.74000		\$1.0000	\$0.7931	\$0.9000							0.7686
16	Interruptible Sales	G-2											
17	1-15000 Mcf	\$0.13600		\$1.0000	\$0.9090	\$1.0450							0.8527
18	Over 15000	\$0.07910		\$1.0000	\$0.6949	\$0.7640							0.6533
19	Interruptible Transportation	T-3											
20	1-15000 Mcf	\$0.66000		\$1.0000	\$0.9931	\$1.0450							0.8527
21	Over 15000	\$0.64000		\$1.0000	\$0.6805	\$0.7640							0.6533
22	OTHER CHARGES												
23	Transp. Adm. Fee, \$/Mcf	T-2, T-3, T-4	\$50.00	\$50.00	\$50.00	\$50.00							50
24	Parking, \$/Mcf	T-4, T-3	0.10	0.10	0.10	0.10							0.1

26 SUMMARY OF PROPOSED VS. CURRENT RATES:

27	Base Monthly Charges			Transp Adm/Parking/ EFM Charges			Distribution Charges			TOTAL			
	Current	Proposed	% Change	Current	Proposed	% Change	Current	Proposed	% Change	Current	Proposed	Difference	% Change
28 Total Class													
29 Residential	35,954,195	38,670,524	7.56%	-	-	-	15,350,475	16,238,154	16.97%	\$1,334,630	56,968,678	6,634,048	10.98%
30 Commercial Firm	10,395,212	10,972,028	5.55%	-	-	-	7,172,415	8,593,217	18.39%	17,967,627	18,535,245	1,967,618	11.20%
31 Industrial Firm	120,818	127,523	5.56%	-	-	-	881,029	828,074	21.59%	801,848	985,607	183,749	18.17%
32 Public Authority Firm	824,318	976,808	5.55%	-	-	-	1,391,404	1,683,421	18.56%	2,315,722	2,639,029	323,307	13.96%
33 Combined Interruptible	55,656	56,800	1.65%	-	-	-	964,238	417,451	14.59%	420,163	474,251	54,089	12.86%
34 Transportation	932,279	999,200	0.74%	244,230	244,230	0.00%	14,025,580	16,256,846	16.91%	15,202,068	17,440,275	2,238,186	14.72%
35 Special Contracts	62,476	62,475	0.00%	88,159	88,159	0.00%	2,125,425	2,125,425	0.00%	2,274,060	2,274,060	-	0.00%
36 Sub-total Revenue	48,445,114	51,804,153	6.93%	330,389	330,389	0.00%	41,140,626	48,162,588	17.04%	89,916,128	100,287,134	10,371,005	11.53%
37		3,359,044											
38 Other Gas Revenue								7,011,962		2,104,018	2,174,550	70,532	3.35%
39 Total Revenue							7,192,244	8,417,607		92,020,147	102,461,685	10,441,538	11.35%
40							51%	52%					
41 % fixed	53%	51%											

42
43
44
45

Rev Req >>

46
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	Current Rev	Prop Rev	Increase	Increase %	Customers	Increase/month	Mcf			
Residential	98,377,919	104,011,967	5,634,048	5.73%	157,197	2.99	10,026,386	157,197	Total Class	2003-20354
Com Firm	40,673,742	42,547,360	1,867,618	4.60%	17,416	9.41	4,855,453	17,416	Residential	33,845,820
Com Int	57,323	58,948	1,625	2.84%	3	60.79	10,381	202	Commercial Firm	11,206,769
Com Total	40,837,065	42,806,308	1,969,243	4.85%	17,419	9.42	4,895,834	1,549	Industrial Firm	561,234
Ind Firm	3,484,707	3,638,466	153,749	4.41%	202	63.30	568,020	12	Public Authority Firm	1,778,837
Ind Int	1,802,034	1,854,506	52,473	2.91%	9	477.02	404,652	210	Con/Ind Interruptible	198,098
Ind Total	5,286,741	5,482,983	206,222	3.90%	212	81.22	972,672		Transportation	8,279,335
PA	6,847,372	7,170,879	323,307	4.72%	1,549	17.40	983,107		Special Contracts	1,382,303
Transp.	17,476,148	19,714,334	2,238,189	12.81%	210	890.08	29,341,929		Sub-total Revenue	57,251,036
Other	2,104,018	2,174,550	70,532	3.35%					Other Gas Revenues	2,490,422
Total	170,729,264	181,170,802	10,441,538	6.12%	178,586	4.93	48,199,927		Total Revenue	59,741,507
							Avg Mo Usage, Mt. Avg Current Mo Bill			
Residential	98,377,919	104,011,967	5,634,048	5.7%	157,197	2.99	5.3	52.15	5.7%	55.14
Ind & Transp	22,762,869	25,207,297	2,444,408	10.7%	421	483.70	3,999	4,904.29	10.7%	4,987.99
Com & PA	47,484,437	49,776,988	2,292,550	4.8%	18,967	10.07	25.7	208.83	4.8%	218.70
Other	2,104,018	2,174,550	70,532	3.4%						
	170,729,264	181,170,802	10,441,538	6.1%	178,586	4.93				

Residential	Customer Charge	Distribution Rate	Usage	Distribution Charges	GCA Firm	Gas Cost Charges	Total
	\$19.06	\$1.6340	5.3	\$8.13	\$4.0935	\$21.64	\$48.83
	\$20.50	\$1.8250	5.3	\$9.67	\$4.0935	\$21.64	\$51.81
	46.35	49.4	1.06	2.17%			

PRC @	Rev @ Pres
SEV. VOUCHERS	Bases
-	151,334,830
-	17,687,627
-	891,846
-	561,224
-	1,776,837
-	2,315,722
-	403,153
-	15,202,088
-	1,362,303
-	2,274,050
-	89,916,126
-	2,104,018
-	82,028,147

Customer	Premise	Comment	Service	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17
Customer 1	89521	Increase Load	T3												
		T-3 Bill													
		T-3 0-15000 Mcf/mo		673	5	1,143									1,625
		T-3 > 15000 Mcf/mo					1,825	2,037	2,091	2,353	2,139	2,074	1,843	1,887	
Customer 2	89527	Increase Load	T4												
		T-4 Bill													
		T-4 0-300 Mcf/mo													
		T-4 301-15000 Mcf/mo		230	250	250	244	242	249	316	279	241	205	207	190
		T-4 > 15000 Mcf/mo													
Customer 3	92841	Increase Load	T4												
		T-4 Bill													
		T-4 0-300 Mcf/mo													
		T-4 301-15000 Mcf/mo		4,815	5,003	5,083	4,674	4,863	4,793	4,928	5,680	4,715	5,205	4,789	3,272
		T-4 > 15000 Mcf/mo		-	366	-	-	-	-	1,320	266	1,037	-	-	-
Customer 4	104739	Increase Load	T4												
		T-4 Bill													
		T-4 0-300 Mcf/mo													
		T-4 301-15000 Mcf/mo		1,388	1,291	1,089	1,601	1,982	2,229	2,699	1,980	1,568	1,237	1,034	817
		T-4 > 15000 Mcf/mo													
Customer 5	104745	Increase Load	T4												
		T-4 Bill													
		T-4 0-300 Mcf/mo													
		T-4 301-15000 Mcf/mo		110	109	102	104	116	145	210	162	106	89	91	98
		T-4 > 15000 Mcf/mo													
Customer 6	109359	Increase Load	T4												
		T-4 Bill													
		T-4 0-300 Mcf/mo													
		T-4 301-15000 Mcf/mo		101	195	191	202	236	162	298	278	218	183	205	198
		T-4 > 15000 Mcf/mo													
Customer 7	125929	Increase Load	T4												
		T-4 Bill													
		T-4 0-300 Mcf/mo													
		T-4 301-15000 Mcf/mo		257	53									2,312	1,139
		T-4 > 15000 Mcf/mo		2,106	2,374	2,360	2,477	2,387	2,489	3,510	2,912	2,551		1,333	369
Customer 8	142267	Decrease Load	T4												
		T-4 Bill													
		T-4 0-300 Mcf/mo													
		T-4 301-15000 Mcf/mo		(3,407)	(3,312)	(3,021)	(2,481)								
		T-4 > 15000 Mcf/mo			(176)	(580)	(2,224)	(4,689)	(5,368)	(9,524)	(9,493)	(6,117)	(4,750)	(4,287)	(3,012)
Customer 9	163794	Increase Load	T3												
		T-3 Bill													
		T-3 0-15000 Mcf/mo		728	736	729	786	824	788	809	928	880	811	724	719
		T-3 > 15000 Mcf/mo													
Customer 10	170399	Increase Load	T4												
		T-4 Bill													
		T-4 0-300 Mcf/mo					31	114			18		50	107	68
		T-4 301-15000 Mcf/mo		521	382	501	498	399	721	815	890	780	442	519	386
		T-4 > 15000 Mcf/mo													
Customer 11	170404	Increase Load	T4												
		T-4 Bill													
		T-4 0-300 Mcf/mo													
		T-4 301-15000 Mcf/mo		1,150	965	1,092	1,218	1,332	965	1,446	1,515	1,141	648	1,244	1,114
		T-4 > 15000 Mcf/mo													
Customer 12	224258	Increase Load	T3												
		T-3 Bill													
		T-3 0-15000 Mcf/mo		336	469	477	572	428	327	642	609	610	546	498	296
		T-3 > 15000 Mcf/mo													
Customer 13	239982	Increase Load	T3												
		T-3 Bill													
		T-3 0-15000 Mcf/mo		15,000	15,000	15,000	15,000	5,170	4,664	15,000	14,918	15,000	15,000	14,991	
		T-3 > 15000 Mcf/mo		25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	
Customer 15	170394	Plant Closing	T3								(1)	(1)	(1)	(1)	(1)
		T-3 Bill													
		T-3 0-15000 Mcf/mo													
		T-3 > 15000 Mcf/mo													
Customer 25	Various	New Rate / New Load	Special Contract												
		Sp K Bill		(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-
		Sp K Volumes		(21,056)	(20,446)	(21,808)	(25,561)	7,752	7,648	8,573	8,252	8,393	8,073	8,338	7,341
		Sp K Rate													
		Sp K Disr. Charge		62,169	59,645	63,289	69,456	36,854	50,564	45,474	33,924	32,355	16,291	9,377	5,902
Customer 26	177358A	Plant Closing	T4												
		T-4 Bill													
		T-4 0-300 Mcf/mo		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
		T-4 301-15000 Mcf/mo		(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(297)	(1)
		T-4 > 15000 Mcf/mo		(1,494)	(2,120)	(1,905)	(2,380)	(3,782)	(7,623)	(5,326)	(2,005)	(2,569)	(844)	-	-
Customer 27	40-170402	Alternative source	G2												
		G-2 Bill													
		G-2 0-15000 Mcf/mo								(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	
		G-2 > 15000 Mcf/mo								(34,899)	(90,742)	(30,630)	(38,094)	(72,430)	

Customer 28	8000113860	Moved to G-1	T3											
		T-3 Bill		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
		T-3 0-15000 Mcf/mo		-	-	(2)	-	(89)	(654)	(403)	(326)	(376)	-	-
		T-3 > 15000 Mcf/mo												
Customer 28	8000113860	Moved from T3	G1											
		G-1 Bill		1	1	1	1	1	1	1	1	1	1	1
		G-1 0-300 Mcf/mo		-	-	2	-	89	654	403	326	376	-	-
		G-1 301-15000 Mcf/mo												
		G-1 > 15000 Mcf/mo												
Customer 29	400264749	Moved to G-1	T4											
		T-4 Bill		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
		T-4 0-300 Mcf/mo		(145)	(150)	(127)	(154)	(300)	(300)	(300)	(211)	(218)	(58)	(63)
		T-4 301-15000 Mcf/mo						(162)	(232)	(98)				(70)
		T-4 > 15000 Mcf/mo												
Customer 30	400264749	Moved from T4	G1											
		G-1 Bill		1	1	1	1	1	1	1	1	1	1	1
		G-1 0-300 Mcf/mo		145	150	127	154	300	300	300	211	218	58	63
		G-1 301-15000 Mcf/mo						162	232	98				70
		G-1 > 15000 Mcf/mo												
Customer 31	8000138458	Moved to T4	G1											
		G-1 Bill		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
		G-1 0-300 Mcf/mo		(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)
		G-1 301-15000 Mcf/mo		(361)	(42)	(1,267)	(1,542)	(2,767)	(4,630)	(5,222)	(5,329)	(3,814)	(4,193)	(4,268)
		G-1 > 15000 Mcf/mo												
Customer 31	8000138458	Moved from G1	T4											
		T-4 Bill		1	1	1	1	1	1	1	1	1	1	1
		T-4 0-300 Mcf/mo		300	300	300	300	300	300	300	300	300	300	300
		T-4 301-15000 Mcf/mo		662	198	1,981	2,381	4,165	6,876	7,738	7,894	5,689	6,240	6,350
		T-4 > 15000 Mcf/mo												2,043
Customer 32		New Customer	T4											
		T-4 Bill		1	1	1	1	1	1	1	1	1	1	1
		T-4 0-300 Mcf/mo		300	300	300	300	300	300	300	300	300	300	300
		T-4 301-15000 Mcf/mo		1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700
		T-4 > 15000 Mcf/mo												
Customer 34		New Customer	T4											
		T-4 Bill		1	1	1	1	1	1	1	1	1	1	1
		T-4 0-300 Mcf/mo		300	300	300	300	300	300	300	300	300	300	300
		T-4 301-15000 Mcf/mo		950	950	950	950	950	950	950	950	950	950	950
		T-4 > 15000 Mcf/mo												
Summary														
		G-1 Bill		1	1	1	1	1	1	1	1	1	1	2
		G-1 0-300 Mcf/mo		(155)	(150)	(171)	(146)	89	654	403	237	294	(242)	(237)
		G-1 301-15000 Mcf/mo		(361)	(42)	(1,267)	(1,542)	(2,605)	(4,398)	(5,124)	(5,329)	(3,814)	(4,193)	(4,268)
		G-1 > 15000 Mcf/mo		-	-	-	-	-	-	-	-	-	-	-
		G-2 Bill		-	-	-	-	-	-	-	-	-	-	-
		G-2 0-15000 Mcf/mo		-	-	-	-	-	-	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
		G-2 > 15000 Mcf/mo		-	-	-	-	-	-	(34,899)	(90,742)	(30,630)	(38,094)	(72,430)
		T-3 Bill		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(2)	(2)	(2)	(2)
		T-3 0-15000 Mcf/mo		16,737	16,210	17,346	16,357	6,333	5,125	16,048	16,129	16,114	16,357	16,213
		T-3 > 15000 Mcf/mo		25,000	25,000	25,000	26,825	27,037	27,091	27,353	27,139	27,074	26,843	26,887
		T-4 Bill		1	1	1	1	1	1	1	1	1	1	-
		T-4 0-300 Mcf/mo		455	450	473	477	414	300	300	407	382	592	647
		T-4 301-15000 Mcf/mo		6,982	5,664	8,013	8,712	12,041	10,936	15,677	19,323	14,539	18,366	18,227
		T-4 > 15000 Mcf/mo		2,106	2,665	1,800	253	(2,302)	(2,879)	(4,694)	(6,315)	(2,529)	(4,750)	(2,954)
		EDR Bill		-	-	-	-	-	-	-	-	-	-	-
		EDR 0-300 Mcf/mo		-	-	-	-	-	-	-	-	-	-	-
		EDR 301-15000 Mcf/mo		-	-	-	-	-	-	-	-	-	-	-
		EDR > 15000 Mcf/mo		-	-	-	-	-	-	-	-	-	-	-
		Sp K Bill		(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-
		Sp K Volumes		(21,056)	(20,446)	(21,608)	(25,561)	7,752	7,648	8,573	8,262	8,393	8,073	8,338
		Sp K Rate		-	-	-	-	-	-	-	-	-	-	-
		Sp K Distrib. Charge		62,169	59,645	63,289	69,466	35,854	50,564	45,474	33,824	32,355	16,291	9,377

5 Expansions/Load Additions
3 Load Reductions
6 New Customers
3 Closings
3 Service Changes

Test Year	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Total
Residential													
Customers	157,594	159,580	157,189	155,047	155,912	153,510	153,825	155,116	158,490	159,482	180,183	160,439	1,886,367
Mcf	879,434	408,824	201,104	154,175	155,935	156,623	330,320	873,656	1,523,006	1,918,900	2,004,126	1,421,181	10,026,386
Commercial & Public Authority													
Customers	19,077	19,395	18,880	18,544	18,742	18,396	18,332	18,756	19,086	19,426	19,436	19,504	227,574
Mcf	506,276	303,165	207,110	184,297	186,707	184,688	259,787	503,484	787,294	970,750	1,004,616	750,386	5,848,560
Firm Industrial													
Customers	195	212	205	183	208	193	189	204	196	222	210	212	2,429
Mcf	41,965	35,123	28,027	22,480	23,559	25,141	28,480	30,327	70,917	114,623	78,067	69,312	588,020
Interruptible & Transportation													
Customers	221	224	221	220	219	219	218	221	221	222	229	223	2,857
Mcf	2,285,076	2,329,889	2,078,405	2,208,828	2,281,988	2,294,445	2,440,883	2,594,420	2,952,460	3,013,490	2,548,772	2,728,302	29,756,956

	Commercial & Residential	Public Authority	Firm Industrial	Interruptible & Transportation	Total
Base Load per Customer (Jul & Aug)	1.01	10.00	121.37	10.452	
Total Base Load per year	1,900,000	2,275,830	294,853	27,765,875	
Average Daily Base Load per Customer	0.03311	0.32878	3.99033	343.61615	
Heating Load Per Year	8,128,386	3,572,730	273,167	1,991,081	
Annual HDDs	3,959	3,959	3,959	3,959	
Heating Load per Customer per HDD	0.01306	0.04759	0.34083	2.27174	
Peak Design Day HDD	60	60	60	60	
Peak Day per Average Customer	0.81658	3.18390	24.44018	479.92054	
Total Class Peak Day, Mcf	128,364	60,381	4,948	106,246	299,939

ATMOS ENERGY CORPORATION - KENTUCKY
SERVICE CHARGES
Reference Period - Twelve Months Ending 06/30/2017

Line No.	Class of Customers	Rate	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
1	<u>Meter Sets</u>															
2	Regular Hours	\$34.00													88	92
3	After Hours	\$44.00													0	0
6	TOTAL Billed Orders		88	92	138	294	553	421	175	112	138	83	98	108	88	92
7	TOTAL Revenue		\$2,992	\$3,128	\$4,692	\$9,996	\$18,802	\$14,314	\$5,950	\$3,808	\$4,692	\$2,822	\$3,332	\$3,672	\$2,992	\$3,128
8																
9	<u>Turn on</u>															
10	Regular Hours	\$23.00													682	857
11	After Hours	\$28.00													0	0
12	TOTAL Billed Orders		682	857	938	1,731	2,887	1,855	641	520	646	430	547	603	682	857
13	TOTAL Revenue		\$15,686	\$19,711	\$21,574	\$39,813	\$66,401	\$42,665	\$14,743	\$11,960	\$14,858	\$9,890	\$12,581	\$13,869	\$15,686	\$19,711
14																
15	<u>Read</u>															
16	Regular Hours	\$12.00													1,306	1,489
17	After Hours	\$14.00													0	0
18	TOTAL Billed Orders		1,306	1,489	1,254	1,220	1,314	1,619	1,518	1,143	1,381	911	902	947	1,306	1,489
19	TOTAL Revenue		\$15,672	\$17,868	\$15,048	\$14,640	\$15,768	\$19,428	\$18,216	\$13,716	\$16,572	\$10,932	\$10,824	\$11,364	\$15,672	\$17,868
20																
21	<u>Reconnect Delinquent Service</u>															
22	Regular Hours	\$39.00													168	294
23	After Hours	\$47.00													0	0
24	TOTAL Billed Orders		168	294	219	293	261	81	316	475	766	525	514	518	168	294
25	TOTAL Revenue		\$6,552	\$11,466	\$8,541	\$11,427	\$10,179	\$3,159	\$12,324	\$18,525	\$29,874	\$20,475	\$20,046	\$20,202	\$6,552	\$11,466
26																
27	<u>Seasonal Charge</u>															
28	Regular Hours	\$65.00													0	0
29	After Hours	\$73.00													0	0
26	TOTAL Billed Orders		0	0	11	120	163	24	0	2	0	0	3	1	0	0
27	TOTAL Revenue		\$0	\$0	\$715	\$7,800	\$10,595	\$1,560	\$0	\$130	\$0	\$0	\$195	\$65	\$0	\$0
28																
29	<u>Meter Test Charge</u>															
30	Regular Hours	\$20.00													0	0
31	After Hours	N/A													0	0
32	TOTAL Billed Orders		0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	TOTAL Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34																
35																
36	<u>Return Check Charge</u>															
37	Regular Hours	\$25.00													177	200
38	After Hours	N/A													0	0
39	TOTAL Billed Orders		177	200	193	180	192	239	276	252	353	232	266	249	177	200
40	TOTAL Revenue		\$4,425	\$5,000	\$4,825	\$4,500	\$4,800	\$5,975	\$6,900	\$6,300	\$8,825	\$5,800	\$6,650	\$6,225	\$4,425	\$5,000
41																
42	SUBTOTAL - OTHER OPERATING REVENUE														\$45,327	\$57,173
43																
44	<u>Late Payment Fee</u>															
45	Rate	5%													\$59,150	\$54,439
46	TOTAL Revenue		\$94,787	\$107,149	\$106,982	\$139,191	\$189,813	\$190,872	\$209,255	\$234,679	\$267,953	\$199,337	\$161,392	\$132,076	\$104,477	\$111,612

Sep-17 (q)	Oct-17 (r)	Nov-17 (s)	Dec-17 (t)	Jan-18 (u)	Feb-18 (v)	Mar-18 (w)	Apr-18 (x)	May-18 (y)	Jun-18 (z)	Jul-18 (aa)	Aug-18 (ab)	Sep-18 (ac)	Oct-18 (ad)	Nov-18 (ae)	Dec-18 (af)	Jan-19 (ag)	Feb-19 (ah)	Mar-19 (ai)
138	294	553	421	175	112	138	83	98	108	88	92	138	294	553	421	175	112	138
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
138	294	553	421	175	112	138	83	98	108	88	92	138	294	553	421	175	112	138
\$4,692	\$9,996	\$18,802	\$14,314	\$5,950	\$3,808	\$4,692	\$2,822	\$3,332	\$3,672	\$2,992	\$3,128	\$4,692	\$9,996	\$18,802	\$14,314	\$5,950	\$3,808	\$4,692
938	1,731	2,887	1,855	641	520	646	430	547	603	682	857	938	1,731	2,887	1,855	641	520	646
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
938	1,731	2,887	1,855	641	520	646	430	547	603	682	857	938	1,731	2,887	1,855	641	520	646
\$21,574	\$39,813	\$66,401	\$42,665	\$14,743	\$11,960	\$14,858	\$9,890	\$12,581	\$13,869	\$15,686	\$19,711	\$21,574	\$39,813	\$66,401	\$42,665	\$14,743	\$11,960	\$14,858
1,254	1,220	1,314	1,619	1,518	1,143	1,381	911	902	947	1,306	1,489	1,254	1,220	1,314	1,619	1,518	1,143	1,381
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1,254	1,220	1,314	1,619	1,518	1,143	1,381	911	902	947	1,306	1,489	1,254	1,220	1,314	1,619	1,518	1,143	1,381
\$15,048	\$14,640	\$15,768	\$19,428	\$18,216	\$13,716	\$16,572	\$10,932	\$10,824	\$11,364	\$15,672	\$17,868	\$15,048	\$14,640	\$15,768	\$19,428	\$18,216	\$13,716	\$16,572
219	293	261	81	316	475	766	525	514	518	168	294	219	293	261	81	316	475	766
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
219	293	261	81	316	475	766	525	514	518	168	294	219	293	261	81	316	475	766
\$8,541	\$11,427	\$10,179	\$3,159	\$12,324	\$18,525	\$29,874	\$20,475	\$20,046	\$20,202	\$6,552	\$11,466	\$8,541	\$11,427	\$10,179	\$3,159	\$12,324	\$18,525	\$29,874
11	120	163	24	0	2	0	0	3	1	0	0	11	120	163	24	0	2	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	120	163	24	0	2	0	0	3	1	0	0	11	120	163	24	0	2	0
\$715	\$7,800	\$10,595	\$1,560	\$0	\$130	\$0	\$0	\$195	\$65	\$0	\$0	\$715	\$7,800	\$10,595	\$1,560	\$0	\$130	\$0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
193	180	192	239	276	252	353	232	266	249	177	200	193	180	192	239	276	252	353
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
193	180	192	239	276	252	353	232	266	249	177	200	193	180	192	239	276	252	353
\$4,825	\$4,500	\$4,800	\$5,975	\$6,900	\$6,300	\$8,825	\$5,800	\$6,650	\$6,225	\$4,425	\$5,000	\$4,825	\$4,500	\$4,800	\$5,975	\$6,900	\$6,300	\$8,825
\$55,395	\$88,176	\$126,545	\$87,101	\$58,133	\$54,439	\$74,821	\$49,919	\$53,628	\$55,397	\$45,327	\$57,173	\$55,395	\$88,176	\$126,545	\$87,101	\$58,133	\$54,439	\$74,821
\$54,579	\$54,004	\$68,404	\$111,351	\$163,805	\$196,091	\$200,473	\$154,728	\$111,173	\$76,089	\$58,231	\$53,684	\$54,035	\$53,461	\$67,434	\$110,916	\$163,043	\$195,126	\$200,044
\$109,974	\$142,180	\$194,949	\$198,452	\$221,938	\$250,530	\$275,294	\$204,647	\$164,801	\$131,486	\$103,558	\$110,857	\$109,430	\$141,637	\$193,979	\$198,017	\$221,176	\$249,565	\$274,865

Apr-19 (aj)	May-19 (ak)	Jun-19 (al)	Jul-19 (am)	Aug-19 (an)	Sep-19 (ao)	Oct-19 (ap)	Nov-19 (aq)	Dec-19 (ar)	Jan-20 (as)	Feb-20 (at)	Mar-20 (au)	Apr-20 (av)	May-20 (aw)	Jun-20 (ax)	Jul-20 (ay)	Aug-20 (az)	Sep-20 (ba)	Oct-20 (bb)
83	98	108	88	92	138	294	553	421	175	112	138	83	98	108	88	92	138	294
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
83	98	108	88	92	138	294	553	421	175	112	138	83	98	108	88	92	138	294
\$2,822	\$3,332	\$3,672	\$2,992	\$3,128	\$4,692	\$9,996	\$18,802	\$14,314	\$5,950	\$3,808	\$4,692	\$2,822	\$3,332	\$3,672	\$2,992	\$3,128	\$4,692	\$9,996
430	547	603	682	857	938	1,731	2,887	1,855	641	520	646	430	547	603	682	857	938	1,731
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
430	547	603	682	857	938	1,731	2,887	1,855	641	520	646	430	547	603	682	857	938	1,731
\$9,890	\$12,581	\$13,869	\$15,686	\$19,711	\$21,574	\$39,813	\$66,401	\$42,665	\$14,743	\$11,960	\$14,858	\$9,890	\$12,581	\$13,869	\$15,686	\$19,711	\$21,574	\$39,813
911	902	947	1,306	1,489	1,254	1,220	1,314	1,619	1,518	1,143	1,381	911	902	947	1,306	1,489	1,254	1,220
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
911	902	947	1,306	1,489	1,254	1,220	1,314	1,619	1,518	1,143	1,381	911	902	947	1,306	1,489	1,254	1,220
\$10,932	\$10,824	\$11,364	\$15,672	\$17,868	\$15,048	\$14,640	\$15,768	\$19,428	\$18,216	\$13,716	\$16,572	\$10,932	\$10,824	\$11,364	\$15,672	\$17,868	\$15,048	\$14,640
525	514	518	168	294	219	293	261	81	316	475	766	525	514	518	168	294	219	293
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
525	514	518	168	294	219	293	261	81	316	475	766	525	514	518	168	294	219	293
\$20,475	\$20,046	\$20,202	\$6,552	\$11,466	\$8,541	\$11,427	\$10,179	\$3,159	\$12,324	\$18,525	\$29,874	\$20,475	\$20,046	\$20,202	\$6,552	\$11,466	\$8,541	\$11,427
0	3	1	0	0	11	120	163	24	0	2	0	0	3	1	0	0	11	120
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	3	1	0	0	11	120	163	24	0	2	0	0	3	1	0	0	11	120
\$0	\$195	\$65	\$0	\$0	\$715	\$7,800	\$10,595	\$1,560	\$0	\$130	\$0	\$0	\$195	\$65	\$0	\$0	\$715	\$7,800
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
232	266	249	177	200	193	180	192	239	276	252	353	232	266	249	177	200	193	180
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
232	266	249	177	200	193	180	192	239	276	252	353	232	266	249	177	200	193	180
\$5,800	\$6,650	\$6,225	\$4,425	\$5,000	\$4,825	\$4,500	\$4,800	\$5,975	\$6,900	\$6,300	\$8,825	\$5,800	\$6,650	\$6,225	\$4,425	\$5,000	\$4,825	\$4,500
\$49,919	\$53,628	\$55,397	\$45,327	\$57,173	\$55,395	\$88,176	\$126,545	\$87,101	\$58,133	\$54,439	\$74,821	\$49,919	\$53,628	\$55,397	\$45,327	\$57,173	\$55,395	\$88,176
\$154,428	\$111,000	\$74,985	\$57,616	\$53,182	\$53,547	\$52,974	\$66,562	\$109,724	\$161,012	\$192,572	\$197,978	\$152,949	\$110,071	\$74,725	\$57,486	\$53,082	\$53,548	\$52,976
\$204,347	\$164,628	\$130,382	\$102,943	\$110,355	\$108,942	\$141,150	\$193,107	\$196,825	\$219,145	\$247,011	\$272,799	\$202,868	\$163,699	\$130,122	\$102,813	\$110,255	\$108,943	\$141,152

Nov-20 (bc)	Dec-20 (bd)	Jan-21 (be)	Feb-21 (bf)	Mar-21 (bg)	Apr-21 (bh)	May-21 (bi)	Jun-21 (bj)	Jul-21 (bk)	Aug-21 (bl)	Sep-21 (bm)	Oct-21 (bn)	Nov-21 (bo)	Dec-21 (bp)	Jan-22 (bq)	Feb-22 (br)	Mar-22 (bs)	Apr-22 (bt)	May-22 (bu)
553	421	175	112	138	83	98	108	88	92	138	294	553	421	175	112	138	83	98
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
553	421	175	112	138	83	98	108	88	92	138	294	553	421	175	112	138	83	98
\$18,802	\$14,314	\$5,950	\$3,808	\$4,692	\$2,822	\$3,332	\$3,672	\$2,992	\$3,128	\$4,692	\$9,996	\$18,802	\$14,314	\$5,950	\$3,808	\$4,692	\$2,822	\$3,332
2,887	1,855	641	520	646	430	547	603	682	857	938	1,731	2,887	1,855	641	520	646	430	547
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2,887	1,855	641	520	646	430	547	603	682	857	938	1,731	2,887	1,855	641	520	646	430	547
\$66,401	\$42,865	\$14,743	\$11,960	\$14,858	\$9,890	\$12,581	\$13,869	\$15,686	\$19,711	\$21,574	\$39,813	\$66,401	\$42,865	\$14,743	\$11,960	\$14,858	\$9,890	\$12,581
1,314	1,619	1,518	1,143	1,381	911	902	947	1,306	1,489	1,254	1,220	1,314	1,619	1,518	1,143	1,381	911	902
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1,314	1,619	1,518	1,143	1,381	911	902	947	1,306	1,489	1,254	1,220	1,314	1,619	1,518	1,143	1,381	911	902
\$15,768	\$19,428	\$18,216	\$13,716	\$16,572	\$10,932	\$10,824	\$11,364	\$15,672	\$17,868	\$15,048	\$14,640	\$15,768	\$19,428	\$18,216	\$13,716	\$16,572	\$10,932	\$10,824
261	81	316	475	766	525	514	518	168	294	219	293	261	81	316	475	766	525	514
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
261	81	316	475	766	525	514	518	168	294	219	293	261	81	316	475	766	525	514
\$10,179	\$3,159	\$12,324	\$18,525	\$29,874	\$20,475	\$20,046	\$20,202	\$6,552	\$11,466	\$8,541	\$11,427	\$10,179	\$3,159	\$12,324	\$18,525	\$29,874	\$20,475	\$20,046
163	24	0	2	0	0	3	1	0	0	11	120	163	24	0	2	0	0	3
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
163	24	0	2	0	0	3	1	0	0	11	120	163	24	0	2	0	0	3
\$10,595	\$1,560	\$0	\$130	\$0	\$0	\$196	\$65	\$0	\$0	\$715	\$7,800	\$10,595	\$1,560	\$0	\$130	\$0	\$0	\$196
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
192	239	276	252	353	232	266	249	177	200	193	180	192	239	276	252	353	232	266
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
192	239	276	252	353	232	266	249	177	200	193	180	192	239	276	252	353	232	266
\$4,800	\$5,975	\$6,900	\$6,300	\$8,825	\$5,800	\$6,650	\$6,225	\$4,425	\$5,000	\$4,825	\$4,500	\$4,800	\$5,975	\$6,900	\$6,300	\$8,825	\$5,800	\$6,650
\$126,545	\$87,101	\$58,133	\$54,439	\$74,821	\$49,919	\$53,628	\$55,397	\$45,327	\$57,173	\$55,395	\$88,176	\$126,545	\$87,101	\$58,133	\$54,439	\$74,821	\$49,919	\$53,628
\$66,535	\$109,616	\$160,800	\$192,295	\$197,443	\$152,574	\$109,849	\$74,810	\$57,553	\$53,145	\$53,634	\$53,062	\$66,653	\$109,888	\$161,224	\$192,813	\$197,882	\$152,903	\$110,076
\$193,080	\$196,717	\$218,933	\$246,734	\$272,264	\$202,493	\$163,477	\$130,207	\$102,880	\$110,318	\$109,029	\$141,238	\$193,198	\$196,989	\$219,357	\$247,252	\$272,703	\$202,822	\$163,704

Jun-22 (bv)	Jul-22 (bw)	Aug-22 (bx)	Sep-22 (by)	Oct-22 (bz)	Nov-22 (ca)	Dec-22 (cb)	Jan-23 (cc)	Feb-23 (cd)	Mar-23 (ce)	Apr-23 (cf)	May-23 (cg)	Jun-23 (ch)
108	88	92	138	294	553	421	175	112	138	83	98	108
0	0	0	0	0	0	0	0	0	0	0	0	0
108	88	92	138	294	553	421	175	112	138	83	98	108
\$3,672	\$2,992	\$3,128	\$4,692	\$9,996	\$18,802	\$14,314	\$5,950	\$3,808	\$4,692	\$2,822	\$3,332	\$3,672
603	682	857	938	1,731	2,887	1,855	641	520	646	430	547	603
0	0	0	0	0	0	0	0	0	0	0	0	0
603	682	857	938	1,731	2,887	1,855	641	520	646	430	547	603
\$13,869	\$15,686	\$19,711	\$21,574	\$39,813	\$66,401	\$42,665	\$14,743	\$11,960	\$14,858	\$9,890	\$12,581	\$13,869
947	1,306	1,489	1,254	1,220	1,314	1,619	1,518	1,143	1,381	911	902	947
0	0	0	0	0	0	0	0	0	0	0	0	0
947	1,306	1,489	1,254	1,220	1,314	1,619	1,518	1,143	1,381	911	902	947
\$11,364	\$15,672	\$17,868	\$15,048	\$14,640	\$15,768	\$19,428	\$18,216	\$13,716	\$16,572	\$10,932	\$10,824	\$11,364
518	168	294	219	293	261	81	316	475	766	525	514	518
0	0	0	0	0	0	0	0	0	0	0	0	0
518	168	294	219	293	261	81	316	475	766	525	514	518
\$20,202	\$6,552	\$11,466	\$8,541	\$11,427	\$10,179	\$3,159	\$12,324	\$18,525	\$29,874	\$20,475	\$20,046	\$20,202
1	0	0	11	120	163	24	0	2	0	0	3	1
0	0	0	0	0	0	0	0	0	0	0	0	0
1	0	0	11	120	163	24	0	2	0	0	3	1
\$65	\$0	\$0	\$715	\$7,600	\$10,595	\$1,560	\$0	\$130	\$0	\$0	\$195	\$65
0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
249	177	200	193	180	192	239	276	252	353	232	266	249
0	0	0	0	0	0	0	0	0	0	0	0	0
249	177	200	193	180	192	239	276	252	353	232	266	249
\$6,225	\$4,425	\$5,000	\$4,825	\$4,500	\$4,900	\$5,975	\$6,900	\$6,300	\$8,825	\$5,800	\$6,650	\$6,225
\$55,397	\$45,327	\$57,173	\$55,395	\$88,176	\$126,545	\$87,101	\$58,133	\$54,439	\$74,821	\$49,919	\$53,628	\$55,397
\$75,088	\$57,731	\$53,300	\$53,806	\$53,235	\$66,922	\$111,545	\$163,972	\$196,238	\$201,365	\$155,428	\$111,706	\$76,012
\$130,485	\$103,058	\$110,473	\$109,201	\$141,411	\$193,467	\$198,646	\$222,105	\$250,677	\$276,186	\$205,347	\$165,334	\$131,409

Atmos Energy - Kentucky
Actual & Normal Degree Days
Reference Period - Twelve Months Ending 06/30/2017

Line No.	Month	Actual Ddays	Normal Ddays	Lagged Actual Mo. Ddays (1)	Lagged Normal Mo. Ddays (1)
	(a)	(b)	(c)	(d)	(e)
1	Jul-16	0	0	0	0
2	Aug-16	0	0	0	0
3	Sep-16	14	24	0	2
4	Oct-16	80	213	40	89
5	Nov-16	391	500	204	358
6	Dec-16	815	808	671	665
7	Jan-17	687	894	788	852
8	Feb-17	459	728	604	889
9	Mar-17	448	519	432	607
10	Apr-17	106	212	226	354
11	May-17	62	59	93	121
12	Jun-17	0	2	4	22
13					
14		3,062	3,959	3,062	3,959

- (1) Based upon 16th of previous month through 15th of billing month.
(2) Per NOAA, as reported for stations in Paducah (34.7.0%), Evansville (24.0%), Louisville (4.4%), Lexington (13.9%) and Nashville (23.0%).

Source of Supply

Commodity Purchases	1,710,141	1,781,362	2,318,635	1,156,878	1,161,262	871,646	233,733	280,173	2,282,433	1,909,276	1,711,595	1,727,705	1,710,447	1,781,764	2,319,995
Hedged Purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local Production Purchases	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938
Storage (W)	(1,309,530)	(1,309,530)	(1,309,530)	-	-	-	-	-	-	-	-	-	-	-	-
Storage (R)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Supply Requirements	402,549	473,770	1,011,243	1,868,543	2,925,510	3,271,281	2,714,679	2,058,793	1,054,841	601,884	403,994	420,114	402,855	474,172	1,012,403

Supply Cost

Demand	\$529,666	\$222,452	\$1,397,713	\$2,731,816	\$4,214,334	\$4,705,884	\$3,918,281	\$2,971,733	\$1,520,808	\$849,429	\$570,544	\$552,688	\$584,443	\$891,757	\$1,483,900
Local Production	\$5,656	\$5,656	\$5,656	\$5,656	\$5,656	\$5,656	\$5,656	\$5,656	\$5,656	\$5,656	\$5,656	\$5,656	\$5,656	\$5,656	\$5,656
Commodity - Market	\$5,144,013	\$9,241,040	\$7,049,279	\$3,568,352	\$3,749,848	\$2,859,848	\$675,628	\$447,398	\$8,868,153	\$5,939,669	\$4,982,227	\$5,074,534	\$5,000,522	\$5,197,259	\$5,811,571
Commodity - Hedged	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Variable Pipeline Commodity Storage	\$142,431	\$146,731	\$171,142	\$54,253	\$54,776	\$41,114	\$9,610	\$13,887	\$173,188	\$121,824	\$142,459	\$142,459	\$142,459	\$145,810	\$171,197
	\$(3,977,933)	\$(3,985,288)	\$(4,000,720)	\$2,092,787	\$5,023,797	\$6,813,123	\$7,101,522	\$5,004,292	\$(3,862,653)	\$(3,817,856)	\$(3,860,826)	\$(3,995,072)	\$(3,890,341)	\$(3,858,729)	\$(3,883,755)
Total Supply Cost	\$1,843,668	\$2,149,875	\$4,586,938	\$8,454,560	\$13,043,030	\$14,465,740	\$11,709,471	\$8,943,481	\$4,735,167	\$2,698,648	\$1,850,116	\$1,890,921	\$1,842,800	\$2,141,778	\$4,586,932

Collection of Demand Charges

Ann. Demand Charges															
NC Charge - Int															
NC Charge - Firm	0.9489														
Collection by Month	\$ 527,954	\$ 528,558	\$ 822,492	\$ 1,397,713	\$ 2,731,816	\$ 4,214,334	\$ 4,705,884	\$ 3,918,281	\$ 2,971,733	\$ 1,520,808	\$ 849,429	\$ 570,544	\$ 552,688	\$ 584,443	\$ 1,483,900

Commodity Gas Charge Firm

Commodity															
NC															
Total (Not Incl Month)	\$4,5977	\$4,5850	\$4,5850	\$4,5977	\$4,5977	\$4,5977	\$4,5977	\$4,5977	\$4,5977	\$4,5977	\$4,5977	\$4,5977	\$4,5977	\$4,5977	\$4,5977
CF	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Charge (F)	\$4,5977	\$4,5850	\$4,5850	\$4,5977	\$4,5977	\$4,5977	\$4,5977	\$4,5977	\$4,5977	\$4,5977	\$4,5977	\$4,5977	\$4,5977	\$4,5977	\$4,5977

Quarterly GCA Model

Commodity Firm	\$3.23	\$3.23	\$3.23	\$3.23	\$3.23	\$3.23	\$3.23	\$3.23	\$3.23	\$3.23	\$3.23	\$3.23	\$3.23	\$3.23	\$3.23
NC Firm	\$1.49	\$1.49	\$1.49	\$1.49	\$1.49	\$1.49	\$1.49	\$1.49	\$1.49	\$1.49	\$1.49	\$1.49	\$1.49	\$1.49	\$1.49
CF Firm	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
PBR Discount	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
PBR Recovery	\$0.17	\$0.17	\$0.17	\$0.17	\$0.17	\$0.17	\$0.17	\$0.17	\$0.17	\$0.17	\$0.17	\$0.17	\$0.17	\$0.17	\$0.17
Gas Cost Com-Firm	\$5.18	\$5.18	\$5.18	\$5.18	\$5.18	\$5.18	\$5.18	\$5.18	\$5.18	\$5.18	\$5.18	\$5.18	\$5.18	\$5.18	\$5.18
Commodity Int	\$3.33	\$3.33	\$3.33	\$3.33	\$3.33	\$3.33	\$3.33	\$3.33	\$3.33	\$3.33	\$3.33	\$3.33	\$3.33	\$3.33	\$3.33
NC Int	\$0.22	\$0.22	\$0.22	\$0.22	\$0.22	\$0.22	\$0.22	\$0.22	\$0.22	\$0.22	\$0.22	\$0.22	\$0.22	\$0.22	\$0.22
CF Int	\$0.21	\$0.21	\$0.21	\$0.21	\$0.21	\$0.21	\$0.21	\$0.21	\$0.21	\$0.21	\$0.21	\$0.21	\$0.21	\$0.21	\$0.21
PBR Discount	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
PBR Recovery	\$0.17	\$0.17	\$0.17	\$0.17	\$0.17	\$0.17	\$0.17	\$0.17	\$0.17	\$0.17	\$0.17	\$0.17	\$0.17	\$0.17	\$0.17
Gas Cost Comp-Int	\$3.84	\$3.84	\$3.84	\$3.84	\$3.84	\$3.84	\$3.84	\$3.84	\$3.84	\$3.84	\$3.84	\$3.84	\$3.84	\$3.84	\$3.84

HEDGING

0.58% Preface Losses (B)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
1 TO 5 TGTAM/Trank Var Transo	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315
1 Delivered Cost	\$0.03	\$0.03	\$0.03	\$0.03	\$0.03	\$0.03	\$0.03	\$0.03	\$0.03	\$0.03	\$0.03	\$0.03	\$0.03	\$0.03	\$0.03
1 Gas Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

6500,000 < Storage Beginning Balance

Storage - Full Gas															
COO Tenn Gas (W)															
Texas Gas (W)															
Co Owned (W)															
Total (W)															
Tenn Gas (R)	168,888	168,888	168,888	168,888	168,888	168,888	168,888	168,888	168,888	168,888	168,888	168,888	168,888	168,888	168,888
Texas Gas (R)	493,862	493,862	493,862	493,862	493,862	493,862	493,862	493,862	493,862	493,862	493,862	493,862	493,862	493,862	493,862
Co Owned (R)	646,780	646,780	646,780	646,780	646,780	646,780	646,780	646,780	646,780	646,780	646,780	646,780	646,780	646,780	646,780
Total (R)	1,309,530	1,309,530	1,309,530	1,309,530	1,309,530	1,309,530	1,309,530	1,309,530	1,309,530	1,309,530	1,309,530	1,309,530	1,309,530	1,309,530	1,309,530

Storage - As Adjusted

Tenn Gas (W)															
Texas Gas (W)															
Co Owned (W)															
Total (W)															
Tenn Gas (R)	168,888	168,888	168,888	168,888	168,888	168,888	168,888	168,888	168,888	168,888	168,888	168,888	168,888	168,888	168,888
Texas Gas (R)	493,862	493,862	493,862	493,862	493,862	493,862	493,862	493,862	493,862	493,862	493,862	493,862	493,862	493,862	493,862
Co Owned (R)	646,780	646,780	646,780	646,780	646,780	646,780	646,780	646,780	646,780	646,780	646,780	646,780	646,780	646,780	646,780
Total (R)	1,309,530	1,309,530	1,309,530	1,309,530	1,309,530	1,309,530	1,309,530	1,309,530	1,309,530	1,309,530	1,309,530	1,309,530	1,309,530	1,309,530	1,309,530

Base - Tenn Gas

Base - Tenn Gas															
Base - Texas Gas															
Base - Co Owned															

TN = Co

Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20
1,821,359	2,878,579	3,193,181	2,610,505	1,850,894	1,018,548	553,846	378,899	381,881	388,244	430,483	976,179	1,824,200	2,812,050	3,138,971	2,615,692	1,883,231	1,014,879	564,378	378,026	382,190	386,542	433,855
25,335	54,333	98,985	48,978	35,857	18,781	24,882	18,548	49,105	27,879	33,474	14,898	20,536	54,333	98,985	48,978	35,857	18,781	24,882	18,548	48,105	27,879	33,474
1,648,473	2,882,409	3,201,747	2,637,185	2,015,981	1,032,329	588,728	336,245	410,988	384,123	483,538	890,845	1,803,735	2,865,860	3,205,956	2,680,342	2,018,238	1,034,480	595,258	385,552	411,293	384,422	434,559
23,860	36,852	40,882	34,012	25,804	13,214	7,536	5,058	5,281	5,045	5,938	12,893	23,689	38,856	41,081	34,052	25,834	13,228	7,543	5,063	5,285	5,049	5,943
1,872,133	2,900,081	3,242,729	2,681,197	2,041,785	1,045,543	596,264	400,304	416,287	389,188	489,874	1,003,628	1,874,424	2,903,576	3,246,587	2,694,394	2,044,132	1,048,888	598,301	400,815	416,560	396,471	470,272
1,890,855	2,929,081	3,275,158	2,718,109	2,062,183	1,055,988	602,227	404,307	420,420	408,180	474,573	1,013,584	1,893,168	2,932,812	3,279,059	2,721,338	2,064,573	1,057,185	602,789	404,821	420,725	403,468	474,875

163,650	258,453	301,681	248,144	211,295	-	-	-	-	-	-	-	163,650	258,453	301,681	248,144	211,295	-	-	-	-	-	-
384,115	788,230	921,879	806,642	578,173	-	-	-	-	-	-	-	384,115	788,230	921,879	806,642	578,173	-	-	-	-	-	-
182,181	737,527	1,174,140	1,453,223	933,215	-	-	-	-	-	-	-	182,181	737,527	1,174,140	1,453,423	930,213	-	-	-	-	-	-
728,026	1,782,220	2,287,877	2,809,206	1,767,882	-	-	-	-	-	-	-	728,026	1,782,220	2,287,877	2,809,206	1,767,882	-	-	-	-	-	-

-	-	-	-	-	168,888	168,888	168,888	168,888	168,888	168,888	168,888	-	-	-	-	-	168,888	168,888	168,888	168,888	168,888	168,888
-	-	-	-	-	493,862	493,862	493,862	493,862	493,862	493,862	493,862	-	-	-	-	-	493,862	493,862	493,862	493,862	493,862	493,862
-	-	-	-	-	848,780	848,780	848,780	848,780	848,780	848,780	848,780	-	-	-	-	-	848,780	848,780	848,780	848,780	848,780	848,780
-	-	-	-	-	1,309,630	1,309,630	1,309,630	1,309,630	1,309,630	1,309,630	1,309,630	-	-	-	-	-	1,309,630	1,309,630	1,309,630	1,309,630	1,309,630	1,309,630

1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938
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1,888,918	2,927,123	3,273,218	2,718,170	2,065,245	1,054,080	600,288	402,369	416,481	401,222	472,635	1,011,625	1,891,230	2,893,673	3,277,114	2,719,389	2,062,833	1,055,216	600,831	402,882	418,787	401,527	473,028
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\$0.0173	\$0.0183	\$0.0185	\$0.0184	\$0.0180	\$0.0169	\$0.0157	\$0.0158	\$0.0159	\$0.0160	\$0.0159	\$0.0160	\$0.0164	\$0.0172	\$0.0178	\$0.0178	\$0.0175	\$0.0165	\$0.0164	\$0.0155	\$0.0157	\$0.0158	\$0.0158
\$0.0315	\$0.0315	\$0.0316	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315
\$0.8897	\$0.8897	\$0.8897	\$0.8897	\$0.8897	\$0.8897	\$0.8897	\$0.8897	\$0.8897	\$0.8897	\$0.8897	\$0.8897	\$0.8897	\$0.8897	\$0.8897	\$0.8897	\$0.8897	\$0.8897	\$0.8897	\$0.8897	\$0.8897	\$0.8897	\$0.8897
\$0.0178	\$0.0176	\$0.0178	\$0.0178	\$0.0178	\$0.0178	\$0.0178	\$0.0178	\$0.0178	\$0.0178	\$0.0178	\$0.0178	\$0.0178	\$0.0178	\$0.0178	\$0.0178	\$0.0178	\$0.0178	\$0.0178	\$0.0178	\$0.0178	\$0.0178	\$0.0178

7,306,474	8,315,464	4,839,883	3,137,116	1,945,807	2,781,275	3,576,944	4,392,812	5,208,280	6,023,948	6,838,616	7,855,285	7,309,474	6,315,484	4,839,883	3,137,116	1,945,807	2,781,275	3,576,944	4,392,812	5,208,280	6,023,948	6,838,616
\$ (1,004,450)	\$ (2,887,165)	\$ (4,286,643)	\$ (4,945,313)	\$ (3,460,883)	\$ 2,254,940	\$ 2,230,327	\$ 2,249,376	\$ 2,286,426	\$ 2,272,989	\$ 2,253,222	\$ 2,276,271	\$ (899,355)	\$ (2,786,289)	\$ (4,138,870)	\$ (4,772,526)	\$ (3,339,852)	\$ 2,188,871	\$ 2,183,953	\$ 2,204,894	\$ 2,228,507	\$ 2,246,736	\$ 2,242,633
\$ 21,231,259	\$ 18,344,094	\$ 14,837,451	\$ 9,112,198	\$ 5,891,284	\$ 7,925,194	\$ 10,136,921	\$ 12,334,695	\$ 14,691,323	\$ 16,934,313	\$ 18,162,694	\$ 21,493,803	\$ 20,489,420	\$ 17,703,181	\$ 13,666,291	\$ 8,783,784	\$ 5,453,802	\$ 7,633,774	\$ 8,897,336	\$ 12,042,230	\$ 14,271,737	\$ 16,816,472	\$ 18,761,109

(566,918)	(1,235,148)	(2,257,024)	(3,083,885)	(3,659,838)	(2,145,975)	(2,652,113)	(2,158,251)	(1,694,348)	(1,270,827)	(878,885)	(162,803)	(986,918)	(1,235,148)	(2,257,024)	(3,083,885)	(3,659,838)	(3,145,975)	(2,662,113)	(2,158,251)	(1,694,348)	(1,170,527)	(878,885)
(1,064,833)	(2,139,088)	(2,854,879)	(2,283,918)	(1,586,738)	1,380,688	1,261,786	1,302,724	1,378,853	1,377,827	1,338,685	1,379,614	(1,048,652)	(2,097,385)	(2,219,862)	(2,232,254)	(1,978,039)	1,333,417	1,323,482	1,338,397	1,351,258	1,391,781	1,258,947
(1,291,768)	(3,420,954)	(5,925,713)	(8,211,232)	(9,808,030)	(8,441,333)	(7,089,537)	(5,726,813)	(4,283,160)	(2,975,834)	(1,606,848)	(227,235)	(1,278,927)	(3,373,312)	(5,890,174)	(8,082,428)	(9,658,468)	(8,332,026)	(7,006,588)	(5,672,171)	(4,320,872)	(2,858,141)	(1,599,894)

18,999,488	14,928,261	8,081,739	800,906	(4,186,777)	(535,139)	3,048,964	6,858,085	10,288,163	13,048,779	17,476,888	21,231,576	19,213,923	14,378,846	7,676,117	701,331	(4,211,494)	(678,078)	2,828,788	6,970,054	9,800,885	13,599,331	17,161,212
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Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22
977,314	1,826,481	2,815,522	3,142,780	2,616,820	1,965,687	1,015,910	664,906	378,312	362,488	366,841	431,248	978,449	1,828,725	2,818,888	3,146,592	2,619,580	1,987,908	1,018,942	665,437	379,618	362,766	367,139
14,888	26,535	54,330	69,985	46,679	55,687	18,781	24,882	18,546	43,128	27,878	33,474	14,686	23,535	54,830	69,995	46,679	55,687	18,781	24,882	18,546	43,128	27,878
981,880	1,852,999	2,870,351	3,209,985	2,683,498	2,028,634	1,034,561	689,788	396,858	411,653	394,720	464,722	993,115	1,852,260	2,873,825	3,213,177	2,686,659	2,032,973	1,038,722	693,319	398,164	411,381	395,019
12,687	23,718	38,740	41,080	34,093	25,864	13,243	7,549	6,927	9,283	5,052	6,948	12,712	23,747	38,785	41,129	34,133	26,994	13,257	7,599	6,971	5,272	5,056
1,004,677	1,876,714	2,907,091	3,250,445	2,697,592	2,046,498	1,047,804	697,337	400,925	416,961	399,772	470,870	1,006,827	1,878,007	2,910,610	3,254,306	2,700,792	2,048,987	1,048,979	697,874	401,235	417,163	400,075
1,014,724	1,895,481	2,936,162	3,282,949	2,724,588	2,068,963	1,059,312	693,310	404,934	421,030	403,770	476,377	1,015,889	1,897,797	2,938,716	3,285,849	2,727,870	2,069,395	1,058,489	693,853	405,247	421,335	404,075
-	163,850	256,453	301,681	249,144	211,288	-	-	-	-	-	-	-	163,850	256,453	301,681	249,144	211,288	-	-	-	-	-
-	394,115	788,230	821,876	608,842	578,173	-	-	-	-	-	-	-	394,115	788,230	821,876	608,842	578,173	-	-	-	-	-
-	182,161	737,227	1,174,140	1,453,423	980,213	-	-	-	-	-	-	-	182,161	737,227	1,174,140	1,453,423	980,213	-	-	-	-	-
-	728,926	1,762,220	2,487,677	2,509,208	1,787,682	-	-	-	-	-	-	-	728,926	1,762,220	2,487,677	2,509,208	1,787,682	-	-	-	-	-
168,888	-	-	-	-	-	168,888	168,888	168,888	168,888	168,888	168,888	168,888	-	-	-	-	-	168,888	168,888	168,888	168,888	168,888
493,862	-	-	-	-	-	493,862	493,862	493,862	493,862	493,862	493,862	493,862	-	-	-	-	-	493,862	493,862	493,862	493,862	493,862
846,760	-	-	-	-	-	846,760	846,760	846,760	846,760	846,760	846,760	846,760	-	-	-	-	-	846,760	846,760	846,760	846,760	846,760
1,309,530	-	-	-	-	-	1,309,530	1,309,530	1,309,530	1,309,530	1,309,530	1,309,530	1,309,530	-	-	-	-	-	1,309,530	1,309,530	1,309,530	1,309,530	1,309,530
1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938
1,012,785	1,893,543	2,934,224	3,281,011	2,722,830	2,068,025	1,059,374	691,372	402,968	419,091	401,832	473,438	1,019,947	1,895,688	2,937,778	3,284,911	2,725,862	2,067,417	1,057,691	691,916	403,309	419,397	402,137

\$0.0159	\$0.0164	\$0.0172	\$0.0178	\$0.0177	\$0.0173	\$0.0169	\$0.0154	\$0.0156	\$0.0157	\$0.0158	\$0.0158	\$0.0160	\$0.0164	\$0.0173	\$0.0180	\$0.0178	\$0.0175	\$0.0168	\$0.0165	\$0.0157	\$0.0159	\$0.0160
\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315
\$0.8697	\$0.8697	\$0.8697	\$0.8697	\$0.8697	\$0.8697	\$0.8697	\$0.8697	\$0.8697	\$0.8697	\$0.8697	\$0.8697	\$0.8697	\$0.8697	\$0.8697	\$0.8697	\$0.8697	\$0.8697	\$0.8697	\$0.8697	\$0.8697	\$0.8697	\$0.8697
\$0.0178	\$0.0178	\$0.0178	\$0.0178	\$0.0178	\$0.0178	\$0.0178	\$0.0178	\$0.0178	\$0.0178	\$0.0178	\$0.0178	\$0.0178	\$0.0178	\$0.0178	\$0.0178	\$0.0178	\$0.0178	\$0.0178	\$0.0178	\$0.0178	\$0.0178	\$0.0178
7,655,285	7,309,474	8,315,484	4,838,883	3,137,116	1,845,607	2,781,275	3,576,944	4,392,612	5,208,280	6,023,948	8,838,616	7,655,285	7,309,474	8,315,484	4,838,883	3,137,116	1,845,607	2,781,275	3,576,944	4,392,612	5,208,280	6,023,948
\$ 2,264,795	\$ (545,789)	\$ (2,730,078)	\$ (4,063,412)	\$ (4,876,245)	\$ (3,272,591)	\$ 2,198,330	\$ 2,183,553	\$ 2,205,714	\$ 2,233,327	\$ 2,248,378	\$ 2,285,017	\$ 2,272,169	\$ (945,570)	\$ (2,717,822)	\$ (4,035,365)	\$ (4,895,424)	\$ (3,259,010)	\$ 2,218,021	\$ 2,203,176	\$ 2,230,327	\$ 2,254,940	\$ 2,275,451
\$ 21,033,691	\$ 20,070,092	\$ 17,340,014	\$ 13,292,692	\$ 8,616,357	\$ 5,343,776	\$ 7,542,107	\$ 9,726,699	\$ 11,991,394	\$ 14,191,711	\$ 16,410,097	\$ 18,686,104	\$ 20,932,273	\$ 19,985,703	\$ 17,268,781	\$ 13,233,416	\$ 8,377,693	\$ 5,319,983	\$ 7,538,004	\$ 9,749,179	\$ 11,976,506	\$ 14,231,446	\$ 16,506,697
\$2,7488												\$2,7444										
(182,803)	(566,916)	(1,335,148)	(2,257,024)	(3,003,693)	(3,639,838)	(3,145,975)	(2,652,113)	(2,168,281)	(1,684,385)	(1,170,527)	(678,665)	(162,803)	(566,916)	(1,335,148)	(2,257,024)	(3,003,693)	(3,639,838)	(3,145,975)	(2,652,113)	(2,168,281)	(1,684,389)	(1,170,527)
1,372,659	(1,049,799)	(2,009,363)	(2,619,511)	(2,304,372)	(1,874,694)	1,322,423	1,322,482	1,338,694	1,351,785	1,362,724	1,383,716	1,377,150	(1,031,829)	(2,123,697)	(2,545,309)	(2,229,840)	(1,592,749)	1,344,315	1,333,284	1,351,796	1,368,696	1,379,117
(227,236)	(1,277,031)	(3,378,623)	(5,998,193)	(8,100,707)	(9,675,401)	(8,342,978)	(7,019,495)	(5,682,653)	(4,339,607)	(2,985,962)	(1,694,285)	(227,236)	(1,293,063)	(3,412,720)	(5,981,103)	(8,100,943)	(9,783,691)	(8,439,345)	(7,100,862)	(5,745,188)	(4,392,468)	(3,033,351)
\$2,7330												\$2,7844										
20,798,656	18,799,081	13,969,591	7,986,487	615,650	(4,381,625)	(830,872)	2,709,773	6,248,781	9,891,904	13,442,000	17,065,730	20,766,069	18,697,640	13,828,081	7,272,308	387,044	(4,483,708)	(901,343)	2,948,211	6,227,340	9,846,978	13,603,546

Dec-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23
431,641	979,585	1,630,888	2,822,470	3,150,405	2,623,140	1,560,245	1,018,073	555,967	379,924	302,768	387,139	431,641
50,474	14,865	22,535	54,830	66,535	46,678	33,867	18,781	24,382	16,546	46,105	27,878	33,474
488,145	994,251	1,653,523	2,877,300	3,216,940	2,669,818	1,594,112	1,036,854	580,349	396,470	411,881	365,916	465,115
5,853	12,726	23,776	38,929	41,177	34,174	25,924	13,272	7,563	5,075	5,272	5,058	5,963
471,068	1,008,977	1,681,299	2,914,129	3,288,167	2,703,994	2,051,238	1,050,126	598,412	401,645	417,153	400,075	471,068
479,778	1,017,047	1,800,112	2,943,270	3,290,749	2,731,034	2,071,748	1,060,627	604,399	405,661	421,335	404,075	475,778

-	-	163,650	258,463	301,664	249,144	211,298	-	-	-	-	-	-
-	-	384,115	789,230	621,878	608,642	576,173	-	-	-	-	-	-
-	-	182,161	737,527	1,174,140	1,453,423	980,913	-	-	-	-	-	-
-	-	729,928	1,782,220	2,897,677	2,659,208	1,767,682	-	-	-	-	-	-

168,888	168,888	-	-	-	-	-	168,888	168,888	168,888	168,888	168,888	168,888
493,662	493,662	-	-	-	-	-	493,662	493,662	493,662	493,662	493,662	493,662
648,793	648,793	-	-	-	-	-	648,793	648,793	648,793	648,793	648,793	648,793
1,309,530	1,309,530	-	-	-	-	-	1,309,530	1,309,530	1,309,530	1,309,530	1,309,530	1,309,530

1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938
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473,840	1,015,108	1,898,174	2,941,332	3,288,811	2,729,065	2,069,810	1,038,699	602,457	403,622	419,387	402,137	473,840
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\$0.0163	\$0.0162	\$0.0167	\$0.0175	\$0.0162	\$0.0160	\$0.0177	\$0.0158	\$0.0167	\$0.0159	\$0.0161	\$0.0163	\$0.0163
\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315	\$0.0315
\$0.8697	\$0.8697	\$0.8697	\$0.8697	\$0.8697	\$0.8697	\$0.8697	\$0.8697	\$0.8697	\$0.8697	\$0.8697	\$0.8697	\$0.8697
\$0.0178	\$0.0178	\$0.0178	\$0.0178	\$0.0178	\$0.0178	\$0.0178	\$0.0178	\$0.0178	\$0.0178	\$0.0178	\$0.0178	\$0.0178

6,839,818	7,655,285	7,309,474	8,315,484	4,839,683	3,137,116	1,945,607	2,781,275	3,676,944	4,362,812	5,208,290	6,023,948	6,839,818	8,339,616	8,339,616
\$ 2,277,812	\$ 2,502,625	\$ (952,575)	\$ (2,738,056)	\$ (4,089,267)	\$ (4,659,810)	\$ (3,282,144)	\$ 2,247,566	\$ 2,237,711	\$ 2,290,888	\$ 2,286,838	\$ 2,308,808	\$ 2,314,011	\$ 19,018,197	\$ 19,018,197
\$ 18,784,868	\$ 21,087,353	\$ 20,134,799	\$ 17,396,703	\$ 13,331,446	\$ 8,641,538	\$ 5,359,392	\$ 7,656,948	\$ 9,844,659	\$ 12,105,342	\$ 14,392,278	\$ 16,702,197	\$ 19,018,197	\$ 19,018,197	\$ 19,018,197
	\$2,7546												\$2,7833	
(676,665)	(162,803)	(556,918)	(1,336,148)	(2,257,024)	(3,053,665)	(3,639,838)	(3,145,975)	(2,652,113)	(2,158,291)	(1,664,385)	(1,170,527)	(676,665)	(676,665)	(676,665)
1,380,607	1,389,509	(1,072,959)	(2,145,937)	(2,575,124)	(2,353,234)	(1,638,453)	1,369,228	1,358,267	1,370,176	1,366,071	1,369,860	1,402,484	(1,606,765)	(1,606,765)
(1,622,744)	(227,253)	(1,300,203)	(2,446,140)	(3,021,264)	(3,274,498)	(4,633,951)	(3,621,723)	(7,166,496)	(6,795,261)	(4,406,226)	(3,000,229)	(1,596,765)	(1,606,765)	(1,606,765)
	\$2,7934												\$2,7934	

17,182,064	20,890,768	18,884,563	13,950,563	7,510,616	2,677,036	(4,224,969)	(9,147,770)	2,679,209	6,910,066	9,880,068	13,662,957	17,408,432
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Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-39
Page 1 of 1

REQUEST:

Refer to the Direct Testimony of James H. Vander Weide, Ph.D. ("Vander Weide Testimony"), page 16, lines 3-5.

- a. Describe the specific level of Atmos Energy's financial leverage in comparison to other natural gas distribution companies.
- b. Explain whether Atmos Energy's level of financial leverage should add to the utility stock risk.

RESPONSE:

- a) Shown below is a comparison of the financial leverage of Atmos Energy and the proxy natural gas utilities, based on data reported in Value Line reports dated September 1, 2017, that includes only long-term debt and equity.

Line	Company	2016 Percent Equity per Value Line	Forecasted 2020 - 2022 Percent Equity per Value Line
1	Atmos Energy	61%	55%
2	Chesapeake Utilities	77%	70%
3	New Jersey Resources	52%	57%
4	NiSource Inc.	40%	37%
5	Northwest Nat. Gas	56%	55%
6	ONE Gas Inc.	61%	62%
7	South Jersey Inds.	62%	60%
8	Spire Inc.	49%	51%
9	UGI Corp.	43%	50%
10	Average	56%	55%

- b) As explained in the Vander Weide Testimony, page 16, lines 3 - 5, financial leverage is a source of additional risk for investors in all utilities.

Respondent: James Vander Weide

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-40
Page 1 of 1

REQUEST:

Refer to the Vander Weide Testimony, page 20, lines 8-12. Provide the annual Discounted Cash Flow ("DCF") model.

RESPONSE:

The equation for the annual DCF model is given on page 19, lines 10 - 11. Compared to applying the quarterly DCF model to Dr. Vander Weide's proxy group of natural gas utilities, the simple average DCF result obtained by applying the annual DCF model to the Vander Weide proxy group is three basis points lower, and the market-weighted average result is two basis points lower.

Respondent: James Vander Weide

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-41
Page 1 of 2

REQUEST:

Refer to the Vander Weide Testimony, page 21 , lines 12-13.

- a. State why information from Value Line Investment Survey ("Value Line") was not used in estimating future earnings growth for the comparable group of natural gas utilities in Exhibit JWV-1 , Schedule 1.
- b. Provide the most current Value Line projections of earnings growth for the proxy group.
- c. Provide the individual I/B/E/S growth projections for each proxy company listed.

RESPONSE:

- a) Dr. Vander Weide generally prefers to use the I/B/E/S growth estimates because his studies indicate that the I/B/E/S growth estimates are highly correlated with stock prices and, thus, that the I/B/E/S growth estimates are the growth estimates that investors use in making stock buy and sell decisions. In addition, the I/B/E/S growth estimates reflect expected growth beginning from the current period, whereas the Value Line growth estimates at the time of his studies reflect a growth estimate beginning in an historical period from 2014 - 2016.
- b) The Value Line earnings growth projections for the proxy group at September 2017 are shown in the table below. For comparison purposes, Dr. Vander Weide also provides the Value Line earnings growth forecasts at June 2017 and the I/B/E/S growth forecasts at both June and September.

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-41
Page 2 of 2

		Jun-17	1-Sep-17	Jun-17	Sep-17
		Value Line Earnings Growth Forecast 14-16 to 20-22	Value Line Earnings Growth Forecast 14-16 to 20-22	I/B/E/S Forecast of Future Earnings Growth	I/B/E/S Forecast of Future Earnings Growth
1	Atmos Energy	6.0	6.0	7.0	7.3
2	Chesapeake Utilities	8.0	8.0	7.1	8.1
3	New Jersey Resources	3.0	3.0	6.0	6.0
4	NiSource Inc.	5.5	5.5	7.9	7.7
5	Northwest Nat. Gas	7.0	7.0	4.5	4.0
6	ONE Gas Inc.	9.5	9.5	5.5	5.5
7	South Jersey Inds.	3.5	4.5	6.0	6.0
8	Spire Inc.	8.0	8.0	4.5	3.7
9	UGI Corp.	7.0	6.5	8.0	8.0
10	Average	6.4	6.4	6.3	6.3

- c) Please see the response to subpart (b). If the question goes to specific analyst recommendations, please note that Dr. Vander Weide's Thomson Reuters subscription does not provide the estimates of individual analysts.

Respondent: James Vander Weide

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-42
Page 1 of 1

REQUEST:

Refer to the Vander Weide Testimony, pages 25- 26.

- a. Provide a discussion of the nine companies other than Atmos Energy in the proxy group of natural gas distribution companies, and identify those which are comparable to Atmos in terms of being exclusively or primarily engaged in the distribution and sale of natural gas.
- b. State whether South Jersey Industries should be eliminated from the proxy group based on its pending acquisitions of Elizabethtown Gas and Elkton Gas. If so, provide any necessary revisions to the recommendations and analyses. If not, explain why.

RESPONSE:

- a) The business descriptions of the companies in Dr. Vander Weide's proxy group of natural gas utilities are provided in the attached Value Line reports. Dr. Vander Weide believes that all of the companies in his proxy group of natural gas utilities are primarily involved in the distribution and sale of natural gas and other energy products. The opinion that his proxy companies are primarily involved in the distribution and sale of natural gas and other energy products is supported by Value Line having included all of his proxy companies in its Natural Gas Utility Industry Group.
- b) No. There are at least two reasons why South Jersey Industries should not be eliminated from Dr. Vander Weide's proxy group based on its pending acquisition of Elizabethtown Gas and Elkton Gas. First, the pending acquisition of Elizabethtown Gas and Elkton Gas was not announced until October 16, 2017, whereas Dr. Vander Weide's studies are based on market data through June 30, 2017. Because the pending acquisition was not announced until after the time of Dr. Vander Weide's studies, the proposed acquisition would not have had any impact on his cost of equity results. Second, the announcement of a pending acquisition generally has a significant impact on the stock price of the company being acquired, but minimal impact on the stock price of the acquiring company. For that reason, Dr. Vander Weide generally eliminates a company from a proxy group that is the subject of an acquisition offer, but not the company that is making the offer, as described in the Vander Weide Testimony.

Respondent: James Vander Weide

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-43
Page 1 of 1

REQUEST:

Refer to the Vander Weide Testimony, page 29.

- a. Provide the current interest rates on A-rated Utility bonds.
- b. Explain why A-rated Utility bonds were chosen for the risk premium analysis as opposed to some other kind of bonds, such as long-term Treasury bonds.

RESPONSE:

- a) The monthly average interest rate on Moody's A-rated utility bonds at October 2017 is 3.91 percent.
- b) A-rated utility bonds are a conservative indicator of the cost of debt for utility stocks. In addition, the interest rate on A-rated utility bonds is more sensitive to conditions in utility bond markets than the interest rate on long-term Treasury bonds, which is more sensitive to Federal Reserve monetary policy decisions.

Respondent: James Vander Weide

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-44
Page 1 of 1

REQUEST:

Refer to the Vander Weide Testimony, page 31 , lines 7-8. Interest rate projections of higher rates have proven to be been incorrect, and inflation has been holding steady. Explain why using a forecasted interest rate in the analysis is superior to using the current rate.

RESPONSE:

Using a forecasted interest rate is superior to using a current interest rate because, once new rates are approved for Atmos Energy, the rates will be in effect over a future period. Thus, the use of forecasted interest rates is consistent with the fair rate of return standard, whereas the use of current interest rates is not. Moreover, current interest rates are likely to be a poor indicator of future interest rates at this time because the Federal Reserve has begun reducing its inventory of government securities, leading to interest rate increases.

Respondent: James Vander Weide

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-45
Page 1 of 1

REQUEST:

Refer to the Vander Weide Testimony, page 30, lines 3-6. Provide the Ex Ante Risk Premium estimated ROE using the current yield on A-rated utility bonds.

RESPONSE:

Dr. Vander Weide has presented his 11.0 percent estimate of the ex ante risk premium cost of equity, which uses a forecasted interest rate, in the Vander Weide Testimony. Dr. Vander Weide disagrees with using a current yield in an ex ante risk premium cost of equity study at this time. Nonetheless, to respond to this data request, Dr. Vander Weide provides the following information. Using the October average yield on A-rated utility bonds equal to 3.91 percent and the coefficients calculated in Dr. Vander Weide's ex ante risk premium studies, the estimated ex ante risk premium is 6.25 percent. Adding 6.25 percent to the 3.91 percent bond yield produces an ex ante cost of equity estimate equal to 10.2 percent. The calculations are shown in the following table.

1	0.0852	+	(0.580)	x	0.0391	=	6.25%
2	intercept coefficient/(1-serial correlation coefficient =					0.0852	
3	Bond coefficient				(0.580)		
4	Bond yield =				0.0391		
5	Bond coefficient * Bond yield =				-2.27%		
6	Expected Risk Premium					0.0625	
7	Bond yield =					0.039	
8	Ex Ante Risk Premium Cost of Equity =					10.2%	

Respondent: James Vander Weide

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-46
Page 1 of 1

REQUEST:

Refer to the Vander Weide Testimony, page 34, lines 5-14. Provide the Ex Post Risk Premium estimated ROE using the current yield on A-rated utility bonds.

RESPONSE:

Dr. Vander Weide has presented his 10.3 percent estimate of the ex post risk premium cost of equity, which uses a forecasted interest rate, in the Vander Weide Testimony. For the reasons stated in the Company's response to Staff DR No. 2-44, Dr. Vander Weide disagrees with using a current yield in his ex post risk premium cost of equity study. Nonetheless, to respond to this data request, Dr. Vander Weide provides the following information. Adding a 4.0 to 4.6 percentage point risk premium to the 3.91 percent average yield on A-rated utility bonds at October 2017 produces a return on equity in the range 7.9 percent to 8.5 percent, with a midpoint of 8.2 percent. Adding a 14 basis-point allowance for flotation costs produces an estimate of 8.4 percent.

Respondent: James Vander Weide

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-47
Page 1 of 1

REQUEST:

Provide the current published yield on 20-year Treasury Bonds.

RESPONSE:

The average yield on 20-year Treasury bonds at October 2017 is 2.65 percent.

Respondent: James Vander Weide

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-48
Page 1 of 2

REQUEST:

Refer to the Vander Weide Testimony, Exhibit JWV-1 , Schedule 1.

- a. Provide a revised Schedule 1 in the same format with and without flotation costs.
- b. Provide the market weights used to calculate the Market-weighted Averages in both schedules, and show how they were calculated.
- c. For all companies in the proxy group of gas utilities, provide the following:
 - 1) The most current earned ROE for the gas utility or its subsidiary.
 - 2) The most current awarded ROE for each gas utility or its subsidiary and the date of the award.

RESPONSE:

- a) Although Dr. Vander Weide believes that a flotation cost allowance should be included in a cost of equity estimate for the reasons stated in the Vander Weide Testimony, he nonetheless provides the revised Schedule 1 below.

	Company	Most Recent Quarterly Dividend (d ₀)	Stock Price (P ₀)	I/B/E/S Forecast of Future Earnings Growth	Market Cap \$ (Mil)	DCF Model Result	DCF Model Result No Flotation
1	Atmos Energy	0.450	81.735	7.00%	8,960	9.5%	9.4%
2	Chesapeake Utilities	0.325	73.432	7.05%	1,220	9.0%	8.9%
3	New Jersey Resources	0.255	40.975	6.00%	3,669	8.9%	8.7%
4	NiSource Inc.	0.175	24.968	7.90%	8,458	11.1%	11.0%
5	Northwest Nat. Gas	0.470	60.208	4.50%	1,787	8.0%	7.9%
6	ONE Gas Inc.	0.420	69.658	5.50%	3,774	8.0%	7.9%
7	South Jersey Inds.	0.273	36.202	6.00%	2,931	9.5%	9.3%
8	Spire Inc.	0.525	68.877	4.47%	3,496	7.9%	7.69%
9	UGI Corp.	0.250	49.514	7.95%	8,795	10.2%	10.1%
10	Average					9.1%	9.0%
11	Market-weighted Average					9.6%	9.4%
12	Average, simple, market-weighted					9.4%	9.2%
13	Flotation					0.14%	

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-48
Page 2 of 2

- b) The market weights used to calculate the Market-weighted Average are shown in Schedule 1 in the column labeled "Market Cap \$ (Mil)," between the column labeled "IB/E/S Forecast of Future Earnings Growth" and the column labeled "DCF Model Result." The data in this column are the market capitalizations of each company, that is, the market value of the shares outstanding, at the time of Dr. Vander Weide's studies. Dr. Vander Weide did not calculate the market values; rather, the data were downloaded from Thomson Reuters.
- c) 1) The most current earned ROE for the gas utility or its subsidiary is shown in the table below.

Company	Value Line Return on Comm
Atmos Energy	10.1%
Chesapeake	10.0%
New Jersey Resources	11.8%
NiSource Inc.	8.1%
Northwest Nat.	6.9%
ONE Gas Inc.	7.4%
South Jersey	8.0%
Spire Inc.	8.2%
UGI Corp.	12.6%

- 2) The Company does not have this information readily available. Please see each company's 10-K or investor relations material which is publicly available on their websites.

Respondents: James Vander Weide and Joe Christian

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-49
Page 1 of 1

REQUEST:

Provide the most current earned ROE and the most recently awarded ROE with the date of the award for all of Atmos's distribution utilities

RESPONSE:

Please see the most recent Atmos Energy 10-K, page 8, publicly available on the Company's website at <http://www.investquest.com/iq/a/ato/fin/10k/index.htm>.

Respondent: Joe Christian

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-50
Page 1 of 2

REQUEST:

Refer to the Vander Weide Testimony, Exhibit JWV-1 , Schedule 6.

- a. Provide a revised Schedule 6 in the same format with and without flotation costs.
- b. Provide a revised Schedule 6 in the same format, using the current published 20-year Treasury Bond as the risk-free rate and with and without flotation costs.

RESPONSE:

- a) Dr. Vander Weide has presented his 10.3 percent estimate of the historical CAPM cost of equity, which includes a flotation cost allowance, in the Vander Weide Testimony. Dr. Vander Weide disagrees with using a current yield in an historical CAPM cost of equity study at this time. Nonetheless, Dr. Vander Weide provides the CAPM study without including a flotation cost allowance below.

Line	Company	Value Line Beta	Risk-free Rate	Market Risk Premium	Beta x Risk Premium	CAPM Result	Market Cap \$ (Mil)	Size Premium	Size-Adjusted CAPM
1	Atmos Energy	0.70	4.2%	6.9%	4.86%	9.1%	8,960	1.02%	10.1%
2	Chesapeake Utilities	0.70	4.2%	6.9%	4.86%	9.1%	1,220	1.75%	10.8%
3	NiSource Inc.	0.65	4.2%	6.9%	4.51%	8.7%	8,458	1.02%	9.8%
4	New Jersey Resources	0.80	4.2%	6.9%	5.55%	9.8%	3,669	1.02%	10.8%
5	Northwest Nat. Gas	0.65	4.2%	6.9%	4.51%	8.7%	1,787	1.75%	10.5%
6	ONE Gas Inc.	0.70	4.2%	6.9%	4.86%	9.1%	3,774	1.02%	10.1%
7	South Jersey Inds.	0.80	4.2%	6.9%	5.55%	9.8%	2,931	1.02%	10.8%
8	Spire Inc.	0.70	4.2%	6.9%	4.86%	9.1%	3,496	1.02%	10.1%
9	UGI Corp.	0.90	4.2%	6.9%	6.25%	10.5%	8,795	1.02%	11.5%
10	Southwest Gas	0.75	4.2%	6.9%	5.21%	9.4%	3,667	1.02%	10.5%
11	Historical CAPM Model Results					9.3%			10.4%
12	Historical CAPM Model Result	0.90	4.2%	6.9%	6.25%	10.5%			
13	Average					10.1%			

- b) Dr. Vander Weide has presented his 10.3 percent estimate of the historical CAPM cost of equity, which includes a flotation cost allowance and a forecasted interest rate, in the Vander Weide Testimony. Dr. Vander Weide disagrees with using a current yield in an historical CAPM cost of equity study at this time. Nonetheless, Dr. Vander Weide provides the CAPM analysis using the 2.65 percent October average 20-year Treasury bond yield, both with and without a flotation cost allowance.

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-50
Page 2 of 2

Line	Company	Value Line Beta	Risk-free Rate	Market Risk Premium	Beta x Risk Premium	CAPM Result	CAPM Result w/o Flotation	Market Cap \$ (Mil)	Size Premium	Size-Adjusted CAPM	Size-Adjusted CAPM w/o
1	Atmos Energy	0.70	2.65%	6.9%	4.86%	7.6%	7.5%	8,960	1.02%	8.7%	8.5%
2	Chesapeake Utilities	0.70	2.65%	6.9%	4.86%	7.6%	7.5%	1,220	1.75%	9.4%	9.3%
3	NiSource Inc.	0.65	2.65%	6.9%	4.51%	7.3%	7.2%	8,458	1.02%	8.3%	8.2%
4	New Jersey Resources	0.80	2.65%	6.9%	5.55%	8.3%	8.2%	3,669	1.02%	9.4%	9.2%
5	Northwest Nat. Gas	0.65	2.65%	6.9%	4.51%	7.3%	7.2%	1,787	1.75%	9.1%	8.9%
6	ONE Gas Inc.	0.70	2.65%	6.9%	4.86%	7.6%	7.5%	3,774	1.02%	8.7%	8.5%
7	South Jersey Inds.	0.80	2.65%	6.9%	5.55%	8.3%	8.2%	2,931	1.02%	9.4%	9.2%
8	Spire Inc.	0.70	2.65%	6.9%	4.86%	7.6%	7.5%	3,496	1.02%	8.7%	8.5%
9	UGI Corp.	0.90	2.65%	6.9%	6.25%	9.0%	8.9%	8,795	1.02%	10.1%	9.9%
10	Southwest Gas	0.75	2.65%	6.9%	5.21%	8.0%	7.9%	3,667	1.02%	9.0%	8.9%
11	Historical CAPM Model Results					7.9%	7.8%			9.1%	8.9%
12	Historical CAPM Model Results	0.90	2.65%	6.9%	6.25%	9.0%	8.9%				
12	Average with flotation					8.7%					
13	Average without flotation						8.5%				

Respondent: James Vander Weide

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-51
Page 1 of 2

REQUEST:

Refer to the Vander Weide Testimony, Exhibit JWV-1 , Schedule 9.

- a. Provide a revised Schedule 9 in the same format, using the current published 20-year Treasury Bond as the risk-free rate.
- b. Provide a revised Schedule 9 in the same format, removing the market adjustment to the DCF S&P 500.

RESPONSE:

- a) Dr. Vander Weide has presented his 10.7 percent estimate of the DCF-based CAPM cost of equity, which uses a forecasted interest rate, in the Vander Weide Testimony. Dr. Vander Weide disagrees with using a current bond yield in a DCF-based CAPM cost of equity study at this time. Nonetheless, Dr. Vander Weide provides the DCF-based CAPM using the 2.65 percent average yield on 20-year Treasury bonds at October 2017, shown below.

Line	Company	Value Line Beta	Risk-free Rate	DCF S&P 500	Market Risk Premium	Beta x Risk Premium	CAPM Cost of Equity
1	Atmos Energy	0.70	2.65%	11.9%	9.3%	6.48%	9.3%
2	Chesapeake Utilities	0.70	2.65%	11.9%	9.3%	6.48%	9.3%
3	NiSource Inc.	0.65	2.65%	11.9%	9.3%	6.02%	8.8%
4	New Jersey Resources	0.80	2.65%	11.9%	9.3%	7.41%	10.2%
5	Northwest Nat. Gas	0.65	2.65%	11.9%	9.3%	6.02%	8.8%
6	ONE Gas Inc.	0.70	2.65%	11.9%	9.3%	6.48%	9.3%
7	South Jersey Inds.	0.80	2.65%	11.9%	9.3%	7.41%	10.2%
8	Spire Inc.	0.70	2.65%	11.9%	9.3%	6.48%	9.3%
9	UGI Corp.	0.90	2.65%	11.9%	9.3%	8.34%	11.1%
10	Southwest Gas	0.75	2.65%	11.9%	9.3%	6.95%	9.7%
11	Average						9.6%
12	Historical utility beta	0.90	2.65%	11.9%	9.3%	8.34%	11.1%
13	Average DCF CAPM Model Result						10.4%

- b) Making the requested revision to use a simple average DCF result for the S&P 500 to estimate the market risk premium causes no change to the results displayed in Schedule 9 as originally filed. That is, both the market-weighted average and the simple average DCF result for the S&P 500 at June 2017 is 11.9 percent; and thus,

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-51
Page 1 of 2

there is no change to Schedule 9 as originally filed; and the reported CAPM results are 10.0 percent and 11.3 percent, with an average result equal to 10.7 percent.

Respondent: James Vander Weide