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Company Use Budget Breakdown
By Volume Component

2005 **Budget** Volumes **(MMBtu) &** Costs

	Therms				Total Est.					Total	cost			
	Compressor Estimate	Franchise Estimate	Co Bldg. Estimate	Subtotal	including GLU %	Average	Extended Costs	Storage Credit	Estimated Taxes	Budget Costs	Compressor Estimate	Franchise Estimate	Co Bldg. Estimate	
Jan	97,210	192.781	36,220	326,211	333.413	$ 6932	$ 2,311,165	$ (25.840)	$ 29.000	$ 2,314,325	688,72101	1,365,829.90	256.614 29	2.311,165
Feb	88,553	169.534	55,978	314,065	320.986	$ 6 885	$ 2,209,890	$ (25,840)	$ 26.500	$ 2,210,550	623,158.47	1,192,805 84	393,925.77	2,209,890
Mar	92,076	135.051	29,525	256,652	262.318	$ 6 747	$ 1,769,824	$ (25,840)	$ 26.000	$ 1,769,984	634,938.63	931.286 07	203,598 80	1,769,824
Apr	63,376	92,971	24,892	181,239	185,240	$ 5 903	$ 1,093,468	$ (25,840)	$ 19,000	$ 1,086,628	382,36588	560.921 15	150.18069	1,093,468
May	89,652	38.043	31,883	159,578	163.101	$ 5806	$ 947.008	$ (25.840)	$ 25,000	$ 946.168	532.03526	225,764.26	189.208 05	947,008
Jun	68,031	19,289	10,155	97,475	99,627	$ 5819	$ 579,768	$ (25.840)	$ 19,500	$ 573.428	404.638 81	114,72826	60.400 51	579,768
Jul	61,551	13,729	12,169	87,449	89,380	$ 5 846	$ 522.484	$ (25,840)	$ 18.000	$ 514.644	367.750 27	82,026.99	72,70642	522,484
Aug	79,286	11.860	14,038	105,184	107,506	$ 5 861	$ 630.084	$ (25,840)	$ 22,500	$ 626,744	474.946 78	71.044 94	84,09181	630,084
Sep	119,454	10,540	14,523	144,517	147.707	$ 5 820	$ 859,713	$ (25.840)	$ 32,000	$ 865.873	710,616 38	62,701 10	86,395 45	859,713
Oct	137,662	21,675	17,372	176,709	180.610	$ 5 668	$ 1,023,707	$ (25.840)	$ 36.500	$ 1,034,367	797.500 52	125,567 14	100,639 09	1,023,707
Nov	85,855	41,717	22,607	150,179	153.494	$ 6 085	$ 934,085	$ (25,840)	$ 25.000	$ 933.245	534,00182	259,471 83	140.611 25	934,085
Dec	52,500	69,237	14,258	135,995	138.997	$ 6287	$ 873.822	$ (25,840)	$ 17.000	$ 864,982	337.333 49	444,87540	91,61335	873,822
	1,035,206	816,427	283.620	2,135,253	2,182,360		$13,755,016	$(310,080)	$ 296,000	$13,740,936	$6,488,007	$ 5,437,023	$1,829,985	$ 13,755,016
						Reclass to		prime 932	prime 932		prime 819	pnme 930.20 prime 927 prime 929	rime 932	

(1) Includes impact of fixed pnces and Nymex futures executed at time of budget lo hedge cost exposure

Schedule A

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Reclass 5 - Gathering Lines Gas and Saline
Schedule A - Reclass a portion of Gathering Lines Expense-Gas recorded in Prime 833 (Maintenance) to Prime 817 (Operations):

Allocation Required: Prime to Allocate To:	Allocation % (a)	Activity to be Allocated	2005 Budget-Prime 833 (Maintenance) Before Allocation: Payroll	Other	Total	2005 Budget Allocation to Prime 817 (Operation): Payroll	Other	Total	
81700 Lines Expenses - Operations	144.9%	75263 Gather Lines Gas Troy Grove	$ 9,918.00	$ 30,075.00	$ 39,993.00	$ 1,437.12	$ 4,357.87	$ 5,794.99	-
83300 Maintenance of Lines	855.1%								
	1000.0%								
81700 Lines Expenses - Operations	2[illegible].3%	76263 Gather Lines Gas Ancona	12,691.64	103,022.50	115,714.14	2,808.66	22,798.88	25,607.54	-
83300 Maintenance of Lines	7[illegible].7%								
	100.0%								
81700 Lines Expenses - Operations	469.6%	77263 Gather Lines Gas Pont Mt S	3,163.18	253.75	3,416.93	1,485.43	119.16	1,604.59	-
83300 Maintenance of Lines	530.4%								
	1000.0%								
81700 Lines Expenses - Operations	603.8%	78263 Gather Lines Gas Hudson	17,019.23	2,537.50	19,556.73	10,276.21	1,532.14	11,808.35	-
83300 Maintenance of Lines	396.2%								
	1000.0%								
81700 Lines Expenses - Operations	475.7%	79263 Gather Lines Gas Pontiac Gates	4,748.03	761.25	5,509.28	2,258.64	362.13	2,620.76	-
83300 Maintenance of Lines	524.3%								
	1000.0%								
81700 Lines Expenses - Operations	53[illegible].6%	80263 Gather Lines Gas Lake Bloom	19,419.17	7,612.50	27,031.67	10,420.33	4,084.87	14,505.19	-
83300 Maintenance of Lines	4[illegible].4%								
	100.0%								
81700 Lines Expenses - Operations	66.2%	82263 Gather Lines Gas Lexington	19,949.60	6,090.00	26,039.60	13,170.73	4,020.62	17,191.34	-
83300 Maintenance of Lines	33.8%								
	100.0%								
81700 Lines Expenses - Operations	19.9%	84263 Gather Lines Gas Pecatonica	1,830.00	75.00	1,905.00	36.42	1.49	37.91	-
83300 Maintenance of Lines	980.1%								
	1000.0%								
			$ 88,738.85	$ 150,427.50	$ 239,166.35	$ 41,893.53	$ 37,277.15	$ 79,170.68	-

(a) Allocation percentages updated in 2003, per Joe Deters

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Reclass 5 - Gathering Lines Gas and Saline
Schedule B

a. Reclass Gathering Lines Expense-Saline recorded in Prime 833 (Maintenance) between Prime 821 (Operations) and Prime 836(Maintenace):
b. Reclass a portion of Gathering Lines Expense-Saline recorded in Prime 821 (Operations) to Prime 836 (Maintenance). [Ancona and Pecatonica only]

Allocation Required: Prime to Allocate To:	Allocation % (a)	Activity to be Allocated	2005 Budget-Prime 833 or 821 Before Allocation: Payroll	Other	Total	2005 Budget Allocation to Prime 821 (Operation): Payroll	Other	Total	2005 Budget Allocation to Prime 836 (Maintenance): 400100 Payroll	641900 Other	Total
82100 Purification Expense - Operations	58.06%	75265 Gather Lines Saline Troy Grove	$ 7,540.00	$ -	$ 7,540.00	$ 4,377.72	$ -	$ 4,377.72	$ 3,162.28	$ -	$ 3,162.28
83600 Maintenance of Purification Equipment	41.94%										
	100.00%										
82100 Purification Expense - Operations	41.26%	76265 Gather Lines Saline Ancona	4,495.72	5,836.25	10,331.97	n/a			2,640.79	3,428.21	6,069.00
83600 Maintenance of Purification Equipment	58.74%										
	100.00%										
82100 Purification Expense - Operations	33.11%	77265 Gather Lines Saline Pont Mt S	2,588.71	3,298.75	5,887.46	857.12	1,092.22	1,949.34	1,731.59	2,206.53	3,938.12
83600 Maintenance of Purification Equipment	66.89%										
	100.00%										
82100 Purification Expense - Operations	55.50%	78265 Gather Lines Saline Hudson	7,878.86	4,821.25	12,700.11	4,372.77	2,675.79	7,048.56	3,506.09	2,145.46	5,651.55
83600 Maintenance of Purification Equipment	44.50%										
	100.00%										
82100 Purification Expense - Operations	63.80%	79265 Gather Lines Saline Pont Gales	793.05	761.25	1,554.30	500.26	480.20	980.45	292.79	281.05	573.85
83600 Maintenance of Purification Equipment	36.20%										
	100.00%										
82100 Purification Expense - Operations	37.41%	80265 Gather Lines Saline Lake Bloom	6,552.79	5,836.25	12,389.04	2,433.71	2,167.58	4,601.29	4,119.08	3,668.67	7,787.75
83600 Maintenance of Purification Equipment	62.59%										
	100.00%										
82100 Purification Expense - Operations	43.00%	82265 Gather Lines Saline Lexington	6,552.79	5,836.25	12,389.04	2,817.70	2,509.59	5,327.29	3,735.09	3,326.66	7,061.75
83600 Maintenance of Purification Equipment	57.00%										
	100.00%										
82100 Purification Expense - Operations	0.00%	84265 Gather Lines Saline Pecatonica	-	-	-	n/a			-	-	-
83600 Maintenance of Purification Equipment	100.00%										
	100.00%										
			$ 36,401.92	$ 26,390.00	$ 62,791.92	$ 15,359.28	$ 8,925.38	$ 24,284.65	$ 19,187.71	$ 15,056.59	$ 34,244.30

(a) Allocation percentages updated in 2003, per Joe DEers

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Prime 833 **-** Maintenance of **Lines**
Gathering Lines **Expense -** Gas and Saline
Detail bv Account **Category**

	December YTD prime83300 40010 Direct Labor Regular	Organization Total Other	base amount Category	Budget	2005	
75263 Gather Lines Gas Troy Grove	9,918.00	30,075.00	39,993.00			
76263 Gather Lines Gas Ancona	12,691.64	103,022.50	115,714.14			
77263 Gather Lines Gas Pont Mt S	3,163.18	253.75	3,416.93			
78263 Gather Lines Gas Hudson	17,019.23	2,537.50	19,556.73			
79263 Gather Lines Gas Pontiac Gales	4,748.03	761.25	5,509.28			
80263 Gather Lines Gas Lake Bloom	19,419.17	7,612.50	27,031.67			
82263 Gather Lines Gas Lexington	19,949.60	6,090.00	26,039.60			
84263 Gather Lines Gas Pecatonica	1,830.00	75.00	1,905.00	239,166.35	Total	(A)
75265 Gather Lines Salne Troy Grove	7,540.00		7,540.00			
77265 Gather Lines Salne Pont Mt S	2,588.71	3,298.75	5,887.46			
78265 Gather Lines Salne Hudson	7,878.86	4,821.25	12,700.11			
79265 Gather Lines Salne Pont Gales	793.05	761.25	1,554.30			
80265 Gather Lines Salne Lake Bloom	6,552.79	5,836.25	12,389.04			
82265 Gather Lines Salne Lexington	6,552.79	5,836.25	12,389.04			
				52,459.95	Total	(B)
	120,645.05	170,981.25	291,626.30			

(A) Agree to schedule E. Reclass a portion of this amount to prime 817 (Operations).
(B) Agree to schedule E. Allocate this amount between primes 821 (Operations) and 836 (Maintenance).

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Prime **821** - Purification Expenses
Gathering Lines Gas and Saline
Detail Bv Account **Category**

	40010 Direct Labor Regular	42010 Contractor Work	December YTD prime82100 48010 Direct Material	Organization 67240 G&A Utilities	base amount Category	Budget	2005
75250 Gas Cond Budget - Troy Grove	22,243.00	0	0	0	22,243.00		
76250 Gas Cond Budget - Ancona	77,314.50	13,246.25	42,647.50	0	133,208.25		
77250 Gas Cond Budget - Pont Mt S	9,884.25	1,015.00	6,597.50	0	17,496.75		
78250 Gas Cond Budget - Hudson	26,806.50	1,015.00	15,478.75	0	43,300.25		
79250 Gas Cond Budget - Pont Gales	15,111.00	2,537.50	8,667.00	0	26,315.50		
80250 Gas Cond Budget - Lake Bloom	28,203.75	1,218.00	5,589.75	0	35,011.50		
82250 Gas Cond Budget - Lexington	17,563.00	1,370.25	6,605.00	0	25,538.25		
84250 Gas Cond Budget - Pecatonica	3,045.00	0	15.00	0	3,060.00		
75200 Gas Cond Cnsmble Troy Grove	928.00	0	26,000.00	0	26,928.00		
76200 Gas Cond Cnsmble Ancona	0	507.50	68,005.00	0	68,512.50		
77200 Gas Cond Cnsmble Pontiac Mt S	0	304.50	9,541.00	0	9,845.50		
78200 Gas Cond Cnsmble Hudson	0	304.50	5,379.50	0	5,684.00		
79200 Gas Cond Cnsmble Pontiac Gales	0	507.50	5,278.00	0	5,785.50		
80200 Gas Cond Cnsmble Lake Bloom	0	507.50	7,815.50	0	8,323.00		
82200 Gas Cond Cnsmble Lexington	0	304.50	4,770.50	0	5,075.00		
84200 Gas Cond Cnsmble Pecactonica	0	0	0	0	0		
75257 Gas Cond Maint Troy Grove	25,114.00	0	3,045.00	0	28,159.00		
84257 Gas Cond Maint Pecatonica	6,496.00	0	1,425.00	0	7,921.00		
76265 Gather Lines Salne Ancona	4,495.72	3,045.00	2,791.25	0	10,331.97	(A)	
ACT UTILITY	237,204.72	25,883.00	219,651.25	0	482,738.97		

(A) Reclass portion from prime 821 to prime 836

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Prime 833 - Maintenance of Lines
Summary By Activity
(Before *Reclass)*

December YTD	Organization	base amount prime83300 2005	Budget
Category	75600 Corr General - Troy Grove	21,806.00	
	76600 Corr General - Ancona	8,714.00	
	77600 Corr General - Pontiac Mt S	2,828.00	
	78600 Corr General - Hudson	2,549.00	
	79600 Corr General - Pontaic Gales	0	
	80600 Corr General - Lake Bloom	4,536.00	
	82600 Corr General - Lexington	1,515.00	
	84600 Corr General - Pecatonica	522.00	
	75601 Corr Internal - Troy Grove	64,351.00	
	76601 Corr Internal - Ancona	97,633.00	
	77601 Corr Internal - Pontiac Mt S	39,883.00	
	78601 Corr Internal - Hudson	29,347.00	
	79601 Corr Internal - Pontiac Gales	0	
	80601 Corr Internal - Lake Bloom	22,070.00	
	82601 Corr Internal - Lexington	19,639.00	
	84601 Corr Internal - Pecatonica	4,651.00	
	75602 Corr External - Troy Grove	14,010.00	
	76602 Corr External - Ancona	28,833.00	
	77602 Corr External - Pontiac Mt S	12,227.00	
	78602 Corr External - Hudson	8,775.00	
	79602 Corr External - Pontiac Gales	0	
	80602 Corr External - Lake Bloom	9,816.00	
	82602 Corr External - Lexington	8,528.00	
	84602 Corr External - Pecatonica	9,042.00	
	84604 Corr Devices - Pecatonica	0	
	75263 Gather Lines Gas Troy Grove	39,993.00	
	76263 Gather Lines Gas Ancona	115,714.14	
	77263 Gather Lines Gas Pont Mt S	3,416.93	
	78263 Gather Lines Gas Hudson	19,556.73	
	79263 Gather Lines Gas Pontiac Gales	5,509.28	
	80263 Gather Lines Gas Lake Bloom	27,031.67	
	82263 Gather Lines Gas Lexington	26,039.60	
	84263 Gather Lines Gas Pecatonica	1,905.00	
	75265 Gather Lines Salne Troy Grove	7,540.00	
	77265 Gather Lines Salne Pont Mt S	5,887.46	
	78265 Gather Lines Salne Hudson	12,700.11	
	79265 Gather Lines Salne Pont Gales	1,554.30	
	80265 Gather Lines Salne Lake Bloom	12,389.04	
	82265 Gather Lines Salne Lexington	12,389.04	
ACT UTILITY		702,901.30	
		702,901.30	

Reclass 5 - Sch E

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Prime 821 - Purification Expense - Summary
Summary By Activity
(Before Reclass)

December YTD	Organization	base amount prime82100 2005	Budget
Category	75250 Gas Cond Budget - Troy Grove	22,243.00	
	76250 Gas Cond Budget - Ancona	133,208.25	
	77250 Gas Cond Budget - Pont Mt S	17,496.75	
	78250 Gas Cond Budget - Hudson	43,300.25	
	79250 Gas Cond Budget - Pont Gales	26,315.50	
	80250 Gas Cond Budget - Lake Bloom	35,011.50	
	82250 Gas Cond Budget - Lexington	25,538.25	
	84250 Gas Cond Budget - Pecatonica	3,060.00	
	75200 Gas Cond Cnsmble Troy Grove	26,928.00	
	76200 Gas Cond Cnsmble Ancona	68,512.50	
	77200 Gas Cond Cnsmble Pontiac Mt S	9,845.50	
	78200 Gas Cond Cnsmble Hudson	5,684.00	
	79200 Gas Cond Cnsmble Pontiac Gales	5,785.50	
	80200 Gas Cond Cnsmble Lake Bloom	8,323.00	
	82200 Gas Cond Cnsmble Lexington	5,075.00	
	75257 Gas Cond Maint Troy Grove	28,159.00	
	84257 Gas Cond Maint Pecatonica	7,921.00	
	76265 Gather Lines Salne Ancona	10,331.97	
ACT UTILITY		482,738.97	
		482,738.97	

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Reclass 6 - Reclass Storage **Training** Expense

- Training expenses related to the storage and transmission areas are combined in two activities, 91702 and 91703
- These expenses are in prime 850 - Operations Supervision and Engineering of Transmission Facilities
- Training expense related to the storage area must be reclassed from prime 850 to prime 814 - (Supervision and Engineering of Storage Operations)
- Based on history, a percentage is reclassed to prime 814.

	Organization prime85000 2005 Amounts December YTD Budget 91702 Industry Seminars & Training	Organization prime85000 2005 Amounts December YTD Budget 91703 Stor-Trans Safety&Gen Info Mtg	Total	Storage (91%) - Prime 814	Transmission (9%) - Prime 850
Payroll:					
40010 Direct Labor Regular	100,669.26	152,376.83			
	100,669.26	152,376.83	253,046.09	230,271.94	22,774.15
Other:					
42010 Contractor Work	8,627.50	10,150.00			
64130 G&A Seminars/Meeting Expenses	7,003.50	5,582.50			
64150 G&A Training	11,520.25	8,881.25			
64160 G&A Meals & Entertainment	2,436.00	2,436.00			
64170 G&A Transportation & Lodging	2,436.00	2,436.00			
	32,023.25	29,485.75	61,509.00	55,973.19	5,535.81
Total	132,692.51	181,862.58	314,555.09	286,245.13	28,309.96

Amount to be Reclassed

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Reclass 6 - Reclass Storage Training Expense

- Training expenses related to the storage and transmission areas are combined in two activities, 91702 and 91703.
- In order to properly report in the ICC annual report, training expense related to the storage area is reclassed from prime 850 to prime 814 (Supervision and Engineering of Storage Operations)
- In order to reclass budgeted amounts related to storage, history will be used to determine a percentage of the expense recorded in activities 91702 and 91703 that relates to storage.

	Organization prime85000 2003 Amounts December YTD Actuals Category	Organization prime85000 2002 Amounts December YTD Actuals Category	Average
91702 Industry Seminars & Training	115,465.12	138,090.82	
91703 Stor-Trans Safety&Gen Info Mtg	129,260.62	176,814.55	
Total	244,725.74	314,905.37	
Amount allocated to Storage	224,294.78	284,550.56	
Percentage allocated to Storage	92%	90%	91%
Percentage to Transmission	8%	10%	9%

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Prime 850 - Operations Supervision and Engineering of Transmission Facilities
Summary By Activity

		Category December YTD Organization Budget base amount prime85000 2005	
	54713 Trans Central- Security	5,925.92	Transmission
	54838 Trans-C Mtgs & Training	66,476.60	
	54839 Trans-C Operator Qualif Traing	7,278.59	
	91702 Industry Seminars & Training	132,692.51	Transmission & Storage (need to allocate a portion to prime 814)
	91703 Stor-Trans Safety&Gen Info Mtg	181,862.58	
ACT UTILITY		394,236.20	

Reclass 6 - Storage Training Costs
Schedule C

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Reclass 7 - Reclass A&G Payroll, Other

- Payroll and Other expense related to A&G departments is accumulated together in an allocation prime, 92021. Amounts are then segregated into the appropriate prime account at year end, based on the general ledger account that was charged. In addition, this allocation prime includes costs incurred by A&G departments related to consulting/professional services, and the billed to affiliate credit.

	Payroll & Billed to Affiliate Credits	Other	Total
Amount in Prime 92021	32,418,662.17	16,648,251.82	49,066,913.99
Reclass to:			
Prime 920 - A&G Salaries	41,574,165.15		41,574,165.15
Prime 921 - A&G Office Supplies		14,859,906.32	14,859,906.32
Prime 922 - A&G Expenses Transferred Credit	(9,884,651.97)	(269,308.50)	(10,153,960.47)
Prime 923 - Outside Services Employed		1,956,232.00	1,956,232.00
Prime 885 - Distribution Maintenance Sup & Eng	413,427.48	57,506.27	470,933.75
Prime 861 - Transmission Maintenance Sup & Eng	212,692.76	29,584.80	242.277.56
Prime 830 - Storage Maintenance Sup & Eng	103,028.75	14,330.93	117,359.68
Total Reclass	32,418,662.17	16,648,251.82	49,066,913.99

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Reclass 7 - Reclass A&G Payroll, Other

- Payroll and Other expense related to A&G departments is accumulated together in an allocation prime, 92021. Amounts are then segregated into the appropriate prime account at year end, based on the general ledger account that was charged. In addition, this allocation Prime includes costs incurred by A&G departments related to consulting/professional services. and the billed to affiliate credit.

Prime **92021 Summary -** Bv Account Cateaory

		Budget base amount Organization December YTD prime92021 2005
40010 Direct Labor Regular	Activity	884,929.59
44010 IDE Mgmt Pay Regular	Activity	689,823.00
44030 IDE Clerical Pay Regular	Activity	39,326.00
44070 IDE Small Tools	Activity	28,050.00
44120 IDE Other Misc	Activity	73,372.00
47010 Fleet Basic Monthly Charge	Activity	1,737.00
47020 Fuel Cost Gasoline	Activity	68,347.67
47022 Fuel Cost Ethanol	Activity	715.00
47050 Fleet To CWIP Credit	Activity	(1,525.00)
50010 G&A Mgmt Regular	Activity	37,227,817.18
52010 G&A Clerical Regular	Activity	3,461,418.37
[illegible]	[illegible]	[illegible]
56010 G&A Consults/Professional Srvs	Activity	1,642,620.00
56020 G&A Contractors	Activity	311,612.00
56040 G&A Legal other than MB&P	Activity	2,000.00
56050 G&A Maint Fees Srvc Contracts	Activity	2,850,133.31
56060 G&A Maint Fees Software	Activity	2,315,432.83
56061 G&A Managed Services	Activity	477,293.00
56070 G&A Temporary Clerical Help	Activity	100,252.00
60060 Software Expense Reclass	Activity	1,706,929.48
64010 G&A Advertising	Activity	293,333.00
64020 G&A Cell Phones	Activity	156,856.76
64030 G&A Pagers	Activity	31,836.15
64040 G&A Communication Services	Activity	3,461,228.76
64050 G&A Duplicating Exp	Activity	100,613.08
64060 G&A Forms	Activity	464,679.68
64070 G&A Memberships/Dues	Activity	221,502.00
64080 G&A Office Supplies	Activity	331,536.50
64082 G&A Computing Supplies & Srvcs	Activity	1,200.00
64083 G&A Cafeteria & Catering	Activity	50,934.67
64084 G&A Sponsorship	Activity	2,000.00
64090 G&A Postage Shipping	Activity	49,440.34
64100 G&A Postage US Mail	Activity	61,438.43
64110 G&A Publications	Activity	166,891.05
64120 G&A Rental Expense	Activity	277,311.00
64130 G&A Seminars/Meeting Expenses	Activity	315,171.17
64140 G&A Software	Activity	606,354.42
64150 G&A Training	Activity	337,505.33
64160 G&A Meals & Entertainment	Activity	235,899.77
64170 G&A Transportation & Lodging	Activity	418,877.00
64180 G&A Contribution	Activity	138,580.00
64190 Other G&A	Activity	1,312,342.72
64195 Info Service to CWIP Credit	Activity	(2,815,090.80)
64210 G&A Other Billed To Aff/Ct	Activity	(269,308.50)
67030 G&A Bank Services/Fee	Activity	197,750.00
67040 G&A Debt Rating/Stock Listing	Activity	180,000.00
67240 G&A Utilities	Activity	627,400.00
67250 G&A Waste Disposal & Recycling	Activity	115,000.00
Category	Activity	49,066,913.99

Payroll	42,303,314.14	
Billed to Affiliate G&A	(10,153,960.47)	[payroll = (9,884,651.97),
Consulting Professional Services	1,956,232.00	other= (269,308.50)]
Other/Office Supplies	14,961,328.32	
	49,066,913.99	

Reclass 7 -
Schedule B

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Reclass 7 - Reclass of **92021**

- In order **to reclass** corrosion admin budget for activity **26001** to Distribution, Transmission, and Storage, an allocation is used, based on corrosion budget for each of these areas.
- This schedule is used to determine the allocation of dollars in activity **26001** to primes **830, 861,** and **885..**

	Budget	December Amounts		**2005** prime92021 Organization **26001** Admin - IDE
44010 IDE Mgmt Pay Regular	689,823.00			
44030 IDE Clerical Pay Regular	39,326.00	Payroll	**729,149.00**	
44070 IDE Small Tools	**28,050.00**			
44120 IDE Other Misc	73,372.00	Other	**101,422.00**	
Category	**830,571.00**		**830,571.00**	

Allocation:	Percentage (a)	Payroll	Other	Total
Distribution - Reclass to Prime **885** - Distribution Maint Sup & Eng	**56.70%**	**413,427.48**	**57,506.27**	470,933.76
Transmission - Reclass to Prime **861** - Transmission Maint Sup & Eng	**29.17%**	**212,692.76**	29,584.80	**242,277.56**
Storage - Reclass to Prime **830** - Storage Maint Sup & Eng	**14.13%**	103,028.75	14,330.93	117,359.68
	100.00%	729,149.00	101,422.00	830,571.00

(a) Source - Schedule D

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Reclass 7 - Reclass of 92021

- In order to **reclass** corrosion admin budget for activity **26001** to Distribution, Transmission, and Storage, an allocation is used, based on corrosion budget for each **of** these areas.
- Other corrosion expenses are recorded in primes **887** (Distribution), **863** (Transmission), and **833** (Storage).
- This schedule is used to determine the allocation percentages for each of these three areas.

		Budget	December Amounts	2005	Category	Organization
prime88700	26006 Analysys Exist Facilities	190,786.00				
	26009 Cath Prot Repairs - Co	371,242.00				
	26013 Cath Prot Repairs - Contr	646,282.00				
	26019 Annual Util Read Prog	96,004.00				
	26020 Annual Meter Read Prog	23,133.00				
	26021 Rectif Read & Maint	142,806.00				
	26023 Bond Read & Maint	27,378.00				
	26024 Stray Curnt Read & Maint	42,832.00				
	26025 Exposed Main Read & Maint	9.424.00				
	26028 Misc Field Analysis	100,999.00				
	Total Corrosion - Distribution	1,650,886.00	56.70%			
prime86300	54600 Trans - C Corrosion Generai	150,425.00				
	72600 Trans - S Corr General	426,241.00				
	54601 Trans - C Corrosion Internal	16,364.00				
	54602 Trans - C Corrosion External	256,089.00				
	Total Corrosion - Transmission	849,119.00	29.17%			
prime83300	75600 Corr General - Troy Grove	21,806.00				
	76600 Corr General - Ancona	8,714.00				
	77600 Corr General - Pontiac Mt S	2,828.00				
	78600 Corr General - Hudson	2,549.00				
	80600 Corr General - Lake Bloom	4,536.00				
	82600 Corr General - Lexington	1,515.00				
	84600 Corr General - Pecatonica	522.00				
	75601 Con Internal - Troy Grove	64,351.00				
	76601 Corr Internal - Ancona	97,633.00				
	77601 Corr Internal - Pontiac Mt S	39,883.00				
	78601 Corr Internal - Hudson	29,347.00				
	80601 Corr Internal - Lake Bloom	22,070.00				
	82601 Corr Internal - Lexington	19,639.00				
	84601 Corr Internal - Pecatonica	4,651.00				
	75602 Corr External -Troy Grove	14,010.00				
	76602 Corr External - Ancona	28,833.00				
	77602 Corr External - Pontiac Mt S	12,227.00				
	78602 Corr External - Hudson	8,775.00				
	80602 Corr External - Lake Bloom	9,816.00				
	82602 Corr External - Lexington	8,528.00				
	84602 Corr External - Pecatonica	9,042.00				
	Total Corrosion - Storage	411,275.00	14.13%			
	Total Corrosion	2,911,280.00	100.00%			

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Reclass 8 - Misc. **Reclass** From Prime **922** -Administrative **Expenses** Transferred **-** Summary

- Included in budgeted amounts for prime 922 is activity 96526, Cost of Services Rendered Misc. This includes both consolidated pool charges and certain benefit plans. Since consolidated pool charges are not an administrative expense credit, they do not belong in prime 922. These dollars will be reclassed to prime 921, Office Supplies Expenses. In addition, benefit plans that are accumulated in this activity will be reclassed to prime 920, A&G Salaries, where other benefit plans are reported.

			Budget base amount Organization December YTD prime92200 2005		
90103 G&A To CWIP-Cr		60200 G&A to CWIP Credit	(1,823,099.17)		
	Category		(1,823,099.17)		
96526 Cost of r ı	Misc	60080 Consolidated pool Charges	8,773,480.00	(A)	
		60090 Payroll Additives	(7,388,377.00)		
		60220 Nicor Long Term Plan	779,400.00		
		60230 Nicor Stock Deferral Plan	125,316.00		
		60231 Restricted Stock Plan	27,194.00	(B)	2,197,704.00
		60232 SERP	75,446.00		
		60235 Nicor Stock Options	891,300.00		
		60240 Nicor Bonus Plan	299,048.00		
	Category		3,582,807.00		
ACT UTILITY	Category		1,759,707.83		

(A) Reclass Consolidated Pool (account category 60080) to prime 921 - Office Supplies and Expenses
(B) Reclass Benefit Plans to prime 920 - Administrative and General Salaries

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Reclass 8 - Misc. Reclass From Prime 922 -Administrative Expenses Transferred - Summary

- This schedule shows a summary of prime 922 Administrative Expenses Transferred Credit, before any allocations are made.

		Organization Category prime92200 2005 Amounts December YTD Budget
	90103 G&A To CWIP-Cr	(1,823,099.17)
	96526 Cost of Service Rendered Misc.	3,582,807.00
Activity		1,759,707.83

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Reclass 8 - Misc. Reclass From Prime 922 - Administrative Expenses Transferred - Summary

- This schedule shows detail of prime 920 A&G Salaries, before any allocations are made. The purpose of this schedule is to provide detail of benefit plans accounted for in prime 920.

		Category Budget base amount Organization December YTD prime92000 2005
	91326 Annual Mgt Incentive Prgm 1-6	2,816,581.00
	91322 Perf Incentive Prgrm - Mgrs	1,099,481.00
	91361 Officer Bonus - Nicor Gas	1,371,552.00
	91391 ICU Dividend	482,582.00
	91362 Flex - Nicor Gas	21,465.00
Activity		5,791,661.00

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2005 O&M Budget
Allocation ▮ - Allocation of Storage Overhead, Transportation, and Communications from Prime **81401**
Schedule A -Allocation

- Storage supervision and general expenses are recorded in an allocation prime account, **81401.**
- This allocation allocates these storage supervision and general expenses among all the storage primes. The allocation is based on payroll for each prime.

	Total Charges (a)		
	December YTD	Payroll	Other
Prime **81401**	1,410,361.18	1,018,246.33	392,114.85

				Amount Allocated From 81401		
Allocation to Storage Primes:	Prime Acct.	Payroll (b)	Payroll as a % of Totals	Payroll	Other	Total
Operation						
Maps and Records	81500	0.00	0.00%	0.00	0.00	0.00
Wells Expense	81600	335,147.25	19.76%	201,205.47	77,481.89	278,687.37
Lines Expense	81700	41,893.53	2.47%	25,150.68	9,685.24	34,835.92
Compressor Station Expenses	81800	287,461.50	16.95%	172,592.75	66,463.47	239,056.22
Compressor Station Fuel and Power	81900	0.00	0.00%	0.00	0.00	0.00
Measuring and Regulating Station Expense	82000	44,712.00	2.64%	26,881.70	10,351.83	37,233.54
Purification Expense	82100	149,183.82	8.79%	89,503.85	34,466.90	123,970.75
Exploration and Development	82200	0.00	0.00%	0.00	0.00	0.00
Other Expenses	82400	0.00	0.00%	0.00	0.00	0.00
Rents	82600	0.00	0.00%	0.00	0.00	0.00
Maintenance						
Maintenance of Structures and Improvements	83100	195,654.07	11.53%	117,403.80	45,210.84	162,614.64
Maintenance of Reservoirs and Wells	83200	118,115.93	6.96%	70,869.94	27,291.19	98,161.14
Maintenance of Lines	83300	46,845.32	2.76%	28,103.60	10,822.37	38,925.97
Maintenance of Compressor Station Equipment	83400	348,282.68	20.53%	209,045.97	80,501.18	289,547.15
Maintenance of Measuring and Regulating Station Equipment	83500	0.00	0.00%	0.00	0.00	0.00
Maintenance of Purification Equipment	83600	119,927.10	7.07%	71,990.02	27,722.52	99,712.54
Maintenance of Other Equipment	83700	9,101.58	0.54%	5,498.53	2,117.42	7,615.95
	Total	1,696,324.78	100.00%	1,018,246.33	392,114.85	1,410,361.18
				0.00	(0.00)	(0.00)

Sources:
(a) Allocation 1 - Schedule B
(b) Payroll by Prime, After Reclass Entries

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Allocation .1- Allocation of Storage Overhead, Transportation, and Communications from Prime 81401
Schedule B -Detail of expenses recorded in 81401

Budget Organization December YTD base amount 2005 prime81401

	40010 Direct Labor Regular	44010 IDE Mamt Pay Regular	44030 IDE Clerical Pay Regular	44060 IDE Non-Prod Labor	52010 G&A Clerical Regular	44128 IDE Pay Billed to Affil - CR	44070 IDE Small Tools	44080 IDE Cell Phones	44090 IDE Pagers	44120 IDE Other Misc	47010 Fleet Basic Monthly Charge	47020 Fuel Cost Gasoline	47050 Fleet To CWIP Credit	64130 G&A Seminars/ Meeting Expenses	64150 G&A Training	64190 Other G&A	67240 G M Utilities	44091 IDE Office Supplies	47021 Fuel Cost Diesel	44100 IDE Meals & Entertainment	44110 IDE Transportati on & Lodging	64070 G&A Membersh ps/Dues	64083 G M Cafeteria 8 Catering	67250 G M Waste Disposal & Recycling	Expenditures	
92055 Fleet Storage To CWIP-Cr	0	0	0	0	0	0	0	0	0	0	0	0	(23,121.00)	0	0	0	0	0	0	0	0	0	0	0	(23,121.00)	(23,121.00)
75900 Supv 8 Gen Troy Grove	0	269,126.93	42,978.67	0	0	0	7,500.00	13,094.00	4,020.00	27,360.00	0	0	0	5,000.00	0	10,020.00	0	9,900.00	0	11,400.00	6,948.00	0	0	0	407,347.60	407,347.60
76900 Supv & Gen Ancona	0	144,347.99	54,747.54	0	0	0	3,654.00	11,571.00	3,288.00	23,142.00	0	0	0	0	0	0	0	13,398.00	0	8,526.00	4,872.00	0	0	0	267,546.53	267,546.53
77900 Supv 8 Gen Ponhac Mt S	0	70,000.37	32,407.80	0	0	0	1,827.00	5,481.00	1,827.00	12,180.00	0	0	0	0	0	0	0	1,827.00	0	3,654.00	2,436.00	0	0	0	131,640.17	131,640.17
76900 Supv 8 Gen Hudson	0	102,527.29	19,729.76	0	0	0	3,045.00	7,917.00	1,218.00	18,270.00	0	0	0	0	0	0	0	3,654.00	0	3,670.00	1,218.00	0	0	0	161,249.05	161,249.05
79900 Supv 8 Gen Pontiac Gales	0	68,242.13	23,287.80	0	0	0	1,218.00	3,654.00	300.00	5,481.00	0	0	0	0	0	0	0	1,339.80	0	304.20	0	0	0	0	103,826.93	103,826.93
80900 Supv & Gen Lake Bloom	0	58,588.17	10,296.81	0	0	0	2,436.00	1,827.00	0	9,744.00	0	0	0	0	0	0	0	101.50	0	2,436.00	0	0	0	0	85,429.48	85,429.48
82900 Supv & Gen Lexington	0	77,099.50	10,296.81	0	0	0	2,436.00	2,679.60	0	7,308.00	0	0	0	0	0	0	0	101.50	0	852.60	609.00	0	0	0	101,383.01	101,383.01
84900 Supv 8 Gen Pecatonica	0	29,913.16	4,655.60	0	0	0	1,827.00	0	300.00	1,620.00	0	0	0	0	0	0	0	300.00	0	0	0	0	0	0	38,615.76	38,615.76
75901 Stor-Error Susp Troy Gr 8 Lex	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
76901 Stor-Error Susp Ancona 8 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
75887 Strg-Fleet Oper Costs Troy Gr	0	0	0	0	0	0	0	0	0	0	0	18,288.00	0	0	0	0	0	0	23,040.00	0	0	0	0	0	41,328.00	41,328.00
76887 Strg-Fleet Oper Costs Ancona	0	0	0	0	0	0	0	0	0	0	0	50,668.80	0	0	0	0	0	0	406.00	0	0	0	0	0	51,074.80	51,074.80
77887 Strg-Fleet OperCosts Pont Mt S	0	0	0	0	0	0	0	0	0	0	0	12,180.00	0	0	0	0	0	0	0	0	0	0	0	0	12,180.00	12,180.00
78887 Strg-Fleet Oper Costs Hudson	0	0	0	0	0	0	0	0	0	0	0	12,180.00	0	0	0	0	0	0	142.10	0	0	0	0	0	12,322.10	12,322.10
79887 Strg-Fleet OperCost PontGalesv	0	0	0	0	0	0	0	0	0	0	0	1,827.00	0	0	0	0	0	0	50.75	0	0	0	0	0	1,877.75	1,877.75
80887 Strg-Fleet OperCosts LkBlmgton	0	0	0	0	0	0	0	0	0	0	0	9,744.00	0	0	0	0	0	0	0	0	0	0	0	0	9,744.00	9,744.00
82887 Strg-Fleet OperCosts Lexington	0	0	0	0	0	0	0	0	0	0	0	7,917.00	0	0	0	0	0	0	0	0	0	0	0	0	7,917.00	7,917.00
84887 Strg-FleetOperCosts Pecatonica	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
Activity	0	819,845.54	198,400.79	0	0	0	23,943.00	46,223.60	10,953.00	105,105.00	0	112,804.80	(23,121.00)	5,000.00	0	10,020.00	0	30,621.80	23,638.85	30,842.80	16,083.00	0	0	0	1,410,361.18	1,410,361.18
	-	819,845.54	198,400.79	-	-	-	23,943.00	46,223.60	10,953.00	105,105.00	-	112,804.80	(23,121.00)	5,000.00	-	10,020.00	-	30,621.80	23,638.85	30,842.80	16,083.00	-	-	-	1,410,361.18	
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Total Payroll	1,018,246 33
Total Other	392,114 85
61401 Total	1,410,361 18

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Allocation 2- Allocation Of Transmission Overhead, Transportation, and Communications from Prime 85001
Schedule B - Prime 85001 Detail

Budget Organization December YTD base amount 2005 prime85001

	40010 Direct Labor Regular	44010 IDE Mgmt Pay Reguiar	44030 IDE Clerical Pay Regular	41060 IDE Non-Prod Labor	44070 IDE Small Tools	44080 IDE Cell Phones	44090 IDE Pagers	44120 IDE Other Misc	44130 IDE To CWIP Credit	47010 Fleet Basic Monthly Charge	47020 Fuel Cost Gasoline	47050 Fleet To CWIP Credit	64050 G M Duplicating Exp	64130 G&A Seminars/Meeting Expenses	64150 G M Training	64190 Other G&A	44091 IDE Office Supplies	47021 Fuel Cost Diesel	44100 IDE Meals 8 Entertainment	44110 IDE Transportation & Lodging	47022 Fuel Cost Ethanol	Category	
54700 Trans-C Supervision 8 General	0	758,374.42	52.917 01	52.077 38	40.600 00	24.000 00	3,04500	10.150 00	0	0	0	0	508.00	2,030.00	2,030 00	15,22500	16,240.00	0	15,73300	8,120 00	0	1,001,049.81	1,001,049 81
54887 Trans-C Fleet	0	0	0	0	0	0	0	0	0	0	68,00000	0	0	0	0	0	0	7,61300	0	3	0	75,613 00	75,613.00
86700 Sup & Gen Tnnsmsn West	0	75.979 94	19.05326	0	3,048 00	8.10000	780.00	9,120.00	0	0	0	0	0	0	0	4,560 00	1,860 00	0	1.800 00	1,560.00	0	126.861 20	125,861.20
72700 Sup & Gen Transrnsn South	0	24.683 00	0	0	4.567 50	3.04500	101 50	812.00	0	0	0	0	0	0	0	406 00	0	0	203.00	0	0	33,818.00	33,818 00
86699 Trans-West Error Suspense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
86887 Tmsm Fleet WEST	0	0	0	0	0	0	0	0	0	0	18,270.00	0	0	0	0	0	0	3,654.00	0	0	0	21,924 00	21,924.00
72887 Tmsm Fleet South	0	0	0	0	0	0	0	0	0	0	7.409 50	0	0	0	0	0	0	0	0	0	0	7,409 50	7,409.50
72699 Trans-South Error Suspense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
92051 IDE VP Operations To CWIP-Cr	0	0	0	0	0	0	0	0	(749,533 00)	0	0	0	0	0	0	0	0	0	0		0	(749,533.00)	(749.533 00)
92057 Fleet Transrnsn To CWIP-Cr	0	0	0	0	0	0	0	0	0	0	0	(4,986.00)	0	0	0	0	0	0	0	0	0	(4,98600)	(4,986.00)
92059 Collisn Dmg VP Oper CWIP-cr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Activity	0	859,037.36	71.970 27	52.077 38	48,215.50	35,145.00	3,926 50	20,082 00	(749.533 00)	0	93,679.50	(4,98600)	50800	2.03000	2,030.00	20.191.00	18,100.00	11,26700	17,736.00	9,680.00	0	511.15651	511,156.51
	-	859,037.36	71,970.27	52,077.38	48,215.50	35,145.00	3,926.50	20,082.00	(749,533.00)	-	93,679.50	(4,986.00)	508.00	2,030.00	2,030.00	20,191.00	18,100.00	11,267.00	17,736.00	9,680.00	-	511,156.51	

Total Payroll	983.085 01
Total Other	(471,928.50)
	511.15651

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2005 **O&M** Budget
Allocation 2- Allocation of Transmission Overhead, Transportation, and Communications from Prime 85001
Schedule A - Allocation

- Transmission supervision and general expenses are recorded in an allocation prime account, 85001.
- This allocation allocates these transmission supervision and general expenses among all the transmission primes. The allocation is based on payroll for each prime.

	Total Charges (a)		
	December YTD	Payroll	Other
Prime 85001	511,156.51	983,085.01	(471,928.50)

				Amount Allocated		
Allocation to Transmission Primes:	Prime Acct.	Payroll (b)	Payroll as a % of total	Payroll	Other	Total
Operation						
System Control and Load Dispatching	85100	530,632.58	33.42%	328,547.01	(157,718.50)	170,828.51
Mains Expense	85600	373,040.69	23.49%	230,926.67	(110,856.00)	120,070.66
Measuring and Regulating Station Expenses	85700	283,432.99	17.85%	175,480.67	(84,239.24)	91,241.44
Other Expenses	85900	0.00	0.00%	-	-	-
Maintenance						
Maintenance Structures and Improvements	86200	84,331.43	5.31%	52,201.81	(25,059.40)	27,142.41
Maintenance Mains	86300	77,226.42	4.86%	47,777.93	(22,935.73)	24,842.21
Maintenance of Measuring and Reg. Station Equipment	86500	238,596.21	15.03%	147,757.68	(70,930.85)	76,826.82
Maintenance of Other Equipment	86700	611.91	0.04%	393.23	(188.77)	204.46
	Total	1,587,872.23	100.00%	983,085.01	(471,928.50)	511,156.51
				0.00	0.00	(0.00)

Sources:
(a) Allocation 2 - Schedule B
(b) Payroll by Prime, After Reclass Entries

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2005 O&M Budget
Allocation 3 -Allocation of Distribution Overhead, Transportation, and Communications from Prime **87001**
Schedule **A** - Allocation

- Distribution supervision and general expenses are recorded in an allocation prime account, **87001.**
- This allocation allocates these distribution expenses among prime accounts charged by distribution employees.
- The allocation is based on payroll for each prime.

	Total Charges (a)		
	December YTD	Payroll	Other
Prime **87001**	3,943,507.83	8,614,278.28	(4,670,770.45)

Allocation to Distribution Primes:				Amount Allocated		
Operation	Prime Acct	Payroll (b)	Payroll as a % of Total	Payroll	Other	Total
Distribution Load Dispatching	87100	55,026.31	0.30%	25,842.83	(14,012.31)	11,830.52
Mains and Services Expenses	87400	8,996,404.54	48.89%	4,211,520.65	(2,283,539.67)	1,927,980.98
Measuring and regulating Station Expenses - General	87500	24,961.52	0.14%	12,059.99	(6,539.08)	5,520.91
Measuring and regulating Station Expenses - Industrial	87600	330,718.00	1.80%	155,057.01	(84,073.87)	70,983.14
Measuring and regulating Station Expenses - City Gate Check	87700	525,455.00	2.86%	246,368.36	(133,584.03)	112,784.32
Other Expenses	88000	58,340.18	0.32%	27,565.69	(14,946.47)	12,619.23
Rents	88100	113,916.25	0.62%	53,408.53	(28,958.78)	24,449.75
Maintenance						
Maintenance Structures and Improvements	88600	0.00	0.00%	-	-	-
Maintenance Mains	88700	2,996,909.50	16.30%	1,404,127.36	(761,335.58)	642,791.78
Maintenance of Measuring and Reg. Station Equip. - General	88900	506,877.35	2.76%	237,754.08	(128,913.26)	108,840.82
Maintenance of Measuring and Reg. Station Equip. - Industiral	89000	832,885.75	4.53%	390,226.81	(211,585.90)	178,640.90
Maintenance of Services	89200	2,062,832.14	11.22%	966,522.02	(524,060.44)	442,461.58
Maintenance of Meters and House Regulators	89300	1,887,154.92	10.26%	883,824.95	(479,221.05)	404,603.90
	Total	18,391,481.46	100.00%	8,614,278.28	(4,670,770.45)	3,943,507.83
				0.00	0.00	(0.00)

Sources:
(a) Alloc 3 - Schedules B and C
(b) Payroll by Prime, After Reclass Entries

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Allocation 3 -Allocation of **Distribution** Overhead. Transportation, and **Communications** from **Prime** 87001
Schedule **B - Prime** 87001 Total Expense

	Budget Account Categones	Organization	December YT base amount	2005	prime87001
26027 Field Supv 8 General	51,413.00				
26002 Employee Info Mtg's	18,242.00				
26003 Job Tratning	39,427.00				
26990 Fleet Costs	76,291.00				
36131 Workload Admin To CWIP-Cr	(1,540,511.00)				
38990 Maint-C Fleet Oper Costs	158,409.93				
38700 Maint-C Remote Rptg Lor	13,760.86				
38701 Maint-C Supv 8 Clerical	533,807.05				
38703 Maint-C Non-Prod Time	49,274.16				
38704 Maint C Small Tools&Equip	254,729.77				
38705 Maint-C Inclmnt Weath-Job Site	61,592.64				
37990 Maint-N Fleet Oper Costs	253,589.00				
37701 Maint-N Supv 8 Clerical	1,064,672.95				
37703 Maint-N Non-Prod Time	85,054.92				
37704 Maint-N Small Tools&Equip	396,416.16				
37705 Maint-N Inclmnt Weath-Job Site	120,825.60				
39990 Maint-M Fleet Oper Costs	180,000.00				
39701 Maint-M Supv 8 Clerical	907,234.53				
39703 Maint-M Non-Prod Time	78,820.50				
39704 Maint-M Small Tools&Equip	319,382.37				
39705 Maint-M Inclmnt Weath-Job Stte	116,517.29				
40990 Maint-S Fleet Oper Costs	171,748.44				
40701 Maint-S Supv 8 Clerical	454,282.75				
40703 Maint-S Non-Prod Time	49,201.32				
40704 Maint-S Small Tools&Equip	232,133.24				
40705 Maint-S Inclmnt Weath-Job Site	68,620.44				
41018 Maint-CA CornmncateOth/M-Work	11,504.12				
41401 Maint-CA Suprv&Gen Clerk-Oper	148,376.66				
41404 Maint-CA Sml Tools/Equip-Oper	6,481.94				
41990 Maint-CA - Fleet Costs	44,878.60				
48990 Press-C Fleet Oper Costs	50,004.00				
48831 Press-C Supv 8 General	630,101.35				
48832 Press-C Non-Prod Time	3,181.26				
48834 Press-C Small Tools 8 Equip	32,090.72				
47990 Press-N Fleet Oper Costs	57,198.00				
47831 Press-N Supv 8 General	602,200.25				
47832 Press-N Non-Prod Time	3,381.25				
47834 Press-N Small Tools 8 Equip	62,946.86				
49990 Press-M Fleet Oper Cosls	43,500.00				
49831 Press-M Supv 8 General	625,954.09				
49832 Press-M Non-Prod Time	2,992.92				
49834 Press-M Small Tools 8 Equip	65,716.68				
50990 Press-S Fleet Oper Costs	45,715.00				
50831 Press-S Supv 8 General	470,589.42				
50832 Press-S Non-Prod Time	4,068.41				
50834 Press-S Small Tools 8 Equip	82,599.20				
66990 Proj-C Fleet Operatng Costs	31,000.00				
66039 Proj-C Small Tools	6,180.50				
65990 Proj-N Fleet Operatng Cosls	23,196.00				
65039 Proj-N Small Tools	8,724.40				
67990 Proj-M Fleet Operalng Costs	28,500.00				
67039 Proj-M Small Tools	6,730.00				
68990 Proj-S Fleet Operatng Costs	22,011.00				
68039 Proj-S Small Tools	5,445.62				
61703 NCAT C NonProd-Brkdwn	48,071.72				
61705 NCAT-C InclmntWeathr-JobSit	56,860.44				
61039 NCAT-C S&G NCAT-Small Tools	52,652.92				
61990 NCAT-C Fleet Operatng Costs	95,000.00				
60703 NCAT-N NonProd-Brkdwn	20,201.51				
60705 NCAT-N InclmntWeathr-JobSit	24,404.71				
60039 NCAT-N IDE Small Tools	49,456.21				
60990 NCAT-N Fleel Operalng Costs	65,874.00				
63703 NCAT-S NonProd-Brkdwn	22,835.60				
63705 NCAT-S InclmntWeathr-JobSit	25,372.90				
63039 NCAT-S S&G NCAT-Small Tools	40,102.09				
63990 NCAT-S Fleet Operatng Costs	78,216.00				
70001 L&P Admin North	149,985.67				
71001 L&P Admin Central	85,391.90				
72001 L&P Admin Metro	91,066.87				
73001 L&P Admin South	105,719.18				
46003 Workload Admtn 8 Planning	696,451.00				
46004 Workload Admin - Schedulen	1,015,228.00				
36101 IDE AVP Enrgy Del To CWIP-Cr	(3,994,314.42)				
36111 Fleet Maint To CWIP-Cr	(580,448.14)				
36115 Fleet Carth To CWIP-Cr	(13,014.76)				
36119 Fleet Proj To CWIP-Cr	(95,283.37)				
74101 IDE Constr To CWIP-Cr	(339,958.86)				
74111 Fleet NCAT To CWIP-Cr	(239,090.00)				
92053 IDE Sys Oper To CWIP-Cr	(1,268,103.27)				
36113 Fleet Sys Oper To CWIP-Cr	(71,779.31)				
36989 Ofc VP Distribution Collsn&Dmg	120,000.00				
(74986Constr-Ofc G.M. Flt Collision	40,000.00				
92030 Super and Gen Costs of Shop Ac	369,713.07				
90006 IDE Meter Shop To CWIP-Cr	(47,308.00)				
ACT UTILITY	3,943,507.83				
	3,943,507.83				

Allocation 3 - Allocation of Distribution Overhead, Transportation, and Communications from Prime **87001**
Schedule C - Prime **87001** Payroll

	Budget	Organization	December YTI	base amount	2005	prime87001	
	40010 Direct Labor Regular	44010 IDE Mgmt Pay Regular	44030 IDE Clerical Pay Regular	44060 IDE Non-Prod Labor	50010 G&A Mgmt Regular	52010 G&A Clerical Regular	Total Payroll
36138 Merc Reg Removal Supv & Genrl	0	0	0	0	0	0	
26000 Admin and Clerical	0	0	0	0	0	0	
26027 Field Supv & General	0	0	0	51,413.00	0	0	51,413.00
26002 Employee Info Mtg's	0	0	0	18,242.00	0	0	18,242.00
26003 Job Training	0	0	0	39,427.00	0	0	39,427.00
26990 Fleet Costs	0	0	0	0	0	0	
36131 Workload Admin To CWIP-Cr	0	0	0	0	0	0	
38990 Maint-C Fleet Oper Costs	0	0	0	0	0	0	
38700 Maint-C Remote Rptg Loc	0	0	0	0	0	0	
38701 Maint-C Supv & Clerical	0	467,978.65	0	32,849.40	0	0	500,828.05
38703 Maint-C Nan-Prod Time	0	0	0	49,274.16	0	0	49,274.16
38704 Maint-C Small Tools&Equip	0	0	0	78,428.02	0	0	78,428.02
38705 Maint-C Inclmnt Weath-Job Site	0	0	0	61,592.64	0	0	61,592.64
37990 Maint-N Fleet Oper Costs	0	0	0	0	0	0	
37701 Maint-N Supv & Clerical	0	954,867.79	0	50,476.44	0	0	1,005,344.23
37703 Maint-N Non-Prod Time	0	0	0	85,054.92	0	0	85,054.92
37704 Maint-N Small Tools&Equip	0	0	0	115,261.32	0	0	115,261.32
37705 Maint-N Inclmnt Weath-Job Site	0	0	0	120,825.60	0	0	120,825.60
39990 Maint-M Fleet Oper Costs	0	0	0	0	0	0	
39701 Maint-M Supv & Clerical	0	773,868.51	0	85,366.02	0	0	859,234.53
39703 Maint-M Non-Prod Time	0	0	0	78,820.50	0	0	78,820.50
39704 Maint-M Small Tools&Equip	0	0	0	99,382.37	0	0	99,382.37
39705 Maint-M Inclmnt Weath-Job Site	0	0	0	116,517.29	0	0	116,517.29
40990 Maint-S Fleet Oper Costs	0	0	0	0	0	0	
40700 Maint-S Remote Rptg Loc	0	0	0	0	0	0	
40701 Maint-S Supv & Clerical	0	386,753.25	0	32,931.24	0	0	419,684.49
40703 Maint-S Non-Prod Time	0	0	0	49,201.32	0	0	49,201.32
40704 Maint-S Small Tools&Equip	0	0	0	71,944.44	0	0	71,944.44
40705 Maint-S Inclmnt Weath-Job Site	0	0	0	68,620.44	0	0	68,620.44
41018 Maint-CA Commncate Oth/M-Worl	0	0	0	0	0	0	
41401 Maint-CA Suprv&Gen Clerk-Oper	0	144,452.95	0	282.27	0	0	144,735.22
41403 Maint-CA Non Prod Brkdown	0	0	0	0	0	0	
41404 Maint-CA Sml Tools/Equip-Oper	0	0	0	2,129.94	0	0	2,129.94
41669 Maint-CA - Misc Error Suspense	0	0	0	0	0	0	
41990 Maint-CA - Fleet Costs	0	0	0	0	0	0	
48990 Press-C Fleet Oper Costs	0	0	0	0	0	0	
48831 Press-C Supv & General	0	548,196.62	30,106.89	10,697.84	0	0	589,001.35
48832 Press-C Non-Prod Time	0	0	0	3,181.26	0	0	3,181.26
48834 Press-C Small Tools & Equip	0	0	0	14,970.72	0	0	14,970.72
47990 Press-N Fleet Oper Costs	0	0	0	0	0	0	
47831 Press-N Supv & General	0	508,886.85	33,742.52	7,310.88	0	0	549,940.25
47832 Press-N Non-Prod Time	0	0	0	3,381.25	0	0	3,381.25
47834 Press-N Small Tools & Equip	0	0	0	22,541.86	0	0	22,541.86
49990 Press-M Fleet Oper Costs	0	0	0	0	0	0	
49831 Press-M Supv & General	0	529,652.01	45,393.16	2,992.92	0	0	578,038.09
49832 Press-M Non-Prod Time	0	0	0	2,992.92	0	0	2,992.92
49834 Press-M Small Tools & Equip	0	0	0	36,664.68	0	0	36,664.68
50990 Press-S Fleet Oper Costs	0	0	0	0	0	0	
50831 Press-S Supv & General	0	407,143.18	29,782.11	1,808.13	0	0	438,733.42
50832 Press-S Non-Prod Time	0	0	0	4,068.41	0	0	4,068.41
50834 Press-S Small Tools & Equip	0	0	0	43,397.20	0	0	43,397.20
66990 Proj-C Fleet Operatng Costs	0	0	0	0	0	0	
66039 Proj-C Small Tools	0	0	0	1,380.50	0	0	1,380.50
65990 Proj-N Fleet Operatng Costs	0	0	0	0	0	0	
65039 Proj-N Small Tools	0	0	0	3,924.40	0	0	3,924.40
67990 Proj-M Fleet Operatng Costs	0	0	0	0	0	0	
67039 Proj-M Small Tools	0	0	0	0	0	0	

	Budget	Organization	December YTI	base amount	2005	prime87001	
	40010 Direct Labor Regular	44010 IDE Mgmt Pay Regular	44030 IDE Clerical Pay Regular	44060 IDE Non-Prod Labor	50010 G&A Mgmt Regular	52010 G&A Clerical Regular	Total Payroll
68990 Proj-S Fleet Operatng Costs	0	0	0	0	0	0	
68702 Proj-S NonProd-Time	0	0	0	0	0	0	
68039 Proj-S Small Tools	0	0	0	217.62	0	0	217.62
61702 NCAT-C NonProd-Time	0	0	0	0	0	0	
61703 NCAT-C NonProd-Brkdwn	0	0	0	48,071.72	0	0	48,071.72
61705 NCAT-C InclmntWeathr-JobSit	0	0	0	56,860.44	0	0	56,860.44
61039 NCAT-C S&G NCAT-Small Tools	0	0	0	10,652.92	0	0	10,652.92
61990 NCAT-C Fleet Operatng Costs	0	0	0	0	0	0	
60701 NCAT-N Superv & Genral	0	0	0	0	0	0	
60702 NCAT-N NonProd-Time	0	0	0	0	0	0	
60703 NCAT-N NonProd-Brkdwn	0	0	0	20,201.51	0	0	20,201.51
60705 NCAT-N InclmntWeathr-JobSit	0	0	0	24,404.71	0	0	24,404.71
60039 NCAT-N IDE Small Tools	0	0	0	9,956.21	0	0	9,956.21
60990 NCAT-N Fleet Operatng Costs	0	0	0	0	0	0	
63702 NCAT-S NonProd-Time	0	0	0	0	0	0	
63703 NCAT-S NonProd-Brkdwn	0	0	0	22,835.60	0	0	22,835.60
63705 NCAT-S InclmntWeathr-JobSit	0	0	0	25,372.90	0	0	25,372.90
63039 NCAT-S S&G NCAT-Small Tools	0	0	0	1,717.09	0	0	1,717.09
63990 NCAT-S Fleet Operatng Costs	0	0	0	0	0	0	
62702 NCAT-M Burdn NonProd-Time	0	0	0	0	0	0	
62703 NCAT-M Burdn NonProd-Brkdwn	0	0	0	0	0	0	
62705 NCAT-M InclmntWeathr-JobSit	0	0	0	0	0	0	
62039 NCAT-M S&G NCAT-Small Tools	0	0	0	0	0	0	
62990 NCAT-M Fleet Operatng Costs	0	0	0	0	0	0	
70001 L&P Admin North	0	0	0	0	112,574.80	31,171.89	143,746.69
71001 L&P Admin Central	0	0	0	0	47,981.03	31,171.89	79,152.92
72001 L&P Adrnin Metro	0	0	0	0	53,656.00	31,171.89	84,827.89
73001 L&P Adrnin South	0	0	0	0	68,308.31	31,171.89	99,480.20
46003 Workload Adrnin & Planning	0	0	0	0	575,128.00	0	575,128.00
46004 Workload Adrnin - Schedulers	15,000.00	0	0	0	736,833.00	0	751,833.00
46005 Workload Adrnin - Dispatching	0	0	0	0	0	0	
36101 IDE AVP Enrgy Del To CWIP-Cr	0	0	0	0	0	0	
36111 Fleet Maint To CWIP-Cr	0	0	0	0	0	0	
36115 Fleet Carth To CWIP-Cr	0	0	0	0	0	0	
36117 Collisn Damg Maint To CWIP-Cr	0	0	0	0	0	0	
36119 Fleet Proj To CWIP-Cr	0	0	0	0	0	0	
74101 IDE Constr To CWIP-Cr	0	0	0	0	0	0	
74111 Fleet NCAT To CWIP-Cr	0	0	0	0	0	0	
74115 Collisn Drng Constr CWIP-Cr	0	0	0	0	0	0	
92053 IDE Sys Oper To CWIP-Cr	0	0	0	0	0	0	
36113 Fleet Sys Oper To CWIP-Cr	0	0	0	0	0	0	
36989 Ofc VP Distribution Collsn&Drng	0	0	0	0	0	0	
74986 Constr-Ofc G.M. Flt Collision	0		0	0	0	0	
97705 Distribution Design Team Misc	0	-	0	0	0	0	
92030 Super and Gen Costs of Shop Ac	0	280,456.07	48,205.00	2,980.00	0	0	331,641.07
56004 Coll Drnge - MtrRd/Loc/Lk/Safe	0	0	0	0	0	0	
92510 Sys Ops Fleet Collions/Dmge	0	0	0	0	0	0	
38713 Maint-C Equipment Repairs	0	0	0	0	0	0	
37700 Maint-N Remote Rptg Loc	0	0	0	0	0	0	
92064 Coll Drng Sys Ops to CWIP - Cr	0	0	0	0	0	0	
37713 Maint-N Equipment Repairs	0	0	0	0	0	0	
90006 IDE Meter Shop To CWIP-Cr	0	0	0	0	0	0	
ACT UTILITY	15,000.00	5,002,255.88	187,229.68	1,690,624.02	1,594,481.14	124,687.56	8,614,278.28
	15,000.00	5,002,255.88	187,229.68	1,690,624.02	1,594,481.14	124,687.56	8,614,278.28
	-	-	-	-	-	-	

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2005 O&M Budget
Allocation 4 - Allocation of Net Fleet from Prime **870.02** to Distribution and Customer Accounts
Schedule A - Allocation

- The purpose of this allocation is to allocate net fleet expenses, which are accumulated in allocation prime **870.02** among the prime accounts charged by areas that use fleet vehicles.

Prime **870.02** Totals, Per Schedules B:	Payroll	4,362,660.17
	Other	(961,239.94)
	Total	3,401,420.23

Allocation to Distribution and Customer Accounts:				Amount Allocated from 87002		
Operation	Prime Acct	Payroll (a)	Payroll as a % of Total	Payroll	Other	Total
Distribution Load Dispatching	87100	55,026.31	0.24%	10,470.38	(2,306.98)	8,163.41
Mains and Services Expenses	87400	8,996,404.54	39.68%	1,731,103.56	(381,420.01)	1,349,683.55
Measuring and Regulating Station Expenses - General	87500	24,961.52	0.11%	4,798.93	(1,057.36)	3,741.56
Measuring and Regulating Station Expenses - Industrial	87600	330,718.00	1.46%	63,694.84	(14,034.10)	49,660.74
Measuring and Regulating Station Expenses - City Gate Check Station	87700	525,455.00	2.32%	101,213.72	(22,300.77)	78,912.95
Other Expenses	88000	58,340.18	0.26%	11,342.92	(2,499.22)	8,843.69
Rents	88100	113,916.25	0.50%	21,813.30	(4,806.20)	17,007.10
Meter Reading Expenses	90200	4,280,414.09	18.88%	823,670.24	(181,482.10)	642,188.14
Maintenance						
Maintenance Structures and Improvements	88600	0.00	0.00%	-	-	-
Maintenance Mains	88700	2,996,909.50	13.22%	576,743.67	(127,075.92)	449,667.75
Maintenance of Measuring and Reg. Station Equip. - General	88900	506,877.35	2.24%	97,723.59	(21,531.77)	76,191.81
Maintenance of Measuring and Reg. Station Equip. - Industiral	89000	832,885.75	3.67%	160,109.63	(35,277.51)	124,832.12
Maintenance of Services	89200	2,062,832.14	9.10%	397,002.08	(87,472.83)	309,529.24
Maintenance of Meters and House Regulators	89300	1,887,154.92	8.32%	362,973.33	(79,975.16)	282,998.16
	Total	22,671,895.55	100.00%	4,362,660.17	(961,239.94)	3,401,420.23

Source.
(a) Payroll by Prime, After Reclass Entries

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Allocation 4 - Allocation of Net Fleet from Prime 870.02
Schedule B - Prime 870.02 By Account Category

	Budget	December YTD Amounts	2005	prime87002	Organizati	Activity
40010 Direct Labor Regular	3,164,298.80					
42010 Contractor Work	410,198.83					
44010 IDE Mgmt Pay Regular	776,189.39					
44030 IDE Clerical Pay Regular	88,073.07					
44060 IDE Non-Prod Labor	268,499.29					
44070 IDE Small Tools	15.000.00					
44080 IDE Cell Phones	17,400.00					
44090 IDE Pagers	2,400.00					
44091 IDE Office Supplies	10,800.00					
44100 IDE Meals & Entertainment	9,000.00					
44110 IDE Transportation & Lodging	6,000.00					
44120 IDE Other Misc	50,757.17					
45540 Genrl Non-Prod Labor	65,599.62					
47020 Fuel Cost Gasoline	28,800.00					
47021 Fuel Cost Diesel	17,700.00					
47022 Fuel Cost Ethanol	5,640.00					
47070 Misc Vehicle Stock	80,000.00					
47071 Oil & Antifreeze	80,000.00					
47073 Vehicle Licenses	407,200.00					
48010 Direct Material	1,677,000.00					
56020 G&A Contractors	30,000.00					
56060 G&A Maint Fees Software	13,500.00					
64070 G&A Memberships/Dues	2,000.00					
64090 G&A Postage Shipping	900.00					
64100 G&A Postage US Mail	200.00					
64110 G&A Publications	3,000.00					
64130 G&A Seminars/Meeting Expen	3,000.00					
64150 G&A Training	1,500.00					
64190 Other G&A	39,140.01					
64191 Fleet Admin to CWIP Cr	(3,901,175.95)					
67250 G&A Waste Disposal & Recyc	28,800.00					
Category	3,401,420.23					
	3,401,420.23					

Payroll	4,362,660.17
Other	(961,239.94)
Total	3,401,420.23

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Allocation 5- Allocation of Stores Handling Expense from Prime **870.03**
Schedule A - Allocation

- Stores handling expenses are recorded in an allocation prime, 870.03. These costs are then to be allocated to primes where material is charged during the year. For budget purposes, the prime accounts to be charged will be based on history.

Prime **870.03**	Total Charged (a) December YTD	Payroll	Other
90101 VP Admin Stores Handlq-CWIP-Cr	(1,347,762.74)		(1,347,762.74)
91924 Misc. Stock Cost	30,450.00	-	30,450.00
60940 Stock Material Handling	1,069,797.18	704,042.18	365,755.00
60941 Inventory Management	105,183.07	95,185.32	9,997.75
91944 Occupancy Cost	253,488.00	-	253,488.00
6501 6501-Logistics Forklift Equip	23,443.00	-	23,443.00
60945 Procurement Hauling Expense	307,919.02	246,816.02	61,103.00
Activity	442,517.53	1,046,043.52	(603,525.99)

Allocation to Various Primes Charned **By** Materials:

	Prime Acct	Allocation Percentage (b)	Amounts Allocated From 870.03 Payroll	Other	Total
Operation					
Mains and Services Expenses	87400	23.42%	244,983.39	(141,345.79)	103,637.61
Meter and House Regulator Expenses - Material Pool	87803	47.04%	492,058.87	(283,898.63)	208,160.25
Maintenance					
Maintenance Mains	88700	8.45%	88,390.68	(50,997.95)	37,392.73
Maintenance of Services	89200	21.09%	220,610.58	(127,283.63)	93,326.95
	Total	100.00%	1,046,043.52	(603,525.99)	442,517.53
			0.00	0.00	0.00

Sources:
(a) Schedule B
(b) Per Schedule C

Allocation 5- Allocation of Stores Handling Expense from Prime **870.03**
Schedule **B - Prime 870.03** Detail

Budget prime87003 December YTD Organization base amount 2005

	40010 Direct Labor Regular	50010 G M Mgmt Regular	52010 G&A Clerical Regular	42010 Contractor Worn	47020 Fuel Cost Gasoline	48010 Direct Material	56020 G&A Contractors	56050 G&A Maint Fees Srvc Contracts	56060 GRA Maint Fees Software	56070 G&A Temporary Clerical Help	56010 GRA Consults/Professional Srvs	64020 GRA Cell Phones	64040 G&A Communication Services	64050 G&A Duplicating Exp	64060 G&A Forms	64080 G M Office Supplies	64090 G&A Postage Shipping	64100 GRA Postage US Mail
90101 VP Admin Stores Handlg-CWIP-Cr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
91924 Misc. Stock Cost	0	0	0	0	0	30,450.00	0	0	0	0	0	0	0	0	0	0	0	0
60940 Stock Material Handling	552,755.63	115,582.60	35,703.95	0	6,090.00	9,135.00	16,746.00	6,090.00	5,075.00	10,150.00	10,150.00	7,105.00	4,060.00	1,015.00	1,015.00	10,150.00	508.00	254.00
60941 Inventory Management	0	87,899.38	7,285.94	0	0	0	0	0	0	0	0	913.50	0	1,015.00	0	507.50	0	0
91944 Occupancy Cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6501 6501-Logistics Forklift Equip	0	0	0	16,443.00	0	7,000.00	0	0	0	0	0	0	0	0	0	0	0	0
60945 Procurement Hauling Expense	228,694.28	10,835.80	7,285.94	0	0	3,451.00	0	0	0	0	0	4,872.00	0	0	0	0	0	0
Activity	781,449.91	214,317.78	50,275.83	16,443.00	6,090.00	50,036.00	16,746.00	6,090.00	5,075.00	10,150.00	10,150.00	12,890.50	4,060.00	2,030.00	1,015.00	10,657.50	508.00	254.00

Payroll	1,046,043.52
Other	(603,525.99)
Total	442,517.53

Allocation 5- Allocation of Stores Handling
Schedule B -Prime 870.03 Detail

	64120 G&A Rental Expense	64130 G M Seminars1 Meeting Expenses	64140 G&A Software	64150 GBA Training	64160 GBA Meals & Entertainment	64170 G M Transportation & Lodging	64190 Other GBA	67070 G M Inbound/Outbound Freight	67240 G M Utilities	67250 G M Waste Disposal & Recycling	47021 Fuel Cost Diesel	64194 Stores Handling Io CWIP Credit	Account Categories		
90101 VP Admin Stores Handlg-CWIP-Cr	0	0	0	0	0	0	0	0	0	0	0	(1,347,762.74)	(1,347,762.74)	(1,347,762.74)	-
91924 Misc Stock Cost	0	0	0	0	0	0	0	0	0	0	0	0	30,450.00	30,450.00	-
60940 Stock Material Handling	0	1,624.00	5,075.00	5,075.00	3,045.00	2,030.00	14,210.00	182,700.00	25,375.00	2,538.00	36,540.00	0	1,069,797.18	1,069,797.18	-
60941 Inventory Management	0	1,522.50	0	507.50	1,218.00	3,806.25	507.50	0	0	0	0	0	105,183.07	105,183.07	-
91944 Occupancy Cost	253,488.00	0	0	0	0	0	0	0	0	0	0	0	253,488.00	253,488.00	-
6501 6501-Logistics Forklift Equip	0	0	0	0	0	0	0	0	0	0	0	0	23,443.00	23,443.00	-
60945 Procurement Hauling Expense	0	0	0	0	0	0	21,315.00	0	0	0	31,465.00	0	307,919.02	307,919.02	-
Activity	253,488.00	3,146.50	5,075.00	5,582.50	4,263.00	5,836.25	36,032.50	182,700.00	25,375.00	2,538.00	68,005.00	(1,347,762.74)	442,517.53	442,517.53	-

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Allocation 5- Allocation of Stores Handling Expense from Prime 870.03
Schedule C

- Stores handling expenses are recorded in an allocation prime, 870.03. These costs are then to be allocated to primes where material is charged during the year. For budget purposes, the prime accounts to be charged will be based on history. This schedule calculates a historical average allocation rate.

Prime		Allocation Percentage 2003	2002	Average
87400	Mains and Services Expenses	23.03%	23.82%	**23.42%**
87803	Meter and House Regulator Expenses - Material Pool	43.69%	50.38%	**47.04%**
88700	Maintenance Mains	14.63%	2.27%	**8.45%**
89200	Maintenance of Services	18.65%	23.53%	**21.09%**
		100.00%	100.00%	100.00%

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2005 O&M Budget
Allocation 6- Allocation of Operations Overhead, Transportation, and Communication from Prime 878.01
Schedule A - Allocation

- Operations supervision and general expenses are recorded in an allocation prime account, 878.01.
- This allocation allocates these operations supervision and general expenses among the prime accounts which are charged for work completed by the Operations Department.
- The allocation is based on payroll dollars.

	Total Charges (a)		
	December YTD	Payroll	Other
Prime 878.01	2,364,784.00	1,454,117.00	910,667.00

				Amount Allocated From 878.01		
Allocation to Primes 878. 879, and 903:	Prime Acct	Payroll (b)	Payroll as a % of total	Payroll	Other	Total
Meter and House Regulator Expenses	87800	2,999,687.81	13.21%	192,088.86	120,299.11	312,387.97
Customer Installations Expenses	87900	3,940,181.00	17.36%	252,434.71	158,091.79	410,526.50
Customer Records and Collection Exp.	90300	15,760,572.83	69.43%	1,009,593.43	632,276.10	1,641,869.53
	Total	22,700,441.64	100.00%	1,454,117.00	910,667.00	2,364,784.00
				0.00	0.00	0.00

Sources:
(a) Alloc 6 - Schedule B
(b) Payroll By Prime, After Reclasses

Allocation 6- Allocation of Operations Overhead, Transportation, and Communication from Prime ***878.01***
Schedule **B -** Prime ***878.01*** Detail

	Budget	Organization	base amount	2005	prime87801	December YTD						
	40010 Direct Labor Regular	44010 IDE Mgmt Pay Regular	44060 IDE Non Prod Labor	44070 IDE Small Tools	44080 IDE Cell Phones	44120 IDE Other Misc	44130 IDE To CWIP Credit	47020 Fuel Cost Gasoline	47050 Fleet To CWIP Credit	64040 G M Communication Services	Category	
58990 Oper Fleet Operating Casts	0	0	0	0	0	0	0	710,000.00	0	0	710,000.00	710.000.00
58018 Oper Communication	0	0	0	0	0	0	0	0	0	40,000.00	40,000.00	40,000.00
58421 Oper Fld Suprv & Small Tools	0	1,022,314.00	0	375,864.00	0	0	0	0	0	0	1,398,178.00	1.398.178.00
58422 Oper Non-Prod Time	0	0	255,988.00	0	0	0	0	0	0	0	255,988.00	255,988.00
58427 Oper Employee Info Mtgs	0	0	175,815.00	0	0	0	0	0	0	0	175,815.00	175,815.00
56101 IDE Oper To CWIP-Cr	0	0	0	0	0	0	(179,697.00)	0	0	0	(179,697.00)	(179,697.00)
56111 Fleet Oper To CWIP-Cr	0	0	0	0	0	0	0	0	(35,500.00)	0	(35,500.00)	(35,500.00)
91994 Ofc VP Operation Fleet Coltisn	0	0	0	0	0	0	0	0	0	0	0	
Activity	0	1,022,314.00	431,803.00	375,864.00	0	0	(179,697.00)	710,000.00	(35,500.00)	40,000.00	2,364,784.00	2,364,784.00
	Total Payroll=	1,454.117.00		Total Other=	910,667.00							
				2,364,784.00								

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2005 O&M Budget
Allocation 7- Allocation of Operations Materials from Prime 878.03
Schedule A - Allocation

- Operations material expense are recorded in allocation prime 878.03. These expenses are then allocated to primes 878.00 - Meter and House Regulators and prime 879.00 Customer Installations, the primes where these materials would be used.
- The allocation is based on payroll dollars.

	Total Charged fa):		
	December YTD	a	Other
Prime 878.03	658,160.25	492,058.87	166,101.38

				Amount Allocated From 878.03:		
Allocation to Primes 878 and 879:	Prime Acct	Payroll (b)	Payroll as a % of Total	Payroll	Other	Total
Meter and House Regulator Expenses	87800	2,999,687.81	43.22%	212,667.84	71,789.02	284,456.86
Customer Installations Expenses	87900	3,940,181.00	56.78%	279,391.03	94,312.36	373,703.39
	Total	6,939,868.81	100.00%	492,058.87	166,101.38	658,160.25
				0.00	0.00	0.00

Sources:
(a) Alloc 7 Schedule B
(b) Total Payroll - After Reclasses

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Allocation 7- Allocation of Operations Materials from Prime 878.03
Schedule B - Prime 878.03 Detail

Budget Organization December YTD base amount 2005 prime878

	40010 Direct Labor Regular	48010 Direct Material	Category
58406 Oper Repair Materials	0	450,000.00	450,000.00
Activity	0	450,000.00	450,000.00
Add:			
Amount allocated to 878.03 from Allocation 5 (Stores Handling Exp Allocation)	492,058.87	(283,898.62)	208,160.25
	492,058.87	166,101.38	658,160.25