

Non-Labor

Integrays Business Support

- Common Account (used for Budget and Reforecast)
 - Non-Labor Common Account Map
 - List of most of the O&M Common Accounts
 - Taken from I9 list published on PowerNet
 - Identifies what account the user should choose in Cognos
 - Main account is shown at top with description
 - Identifies what accounts each company should use
 - Highlighted/italicized cells indicate where accounts differ from the main account listed
 - Complete list is available on Budgets Home Page
 - Example for Training & Employee Costs is shown below

Cognos Non-Labor Common Account Map									
609000 - 684999 Operating & Maintenance (Excluding Labor & Benefit Accounts) & Other IS Accounts									
		Common Account to Use in Cognos							
Acct	Description	WPS/WRPC	PGL	NSG	MERC	MGU	UPPCO	IBS	
Training & Employee Costs - Main ACCT 632000									
632000	Training & Seminars	632000	632000	632000	632000	632000	632000	632000	632000
632001	Training-Operational	632000	632000	632000	632000	632000	632000	632000	632000
632002	Training-Safety	632000	632000	632000	632000	632000	632000	632000	632000
632003	Training-Maintenance	632000	632000	632000	632000	632000	632000	632000	632000
632050	Social, Athletic&Recreation	632000	632000	632000	632000	632000	632000	632000	632050
632100	Hiring Expenses	632000	632000	632000	632000	632000	632000	632000	632100
632200	Meetings Expense	632000	632000	632000	632000	632000	632000	632000	632000
632201	Meeting Room Expense	632000	632000	632000	632000	632000	632000	632000	632000
632300	Subscriptions & Publications	632000	632000	632000	632000	632000	632000	632000	632300
632301	Membership - Individual	632301	632301	632301	632301	632301	632301	632301	632301
632302	Directors Fees and Expenses	632000	632000	632000	632000	632000	632000	632000	632302
632303	Memberships-Corporate	632301	632301	632301	632301	632301	632301	632301	632301
633000	Recognition Expense	632000	632000	632000	632000	632000	632000	632000	632000
635000	Pcard Expense-Clearing	632000	632000	632000	632000	632000	632000	632000	632000
635010	Accr Credit Card-Pending Correction	632000	632000	632000	632000	632000	632000	632000	632000

Note:

- BDGT (Budget applications) have updated RT/Common account edits in place.
- FCST (Reforecast applications) do not have updated RT/Common account edits in place; be watchful as estimates are placed in the Reforecast.

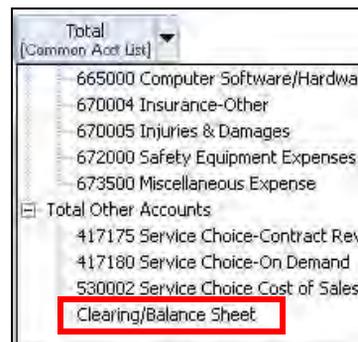
Non-Labor

Integrus Business Support

Common Account (used for Budget and Reforecast)

Clearing/Balance Sheet Accounts

- Clearing accounts are part of the balance sheet
- The Common Account drop-down list includes an item for Clearing/Balance Sheet
 - User selects this item when entering data into a clearing or balance sheet FERC account



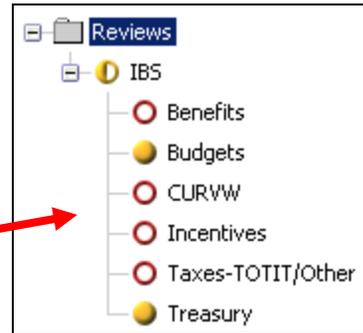
Other Income Statement Accounts

- The Common Account drop-down list includes items for Other Income Statement accounts
- User needs to match up the FERC account with the specific Common Accounts
 - FERC accounts and corresponding Common accounts are listed below

		Common Account to Use in Cognos						
		WPS/WRPC	PGL	NSG	MERC	MGU	UPPCO	IBS
FERC	Other Income Statement Accounts							
417175	ServiceChoice-Contract Revenue				417175			
417180	ServiceChoice-On Demand				417180			
417185	ServiceChoice-Cost of Sales				530002			
417186	ServiceChoice-Adv Exp				627000			
417187	ServiceChoice-O&M				673500			673500
417188	Amort of Serv Choice Cust List				691000			
417490	Renewable Energy Credits						430000	
417495	NU Hydro Billing						400000	
417535	NU Hydro Oper, Supv & Engineer						673500	673500
417543	NUHydro MaintRes,Dams&Wtrways						700202	
417544	NU Hydro Maint of Elec Plant						700202	
417539	NU Hydro Miscellaneous Expense						700202	
426100	Donations over \$500	673500						673200
426430	Other Expend for Civic, etc	647001			647001			647001
456000	Other Electric Revenues	450000						
501150	Steam - Fly Ash Disposal Costs	550000						

Node Hierarchy

- Left side of screen
 - Click the + sign to open the next node level
 - Click on one of the lowest level BSIN account group nodes in the list



- Middle of screen
 - Click on a specific node in the Name list
 - Example: Benefits
 - Allows user to view BSIN accounts in this node only
 - BSIN nodes are identified by like groups of accounts rather than user names
 - Multiple users can have access to a single node



Note: Only DA's and a few other users have access to view all BSIN nodes for a company.

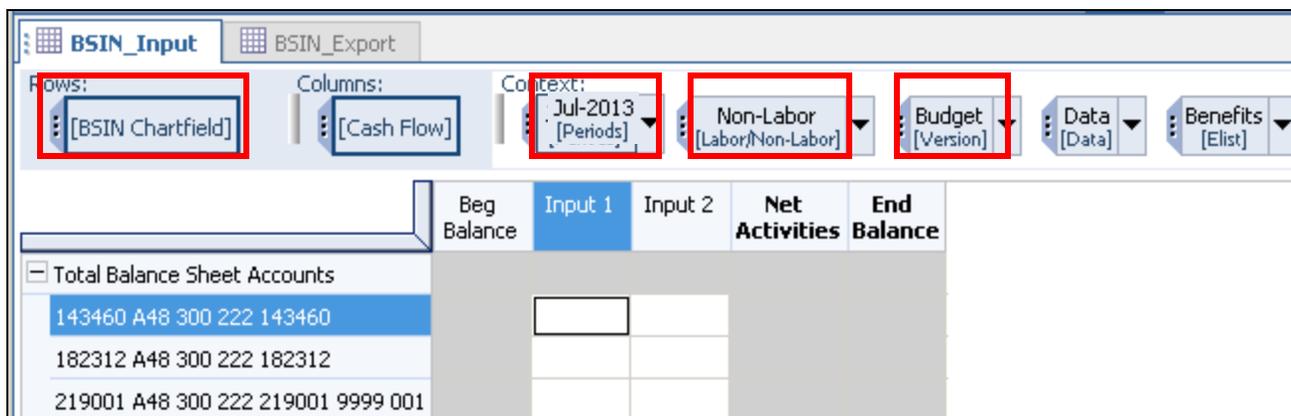
Tabs in BSIN Application

- BSIN Input Tab
 - BSIN Chartfield
 - Contains list of BU chartfield values
 - Sorted by FERC account
 - Non-Regs sorted by Common account
 - Cash Flow
 - Beg Balance
 - [June 30, 2013 balances](#)
 - Input 1, Input 2
 - Debits and Credits can be entered in any input field
 - Depending on the company, users may see up to 4 input fields
 - Net Activities
 - Sum of all Input fields
 - End Balance
 - Sum of Beg Balance + Net Activities

	Beg Balance	Input 1	Input 2	Net Activities	End Balance
Total Balance Sheet Accounts					
143460 G07 200 222 143460					
182312 G07 200 222 182312					
182351 G07 200 222 182351					

Tabs in BSIN Application

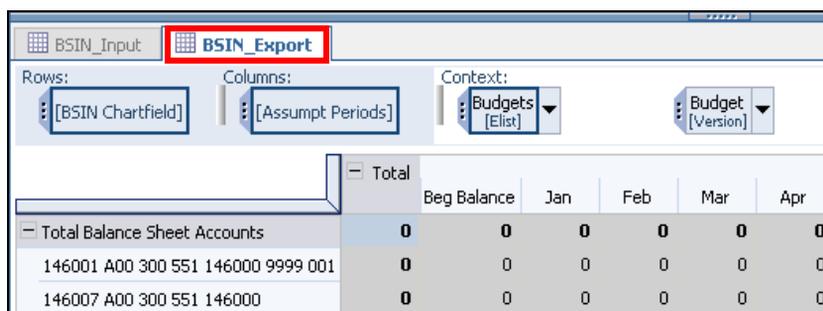
- BSIN Input Tab
 - Verify Beginning Balances are correct
 - Select proper Month-Year
 - Always input activity in Non-Labor
 - Select proper version (Budget or Reforecast)
 - Use true accounting signs in Input fields
 - Expense, Assets = Debit
 - Revenue, Liabilities = Credit
 - Debits and Credits can be entered in any Input field



	Beg Balance	Input 1	Input 2	Net Activities	End Balance
Total Balance Sheet Accounts					
143460 A48 300 222 143460					
182312 A48 300 222 182312					
219001 A48 300 222 219001 9999 001					

Tabs in BSIN Application

- BSIN Export Tab
 - Informational; no inputs



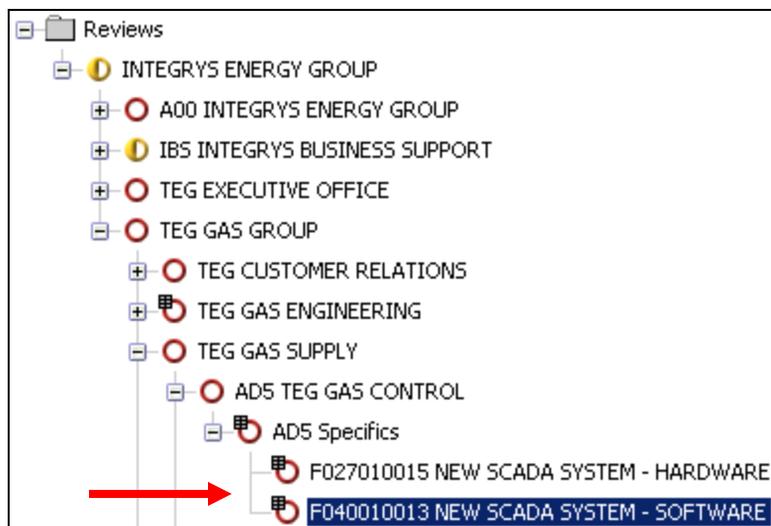
	Total	Beg Balance	Jan	Feb	Mar	Apr
Total Balance Sheet Accounts	0	0	0	0	0	0
146001 A00 300 551 146000 9999 001	0	0	0	0	0	0
146007 A00 300 551 146000	0	0	0	0	0	0

- BSIN chartfield order
 - FERC - RC - Prod - RT - Common – HC – Affiliate
 - Common – RC - Prod - RT – HC – Affiliate (Non-Regs)

- Intercompany payables and receivables should not be forecasted
 - June 30 balances should not be adjusted (per Consolidations Group)
- HC and Affiliate Field
 - Required on all intercompany transactions
 - Last two items in BSIN chartfield string
 - HC matches Affiliate code
 - Example: 146000 A00 300 551 146000 001 9999

Node Hierarchy

- Left side of screen
 - Click the + signs to open the next node levels
 - Click on one of the lowest level funding project nodes in the list



- Middle of screen

- Click on the top node in the Name list
 - Example: AD5 Specifics (All)
 - Allows user to view and edit nodes in project drop-down list

Name	State	Ownership
AD5 Specifics	Not Started	None

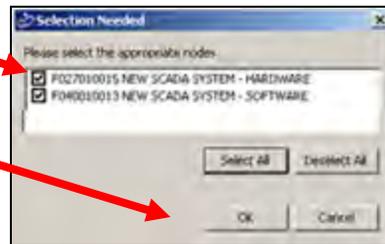
Which is made up of:

Name	State
AD5 Specifics (All)	
F027010015 NEW SCADA SYSTEM - HARDWARE	Not Started
F040010013 NEW SCADA SYSTEM - SOFTWARE	Not Started

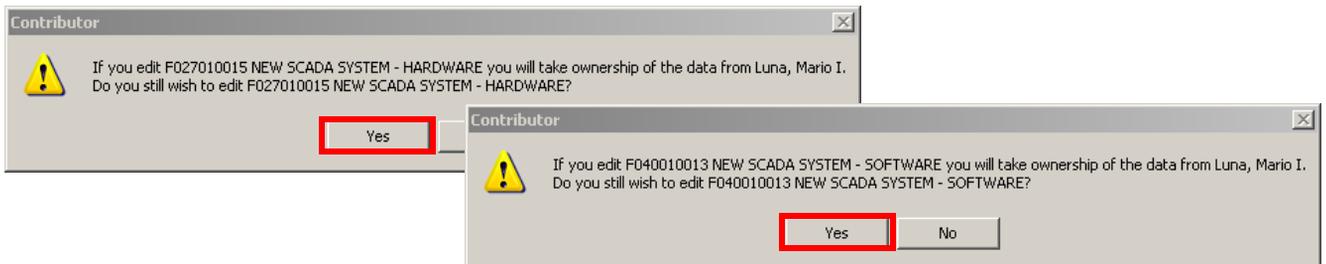
- Click on a specific node in the Name list
 - Example: F040010013 NEW SCADA SYSTEM-SOFTWARE
 - Allows user to view this project only

Take Ownership of Multiple Funding Projects

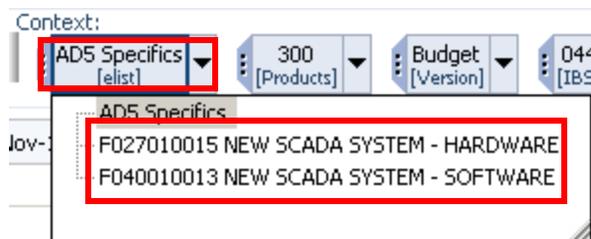
- User selects top node in Name list to view multiple funding projects (as shown on previous page)
- Click on Take Ownership Icon 
- Choose Select All for all funding projects
 - Or check boxes to take ownership of specific funding projects
- Click OK



- Click Yes in each pop-up window
 - A window appears for each node selected above
 - Indicates user wants to take ownership

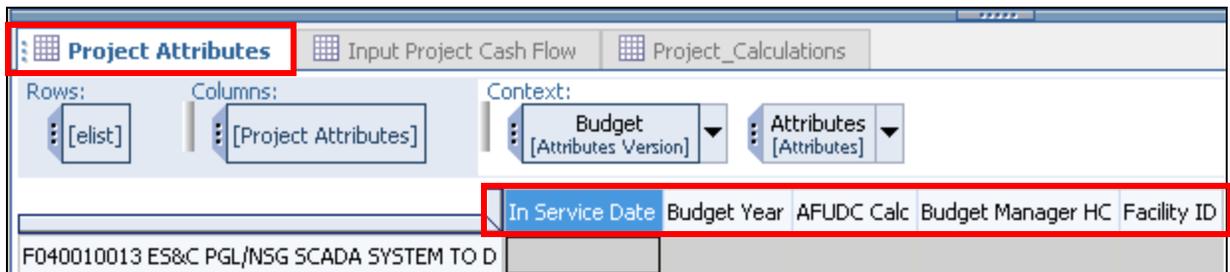


- Choose specific funding project from drop-down list to edit data



Tabs in Capital Application

- Project Attributes Tab
 - List of projects for an RC
 - Informational; no inputs



- In Service Date
 - Date when CWIP dollars are moved to plant
 - Verify the date is appropriate for the project
- Budget Year
 - Appears as the year the expenditures of the project begin (input in PowerPlant, transferred to Cognos)
- AFUDC Calc (IBS and WPS only)
 - Projects with a Y or N will appear
 - An indicator from PowerPlant that determines if AFUDC is calculated on the project or not
- Budget Manager HC
 - Used by IBS only (optional)
- Facility ID
 - Valid for generation projects
 - Input in PowerPlant if known; otherwise supplied by Property Accounting

Tabs in Capital Application

■ Input Project Cash Flow Tab

- Specific funding project lists are unique to each RC
- Blanket projects may be used by multiple RC's

■ Company RT lists:

- IBS, MGU, MERC, UPPCO, WPS, WRPC
 - 138 – Other (default)
 - 080 – Non-Refundable Construction (Contributions)
- PGL, NSG
 - 041 – Materials
 - 044 – Invoices
 - 080 – Non-Refundable Construction (Contributions)
 - 365 – Non-Service Revenues
 - 725 – Labor
 - 855 – Distribution - Non Labor
 - 868 – Paving
 - 869 – Piping Contracting
 - 870 – Landscaping
 - 138 – Other

Note: Users will see a complete dropdown list of RT's, but can only select valid RT's by BU as shown here.

Reminder: By nesting rows and columns, user can view lists side by side (Refer to Row and Column Dimension in manual).

Project Attributes		Input Project Cash Flow		Project_Calculations												
Rows: [Plant Account List]		Columns: [Input Projects_Periods]		Context: F017000000 NON-REV GAS MAIN OVER \$25000 BLANKET [elist]								All Resource Types [PGL Capital RTs]		200 [Products]		Budget [Version]
	Jun-13 YTD WIP	Retirements	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	2013	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	
Total (BCRS)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Basic Cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
303100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
303300	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
303500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
303700	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Removal & Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
670000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
680000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	



Reminder: Input Removal/Salvage with correct sign; Salvage's true sign is negative

Tabs in Capital Application

- Input Project Cash Flow Tab
 - Jun-13 YTD WIP
 - Work-in-Progress will be included for existing funding projects
 - Review amounts shown to determine remaining cash flows
 - Retirements (Book Cost)
 - All funding projects with replacements have retirements
 - Input estimates if the retirement \$'s are material (over \$100,000)
 - Monthly Spread (Month-Year)
 - Input monthly expenditures using the appropriate six-digit utility account
 - Input capital costs only; no O&M

Project Attributes		Input Project Cash Flow		Project_Calculations												
Rows: [Plant Account List]		Columns: [Input Projects_Periods]		Context: F017000000 NON-REV GAS MAIN OVER \$25000 BLANKET [elist]												
				All Resource Types [PGL Capital RTs]												
				200 [Products]												
				Budget [Version]												
		Jun-13 YTD WIP	Retirements	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	2013	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14
Total (BCRS)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Basic Cost		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
303100		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
303300		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
303500		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
303700		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal & Salvage		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
670000		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
680000		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Tabs in Capital Application

- Project Calculations Tab
 - Calculates Work-in-Progress and Closings based on information input in previous tab
 - Informational; no inputs
 - Total and Subtotal descriptions updated
 - BC – Basic Cost
 - RS – Removal & Salvage

Project Calculations												
Rows:		Columns:		Context:								
[Plant Account List]		[Capital Periods]		F017000000 NON-REV GAS MAIN OVER \$25000 BLANKET [elist]								
				All Resource Types [PGL Capital RTs]								
				200 [Products]								
				Budget [Version]								
				Data [Data]								
	In Service Date	Retirements	Jun-13 YTD WIP	Jul-13	Jul-13 Closing	Jul-13 WIP	Aug-13	Aug-13 Closing	Aug-13 WIP	Sep-13	Sep-13 Closing	Sep-13 WIP
Total (BCRS)		0	0	0	0	0	0	0	0	0	0	0
Basic Cost		0	0	0	0	0	0	0	0	0	0	0
394000		0	0	0	0	0	0	0	0	0	0	0
395000		0	0	0	0	0	0	0	0	0	0	0
Removal & Salvage		0	0	0	0	0	0	0	0	0	0	0
670000		0	0	0	0	0	0	0	0	0	0	0
680000		0	0	0	0	0	0	0	0	0	0	0

Terminology

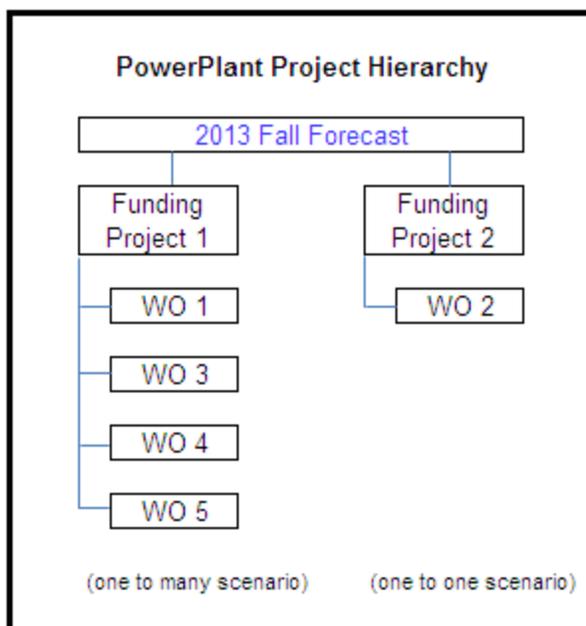
- **Funding Project**
 - Ten-digit number with an **F** in the first position
 - Can span many years
 - Has a start and stop date (in-service date)
 - Created in PowerPlant
 - Used to cash flow projects in Cognos
- **Work Order**
 - Same as project in PeopleSoft
 - PowerPlant work orders roll up to funding projects
- **Work Order Type**
 - Same concept as project mask in PeopleSoft
- **Utility Account**
 - Formerly referred to as Plant Account or Account PC (300 series plant account used to designate type of plant asset)

Funding Projects

- Work in progress dollars for existing funding projects will be pulled into Cognos in mid-July, after the June books are closed
- All cash flows will be entered into Cognos at the Funding Project (Budget) level
- All projects in the Capital Application will start with an **F** for Funding
- Funding Projects may have a one to one or one to many relationship to a Work Order (Actual)
 - Examples:
 - F017011023 = 0017001023
 - F017011024 = 0017001024, 0017001025, 0017001026, 0017001027
- Budget Preparers can determine roll-ups in PowerPlant
- Contributions (non-refundable construction)
 - Mask 0054 – not used
 - RT 080 will be used on applicable funding projects

Funding Projects

- Higher level project, under which Work Orders are initiated in PowerPlant
 - Essentially the budgeted amounts
 - Facilitates budget to actual reporting
 - Unbudgeted Funding project will be created
 - PowerPlant cash flow indicator with Y will move funding project into Cognos



PowerPlant System

- All companies use PowerPlant to create funding and work order projects
- Budget Preparers should have received PowerPlant training
- Forecast In-Service Date
 - Estimated date the project becomes operational
 - The trigger used in Cognos to move expenditures from CWIP to Plant-in-Service
 - Expenditures after this date are considered Plant-in-Service

Property Accounting Support Person

- Answer questions on setting up projects
- Verify whether funding projects are capital or O&M
- Identify proper work order types
- Address PowerPlant training needs

Capital Cash Flow

- Obtain approved business plans from organization
 - Level of detail should be discussed with respective DA
- PowerPlant Project System
 - Set up funding projects to support business plans
 - Specific – individual projects
 - Example: WAM
 - Blanket - pool of dollars used to budget mass property
 - Funding project numbers are generated
 - Funding project numbers are passed to Cognos nightly
- Budget Preparers input cash flows into Cognos by funding project, RT, and period

Assumptions

- All IBS capital managed on behalf of another business unit needs to be completed by the IBS capital deadline no matter what the business unit that budget may reside in
- Do not budget the following items; work with Admin Services or IT for specific purchases
 - Capitalized office furniture and equipment are managed/budgeted in Admin Services-Facilities
 - Capitalized PC's, printers, fax machines, etc. are budgeted/managed by IT
- Critical to meet capital deadlines
 - Affects depreciation/deferred taxes which are calculated outside of Cognos system
 - Other areas have outside deadlines

Assumptions

- Capital labor is identified in the Labor application in account 107000 CWIP
- Budgeted labor is not tied to specific capital projects
- Project leaders must work with other Home Centers or other companies to determine resource requirements
- Labor dollars from subsidiaries need to be identified as O&M or capital
 - If capital, use account 107000 CWIP without a Proc 1 number
- Budget preparers must consider labor costs, labor loadings, allocated labor, and non-labor in project estimates
 - Benefits, payroll taxes, NPT, transportation, and stock material loaders
- Capital Loader Rates
 - Rates vary between companies
 - Link to loader rates will be available on Budget Home Page

Assumptions

- CA or CPCN (WPS Only)
 - CA = Certificate of Authority
 - Required by PSCW
 - Required for gas projects to service new areas
 - Gas distribution projects greater than \$2,500,000
 - Electric projects greater than \$10,000,000
 - CPCN = Certificate of Public Convenience and Necessity
 - Required by PSCW
 - Construction of power plants greater than 100 MW
 - PSCW determines if a project can be built and where, if approved
 - Plan ahead and get approval prior to budget process
 - If a CA or CPCN is expected prior to completion of the rate case audit (i.e., June 30), then include it in the budget. If expected between June 30 and late November, then the various revenue requirements need to be identified on spreadsheets for exhibits in the case.

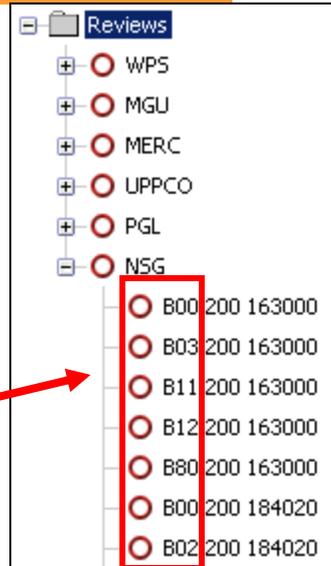
Contact Dave Kyto or Rick Moras with questions

Clearing

Integrus Business Support

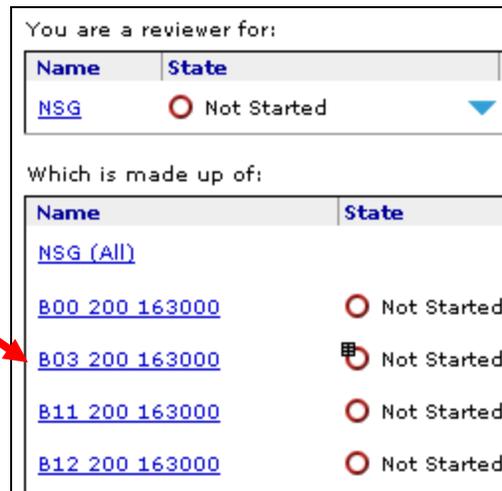
Node Hierarchy

- Left side of screen
 - Click the + signs to open the next node levels
 - Click on one of the lowest level RC/Prod/Account items

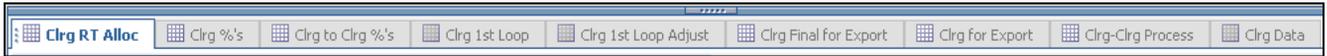


Note: All utilities include RC (NSG/PGL also include Prod/Acct).

- Middle of screen
 - Click on a specific node in the Name list
 - Example: B03 200 163000
 - Allows user to view this node only



■ Tabs in Clearing Application (Utilities only)



- Clrg RT Alloc (informational; no inputs)
 - Chartfields with Labor/Non-Labor RT's
- Clrg %'s (inputs required)
 - Input %'s to RC's that receive the majority of clearing \$'s from this RC without negatively affecting the FERC account
 - Input 0 or leave cell blank if chartfields are not used
- Clrg to Clrg %'s
 - Not applicable to all BU's or RC's
 - Input %'s to other clearing RC's
 - Sum of the %'s in Clrg %'s and Clrg to Clrg %'s should equal 100%
 - Input 0 or leave cell blank if chartfields are not used
- Clrg 1st Loop (informational; no inputs)
- Clrg 1st Loop Adjust (informational; no inputs)
- Clrg Final for Export (informational; no inputs)
 - Creates monthly spread of \$'s based on %'s
- Clrg for Export (informational; no inputs)
 - Clears dollars out of clearing accounts
- Clrg-Clrg Process (informational; no inputs)
 - Clears remaining \$'s out of clearing accounts
- Clrg Data (informational; no inputs)

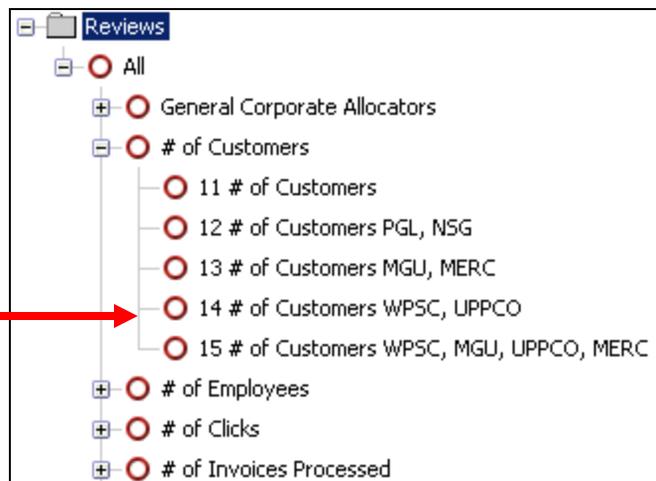
- Utilities Clearing
 - MERC, MGU, NSG, PGL, UPPCO, WPS
 - Each utility inputs clearing %'s by year and chartfields
 - Accounts 163000 and 184xxx
- WRPC
 - Application not applicable
- Non-Regulated Companies
 - Application not applicable
- IBS
 - Application not applicable

Allocations

Integrus Business Support

Node Hierarchy

- Left side of screen
 - Click the + signs to open the next node levels
 - Click on one of the lowest level allocation nodes in the list



Middle of screen

- Click on the top node in the Name list
 - Example: # of Customers (All)
 - Allows user to view and edit nodes in allocations drop-down list

You are a reviewer for:

Name	State	Ownership	Reviewer
# of Customers	<input type="radio"/> Not Started	None	a-CC Budge

Which is made up of:

Name	State
# of Customers (All)	
11 # of Customers	<input type="radio"/> Not Started
12 # of Customers PGL, NSG	<input type="radio"/> Not Started
13 # of Customers MGU, MERC	<input type="radio"/> Not Started
14 # of Customers WPSC, UPPCO	<input type="radio"/> Not Started
15 # of Customers WPSC, MGU, UPPCO, MERC	<input type="radio"/> Not Started

Note: Allocations with similar methods are grouped together in organized lists in Cognos.

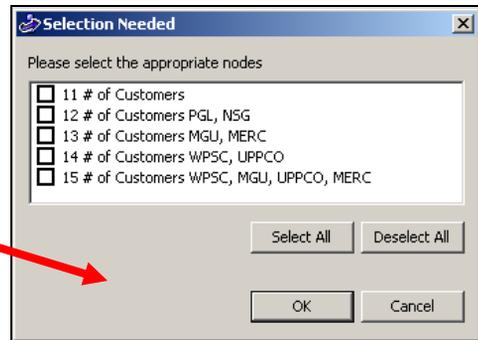
- Click on a specific allocation node in the Name list
 - Example: 14 # of Customers WPSC, UPPCO
 - Allows user to view this allocation node only

Allocations

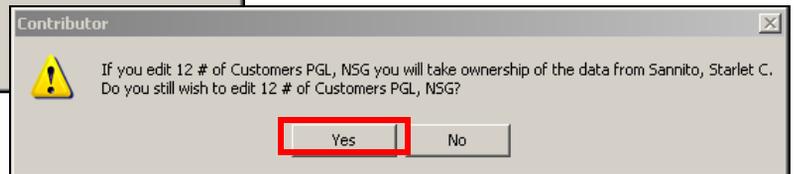
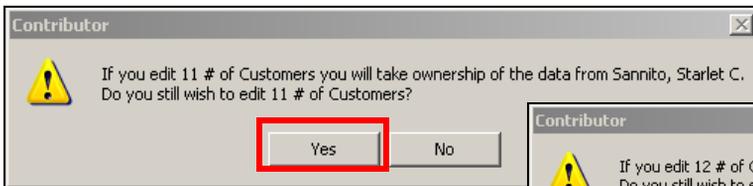
Integrus Business Support

Take Ownership of Multiple Allocation Methods

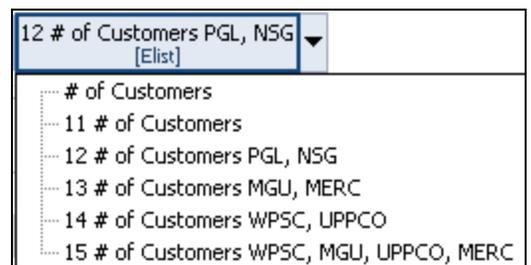
- User selects top node in Name list to view multiple nodes (as shown on previous page)
- Click on Take Ownership Icon 
- Choose Select All for all allocation nodes
 - Or check boxes to take ownership of specific nodes
- Click OK



- Click Yes in each pop-up window
 - A window appears for each node selected above
 - Indicates user wants to take ownership



- Choose specific allocations node from drop-down list to edit data





Allocations

Integrus Business Support

Allocations Application (IBS only)

- Maintained by the Budget Group with oversight from ICAC Allocations Team
- Used to view allocation methods, chartfield information, factors, and final allocated dollars

Key Assumptions

- **Important Dates**
 - May 2012 thru April 2013 – data collection period for allocation percentages
 - May 3, 2013 – Cognos allocations application open for input
 - June 10, 2013 – allocation data (not %'s) input in Cognos
 - July 19, 2013 – approximate date allocations report is available (after ICAC Allocations Team reviews %'s)
- **Budget Years**
 - 2014-2015 (data can vary between years)
- **Users provide supporting documents**
 - Use history to create data, unless there is a business reason not to
- **ICAC Allocations Team**
 - Notify team member(s) below if user needs to change how data is allocated to business units

Jean Dessart	Facilitator
Chris Gregor	Gas Operations
Rick Moras	Electric Operations
Dawn Eggert	Non-Regulated Operations
Amanda Brockman, Ashley Kinjerski, Wanda Rivera	Accounting
Josh Frank	Budgets
Tracy Kupsh	IBS
Shannon Ryerson	Budget Coordinator

Allocations

Integritys Business Support

Process Flow

- Identify data used in IBS allocation
 - Examples: Number of customers, employees, clicks, invoices processed, meters, moves, etc.
 - Work with business partners to verify accuracy of data
- Identify BU's to receive IBS allocations
 - %'s will be used to allocate both labor and non-labor \$'s to respective BU's
- Input data into Cognos application
- Provide supporting documents
 - Follow Amanda Brockman's May 3 e-mail instructions
 - Place in shared directory:
T:\DEPTS\FA_FinanceAcctng\Private\IBS BC\Budget\2014-2015 Budget\Allocations
 - Optionally attach to Cognos
 - Refer to Working with Cognos, Commentary/Annotations section of this manual
- Save and Submit
 - Budget group
 - Responsible for running the allocations process nightly once IBS is closed
 - Responsible for IBS Allocations report
- Final Steps
 - Allocations Team reviews %'s and publishes report
 - Budget Preparers review for reasonableness
 - Verify the service levels of HC's allocation pools had not added or removed a BU

of Customers
of Employees
of Clicks
of Invoices Processed
of Meters
of Moves
\$ Associated with # of Inventory
2-Step
Call Volume
Current PEC Allocation
Direct Billed
Feet Installed/Replaced
FTE Work Est
Gas Throughput
Square Footage
Total PPE
Total Spend



Allocations

Lists in Factor Input Tab

- Year For Alloc Calc
 - Applicable year
 - Allocations stay the same for entire year
- Percentage Calc
 - Data – used to input data
 - Percentage Calc – automatically calculates % based on data input
- Companies for Allocations
 - List of BU's to allocate to
 - IBS, ITF, MERC, MGU, NSG, PGL, UPPCO, WPS, WRPC, WPSL, TEG, TEGE
- Elist
 - List of allocations with description
- Version Current
 - Budget



Allocations

Factor Input Tab

■ Data

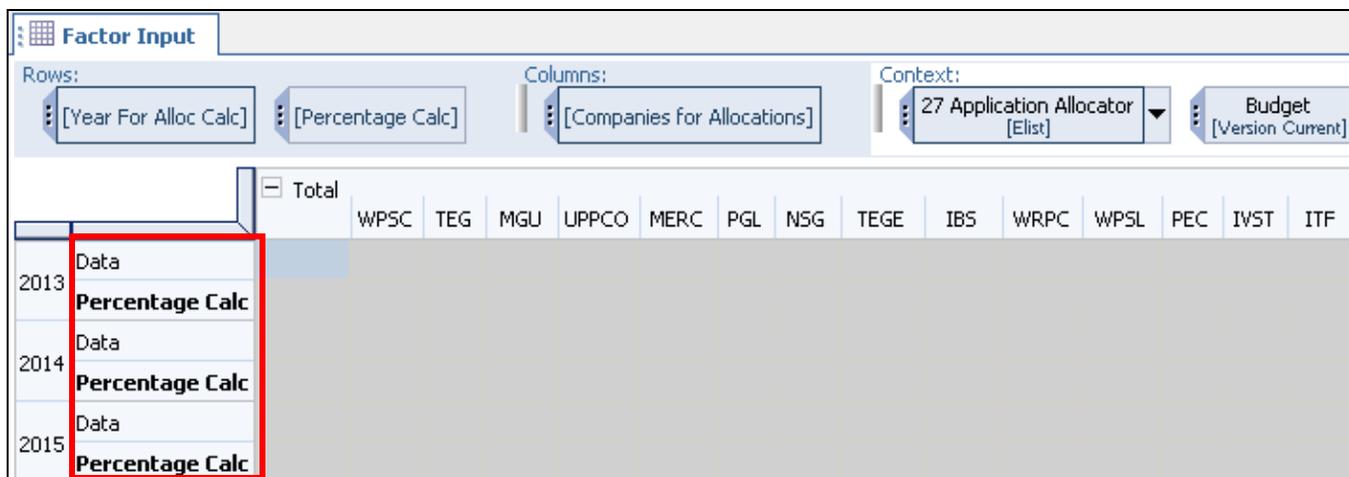
- Rows used for data entry
- Preference is that users input data, not percentages

Note: Data can be in the form of a percentage in special circumstances.

- Cells are shown with two decimal places
- Budget version will be blank

■ Percentage Calc

- Rows are locked (gray); no input allowed
- Calculations done in Cognos based on Data
- Cognos recognizes the values from Data and creates %'s shown in Percentage Calc
- If the input data does not add up exactly to 100%, Cognos will breakback the data so Percentage Calc rows equal 100%



	Total	Wpsc	Teg	Mgu	Uppco	Merc	Pgl	Nsg	Tegi	Ibs	Wrpc	Wpsl	Pec	Ivst	Itf
2013	Data														
	Percentage Calc														
2014	Data														
	Percentage Calc														
2015	Data														
	Percentage Calc														

Allocations

Integrays Business Support

Factor Input Tab

- Data Entry by Business Unit
 - Example 1
 - Data – Represents a proportional estimate input into the respective BU's
 - % Calc – Breakback against Data, resulting in %'s
 - Example 2
 - Data – Represents 10 BU's receiving the same data
 - % Calc – Breakback against Data; also = to Data
 - Example 3
 - Data – Represents the number of xyz (customers, clicks, meters, moves, etc.)
 - % Calc – Breakback against Data, resulting in %'s
 - Example 4
 - Data – Represents inputs as %'s
 - % Calc – Since Data %'s don't equal 100%, breakback against Data results in redistribution to 100% beyond two decimal places

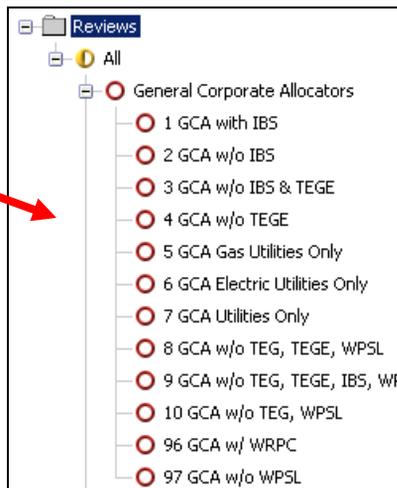
	Total	WPSC	TEG	MGU	UPPCO	MERC	PGL	NSG	TEGE	IBS	WRPC	WPSL	
Data	225.00	50.00		25.00	50.00	25.00	25.00	50.00					Example 1
Percentage Calc	100.00%	22.22%		11.11%	22.22%	11.11%	11.11%	22.22%					Example 2
Data	100.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00		Example 3
Percentage Calc	100.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%		Example 4
Data	1,045,000.00	325,000.00		75,000.00	80,000.00	90,000.00	125,000.00	350,000.00					
Percentage Calc	100.00%	31.10%		7.18%	7.66%	8.61%	11.96%	33.49%					
Data	99.98	13.19		8.48	9.31	8.48	13.19	13.19	14.49	16.55	3.10		
Percentage Calc	100.00%	13.19%		8.48%	9.31%	8.48%	13.19%	13.19%	14.49%	16.55%	3.10%		

Allocations

Integrus Business Support

General Corporate Allocators (GCA)

- Select from allocations list



- Slightly different input method than other allocations

- Factor Input Tab

- GCA Data O&M – data split between O&M/Assets
- GCA Data Assets – data split between O&M/Assets
- Data Subtotal – Sum of GCA Data O&M + GCA Data Assets
- Percentage Calc – Row are locked (gray); no input allowed

	Total	WPSL	TEG	MGU	UPPCO	MERC	PGL	NSG	TEGE	IBS	WRPC	WPSL
Data												
GCA Data O&M	100.00	39.09	3.49	2.90	3.03	3.28	26.05	3.98	9.18	8.94		0.06
GCA Data Assets	100.00	39.09	3.49	2.90	3.03	3.28	26.05	3.98	9.18	8.94		0.06
Data Subtotal	200.00	78.18	6.98	5.80	6.06	6.56	52.10	7.96	18.36	17.88		0.12
Percentage Calc	100.00%	39.09%	3.49%	2.90%	3.03%	3.28%	26.05%	3.98%	9.18%	8.94%		0.06%

Cognos Financials			
Report	Description	Cognos	
		FERC	Common
Income Statement	Income Statement high level line item categories; by version, year and month	X	Non-Reg only
Detail Income Statement	Income Statement by account; by version, year and month	X	Non-Reg only
Margin Report	Margins by customer class and segment; by version, year and month	X	No
Balance Sheet	Balance Sheet high level line item categories; by version, year and month 13 month average	X	Non-Reg only
Detail Balance Sheet	Balance Sheet by account; by version, year and month 13 month average	X	Non-Reg only
Capital Structure	Used by Treasury to help determine financing needs by version, year and month 13 month average	X	Non-Reg only
Cash Flow	Cash Flow high level line item categories (without transfers); by version, year and month 13 month average	X	No
Revenue Requirement Calc	Projects Rev Requirement variances (+/-) by version and year	X	No

PeopleSoft

- Budget Reports (annual budget process)
 - IBS - T:\DEPTS\FA_FinancialSys\Private\RPT_REG-OPERATIONS\BUxx\Area within BU\HC\2014-2015 BUDGET\BDTfilename.xls
 - Utilities - T:\DEPTS\FA_FinancialSys\Private\RPT_REG-FINANCE\BUxx\2014-2015 BUDGET\BDTfilename.xls
- Reforecast Reports (quarterly Mar-Jun-Sep-Dec)
 - IBS - T:\DEPTS\FA_FinancialSys\Private\RPT_REG-OPERATIONS\BUxx\Area within BU\HCx\2013 REFORECAST\MMM\RFTfilename.xls
 - Utilities - T:\DEPTS\FA_FinancialSys\Private\RPT_REG-FINANCE\BUxx\2013 REFORECAST\MMM\RFTfilename.xls
- Actual Reports (monthly variance analysis)
 - IBS - GLNW3084 (monthly; includes Current YTD, Total 2013 Reforecast, Total 2013 Budget, Total 2012 Prior Year)
 - IBS - FSNW0015 (includes labor and stock data)
 - Includes a column on right that concatenates chartfields in same order as shown in Cognos applications
 - IBS - FSNW0015-JE (run on WD 6 or 7 with drill details)
- P/S Queries (Budget, Reforecast, Actuals)
 - IBS and utilities
 - Query Training manual available on Budgets Home Page
 - Public queries designed for Budget Preparers
- Listing of Available PeopleSoft Reports
 - Report Catalog available on Accounting Information Page

Notes:

- View reports; don't need to run.
- Drilldown is available on most reports if user is logged into P/S.

Centrally Managed Items

- All centrally managed items will be budgeted by an IBS function **AND** be included in the budget of an IBS HC. The IBS functions need to work with the operating companies to determine the dollars that should be included in the centrally managed HC's. One exception exists in IT, where they will continue to budget as they had in the past, keeping their centrally managed items within their existing HC's and products and services.
 - Examples:
 - Relocation Costs, Social Funds, Lease/Rent, Tuition Reimbursement, etc.
- P/S Home Center Logic – For the Derivation of the Home Center
 - Basic Assumptions:
 - This applies to all companies
 - Any inter-unit transaction would be impacted, including UPPCO-WPS, PGL-NSG, etc.
 - Ensure the HC's align with where the dollars are or will be budgeted
 - Logic applies to Actuals and Budgets
 - For labor, the HC is currently provided on the transactions, and this will continue
 - Whenever non-labor should go to a specific HC, users will provide a HC on the transaction

Centrally Budgeted Items

- One function is responsible for determining the dollar amount that will be included in the Integrus budget. The function passes that information along to the DA's or other parties responsible for putting the dollars in their operating company's budget. Centrally budgeted items are **NOT** included in the IBS HC budget. Examples include non-executive incentives, taxes, interest, and gas purchasing. It is up to the DA, or other responsible party, to decide where within their operating company's budget these charges will reside (either a unique HC or an existing HC).

Questions

IntegrYS Business Support



The Peoples Gas Light and Coke Company

Operation & Maintenance Budget

Line No.	Description	2015 Test Year	2014 Budget	2013 Budget	2012 Budget	Line No.
1	<u>O&M (without Selected Items)</u>					1
2	General & Administrative	\$ 146,129,000	\$ 132,037,000	\$ 121,908,000	\$ 119,975,000	2
3	Executive Office Gas Operations	3,318,000	3,239,000	1,609,000	1,459,000	3
4	Compliance	977,000	929,000	1,003,000	-	4
5	Field Operations	127,727,000	119,788,000	100,427,000	93,261,000	5
6	Field Support	43,678,000	49,611,000	45,890,000	24,999,000	6
7	Operations	<u>175,700,000</u>	<u>173,567,000</u>	<u>148,929,000</u>	<u>119,719,000</u>	7
8	Accounting & Finance	46,420,000	44,438,000	54,674,000	34,867,000	8
9	Facilities	3,254,000	3,172,000	3,488,000	3,513,000	9
10	Gas Supply & Engineering	31,396,000	29,702,000	23,736,000	22,408,000	10
11	Meter Testing	1,093,000	1,060,000	1,255,000	940,000	11
12	Total O&M (without Selected Items)	<u>403,992,000</u>	<u>383,976,000</u>	<u>353,990,000</u>	<u>301,422,000</u>	12
13	<u>Selected Items</u>					13
14	Provision for Uncollectibles	28,364,000	29,029,000	27,314,000	26,983,000	14
15	Amortization of MFG	38,708,000	49,482,000	39,284,000	19,214,000	15
16	Provision for Injuries and Damages	3,627,000	3,547,000	3,860,000	2,676,000	16
17	Capitalized Benefits	<u>(21,860,000)</u>	<u>(20,684,000)</u>	<u>(20,150,000)</u>	<u>(12,252,000)</u>	17
18	Total Selected Items	<u>48,839,000</u>	<u>61,374,000</u>	<u>50,308,000</u>	<u>36,621,000</u>	18
19	Total Operations & Maintenance	<u>\$ 452,831,000</u>	<u>\$ 445,350,000</u>	<u>\$ 404,298,000</u>	<u>\$ 338,043,000</u>	19

The Peoples Gas Light and Coke Company

Capital Budget

Line No.	Description	2015 Test Year	2014 Budget	2013 Budget	2012 Budget	Line No.
1	DISTRIBUTION SYSTEM					1
2	Mains	\$ 201,805,000	\$ 226,997,000	\$ 170,554,000	\$ 148,568,000	2
3	Services	92,398,000	105,006,000	42,156,000	48,584,000	3
4	Meters	27,242,000	42,202,000	17,853,000	23,516,000	4
5	TOTAL DISTRIBUTION SYSTEM	<u>321,445,000</u>	<u>374,205,000</u>	<u>230,563,000</u>	<u>220,668,000</u>	5
6	TRANSMISSION SYSTEM					6
7	Transmission	27,296,000	40,462,000	38,237,000	1,625,000	7
8	Underground Storage	24,900,000	34,270,000	25,366,000	31,925,000	8
9	Station Plant and Equipment	3,731,000	9,232,000	24,330,000	6,676,000	9
10	TOTAL TRANSMISSION SYSTEM	<u>55,927,000</u>	<u>83,964,000</u>	<u>87,933,000</u>	<u>40,226,000</u>	10
11	INFORMATION TECHNOLOGY					11
12	IT-Other	4,490,000	2,387,000	3,819,000	1,162,000	12
13	TOTAL INFORMATION TECHNOLOGY	<u>4,490,000</u>	<u>2,387,000</u>	<u>3,819,000</u>	<u>1,162,000</u>	13
14	OTHER					14
15	Building Improvements	1,508,000	3,822,000	5,846,000	3,841,000	15
16	Land	-	-	2,000,000	2,000,000	16
17	Office Furniture	53,000	808,000	50,000	165,000	17
18	Operating Equipment	1,864,000	1,861,000	800,000	828,000	18
19	Transportation and Power Operating Equipment	6,339,000	6,106,000	14,300,000	9,810,000	19
20	TOTAL OTHER	<u>9,764,000</u>	<u>12,597,000</u>	<u>22,996,000</u>	<u>16,644,000</u>	20
21	TOTAL CAPITAL BUDGET	<u>\$ 391,626,000</u>	<u>\$ 473,153,000</u>	<u>\$ 345,311,000</u>	<u>\$ 278,700,000</u>	21

The Peoples Gas Light and Coke Company

Comparison of Budgeted Non-Payroll Expense to Actual

Historical Year Ended December 31, 2012

Line No.	Account Number and Description [A]	Actual [B]	Budget [C]	Variance [D]	% Variance [E]	Explanation of Variance [F]
1	Production					
2	813 Other Gas Supply Expenses	\$ 181,000	\$ -	\$ 181,000	-	Non-labor costs were recorded in account 813 but were budgeted for in account 921.
3	Total Sales	181,000	-	181,000	-	
4	Underground Storage					
5	Operation					
6	814 Operation Supervision and Engineering	108,000	-	108,000	-	
7	815 Maps and Records	1,000	-	1,000	-	
8	816 Wells Expenses	262,000	338,000	(76,000)	-22.49%	
9	817 Lines Expenses	-	25,000	(25,000)	-100.00%	
10	818 Compressor Station Expense	334,000	313,000	21,000	6.71%	
11	819 Compressor Station Fuel and Power	2,219,000	2,684,000	(465,000)	-17.32%	
12	820 Measuring and Regulating Station Expense	63,000	36,000	27,000	75.00%	
13	821 Purification Expense	633,000	762,000	(129,000)	-16.93%	
14	823 Gas Losses	84,000	-	84,000	-	
15	824 Other Expense	460,000	427,000	33,000	7.73%	
16	825 Storage Well Royalties	31,000	19,000	12,000	63.16%	
17	Total Operation	4,195,000	4,604,000	(409,000)	-8.88%	
18	Maintenance					
19	830 Maintenance Supervision and Engineering	23,000	1,000	22,000	2200.00%	
20	831 Maintenance of Structures and Improvements	260,000	285,000	(25,000)	-8.77%	
21	832 Maintenance of Reservoirs and Wells	711,000	490,000	221,000	45.10%	
22	833 Maintenance of Lines	247,000	237,000	10,000	4.22%	
23	834 Maintenance of Compressor Station Equipment	291,000	355,000	(64,000)	-18.03%	
24	835 Maintenance of Measuring and Regulating Station Equipment	18,000	8,000	10,000	125.00%	
25	836 Maintenance of Purification Equipment	97,000	93,000	4,000	4.30%	
26	837 Maintenance of Other Equipment	311,000	254,000	57,000	22.44%	
27	Total Maintenance	1,958,000	1,723,000	235,000	13.64%	
28	Total Underground Storage	6,153,000	6,327,000	(174,000)	-2.75%	
29	Other Storage					
30	Operation					
31	840 Operation Supervision and Engineering	7,000	-	7,000	-	
32	841 Operation Labor and Expenses	30,000	14,000	16,000	114.29%	
33	842.1 Fuel	471,000	554,000	(83,000)	-14.98%	
34	Total Operation	508,000	568,000	(60,000)	-10.56%	
35	Maintenance					
36	843.1 Maintenance Supervision and Engineering	3,000	4,000	(1,000)	-25.00%	
37	843.3 Maintenance of Gas Holders	19,000	-	19,000	-	
38	843.5 Maintenance of Liquefaction Equipment	11,000	35,000	(24,000)	-68.57%	
39	843.6 Maintenance of Vaporizing Equipment	16,000	108,000	(92,000)	-85.19%	
40	843.7 Maintenance of Compressor Equipment	181,000	219,000	(38,000)	-17.35%	
41	843.8 Maintenance of Measuring and Regulating Equipment	10,000	2,000	8,000	400.00%	
42	843.9 Maintenance of Other Equipment	83,000	32,000	51,000	159.38%	
43	Total Maintenance	323,000	400,000	(77,000)	-19.25%	LNG plant maintenance was lower than expected due to pump repairs and valve maintenance being lower than expected
44	Total Other Storage	831,000	968,000	(137,000)	-14.15%	
45	Transmission					
46	Operation					
47	856 Mains Expenses	100,000	108,000	(8,000)	-7.41%	
48	857 Measuring and Regulating Station Expenses	643,000	300,000	343,000	114.33%	
49	859 Other Expenses	54,000	250,000	(196,000)	-78.40%	
50	860 Rents	120,000	186,000	(66,000)	-35.48%	
51	Total Operation	917,000	844,000	73,000	8.65%	

The Peoples Gas Light and Coke Company

Comparison of Budgeted Non-Payroll Expense to Actual

Historical Year Ended December 31, 2012

Line No.	Account Number and Description [A]	Actual [B]	Budget [C]	Variance [D]	% Variance [E]	Explanation of Variance [F]
1	Maintenance					
2	863 Maintenance of Mains	\$ 1,037,000	\$ 425,000	\$ 612,000	144.00%	
3	865 Maintenance of Measuring and Regulating Station Equipment	349,000	30,000	319,000	1063.33%	
4	Total Maintenance	1,386,000	455,000	931,000	204.62%	Maintenance of transmission main was not budgeted and some costs were budgeted in account 859 but in actual were recorded in account 865. These were partially offset by various Gas Supply projects that were budgeted were either deferred or came in under budget.
5	Total Transmission	2,303,000	1,299,000	1,004,000	77.29%	
6	Distribution					
7	Operation					
8	870 Operation Supervision and Engineering	8,000	55,000	(47,000)	-85.45%	
9	871 Distribution Load Dispatching	571,000	509,000	62,000	12.18%	
10	874 Mains and Services Expenses	4,887,000	1,914,000	2,973,000	155.33%	
11	875 Measuring and Regulating Station Expense - General	47,000	-	47,000	-	
12	877 Measuring and Regulating Station Expense - City Gate	58,000	9,000	49,000	544.44%	
13	878 Meter and House Regulator Expenses	7,089,000	3,869,000	3,220,000	83.23%	
14	879 Customer Installations Expenses	3,098,000	1,349,000	1,749,000	129.65%	
15	880 Other Expenses	7,122,000	9,634,000	(2,512,000)	-26.07%	
16	881 Rents	122,000	80,000	42,000	52.50%	
17	Total Operation	23,002,000	17,419,000	5,583,000	32.05%	Increase in contractor and permitting costs due to increased compliance work and Chicago Department of Transportation (CDOT) regulations. Contracted services were used for field inspections instead of internal labor from Gas Engineering. Account 880 also included a management cost reduction initiative amount in the budget that was spread over multiple accounts in actual because it could not be determined where the savings would be achieved when the budget was prepared. In addition some non-labor costs were budgeted in account 921 but recorded in account 880 in actual
18	Maintenance					
19	885 Maintenance Supervision and Engineering	201,000	135,000	66,000	48.89%	
20	886 Maintenance of Structures and Improvements	631,000	162,000	469,000	289.51%	
21	887 Maintenance of Mains	31,311,000	21,831,000	9,480,000	43.42%	
22	889 Maintenance of Measuring and Regulating Station - General	1,000	140,000	(139,000)	-99.29%	
23	892 Maintenance of Services	9,125,000	9,268,000	(143,000)	-1.54%	
24	893 Maintenance of Meters and House Regulators	56,000	50,000	6,000	12.00%	
25	Total Maintenance	41,325,000	31,586,000	9,739,000	30.83%	Increase in contractor and permitting costs due to increased compliance work and CDOT regulations.
26	Total Distribution	64,327,000	49,005,000	15,322,000	31.27%	
27	Customer Accounts					
28	902 Meter Reading Expenses	13,000	-	13,000	-	
29	903 Customer Records and Collection Expenses	11,947,000	11,925,000	22,000	0.18%	
30	904 Uncollectible Accounts	17,970,000	26,983,000	(9,013,000)	-33.40%	
31	905 Miscellaneous Customer Accounts Expenses	3,657,000	1,381,000	2,276,000	164.81%	
32	Total Customer Accounts	33,587,000	40,289,000	(6,702,000)	-16.63%	Decrease in provision for uncollectible accounts due to lower revenues.
33	Customer Service and Informational Expenses					
34	908 Customer Assistance Expenses	80,000	31,000	49,000	158.06%	
35	909 Information and Instructional Advertising Expense	684,000	787,000	(103,000)	-13.09%	
36	910 Miscellaneous Customer Service and Informational Expense	17,000	-	17,000	-	
37	Total Customer Service and Informational Expenses	781,000	818,000	(37,000)	-4.52%	

The Peoples Gas Light and Coke Company

Comparison of Budgeted Non-Payroll Expense to Actual

Historical Year Ended December 31, 2012

Line No.	Account Number and Description [A]	Actual [B]	Budget [C]	Variance [D]	% Variance [E]	Explanation of Variance [F]
1	Administrative and General					
2	Operation					
3	920 Administrative and General Salaries	\$ 380,000	\$ 381,000	\$ (1,000)	-0.26%	
4	921 Office Supplies and Expense	8,518,000	7,552,000	966,000	12.79%	
5	923 Outside Services Employed	5,457,000	4,653,000	804,000	17.28%	
6	924 Property Insurance	208,000	180,000	28,000	15.56%	
7	925 Injuries and Damages	10,001,000	11,893,000	(1,892,000)	-15.91%	
8	926 Employee Pensions and Benefits	43,494,000	48,612,000	(5,118,000)	-10.53%	
9	928 Regulatory Commission Expenses	2,780,000	3,166,000	(386,000)	-12.19%	
10	929 Duplicate Charges - Credit	(14,000)	(14,000)	-	0.00%	
11	930.1 General Advertising Expenses	14,000	160,000	(146,000)	-91.25%	
12	930.2 Miscellaneous General Expenses	33,180,000	45,973,000	(12,793,000)	-27.83%	
13	931 Rents	4,938,000	5,130,000	(192,000)	-3.74%	
14	Total Administrative and General	108,956,000	127,686,000	(18,730,000)	-14.67%	
15	Total Operation and Maintenance Non-Payroll	\$ 217,119,000	\$ 226,392,000	\$ (9,273,000)	-4.10%	

The Peoples Gas Light and Coke Company

Budgeted Payroll Expense

Historical Year Ended December 31, 2012

Line No.	Account Number and Description [A]	Actual [B]	Budget [C]	Variance [D]	% Variance [E]	Explanation of Variance
1	Production					
2	Operation					
3	813 Other Gas Supply Expenses	\$ 1,011,000	\$ -	\$ 1,011,000	-	
4	Total Production	1,011,000	-	1,011,000	-	Labor was recorded in account 813 but was budgeted for in account 920.
5	Underground Storage					
6	Operation					
7	814 Operation Supervision and Engineering	415,000	504,000	(89,000)	-17.66%	
8	815 Maps and Records	17,000	-	17,000	-	
9	816 Wells Expenses	99,000	129,000	(30,000)	-23.26%	
10	818 Compressor Station Expenses	230,000	183,000	47,000	25.68%	
11	819 Compressor Station Fuel and Power	96,000	73,000	23,000	31.51%	
12	820 Measuring and Regulating Station Expenses	184,000	147,000	37,000	25.17%	
13	821 Purification Expenses	262,000	184,000	78,000	42.39%	
14	824 Other Expenses	180,000	226,000	(46,000)	-20.35%	
15	Total Operation	1,483,000	1,446,000	37,000	2.56%	
16	Maintenance					
17	830 Maintenance Supervision and Engineering	180,000	203,000	(23,000)	-11.33%	
18	831 Maintenance of Structures and Improvements	-	25,000	(25,000)	-100.00%	
19	832 Maintenance of Reservoirs and Wells	223,000	254,000	(31,000)	-12.20%	
20	834 Maintenance of Compressor Station Equipment	223,000	187,000	36,000	19.25%	
21	835 Maintenance of Measuring and Regulating Station Equipment	107,000	116,000	(9,000)	-7.76%	
22	836 Maintenance of Purification Equipment	120,000	135,000	(15,000)	-11.11%	
23	837 Maintenance of Other Equipment	448,000	413,000	35,000	8.47%	
24	Total Maintenance	1,301,000	1,333,000	(32,000)	-2.40%	
25	Total Underground Storage	2,784,000	2,779,000	5,000	0.18%	
26	Other Storage					
27	Operation					
28	840 Operation Supervision and Engineering	41,000	58,000	(17,000)	-29.31%	
29	841 Operation Labor and Expenses	241,000	204,000	37,000	18.14%	
30	Total Operation	282,000	262,000	20,000	7.63%	
31	Maintenance					
32	843.1 Maintenance Supervision and Engineering	25,000	29,000	(4,000)	-13.79%	
33	843.8 Maintenance of Measuring and Regulating Equipment	46,000	50,000	(4,000)	-8.00%	
34	843.9 Maintenance of Other Equipment	118,000	116,000	2,000	1.72%	
35	Total Maintenance	189,000	195,000	(6,000)	-3.08%	
36	Total Other Storage	471,000	457,000	14,000	3.06%	
37	Transmission					
38	Operation					
39	856 Mains Expense	5,000	-	5,000	-	
40	857 Measuring and Regulating Station Expenses	7,000	422,000	(415,000)	-98.34%	
41	Total Operation	12,000	422,000	(410,000)	-97.16%	Labor was budgeted in account 857 but recorded in account 871.
42	Maintenance					
43	863 Maintenance of Mains	259,000	676,000	(417,000)	-61.69%	
44	865 Maintenance of Measuring and Regulating Station Equipment	269,000	235,000	34,000	14.47%	
45	Total Maintenance	528,000	911,000	(383,000)	-42.04%	Some labor was budgeted in account 863 but recorded in account 871.
46	Total Transmission	540,000	1,333,000	(793,000)	-59.49%	

The Peoples Gas Light and Coke Company

Budgeted Payroll Expense

Historical Year Ended December 31, 2012

Line No.	Account Number and Description [A]	Actual [B]	Budget [C]	Variance [D]	% Variance [E]	Explanation of Variance
1	Distribution					
2	Operation					
3	870 Operation Supervision and Engineering	\$ 2,063,000	\$ 2,072,000	\$ (9,000)	-0.43%	
4	871 Distribution Load Dispatching	1,484,000	675,000	809,000	119.85%	
5	874 Mains and Services Expenses	3,028,000	4,212,000	(1,184,000)	-28.11%	
6	877 Measuring and Regulating Station Expense - City Gate	416,000	652,000	(236,000)	-36.20%	
7	878 Meter and House Regulator Expenses	5,937,000	7,468,000	(1,531,000)	-20.50%	
8	879 Customer Installations Expenses	4,905,000	5,910,000	(1,005,000)	-17.01%	
9	880 Other Expenses	27,232,000	22,265,000	4,967,000	22.31%	
10	Total Operation	45,065,000	43,254,000	1,811,000	4.19%	
11	Maintenance					
12	885 Maintenance Supervision and Engineering	1,628,000	1,566,000	62,000	3.96%	
13	886 Maintenance of Structures and Improvements	143,000	9,000	134,000	1488.89%	
14	887 Maintenance of Mains	12,420,000	12,664,000	(244,000)	-1.93%	
15	892 Maintenance of Services	6,865,000	6,098,000	767,000	12.58%	
16	893 Maintenance of Meters and House Regulators	589,000	538,000	51,000	9.48%	
17	Total Maintenance	21,645,000	20,875,000	770,000	3.69%	
18	Total Distribution	66,710,000	64,129,000	2,581,000	4.02%	
19	Customer Accounts					
20	901 Customer Accounts Supervision	2,475,000	1,307,000	1,168,000	89.36%	
21	902 Meter Reading Expenses	185,000	311,000	(126,000)	-40.51%	
22	903 Customer Records and Collection Expenses	7,068,000	10,408,000	(3,340,000)	-32.09%	
23	905 Miscellaneous Customer Accounts Expenses	820,000	1,623,000	(803,000)	-49.48%	
24	Total Customer Accounts	10,548,000	13,649,000	(3,101,000)	-22.72%	Due to some management decisions that took place after the budget was completed it was determined to outsource more of the call handling function and as a result there were approximately 23 additional Customer Service functional group staff budgeted that was not in actual. There were also less disconnects completed than budget and labor was therefore allocated to other accounts. In addition, some labor dollars were budgeted in account 901 but were recorded in account 908 in actual.
25	Customer Service and Informational Expenses					
26	907 Customer Service Supervision	335,000	678,000	(343,000)	-50.59%	
27	908 Customer Service Customer Assistance Expense	1,210,000	414,000	796,000	192.27%	
28	909 Informational and Instructional Advertising Expenses	123,000	266,000	(143,000)	-53.76%	
29	Total Customer Service and Informational Expenses	1,668,000	1,358,000	310,000	22.83%	Some labor dollars were budgeted in account 901 but were recorded in account 908 in actual. In addition, the Customer Service functional group labor was lower due to the loss of four individuals that were budgeted for.
30	Administrative and General					
31	920 Administrative and General Salaries	24,203,000	27,298,000	(3,095,000)	-11.34%	
32	925 Injuries and Damages	1,000	23,000	(22,000)	-95.65%	
33	926 Employee Pensions and Benefits	(447,000)	328,000	(775,000)	-236.28%	
34	930.2 Miscellaneous General Expenses	50,000	297,000	(247,000)	-83.16%	
35	Total Administrative and General	23,807,000	27,946,000	(4,139,000)	-14.81%	
36	Total Operation and Maintenance Payroll	\$ 107,539,000	\$ 111,651,000	\$ (4,112,000)	-3.68%	

The Peoples Gas Light and Coke Company

Budgeted Payroll Expense

Historical Year Ended December 31, 2010

Line No.	Account Number and Description	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Total Actual
1	Production													
2	813 Other Gas Supply Expenses	\$ 45,000	\$ 56,000	\$ 52,000	\$ 46,000	\$ 66,000	\$ (112,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	153,000
3	Total Production	45,000	56,000	52,000	46,000	66,000	(112,000)	-	-	-	-	-	-	153,000
4	Underground Storage													
5	Operation													
6	814 Operation Supervision and Engineering	(6,000)	40,000	40,000	28,000	45,000	46,000	27,000	35,000	32,000	41,000	36,000	49,000	413,000
7	815 Maps and Records	-	1,000	-	2,000	-	1,000	1,000	-	1,000	1,000	-	1,000	8,000
8	816 Wells Expenses	10,000	9,000	9,000	8,000	9,000	8,000	8,000	8,000	8,000	10,000	8,000	11,000	106,000
9	818 Compressor Station Expenses	20,000	17,000	19,000	19,000	20,000	18,000	18,000	20,000	19,000	22,000	23,000	28,000	243,000
10	819 Compressor Station Fuel and Power	6,000	5,000	6,000	6,000	7,000	6,000	6,000	6,000	6,000	7,000	7,000	9,000	77,000
11	820 Measuring and Regulating Station Expenses	13,000	10,000	11,000	12,000	12,000	12,000	12,000	12,000	12,000	14,000	15,000	18,000	153,000
12	821 Purification Expenses	20,000	15,000	19,000	18,000	19,000	18,000	17,000	19,000	18,000	21,000	21,000	26,000	231,000
13	824 Other Expenses	17,000	18,000	20,000	15,000	15,000	14,000	13,000	13,000	18,000	21,000	18,000	23,000	205,000
14	Total Operation	80,000	115,000	124,000	108,000	127,000	123,000	102,000	113,000	114,000	137,000	128,000	165,000	1,436,000
15	Maintenance													
16	830 Maintenance Supervision and Engineering	13,000	12,000	18,000	19,000	16,000	20,000	12,000	15,000	13,000	17,000	16,000	19,000	190,000
17	832 Maintenance of Reservoirs and Wells	23,000	23,000	27,000	18,000	23,000	20,000	17,000	18,000	18,000	20,000	18,000	24,000	249,000
18	833 Maintenance of Lines	-	-	2,000	(1,000)	-	-	-	-	5,000	(2,000)	-	-	4,000
19	834 Maintenance of Compressor Station Equipment	16,000	22,000	21,000	17,000	19,000	15,000	12,000	16,000	17,000	20,000	18,000	22,000	215,000
20	835 Maintenance of Measuring and Regulating Station Equipment	8,000	10,000	10,000	8,000	7,000	8,000	6,000	8,000	9,000	9,000	8,000	9,000	100,000
21	836 Maintenance of Purification Equipment	11,000	13,000	13,000	11,000	7,000	8,000	7,000	9,000	9,000	11,000	11,000	13,000	123,000
22	837 Maintenance of Other Equipment	36,000	33,000	38,000	39,000	35,000	35,000	31,000	35,000	33,000	40,000	34,000	45,000	434,000
23	Total Maintenance	107,000	113,000	129,000	111,000	107,000	106,000	85,000	101,000	104,000	115,000	105,000	132,000	1,315,000
24	Total Underground Storage	187,000	228,000	253,000	219,000	234,000	229,000	187,000	214,000	218,000	252,000	233,000	297,000	2,751,000
25	Other Storage													
26	Operation													
27	840 Operation Supervision and Engineering	4,000	4,000	4,000	3,000	3,000	4,000	3,000	3,000	3,000	5,000	4,000	4,000	44,000
28	841 Operation Labor and Expenses	19,000	16,000	18,000	16,000	17,000	16,000	17,000	18,000	18,000	21,000	20,000	25,000	221,000
29	Total Operation	23,000	20,000	22,000	19,000	20,000	20,000	20,000	21,000	21,000	26,000	24,000	29,000	265,000
30	Maintenance													
31	843.1 Maintenance Supervision and Engineering	2,000	2,000	2,000	2,000	3,000	4,000	6,000	2,000	2,000	3,000	2,000	2,000	32,000
32	843.8 Maintenance of Measuring and Regulating Equipment	3,000	6,000	3,000	3,000	4,000	6,000	4,000	7,000	4,000	6,000	4,000	5,000	55,000
33	843.9 Maintenance of Other Equipment	8,000	8,000	9,000	7,000	6,000	7,000	7,000	8,000	9,000	18,000	8,000	10,000	105,000
34	Total Maintenance	13,000	16,000	14,000	12,000	13,000	17,000	17,000	17,000	15,000	27,000	14,000	17,000	192,000
35	Total Other Storage	36,000	36,000	36,000	31,000	33,000	37,000	37,000	38,000	36,000	53,000	38,000	46,000	457,000
36	Transmission													
37	Operation													
38	856 Mains Expense	6,000	12,000	6,000	10,000	(2,000)	2,000	-	3,000	2,000	3,000	9,000	11,000	62,000
39	857 Measuring and Regulating Station Expenses	-	-	-	2,000	-	-	-	1,000	-	1,000	-	1,000	5,000
40	Total Operation	6,000	12,000	6,000	12,000	(2,000)	2,000	-	4,000	2,000	4,000	9,000	12,000	67,000
41	Maintenance													
42	863 Maintenance of Mains	25,000	19,000	32,000	44,000	29,000	34,000	30,000	29,000	32,000	36,000	24,000	25,000	359,000
43	865 Maintenance of Measuring and Regulating Station Equipment	28,000	35,000	26,000	26,000	21,000	15,000	22,000	16,000	13,000	10,000	16,000	28,000	256,000
44	Total Maintenance	53,000	54,000	58,000	70,000	50,000	49,000	52,000	45,000	45,000	46,000	40,000	53,000	615,000
45	Total Transmission	59,000	66,000	64,000	82,000	48,000	51,000	52,000	49,000	47,000	50,000	49,000	65,000	682,000

The Peoples Gas Light and Coke Company

Budgeted Payroll Expense

Historical Year Ended December 31, 2010

Line No.	Account Number and Description	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Total Actual
1	Distribution													
2	Operation													
3	870 Operation Supervision and Engineering	\$ 400,000	\$ 519,000	\$ 619,000	\$ 492,000	\$ (35,000)	\$ 125,000	\$ 114,000	\$ 136,000	\$ 146,000	\$ 176,000	\$ 143,000	\$ 154,000	\$ 2,989,000
4	871 Distribution Load Dispatching	85,000	97,000	111,000	89,000	109,000	84,000	82,000	85,000	85,000	108,000	94,000	125,000	1,154,000
5	874 Mains and Services Expenses	211,000	242,000	301,000	308,000	359,000	365,000	317,000	332,000	364,000	393,000	377,000	425,000	3,994,000
6	877 Measuring and Regulating Station Expense - City Gate	16,000	64,000	21,000	35,000	25,000	24,000	38,000	26,000	31,000	38,000	39,000	5,000	362,000
7	878 Meter and House Regulator Expenses	603,000	626,000	770,000	650,000	407,000	531,000	472,000	522,000	522,000	716,000	831,000	904,000	7,554,000
8	879 Customer Installations Expenses	461,000	296,000	391,000	262,000	251,000	234,000	296,000	357,000	362,000	361,000	420,000	565,000	4,256,000
9	880 Other Expenses	1,104,000	1,422,000	1,255,000	1,155,000	1,694,000	1,588,000	1,446,000	1,576,000	1,636,000	1,868,000	1,742,000	2,551,000	19,037,000
10	Total Operation	2,880,000	3,266,000	3,468,000	2,991,000	2,810,000	2,951,000	2,765,000	3,034,000	3,146,000	3,660,000	3,646,000	4,729,000	39,346,000
11	Maintenance													
12	885 Maintenance Supervision and Engineering	179,000	228,000	258,000	224,000	213,000	212,000	192,000	205,000	224,000	249,000	214,000	304,000	2,702,000
13	886 Maintenance of Structures and Improvements	7,000	14,000	(1,000)	10,000	6,000	4,000	10,000	8,000	11,000	4,000	2,000	15,000	90,000
14	887 Maintenance of Mains	1,105,000	1,106,000	1,448,000	1,037,000	1,130,000	1,161,000	996,000	1,165,000	1,087,000	1,022,000	968,000	1,193,000	13,418,000
15	889 Maintenance of Measuring and Regulating Station Equipment - General	-	-	-	-	-	-	4,000	1,000	3,000	(3,000)	-	-	5,000
16	892 Maintenance of Services	381,000	486,000	437,000	516,000	469,000	418,000	374,000	460,000	455,000	388,000	387,000	525,000	5,296,000
17	893 Maintenance of Meters and House Regulators	15,000	31,000	25,000	28,000	24,000	28,000	19,000	38,000	34,000	43,000	34,000	18,000	337,000
18	Total Maintenance	1,687,000	1,865,000	2,167,000	1,815,000	1,842,000	1,823,000	1,595,000	1,877,000	1,814,000	1,703,000	1,605,000	2,055,000	21,848,000
19	Total Distribution	4,567,000	5,131,000	5,635,000	4,806,000	4,652,000	4,774,000	4,360,000	4,911,000	4,960,000	5,363,000	5,251,000	6,784,000	61,194,000
20	Customer Accounts													
21	901 Customer Service Supervision	191,000	236,000	265,000	224,000	214,000	235,000	208,000	206,000	216,000	282,000	215,000	318,000	2,810,000
22	902 Meter Reading Expenses	28,000	33,000	47,000	48,000	35,000	30,000	30,000	30,000	35,000	35,000	24,000	30,000	405,000
23	903 Customer Records and Collection Expenses	481,000	561,000	620,000	706,000	781,000	680,000	655,000	556,000	536,000	637,000	496,000	2,406,000	9,115,000
24	905 Miscellaneous Customer Accounts Expenses	161,000	161,000	144,000	127,000	209,000	167,000	177,000	161,000	150,000	196,000	156,000	170,000	1,979,000
25	Total Customer Accounts	861,000	991,000	1,076,000	1,105,000	1,239,000	1,112,000	1,070,000	953,000	937,000	1,150,000	891,000	2,924,000	14,309,000
26	Customer Service and Informational Expenses													
27	907 Customer Service Supervision	51,000	46,000	66,000	60,000	58,000	59,000	50,000	53,000	54,000	77,000	53,000	67,000	694,000
28	908 Customer Assistance Expenses	55,000	66,000	81,000	71,000	80,000	67,000	59,000	59,000	61,000	65,000	66,000	93,000	823,000
29	909 Informational and Instructional Advertising Expenses	16,000	16,000	19,000	16,000	(6,000)	-	-	-	-	-	-	-	61,000
30	Total Customer Service and Informational Expenses	122,000	128,000	166,000	147,000	132,000	126,000	109,000	112,000	115,000	142,000	119,000	160,000	1,578,000
31	Administrative and General													
32	920 Administrative and General Salaries	1,252,000	1,591,000	2,363,000	1,575,000	1,826,000	2,776,000	1,706,000	1,812,000	4,433,000	2,484,000	2,019,000	2,004,000	25,841,000
33	921 Office Supplies and Expenses	9,000	8,000	8,000	7,000	(3,000)	9,000	-	-	-	-	-	(1,000)	37,000
34	925 Injuries and Damages	2,000	2,000	2,000	2,000	(1,000)	-	-	-	-	-	-	1,000	8,000
35	926 Employee Pensions and Benefits	405,000	(455,000)	(530,000)	(256,000)	146,000	(158,000)	275,000	(43,000)	239,000	(368,000)	375,000	(683,000)	(1,053,000)
36	930.1 General Advertising Expenses	1,000	2,000	2,000	3,000	7,000	5,000	6,000	6,000	5,000	7,000	7,000	8,000	59,000
37	930.2 Miscellaneous General Expenses	45,000	(5,000)	59,000	37,000	19,000	(21,000)	(20,000)	43,000	33,000	48,000	17,000	(7,000)	248,000
38	Total Administrative and General	1,714,000	1,143,000	1,904,000	1,368,000	1,994,000	2,611,000	1,967,000	1,818,000	4,710,000	2,171,000	2,418,000	1,322,000	25,140,000
39	Total Operation and Maintenance Payroll	\$ 7,591,000	\$ 7,779,000	\$ 9,186,000	\$ 7,804,000	\$ 8,398,000	\$ 8,828,000	\$ 7,782,000	\$ 8,095,000	\$ 11,023,000	\$ 9,181,000	\$ 8,999,000	\$ 11,598,000	\$ 106,264,000

The Peoples Gas Light and Coke Company

Budgeted Payroll Expense

Historical Year Ended December 31, 2010

Line No.	Account Number and Description	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	July Budget	August Budget	September Budget	October Budget	November Budget	December Budget	Total Budget
1	Production													
2	813 Other Gas Supply Expenses	\$ 79,000	\$ 75,000	\$ 89,000	\$ 85,000	\$ 82,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 81,000	\$ 86,000	\$ 89,000	\$ 1,006,000
3	Total Production	79,000	75,000	89,000	85,000	82,000	85,000	85,000	85,000	85,000	81,000	86,000	89,000	1,006,000
4	Underground Storage													
5	Operation													
6	814 Operation Supervision and Engineering	37,000	35,000	41,000	40,000	38,000	40,000	40,000	40,000	40,000	38,000	40,000	41,000	470,000
7	816 Wells Expenses	12,000	12,000	14,000	13,000	13,000	14,000	14,000	14,000	13,000	13,000	13,000	14,000	159,000
8	818 Compressor Station Expenses	12,000	11,000	13,000	12,000	12,000	13,000	13,000	13,000	12,000	12,000	13,000	13,000	149,000
9	819 Compressor Station Fuel and Power	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	60,000
10	820 Measuring and Regulating Station Expenses	9,000	9,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	11,000	119,000
11	821 Purification Expenses	12,000	11,000	13,000	12,000	12,000	13,000	13,000	13,000	12,000	12,000	13,000	13,000	149,000
12	824 Other Expenses	19,000	18,000	21,000	20,000	20,000	21,000	21,000	21,000	20,000	20,000	21,000	21,000	243,000
13	Total Operation	106,000	101,000	117,000	112,000	110,000	116,000	116,000	116,000	112,000	110,000	115,000	118,000	1,349,000
14	Maintenance													
15	830 Maintenance Supervision and Engineering	15,000	14,000	17,000	16,000	15,000	16,000	16,000	16,000	16,000	15,000	16,000	17,000	189,000
16	831 Maintenance of Structures and Improvements	2,000	2,000	3,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	25,000
17	832 Maintenance of Reservoirs and Wells	26,000	25,000	30,000	29,000	29,000	30,000	30,000	30,000	29,000	27,000	29,000	30,000	344,000
18	834 Maintenance of Compressor Station Equipment	17,000	16,000	20,000	19,000	19,000	19,000	20,000	19,000	19,000	18,000	19,000	20,000	225,000
19	835 Maintenance of Measuring and Regulating Station Equipment	10,000	9,000	11,000	10,000	10,000	11,000	11,000	11,000	11,000	10,000	11,000	11,000	126,000
20	836 Maintenance of Purification Equipment	12,000	11,000	13,000	12,000	12,000	13,000	13,000	13,000	12,000	12,000	12,000	13,000	148,000
21	837 Maintenance of Other Equipment	31,000	29,000	35,000	33,000	33,000	35,000	35,000	35,000	33,000	32,000	33,000	35,000	399,000
22	Total Maintenance	113,000	106,000	129,000	121,000	120,000	126,000	127,000	126,000	122,000	116,000	122,000	128,000	1,456,000
23	Total Underground Storage	219,000	207,000	246,000	233,000	230,000	242,000	243,000	242,000	234,000	226,000	237,000	246,000	2,805,000
24	Other Storage													
25	Operation													
26	840 Operation Supervision and Engineering	5,000	5,000	6,000	5,000	5,000	5,000	6,000	5,000	5,000	5,000	6,000	6,000	64,000
27	841 Operation Labor and Expenses	11,000	11,000	13,000	12,000	12,000	12,000	13,000	12,000	12,000	11,000	12,000	13,000	144,000
28	Total Operation	16,000	16,000	19,000	17,000	17,000	17,000	19,000	17,000	17,000	16,000	18,000	19,000	208,000
29	Maintenance													
30	843.1 Maintenance Supervision and Engineering	2,000	2,000	3,000	3,000	2,000	3,000	3,000	3,000	3,000	2,000	3,000	3,000	32,000
31	843.8 Maintenance of Measuring and Regulating Equipment	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	4,000	37,000
32	843.9 Maintenance of Other Equipment	5,000	5,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	70,000
33	Total Maintenance	10,000	10,000	12,000	12,000	11,000	12,000	12,000	12,000	12,000	11,000	12,000	13,000	139,000
34	Total Other Storage	26,000	26,000	31,000	29,000	28,000	29,000	31,000	29,000	29,000	27,000	30,000	32,000	347,000
35	Transmission													
36	Operation													
37	857 Measuring and Regulating Station Expenses	32,000	30,000	36,000	35,000	33,000	34,000	35,000	35,000	35,000	33,000	35,000	36,000	409,000
38	Total Operation	32,000	30,000	36,000	35,000	33,000	34,000	35,000	35,000	35,000	33,000	35,000	36,000	409,000
39	Maintenance													
40	863 Maintenance of Mains	53,000	51,000	60,000	57,000	54,000	58,000	58,000	58,000	58,000	55,000	58,000	61,000	681,000
41	865 Maintenance of Measuring and Regulating Station Equipment	10,000	14,000	12,000	18,000	13,000	12,000	14,000	14,000	14,000	14,000	14,000	10,000	159,000
42	Total Maintenance	63,000	65,000	72,000	75,000	67,000	70,000	72,000	72,000	72,000	69,000	72,000	71,000	840,000
43	Total Transmission	95,000	95,000	108,000	110,000	100,000	104,000	107,000	107,000	107,000	102,000	107,000	107,000	1,249,000

The Peoples Gas Light and Coke Company

Budgeted Payroll Expense

Historical Year Ended December 31, 2010

Line No.	Account Number and Description	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	July Budget	August Budget	September Budget	October Budget	November Budget	December Budget	Total Budget
1	Distribution													
2	Operation													
3	870.00 Operation Supervision and Engineering	\$ 797,000	\$ 834,000	\$ 928,000	\$ 896,000	\$ 840,000	\$ 864,000	\$ 818,000	\$ 857,000	\$ 851,000	\$ 839,000	\$ 836,000	\$ 840,000	\$ 10,200,000
4	871.00 Distribution Load Dispatching	53,000	50,000	60,000	57,000	55,000	57,000	57,000	57,000	57,000	55,000	57,000	60,000	675,000
5	874.00 Mains and Services Expenses	239,000	258,000	351,000	359,000	397,000	404,000	327,000	348,000	351,000	354,000	350,000	351,000	4,089,000
6	877.00 Measuring and Regulating Station Expense - City Gate	32,000	32,000	41,000	30,000	28,000	37,000	36,000	37,000	37,000	34,000	33,000	37,000	414,000
7	878.00 Meter and House Regulator Expenses	587,000	613,000	677,000	606,000	570,000	581,000	641,000	683,000	690,000	693,000	666,000	672,000	7,679,000
8	879.00 Customer Installations Expenses	473,000	441,000	483,000	474,000	578,000	471,000	495,000	544,000	557,000	554,000	607,000	536,000	6,213,000
9	880.00 Other Expenses	973,000	1,325,000	1,394,000	1,080,000	1,166,000	1,169,000	1,187,000	1,278,000	1,300,000	1,300,000	1,280,000	1,273,000	14,725,000
10	Total Operation	3,154,000	3,553,000	3,934,000	3,502,000	3,634,000	3,583,000	3,561,000	3,804,000	3,843,000	3,829,000	3,829,000	3,769,000	43,995,000
11	Maintenance													
12	885.00 Maintenance Supervision and Engineering	226,000	268,000	307,000	303,000	317,000	308,000	274,000	292,000	291,000	299,000	269,000	266,000	3,420,000
13	886.00 Maintenance of Structures and Improvements	-	-	-	1,000	3,000	-	1,000	1,000	1,000	1,000	1,000	1,000	10,000
14	887.00 Maintenance of Mains	777,000	1,122,000	1,329,000	1,172,000	900,000	935,000	895,000	964,000	978,000	985,000	1,015,000	976,000	12,048,000
15	892.00 Maintenance of Services	467,000	434,000	450,000	489,000	598,000	508,000	505,000	545,000	555,000	556,000	560,000	547,000	6,214,000
16	893.00 Maintenance of Meters and House Regulators	22,000	21,000	26,000	25,000	24,000	25,000	25,000	25,000	25,000	24,000	26,000	27,000	295,000
17	Total Maintenance	1,492,000	1,845,000	2,112,000	1,990,000	1,842,000	1,776,000	1,700,000	1,827,000	1,850,000	1,865,000	1,871,000	1,817,000	21,987,000
18	Total Distribution	4,646,000	5,398,000	6,046,000	5,492,000	5,476,000	5,359,000	5,261,000	5,631,000	5,693,000	5,694,000	5,700,000	5,586,000	65,982,000
19	Customer Accounts													
20	901.00 Customer Service Supervision	119,000	112,000	135,000	129,000	122,000	129,000	128,000	129,000	129,000	122,000	129,000	127,000	1,510,000
21	902.00 Meter Reading Expenses	49,000	39,000	44,000	37,000	39,000	40,000	36,000	40,000	41,000	38,000	40,000	35,000	478,000
22	903.00 Customer Records and Collection Expenses	805,000	740,000	1,005,000	824,000	1,013,000	1,064,000	934,000	959,000	959,000	919,000	953,000	987,000	11,162,000
23	905.00 Miscellaneous Customer Accounts Expenses	208,000	202,000	235,000	225,000	217,000	228,000	225,000	230,000	225,000	214,000	227,000	232,000	2,668,000
24	Total Customer Accounts	1,181,000	1,093,000	1,419,000	1,215,000	1,391,000	1,461,000	1,323,000	1,358,000	1,354,000	1,293,000	1,349,000	1,381,000	15,818,000
25	Customer Service and Informational Expenses													
26	907.00 Customer Service Supervision	35,000	34,000	41,000	39,000	37,000	39,000	39,000	39,000	39,000	37,000	39,000	41,000	459,000
27	908.00 Customer Assistance Expenses	75,000	72,000	87,000	82,000	78,000	82,000	82,000	83,000	82,000	78,000	83,000	86,000	970,000
28	909.00 Informational and Instructional Advertising Expenses	33,000	30,000	41,000	35,000	21,000	39,000	37,000	37,000	37,000	37,000	33,000	37,000	417,000
29	Total Customer Service and Informational Expenses	143,000	136,000	169,000	156,000	136,000	160,000	158,000	159,000	158,000	152,000	155,000	164,000	1,846,000
30	Administrative and General													
31	920.00 Administrative and General Salaries	1,306,000	1,305,000	1,777,000	1,454,000	1,376,000	1,777,000	1,441,000	1,492,000	1,724,000	1,446,000	1,403,000	1,712,000	18,213,000
32	921.00 Office Supplies and Expenses	(314,000)	(299,000)	(349,000)	(334,000)	(325,000)	(340,000)	(340,000)	(340,000)	(340,000)	(324,000)	(340,000)	(355,000)	(4,000,000)
33	926.00 Employee Pensions and Benefits	457,000	(573,000)	(381,000)	(112,000)	(136,000)	(19,000)	208,000	(135,000)	(153,000)	(449,000)	167,000	308,000	(818,000)
34	Total Administrative and General	1,449,000	433,000	1,047,000	1,008,000	915,000	1,418,000	1,309,000	1,017,000	1,231,000	673,000	1,230,000	1,665,000	13,395,000
35	Total Operation and Maintenance Payroll	\$ 7,838,000	\$ 7,463,000	\$ 9,155,000	\$ 8,328,000	\$ 8,358,000	\$ 8,858,000	\$ 8,517,000	\$ 8,628,000	\$ 8,891,000	\$ 8,248,000	\$ 8,894,000	\$ 9,270,000	\$ 102,448,000

The Peoples Gas Light and Coke Company

Budgeted Payroll Expense

Historical Year Ended December 31, 2011

Line No.	Account Number and Description	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Total Actual
1	Underground Storage													
2	Operation													
3	814 Operation Supervision and Engineering	33,000	31,000	40,000	35,000	32,000	35,000	31,000	43,000	36,000	37,000	42,000	32,000	427,000
4	815 Maps and Records	1,000	-	-	-	-	-	-	1,000	1,000	1,000	-	1,000	5,000
5	816 Wells Expenses	9,000	11,000	11,000	8,000	9,000	9,000	8,000	5,000	9,000	9,000	9,000	8,000	105,000
6	818 Compressor Station Expenses	21,000	20,000	24,000	18,000	17,000	18,000	16,000	16,000	19,000	16,000	20,000	17,000	222,000
7	819 Compressor Station Fuel and Power	7,000	6,000	8,000	7,000	7,000	7,000	7,000	7,000	8,000	7,000	8,000	7,000	86,000
8	820 Measuring and Regulating Station Expenses	13,000	12,000	15,000	14,000	14,000	14,000	13,000	13,000	15,000	13,000	16,000	14,000	166,000
9	821 Purification Expenses	21,000	19,000	24,000	21,000	19,000	21,000	18,000	19,000	26,000	18,000	23,000	20,000	249,000
10	824 Other Expenses	19,000	19,000	26,000	28,000	26,000	24,000	17,000	17,000	14,000	21,000	21,000	14,000	246,000
11	Total Operation	124,000	118,000	148,000	131,000	124,000	128,000	110,000	121,000	128,000	122,000	139,000	113,000	1,506,000
12	Maintenance													
13	830 Maintenance Supervision and Engineering	14,000	13,000	18,000	15,000	13,000	15,000	12,000	14,000	12,000	22,000	19,000	14,000	181,000
14	832 Maintenance of Reservoirs and Wells	17,000	21,000	23,000	19,000	19,000	18,000	17,000	14,000	16,000	20,000	19,000	17,000	220,000
15	833 Maintenance of Lines	-	-	-	-	-	-	2,000	(1,000)	-	-	-	-	1,000
16	834 Maintenance of Compressor Station Equipment	16,000	16,000	29,000	15,000	13,000	15,000	18,000	24,000	19,000	29,000	22,000	18,000	234,000
17	835 Maintenance of Measuring and Regulating Station Equipment	4,000	6,000	11,000	7,000	6,000	6,000	6,000	9,000	7,000	9,000	9,000	6,000	86,000
18	836 Maintenance of Purification Equipment	9,000	9,000	12,000	10,000	8,000	9,000	9,000	15,000	11,000	19,000	10,000	9,000	130,000
19	837 Maintenance of Other Equipment	34,000	38,000	43,000	39,000	34,000	35,000	32,000	35,000	36,000	42,000	36,000	33,000	437,000
20	Total Maintenance	94,000	103,000	136,000	105,000	93,000	98,000	96,000	110,000	101,000	141,000	115,000	97,000	1,289,000
21	Total Underground Storage	218,000	221,000	284,000	236,000	217,000	226,000	206,000	231,000	229,000	263,000	254,000	210,000	2,795,000
22	Other Storage													
23	Operation													
24	840 Operation Supervision and Engineering	4,000	3,000	4,000	3,000	4,000	4,000	3,000	3,000	3,000	5,000	5,000	3,000	44,000
25	841 Operation Labor and Expenses	19,000	17,000	20,000	17,000	16,000	17,000	18,000	17,000	21,000	19,000	20,000	19,000	220,000
26	Total Operation	23,000	20,000	24,000	20,000	20,000	21,000	21,000	20,000	24,000	24,000	25,000	22,000	264,000
27	Maintenance													
28	843.1 Maintenance Supervision and Engineering	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	3,000	3,000	2,000	26,000
29	843.8 Maintenance of Measuring and Regulating Equipment	1,000	3,000	4,000	5,000	3,000	2,000	3,000	4,000	3,000	3,000	3,000	3,000	37,000
30	843.9 Maintenance of Other Equipment	6,000	5,000	8,000	7,000	6,000	7,000	8,000	10,000	8,000	11,000	8,000	9,000	93,000
31	Total Maintenance	9,000	10,000	14,000	14,000	11,000	11,000	13,000	16,000	13,000	17,000	14,000	14,000	156,000
32	Total Other Storage	32,000	30,000	38,000	34,000	31,000	32,000	34,000	36,000	37,000	41,000	39,000	36,000	420,000
33	Transmission													
34	Operation													
35	856 Mains Expense	11,000	2,000	9,000	8,000	3,000	-	-	-	-	-	1,000	2,000	36,000
36	857 Measuring and Regulating Station Expenses	1,000	-	1,000	1,000	-	1,000	-	1,000	-	1,000	-	1,000	7,000
37	Total Operation	12,000	2,000	10,000	9,000	3,000	1,000	-	1,000	-	1,000	1,000	3,000	43,000
38	Maintenance													
39	863 Maintenance of Mains	26,000	21,000	21,000	39,000	27,000	28,000	12,000	16,000	15,000	23,000	21,000	14,000	263,000
40	865 Maintenance of Measuring and Regulating Station Equipment	31,000	20,000	26,000	16,000	16,000	16,000	12,000	17,000	20,000	24,000	25,000	30,000	253,000
41	Total Maintenance	57,000	41,000	47,000	55,000	43,000	44,000	24,000	33,000	35,000	47,000	46,000	44,000	516,000
42	Total Transmission	69,000	43,000	57,000	64,000	46,000	45,000	24,000	34,000	35,000	48,000	47,000	47,000	559,000

The Peoples Gas Light and Coke Company

Budgeted Payroll Expense

Historical Year Ended December 31, 2011

Line No.	Account Number and Description	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Total Actual
1	Distribution													
2	Operation													
3	870 Operation Supervision and Engineering	\$ 156,000	\$ 144,000	\$ 151,000	\$ 124,000	\$ 139,000	\$ 132,000	\$ 91,000	\$ 123,000	\$ 130,000	\$ 190,000	\$ 164,000	\$ 87,000	\$ 1,631,000
4	871 Distribution Load Dispatching	104,000	114,000	96,000	112,000	92,000	101,000	94,000	123,000	102,000	108,000	94,000	94,000	1,234,000
5	874 Mains and Services Expenses	214,000	217,000	282,000	223,000	216,000	236,000	238,000	272,000	230,000	268,000	228,000	192,000	2,816,000
6	877 Measuring and Regulating Station Expense - City Gate	32,000	22,000	39,000	12,000	32,000	29,000	31,000	23,000	43,000	25,000	42,000	13,000	343,000
7	878 Meter and House Regulator Expenses	661,000	558,000	712,000	495,000	495,000	450,000	369,000	479,000	409,000	629,000	664,000	655,000	6,576,000
8	879 Customer Installations Expenses	317,000	357,000	287,000	260,000	219,000	249,000	205,000	319,000	385,000	565,000	479,000	474,000	4,116,000
9	880 Other Expenses	1,976,000	2,136,000	2,231,000	1,914,000	2,004,000	2,038,000	1,741,000	1,996,000	2,012,000	2,349,000	2,191,000	1,886,000	24,474,000
10	Total Operation	3,460,000	3,548,000	3,798,000	3,140,000	3,197,000	3,235,000	2,769,000	3,335,000	3,311,000	4,134,000	3,862,000	3,401,000	41,190,000
11	Maintenance													
12	885 Maintenance Supervision and Engineering	128,000	118,000	130,000	122,000	111,000	120,000	116,000	132,000	135,000	132,000	110,000	120,000	1,474,000
13	886 Maintenance of Structures and Improvements	5,000	7,000	8,000	13,000	5,000	1,000	4,000	10,000	(3,000)	2,000	4,000	-	56,000
14	887 Maintenance of Mains	1,063,000	1,216,000	1,312,000	1,026,000	1,001,000	889,000	823,000	1,017,000	945,000	815,000	837,000	962,000	11,906,000
15	892 Maintenance of Services	353,000	402,000	490,000	462,000	500,000	460,000	355,000	417,000	387,000	633,000	527,000	558,000	5,544,000
16	893 Maintenance of Meters and House Regulators	37,000	41,000	59,000	45,000	47,000	42,000	48,000	57,000	38,000	50,000	37,000	44,000	545,000
17	Total Maintenance	1,586,000	1,784,000	1,999,000	1,668,000	1,664,000	1,512,000	1,346,000	1,633,000	1,502,000	1,632,000	1,515,000	1,684,000	19,525,000
18	Total Distribution	5,046,000	5,332,000	5,797,000	4,808,000	4,861,000	4,747,000	4,115,000	4,968,000	4,813,000	5,766,000	5,377,000	5,085,000	60,715,000
19	Customer Accounts													
20	901 Customer Service Supervision	173,000	201,000	227,000	217,000	207,000	219,000	174,000	193,000	227,000	281,000	225,000	225,000	2,569,000
21	902 Meter Reading Expenses	18,000	22,000	18,000	15,000	15,000	20,000	15,000	24,000	20,000	21,000	14,000	11,000	213,000
22	903 Customer Records and Collection Expenses	408,000	523,000	544,000	707,000	701,000	712,000	672,000	751,000	596,000	879,000	655,000	476,000	7,624,000
23	905 Miscellaneous Customer Accounts Expenses	128,000	120,000	151,000	147,000	139,000	142,000	111,000	132,000	155,000	169,000	137,000	89,000	1,820,000
24	Total Customer Accounts	727,000	866,000	940,000	1,086,000	1,062,000	1,093,000	972,000	1,100,000	998,000	1,350,000	1,031,000	801,000	12,026,000
25	Customer Service and Informational Expenses													
26	907 Customer Service Supervision	42,000	42,000	45,000	46,000	40,000	37,000	33,000	32,000	39,000	50,000	30,000	32,000	468,000
27	908 Customer Assistance Expenses	72,000	78,000	95,000	73,000	87,000	93,000	91,000	86,000	103,000	111,000	94,000	77,000	1,060,000
28	Total Customer Service and Informational Expenses	114,000	120,000	140,000	119,000	127,000	130,000	124,000	118,000	142,000	161,000	124,000	109,000	1,528,000
29	Administrative and General													
30	920 Administrative and General Salaries	1,657,000	1,751,000	2,742,000	2,003,000	1,872,000	3,422,000	1,602,000	1,828,000	2,602,000	2,138,000	1,652,000	2,146,000	25,415,000
31	921 Office Supplies and Expenses	1,000	-	-	-	-	-	-	-	-	-	-	-	1,000
32	926 Employee Pensions and Benefits	(96,000)	(130,000)	(482,000)	23,000	(97,000)	(112,000)	344,000	(114,000)	646,000	(872,000)	250,000	317,000	(323,000)
33	930.1 General Advertising Expenses	5,000	4,000	6,000	4,000	4,000	9,000	4,000	3,000	5,000	5,000	-	-	49,000
34	930.2 Miscellaneous General Expenses	14,000	(4,000)	60,000	13,000	26,000	33,000	(10,000)	(21,000)	(71,000)	28,000	(15,000)	29,000	82,000
35	Total Administrative and General	1,581,000	1,621,000	2,326,000	2,043,000	1,805,000	3,352,000	1,940,000	1,696,000	3,182,000	1,299,000	1,887,000	2,492,000	25,224,000
36	Total Operation and Maintenance Payroll	\$ 7,787,000	\$ 8,233,000	\$ 9,582,000	\$ 8,390,000	\$ 8,149,000	\$ 9,625,000	\$ 7,415,000	\$ 8,183,000	\$ 9,436,000	\$ 8,928,000	\$ 8,759,000	\$ 8,780,000	\$ 103,267,000

The Peoples Gas Light and Coke Company

Budgeted Payroll Expense

Historical Year Ended December 31, 2011

Line No.	Account Number and Description	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	July Budget	August Budget	September Budget	October Budget	November Budget	December Budget	Total Budget
1	Underground Storage													
2	Operation													
3	814 Operation Supervision and Engineering	\$ 34,000	\$ 38,000	\$ 44,000	\$ 39,000	\$ 40,000	\$ 41,000	\$ 36,000	\$ 41,000	\$ 39,000	\$ 40,000	\$ 37,000	\$ 38,000	\$ 467,000
4	816 Wells Expenses	11,000	11,000	13,000	11,000	11,000	11,000	10,000	11,000	10,000	11,000	10,000	10,000	130,000
5	818 Compressor Station Expenses	14,000	15,000	17,000	15,000	14,000	15,000	13,000	15,000	14,000	15,000	14,000	14,000	175,000
6	819 Compressor Station Fuel and Power	6,000	6,000	7,000	6,000	6,000	6,000	5,000	6,000	5,000	6,000	5,000	6,000	70,000
7	820 Measuring and Regulating Station Expenses	11,000	12,000	14,000	12,000	12,000	12,000	10,000	12,000	11,000	12,000	11,000	11,000	140,000
8	821 Purification Expenses	14,000	15,000	17,000	15,000	14,000	15,000	13,000	15,000	14,000	15,000	14,000	14,000	175,000
9	824 Other Expenses	18,000	20,000	22,000	19,000	18,000	19,000	16,000	19,000	17,000	19,000	17,000	18,000	222,000
10	Total Operation	108,000	117,000	134,000	117,000	115,000	119,000	103,000	119,000	110,000	118,000	108,000	111,000	1,379,000
11	Maintenance													
12	830 Maintenance Supervision and Engineering	14,000	15,000	18,000	16,000	16,000	16,000	14,000	16,000	16,000	16,000	15,000	15,000	187,000
13	831 Maintenance of Structures and Improvements	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	24,000
14	832 Maintenance of Reservoirs and Wells	21,000	22,000	25,000	22,000	21,000	21,000	19,000	22,000	20,000	22,000	20,000	21,000	256,000
15	834 Maintenance of Compressor Station Equipment	15,000	16,000	18,000	16,000	15,000	15,000	13,000	15,000	14,000	15,000	14,000	15,000	181,000
16	835 Maintenance of Measuring and Regulating Station Equipment	9,000	10,000	11,000	10,000	9,000	10,000	8,000	10,000	9,000	10,000	9,000	9,000	114,000
17	836 Maintenance of Purification Equipment	11,000	11,000	13,000	11,000	11,000	11,000	10,000	11,000	10,000	11,000	10,000	11,000	131,000
18	837 Maintenance of Other Equipment	33,000	35,000	41,000	35,000	34,000	34,000	30,000	34,000	32,000	34,000	32,000	33,000	407,000
19	Total Maintenance	105,000	111,000	128,000	112,000	108,000	109,000	96,000	110,000	103,000	110,000	102,000	106,000	1,300,000
20	Total Underground Storage	213,000	228,000	262,000	229,000	223,000	228,000	199,000	229,000	213,000	228,000	210,000	217,000	2,679,000
21	Other Storage													
22	Operation													
23	840 Operation Supervision and Engineering	4,000	4,000	5,000	4,000	5,000	5,000	4,000	5,000	4,000	5,000	4,000	4,000	53,000
24	841 Operation Labor and Expenses	16,000	17,000	19,000	17,000	16,000	16,000	14,000	16,000	15,000	17,000	15,000	16,000	194,000
25	Total Operation	20,000	21,000	24,000	21,000	21,000	21,000	18,000	21,000	19,000	22,000	19,000	20,000	247,000
26	Maintenance													
27	843.1 Maintenance Supervision and Engineering	2,000	2,000	3,000	2,000	2,000	3,000	2,000	3,000	2,000	2,000	2,000	2,000	27,000
28	843.8 Maintenance of Measuring and Regulating Equipment	4,000	4,000	5,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	49,000
29	843.9 Maintenance of Other Equipment	9,000	10,000	11,000	10,000	9,000	9,000	8,000	9,000	9,000	9,000	9,000	9,000	111,000
30	Total Maintenance	15,000	16,000	19,000	16,000	15,000	16,000	14,000	16,000	15,000	15,000	15,000	15,000	187,000
31	Total Other Storage	35,000	37,000	43,000	37,000	36,000	37,000	32,000	37,000	34,000	37,000	34,000	35,000	434,000
32	Transmission													
33	Maintenance													
34	863 Maintenance of Mains	49,000	54,000	64,000	59,000	60,000	62,000	54,000	62,000	59,000	60,000	56,000	57,000	696,000
35	865 Maintenance of Measuring and Regulating Station Equipment	44,000	52,000	53,000	54,000	52,000	52,000	47,000	54,000	52,000	52,000	48,000	46,000	606,000
36	Total Transmission	93,000	106,000	117,000	113,000	112,000	114,000	101,000	116,000	111,000	112,000	104,000	103,000	1,302,000

The Peoples Gas Light and Coke Company

Budgeted Payroll Expense

Historical Year Ended December 31, 2011

Line No.	Account Number and Description	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	July Budget	August Budget	September Budget	October Budget	November Budget	December Budget	Total Budget
1	Distribution													
2	Operation													
3	870 Operation Supervision and Engineering	\$ 417,000	\$ 458,000	\$ 588,000	\$ 529,000	\$ 524,000	\$ 539,000	\$ 461,000	\$ 540,000	\$ 516,000	\$ 544,000	\$ 471,000	\$ 500,000	\$ 6,087,000
4	871 Distribution Load Dispatching	44,000	48,000	56,000	52,000	53,000	54,000	47,000	54,000	51,000	52,000	48,000	50,000	609,000
5	874 Mains and Services Expenses	221,000	238,000	340,000	328,000	408,000	402,000	282,000	340,000	326,000	343,000	315,000	321,000	3,864,000
6	877 Measuring and Regulating Station Expense - City Gate	18,000	60,000	38,000	26,000	29,000	38,000	34,000	38,000	37,000	35,000	30,000	40,000	423,000
7	878 Meter and House Regulator Expenses	585,000	563,000	707,000	602,000	628,000	622,000	604,000	719,000	693,000	726,000	647,000	669,000	7,765,000
8	879 Customer Installations Expenses	403,000	364,000	487,000	452,000	634,000	495,000	466,000	570,000	558,000	574,000	593,000	535,000	6,131,000
9	880 Other Expenses	1,119,000	1,361,000	1,465,000	1,075,000	1,300,000	1,272,000	1,145,000	1,376,000	1,331,000	1,395,000	1,278,000	1,283,000	15,400,000
10	Total Operation	2,807,000	3,092,000	3,681,000	3,064,000	3,576,000	3,422,000	3,039,000	3,637,000	3,512,000	3,669,000	3,382,000	3,398,000	40,279,000
11	Maintenance													
12	885 Maintenance Supervision and Engineering	107,000	115,000	133,000	131,000	129,000	127,000	115,000	131,000	124,000	132,000	115,000	123,000	1,482,000
13	886 Maintenance of Structures and Improvements	1,000	1,000	1,000	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	11,000
14	887 Maintenance of Mains	1,065,000	1,060,000	1,344,000	1,113,000	959,000	958,000	815,000	983,000	950,000	997,000	967,000	933,000	12,144,000
15	892 Maintenance of Services	378,000	479,000	457,000	469,000	641,000	524,000	462,000	560,000	543,000	566,000	535,000	525,000	6,139,000
16	893 Maintenance of Meters and House Regulators	26,000	28,000	33,000	29,000	31,000	31,000	27,000	32,000	30,000	32,000	28,000	30,000	357,000
17	Total Maintenance	1,577,000	1,683,000	1,968,000	1,742,000	1,761,000	1,641,000	1,420,000	1,707,000	1,648,000	1,728,000	1,646,000	1,612,000	20,133,000
18	Total Distribution	4,384,000	4,775,000	5,649,000	4,806,000	5,337,000	5,063,000	4,459,000	5,344,000	5,160,000	5,397,000	5,028,000	5,010,000	60,412,000
19	Customer Accounts													
20	901 Customer Service Supervision	94,000	105,000	124,000	109,000	112,000	113,000	98,000	114,000	109,000	113,000	101,000	106,000	1,298,000
21	902 Meter Reading Expenses	24,000	27,000	33,000	25,000	33,000	33,000	27,000	33,000	32,000	32,000	30,000	29,000	358,000
22	903 Customer Records and Collection Expenses	598,000	653,000	950,000	711,000	981,000	993,000	713,000	845,000	802,000	826,000	752,000	775,000	9,599,000
23	905 Miscellaneous Customer Accounts Expenses	95,000	105,000	123,000	110,000	113,000	114,000	99,000	115,000	108,000	111,000	102,000	105,000	1,300,000
24	Total Customer Accounts	811,000	890,000	1,230,000	955,000	1,239,000	1,253,000	937,000	1,107,000	1,051,000	1,082,000	985,000	1,015,000	12,555,000
25	Customer Service and Informational Expenses													
26	907 Customer Service Supervision	4,000	4,000	5,000	4,000	4,000	4,000	4,000	5,000	4,000	4,000	4,000	4,000	50,000
27	908 Customer Assistance Expenses	75,000	84,000	99,000	87,000	90,000	91,000	79,000	91,000	86,000	89,000	82,000	85,000	1,038,000
28	909 Informational and Instructional Advertising Expenses	20,000	18,000	28,000	21,000	5,000	24,000	22,000	25,000	24,000	24,000	22,000	23,000	256,000
29	Total Customer Service and Informational Expenses	99,000	106,000	132,000	112,000	99,000	119,000	105,000	121,000	114,000	117,000	108,000	112,000	1,344,000
30	Administrative and General													
31	920 Administrative and General Salaries	1,466,000	1,558,000	2,001,000	1,604,000	1,654,000	1,930,000	1,463,000	1,698,000	1,811,000	1,674,000	1,538,000	1,834,000	20,231,000
32	921 Office Supplies and Expenses	(32,000)	(31,000)	(31,000)	(32,000)	(32,000)	(31,000)	(32,000)	(32,000)	(32,000)	(31,000)	(32,000)	(32,000)	(380,000)
33	Total Administrative and General	1,434,000	1,527,000	1,970,000	1,572,000	1,622,000	1,899,000	1,431,000	1,666,000	1,779,000	1,643,000	1,506,000	1,802,000	19,851,000
34	Total Operation and Maintenance Payroll	\$ 7,069,000	\$ 7,669,000	\$ 9,403,000	\$ 7,824,000	\$ 8,668,000	\$ 8,713,000	\$ 7,264,000	\$ 8,620,000	\$ 8,462,000	\$ 8,616,000	\$ 7,975,000	\$ 8,294,000	\$ 98,577,000

The Peoples Gas Light and Coke Company

Budgeted Payroll Expense

Historical Year Ended December 31, 2012

Line No.	Account Number and Description	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Total Actual
1	Production													
2	Operation													
3	813 Other Gas Supply Expenses	\$ 54,000	\$ 48,000	\$ 51,000	\$ 41,000	\$ 40,000	\$ 47,000	\$ 35,000	\$ 33,000	\$ 34,000	\$ 52,000	\$ 24,000	\$ 552,000	\$ 1,011,000
4	Total Production	54,000	48,000	51,000	41,000	40,000	47,000	35,000	33,000	34,000	52,000	24,000	552,000	1,011,000
5	Underground Storage													
6	Operation													
7	814 Operation Supervision and Engineering	39,000	33,000	40,000	34,000	33,000	27,000	36,000	27,000	32,000	46,000	28,000	40,000	415,000
8	815 Maps and Records	6,000	1,000	1,000	2,000	1,000	1,000	-	3,000	-	1,000	-	1,000	17,000
9	816 Wells Expenses	9,000	10,000	11,000	8,000	8,000	6,000	6,000	6,000	6,000	9,000	8,000	12,000	99,000
10	818 Compressor Station Expenses	20,000	18,000	19,000	20,000	18,000	19,000	19,000	19,000	18,000	20,000	21,000	19,000	230,000
11	819 Compressor Station Fuel and Power	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	7,000	8,000	9,000	8,000	96,000
12	820 Measuring and Regulating Station Expenses	15,000	15,000	15,000	16,000	15,000	15,000	15,000	15,000	14,000	17,000	17,000	15,000	184,000
13	821 Purification Expenses	22,000	22,000	21,000	23,000	21,000	21,000	21,000	22,000	20,000	24,000	23,000	22,000	262,000
14	824 Other Expenses	15,000	17,000	18,000	14,000	14,000	10,000	13,000	11,000	13,000	19,000	17,000	19,000	180,000
15	Total Operation	134,000	124,000	133,000	125,000	118,000	107,000	118,000	111,000	110,000	144,000	123,000	136,000	1,483,000
16	Maintenance													
17	830 Maintenance Supervision and Engineering	16,000	15,000	14,000	14,000	12,000	11,000	15,000	20,000	10,000	23,000	13,000	17,000	180,000
18	832 Maintenance of Reservoirs and Wells	20,000	21,000	23,000	18,000	18,000	15,000	14,000	16,000	16,000	21,000	19,000	22,000	223,000
19	834 Maintenance of Compressor Station Equipment	21,000	21,000	27,000	17,000	19,000	16,000	16,000	21,000	11,000	19,000	16,000	19,000	223,000
20	835 Maintenance of Measuring and Regulating Station Equipment	8,000	10,000	8,000	8,000	8,000	9,000	10,000	7,000	11,000	8,000	9,000	11,000	107,000
21	836 Maintenance of Purification Equipment	10,000	11,000	11,000	9,000	10,000	9,000	8,000	9,000	9,000	11,000	10,000	13,000	120,000
22	837 Maintenance of Other Equipment	37,000	40,000	39,000	37,000	34,000	31,000	31,000	33,000	34,000	47,000	38,000	47,000	448,000
23	Total Maintenance	112,000	118,000	122,000	103,000	101,000	91,000	94,000	106,000	91,000	129,000	105,000	129,000	1,301,000
24	Total Underground Storage	246,000	242,000	255,000	228,000	219,000	198,000	212,000	217,000	201,000	273,000	228,000	265,000	2,784,000
25	Other Storage													
26	Operation													
27	840 Operation Supervision and Engineering	4,000	4,000	4,000	3,000	3,000	3,000	4,000	2,000	3,000	5,000	3,000	3,000	41,000
28	841 Operation Labor and Expenses	21,000	21,000	19,000	21,000	18,000	19,000	19,000	19,000	19,000	23,000	22,000	20,000	241,000
29	Total Operation	25,000	25,000	23,000	24,000	21,000	22,000	23,000	21,000	22,000	28,000	25,000	23,000	282,000
30	Maintenance													
31	843.1 Maintenance Supervision and Engineering	3,000	2,000	2,000	2,000	2,000	2,000	2,000	1,000	2,000	3,000	2,000	2,000	25,000
32	843.8 Maintenance of Measuring and Regulating Equipment	4,000	3,000	4,000	7,000	3,000	3,000	3,000	4,000	3,000	5,000	3,000	4,000	46,000
33	843.9 Maintenance of Other Equipment	10,000	11,000	10,000	9,000	9,000	8,000	8,000	10,000	9,000	12,000	10,000	12,000	118,000
34	Total Maintenance	17,000	16,000	16,000	18,000	14,000	13,000	13,000	15,000	14,000	20,000	15,000	18,000	189,000
35	Total Other Storage	42,000	41,000	39,000	42,000	35,000	35,000	36,000	36,000	36,000	48,000	40,000	41,000	471,000
36	Transmission													
37	Operation													
38	856 Mains Expense	-	2,000	1,000	1,000	-	1,000	-	-	-	-	-	-	5,000
39	857 Measuring and Regulating Station Expenses	-	2,000	1,000	(1,000)	-	1,000	1,000	-	1,000	1,000	-	1,000	7,000
40	Total Operation	-	4,000	2,000	-	-	2,000	1,000	-	1,000	1,000	-	1,000	12,000
41	Maintenance													
42	863 Maintenance of Mains	20,000	22,000	23,000	41,000	26,000	31,000	24,000	21,000	5,000	19,000	14,000	13,000	259,000
43	865 Maintenance of Measuring and Regulating Station Equipment	30,000	31,000	23,000	29,000	28,000	24,000	20,000	9,000	22,000	23,000	14,000	16,000	269,000
44	Total Maintenance	50,000	53,000	46,000	70,000	54,000	55,000	44,000	30,000	27,000	42,000	28,000	29,000	528,000
45	Total Transmission	50,000	57,000	48,000	70,000	54,000	57,000	45,000	30,000	28,000	43,000	28,000	30,000	540,000

The Peoples Gas Light and Coke Company

Budgeted Payroll Expense

Historical Year Ended December 31, 2012

Line No.	Account Number and Description	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Total Actual
1	Distribution													
2	Operation													
3	870 Operation Supervision and Engineering	\$ 182,000	\$ 227,000	\$ 176,000	\$ 211,000	\$ 189,000	\$ 168,000	\$ 188,000	\$ 159,000	\$ 170,000	\$ 158,000	\$ 145,000	\$ 90,000	\$ 2,063,000
4	871 Distribution Load Dispatching	105,000	120,000	101,000	106,000	107,000	99,000	102,000	96,000	115,000	274,000	133,000	126,000	1,484,000
5	874 Mains and Services Expenses	194,000	204,000	242,000	264,000	270,000	286,000	301,000	287,000	243,000	293,000	215,000	229,000	3,028,000
6	877 Measuring and Regulating Station Expense - City Gate	40,000	26,000	44,000	24,000	47,000	23,000	30,000	45,000	29,000	41,000	48,000	19,000	416,000
7	878 Meter and House Regulator Expenses	598,000	597,000	559,000	456,000	393,000	371,000	362,000	397,000	414,000	627,000	564,000	599,000	5,937,000
8	879 Customer Installations Expenses	488,000	387,000	498,000	385,000	380,000	437,000	334,000	376,000	338,000	455,000	458,000	369,000	4,905,000
9	880 Other Expenses	2,313,000	2,352,000	2,365,000	2,221,000	2,409,000	2,182,000	2,077,000	2,227,000	2,009,000	2,510,000	2,219,000	2,348,000	27,232,000
10	Total Operation	3,920,000	3,913,000	3,985,000	3,667,000	3,795,000	3,566,000	3,394,000	3,587,000	3,318,000	4,358,000	3,782,000	3,780,000	45,065,000
11	Maintenance													
12	885 Maintenance Supervision and Engineering	123,000	103,000	122,000	110,000	120,000	146,000	131,000	147,000	135,000	147,000	147,000	197,000	1,628,000
13	886 Maintenance of Structures and Improvements	2,000	2,000	4,000	31,000	15,000	33,000	12,000	4,000	19,000	(7,000)	3,000	25,000	143,000
14	887 Maintenance of Mains	991,000	1,178,000	1,194,000	798,000	1,089,000	1,097,000	1,021,000	1,074,000	1,082,000	1,048,000	943,000	905,000	12,420,000
15	892 Maintenance of Services	544,000	679,000	547,000	614,000	599,000	549,000	538,000	494,000	450,000	549,000	564,000	738,000	6,865,000
16	893 Maintenance of Meters and House Regulators	37,000	53,000	81,000	35,000	62,000	59,000	36,000	59,000	32,000	52,000	46,000	37,000	589,000
17	Total Maintenance	1,697,000	2,015,000	1,948,000	1,588,000	1,885,000	1,884,000	1,738,000	1,778,000	1,718,000	1,789,000	1,703,000	1,902,000	21,645,000
18	Total Distribution	5,617,000	5,928,000	5,933,000	5,255,000	5,680,000	5,450,000	5,132,000	5,365,000	5,036,000	6,147,000	5,485,000	5,682,000	66,710,000
19	Customer Accounts													
20	901 Customer Service Supervision	190,000	246,000	258,000	111,000	181,000	167,000	156,000	180,000	225,000	291,000	211,000	259,000	2,475,000
21	902 Meter Reading Expenses	16,000	11,000	20,000	13,000	15,000	19,000	12,000	20,000	13,000	16,000	5,000	25,000	185,000
22	903 Customer Records and Collection Expenses	495,000	583,000	548,000	537,000	618,000	601,000	613,000	628,000	594,000	750,000	611,000	490,000	7,068,000
23	905 Miscellaneous Customer Accounts Expenses	116,000	74,000	73,000	80,000	63,000	63,000	74,000	68,000	56,000	54,000	46,000	53,000	820,000
24	Total Customer Accounts	817,000	914,000	899,000	741,000	877,000	850,000	855,000	896,000	888,000	1,111,000	873,000	827,000	10,548,000
25	Customer Service and Informational Expenses													
26	907 Customer Service Supervision	28,000	36,000	38,000	30,000	23,000	28,000	23,000	20,000	20,000	34,000	24,000	31,000	335,000
27	908 Customer Assistance Expenses	100,000	104,000	104,000	107,000	102,000	99,000	95,000	95,000	94,000	104,000	97,000	109,000	1,210,000
28	909 Informational and Instructional Advertising Expenses	-	-	-	-	16,000	15,000	16,000	13,000	10,000	21,000	14,000	18,000	123,000
29	Total Customer Service and Informational Expenses	128,000	140,000	142,000	137,000	141,000	142,000	134,000	128,000	124,000	159,000	135,000	158,000	1,668,000
30	Administrative and General													
31	920 Administrative and General Salaries	1,601,000	1,844,000	2,771,000	1,786,000	1,746,000	2,964,000	1,522,000	1,763,000	2,479,000	2,136,000	1,661,000	1,930,000	24,203,000
32	925 Injuries and Damages	-	-	-	-	-	-	-	-	-	-	-	1,000	1,000
33	926 Employee Pensions and Benefits	(112,000)	(763,000)	(393,000)	82,000	(82,000)	28,000	489,000	(160,000)	573,000	(248,000)	474,000	(335,000)	(447,000)
34	930.2 Miscellaneous General Expenses	(6,000)	10,000	21,000	13,000	(23,000)	42,000	37,000	(56,000)	(3,000)	17,000	(5,000)	3,000	50,000
35	Total Administrative and General	1,483,000	1,091,000	2,399,000	1,881,000	1,641,000	3,034,000	2,048,000	1,547,000	3,049,000	1,905,000	2,130,000	1,599,000	23,807,000
36	Total Operation and Maintenance Payroll	\$ 8,437,000	\$ 8,461,000	\$ 9,766,000	\$ 8,395,000	\$ 8,687,000	\$ 9,813,000	\$ 8,497,000	\$ 8,252,000	\$ 9,396,000	\$ 9,738,000	\$ 8,943,000	\$ 9,154,000	\$ 107,539,000

The Peoples Gas Light and Coke Company

Budgeted Payroll Expense

Historical Year Ended December 31, 2012

Line No.	Account Number and Description	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	July Budget	August Budget	September Budget	October Budget	November Budget	December Budget	Total Budget
1	Underground Storage													
2	Operation													
3	814 Operation Supervision and Engineering	\$ 38,000	\$ 43,000	\$ 46,000	\$ 43,000	\$ 48,000	\$ 39,000	\$ 40,000	\$ 44,000	\$ 38,000	\$ 47,000	\$ 39,000	\$ 39,000	\$ 504,000
4	816 Wells Expenses	10,000	11,000	13,000	11,000	12,000	10,000	10,000	11,000	10,000	11,000	10,000	10,000	129,000
5	818 Compressor Station Expenses	14,000	16,000	18,000	15,000	17,000	14,000	15,000	16,000	14,000	16,000	14,000	14,000	183,000
6	819 Compressor Station Fuel and Power	6,000	6,000	7,000	6,000	7,000	6,000	6,000	6,000	6,000	6,000	5,000	6,000	73,000
7	820 Measuring and Regulating Station Expenses	12,000	13,000	14,000	12,000	14,000	11,000	12,000	13,000	11,000	13,000	11,000	11,000	147,000
8	821 Purification Expenses	15,000	16,000	18,000	15,000	17,000	14,000	15,000	16,000	14,000	16,000	14,000	14,000	184,000
9	824 Other Expenses	18,000	20,000	22,000	18,000	21,000	18,000	18,000	20,000	17,000	20,000	17,000	17,000	226,000
10	Total Operation	113,000	125,000	138,000	120,000	136,000	112,000	116,000	126,000	110,000	129,000	110,000	111,000	1,446,000
11	Maintenance													
12	830 Maintenance Supervision and Engineering	16,000	17,000	18,000	17,000	19,000	16,000	16,000	18,000	15,000	19,000	16,000	16,000	203,000
13	831 Maintenance of Structures and Improvements	2,000	2,000	3,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	25,000
14	832 Maintenance of Reservoirs and Wells	20,000	22,000	25,000	21,000	24,000	20,000	20,000	22,000	20,000	22,000	19,000	19,000	254,000
15	834 Maintenance of Compressor Station Equipment	15,000	16,000	18,000	15,000	18,000	15,000	15,000	16,000	14,000	17,000	14,000	14,000	187,000
16	835 Maintenance of Measuring and Regulating Station Equipment	9,000	10,000	11,000	10,000	11,000	9,000	9,000	10,000	9,000	10,000	9,000	9,000	116,000
17	836 Maintenance of Purification Equipment	11,000	12,000	13,000	11,000	13,000	10,000	11,000	12,000	10,000	12,000	10,000	10,000	135,000
18	837 Maintenance of Other Equipment	33,000	36,000	40,000	34,000	39,000	32,000	33,000	36,000	32,000	36,000	31,000	31,000	413,000
19	Total Maintenance	106,000	115,000	128,000	110,000	126,000	104,000	106,000	116,000	102,000	118,000	101,000	101,000	1,333,000
20	Total Underground Storage	219,000	240,000	266,000	230,000	262,000	216,000	222,000	242,000	212,000	247,000	211,000	212,000	2,779,000
21	Other Storage													
22	Operation													
23	840 Operation Supervision and Engineering	4,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	4,000	5,000	5,000	5,000	58,000
24	841 Operation Labor and Expenses	16,000	18,000	20,000	17,000	19,000	16,000	16,000	18,000	16,000	18,000	15,000	15,000	204,000
25	Total Operation	20,000	23,000	25,000	22,000	24,000	21,000	21,000	23,000	20,000	23,000	20,000	20,000	262,000
26	Maintenance													
27	843.1 Maintenance Supervision and Engineering	2,000	2,000	3,000	3,000	3,000	2,000	2,000	3,000	2,000	3,000	2,000	2,000	29,000
28	843.8 Maintenance of Measuring and Regulating Equipment	4,000	4,000	5,000	4,000	5,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	50,000
29	843.9 Maintenance of Other Equipment	9,000	10,000	11,000	9,000	11,000	10,000	9,000	10,000	9,000	10,000	9,000	9,000	116,000
30	Total Maintenance	15,000	16,000	19,000	16,000	19,000	16,000	15,000	17,000	15,000	17,000	15,000	15,000	195,000
31	Total Other Storage	35,000	39,000	44,000	38,000	43,000	37,000	36,000	40,000	35,000	40,000	35,000	35,000	457,000
32	Transmission													
33	Operation													
34	857 Measuring and Regulating Station Expenses	32,000	36,000	38,000	36,000	39,000	33,000	34,000	37,000	32,000	39,000	33,000	33,000	422,000
35	Total Operation	32,000	36,000	38,000	36,000	39,000	33,000	34,000	37,000	32,000	39,000	33,000	33,000	422,000
36	Maintenance													
37	863 Maintenance of Mains	51,000	57,000	60,000	57,000	63,000	53,000	54,000	60,000	52,000	63,000	53,000	53,000	676,000
38	865 Maintenance of Measuring and Regulating Station Equipment	23,000	18,000	19,000	22,000	22,000	17,000	19,000	21,000	18,000	22,000	18,000	16,000	235,000
39	Total Maintenance	74,000	75,000	79,000	79,000	85,000	70,000	73,000	81,000	70,000	85,000	71,000	69,000	911,000
40	Total Transmission	106,000	111,000	117,000	115,000	124,000	103,000	107,000	118,000	102,000	124,000	104,000	102,000	1,333,000

The Peoples Gas Light and Coke Company

Budgeted Payroll Expense

Historical Year Ended December 31, 2012

Line No.	Account Number and Description	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	July Budget	August Budget	September Budget	October Budget	November Budget	December Budget	Total Budget
1	Distribution													
2	Operation													
3	870 Operation Supervision and Engineering	\$ 154,000	\$ 171,000	\$ 195,000	\$ 179,000	\$ 188,000	\$ 165,000	\$ 162,000	\$ 184,000	\$ 159,000	\$ 196,000	\$ 155,000	\$ 164,000	\$ 2,072,000
4	871 Distribution Load Dispatching	51,000	57,000	61,000	57,000	64,000	53,000	54,000	59,000	51,000	62,000	53,000	53,000	675,000
5	874 Mains and Services Expenses	295,000	319,000	353,000	401,000	459,000	324,000	329,000	361,000	309,000	373,000	353,000	336,000	4,212,000
6	877 Measuring and Regulating Station Expense - City Gate	41,000	73,000	59,000	47,000	54,000	51,000	53,000	58,000	50,000	61,000	49,000	56,000	652,000
7	878 Meter and House Regulator Expenses	617,000	581,000	655,000	579,000	644,000	536,000	601,000	684,000	595,000	755,000	615,000	606,000	7,468,000
8	879 Customer Installations Expenses	412,000	368,000	452,000	439,000	649,000	433,000	468,000	546,000	484,000	600,000	572,000	487,000	5,910,000
9	880 Other Expenses	1,722,000	2,009,000	2,033,000	1,673,000	2,035,000	1,683,000	1,730,000	1,967,000	1,712,000	2,151,000	1,799,000	1,751,000	22,265,000
10	Total Operation	3,292,000	3,578,000	3,808,000	3,375,000	4,093,000	3,245,000	3,397,000	3,859,000	3,360,000	4,198,000	3,596,000	3,453,000	43,254,000
11	Maintenance													
12	885 Maintenance Supervision and Engineering	108,000	102,000	143,000	137,000	152,000	126,000	128,000	142,000	124,000	152,000	124,000	128,000	1,566,000
13	886 Maintenance of Structures and Improvements	1,000	1,000	1,000	-	1,000	1,000	1,000	1,000	-	1,000	-	1,000	9,000
14	887 Maintenance of Mains	1,156,000	1,154,000	1,333,000	1,162,000	1,080,000	906,000	893,000	1,024,000	894,000	1,131,000	1,005,000	926,000	12,664,000
15	892 Maintenance of Services	396,000	493,000	440,000	468,000	681,000	474,000	478,000	551,000	484,000	609,000	530,000	494,000	6,098,000
16	893 Maintenance of Meters and House Regulators	42,000	45,000	48,000	44,000	51,000	42,000	43,000	47,000	41,000	52,000	41,000	42,000	538,000
17	Total Maintenance	1,703,000	1,795,000	1,965,000	1,811,000	1,965,000	1,549,000	1,543,000	1,765,000	1,543,000	1,945,000	1,700,000	1,591,000	20,875,000
18	Total Distribution	4,995,000	5,373,000	5,773,000	5,186,000	6,058,000	4,794,000	4,940,000	5,624,000	4,903,000	6,143,000	5,296,000	5,044,000	64,129,000
19	Customer Accounts													
20	901 Customer Accounts Supervision	100,000	110,000	119,000	110,000	123,000	101,000	104,000	115,000	99,000	122,000	102,000	102,000	1,307,000
21	902 Meter Reading Expenses	23,000	24,000	27,000	22,000	31,000	26,000	25,000	29,000	25,000	30,000	25,000	24,000	311,000
22	903 Customer Records and Collection Expenses	666,000	733,000	961,000	763,000	1,116,000	928,000	820,000	920,000	787,000	1,020,000	848,000	846,000	10,408,000
23	905 Miscellaneous Customer Accounts Expenses	123,000	137,000	147,000	137,000	154,000	126,000	129,000	143,000	123,000	151,000	126,000	127,000	1,623,000
24	Total Customer Accounts	912,000	1,004,000	1,254,000	1,032,000	1,424,000	1,181,000	1,078,000	1,207,000	1,034,000	1,323,000	1,101,000	1,099,000	13,649,000
25	Customer Service and Informational Expenses													
26	907 Customer Service Supervision	52,000	57,000	61,000	57,000	64,000	53,000	54,000	60,000	51,000	63,000	53,000	53,000	678,000
27	908 Customer Assistance Expenses	32,000	35,000	38,000	35,000	39,000	32,000	33,000	36,000	31,000	38,000	32,000	33,000	414,000
28	909 Informational and Instructional Advertising Expenses	21,000	18,000	29,000	22,000	5,000	25,000	23,000	26,000	25,000	25,000	23,000	24,000	266,000
29	Total Customer Service and Informational Expenses	105,000	110,000	128,000	114,000	108,000	110,000	110,000	122,000	107,000	126,000	108,000	110,000	1,358,000
30	Administrative and General													
31	920 Administrative and General Salaries	1,696,000	1,874,000	3,190,000	1,891,000	2,139,000	2,964,000	1,802,000	1,994,000	2,908,000	2,095,000	1,763,000	2,982,000	27,298,000
32	925 Injuries and Damages	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	1,000	23,000
33	926 Employee Pensions and Benefits	314,000	(393,000)	(522,000)	(226,000)	(428,000)	386,000	533,000	97,000	148,000	(538,000)	709,000	248,000	328,000
34	930.2 Miscellaneous General Expenses	9,000	9,000	53,000	10,000	10,000	54,000	10,000	10,000	55,000	10,000	10,000	57,000	297,000
35	Total Administrative and General	2,021,000	1,492,000	2,723,000	1,677,000	1,723,000	3,406,000	2,347,000	2,103,000	3,113,000	1,569,000	2,484,000	3,288,000	27,946,000
36	Total Operation and Maintenance Payroll	\$ 8,393,000	\$ 8,369,000	\$ 10,305,000	\$ 8,392,000	\$ 9,742,000	\$ 9,847,000	\$ 8,840,000	\$ 9,456,000	\$ 9,506,000	\$ 9,572,000	\$ 9,339,000	\$ 9,890,000	\$ 111,651,000