

The Peoples Gas Light and Coke Company

Budgeted Payroll Expense

Line No.	Account Number and Description [A]	Historical Year Ended September 30, 2005 (1)				Historical Year Ended September 30, 2006 (1)				Line No.
		Actual [B]	Budget [C]	Variance [D]	% Variance [E]	Actual [F]	Budget [G]	Variance [H]	% Variance [I]	
1	<b>Production</b>									1
2	Operation									2
3	717.00 Liquefied Petroleum Gas Expenses	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ -	#DIV/0!	3
4	735.00 Miscellaneous Production Expenses	-	-	-	#DIV/0!	-	-	-	#DIV/0!	4
5	736.00 Rents	-	-	-	#DIV/0!	-	-	-	#DIV/0!	5
6	813.00 Other Gas Supply Expense	682,000	780,000	(98,000)	-12.56%	565,000	685,000	(120,000)	-17.52%	6
7	Total Operation	682,000	780,000	(98,000)	-12.56%	565,000	685,000	(120,000)	-17.52%	7
8	Maintenance									8
9	742.00 Maintenance of Production Equipment	-	-	-	#DIV/0!	-	-	-	#DIV/0!	9
10	Total Maintenance	-	-	-	#DIV/0!	-	-	-	#DIV/0!	10
11	<b>Total Production</b>	<b>682,000</b>	<b>780,000</b>	<b>(98,000)</b>	<b>-12.56%</b>	<b>565,000</b>	<b>685,000</b>	<b>(120,000)</b>	<b>-17.52%</b>	11
12	<b>Underground Storage</b>									12
13	Operation									13
14	814.00 Operation Supervision and Engineering	384,000	102,000	282,000	276.47%	375,000	105,000	270,000	257.14%	14
15	816.00 Wells Expenses	183,000	91,000	92,000	101.10%	186,000	100,000	86,000	86.00%	15
16	817.00 Lines Expenses	-	-	-	#DIV/0!	-	6,000	(6,000)	-100.00%	16
17	818.00 Compressor Station Expense	113,000	68,000	45,000	66.18%	106,000	64,000	42,000	65.63%	17
18	819.00 Compressor Station Fuel and Power	127,000	500,000	(373,000)	-74.60%	122,000	445,000	(323,000)	-72.58%	18
19	820.00 Measuring and Regulating Station Expense	127,000	34,000	93,000	273.53%	122,000	35,000	87,000	248.57%	19
20	821.00 Purification Expense	127,000	284,000	(157,000)	-55.28%	122,000	351,000	(229,000)	-65.24%	20
21	824.00 Other Expense	113,000	57,000	56,000	98.25%	114,000	59,000	55,000	93.22%	21
22	825.00 Storage Well Royalties	-	-	-	#DIV/0!	-	6,000	(6,000)	-100.00%	22
23	Total Operation	1,174,000	1,136,000	38,000	3.35%	1,147,000	1,171,000	(24,000)	-2.05%	23
24	Maintenance									24
25	830.00 Maintenance Supervision and Engineering	160,000	91,000	69,000	75.82%	156,000	70,000	86,000	122.86%	25
26	831.00 Maintenance of Structures and Improvements	-	23,000	(23,000)	-100.00%	-	25,000	(25,000)	-100.00%	26
27	832.00 Maintenance of Reservoirs and Wells	168,000	227,000	(59,000)	-25.99%	175,000	222,000	(47,000)	-21.17%	27
28	833.00 Maintenance of Lines	6,000	102,000	(96,000)	-94.12%	6,000	101,000	(95,000)	-94.06%	28
29	834.00 Maintenance of Compressor Station Equipment	242,000	238,000	4,000	1.68%	244,000	227,000	17,000	7.49%	29
30	835.00 Maintenance of Measuring and Regulating Station Equipment	110,000	91,000	19,000	20.88%	109,000	65,000	44,000	67.69%	30
31	836.00 Maintenance of Purification Equipment	37,000	57,000	(20,000)	-35.09%	36,000	40,000	(4,000)	-10.00%	31
32	837.00 Maintenance of Other Equipment	241,000	307,000	(66,000)	-21.50%	244,000	257,000	(13,000)	-5.06%	32
33	Total Maintenance	964,000	1,136,000	(172,000)	-15.14%	970,000	1,007,000	(37,000)	-3.67%	33
34	<b>Total Underground Storage</b>	<b>2,138,000</b>	<b>2,272,000</b>	<b>(134,000)</b>	<b>-5.90%</b>	<b>2,117,000</b>	<b>2,178,000</b>	<b>(61,000)</b>	<b>-2.80%</b>	34
35	<b>Other Storage</b>									35
36	Operation									36
37	840.00 Operation Supervision and Engineering	64,000	19,000	45,000	236.84%	63,000	20,000	43,000	215.00%	37
38	841.00 Operation Labor and Expenses	170,000	52,000	118,000	226.92%	165,000	56,000	109,000	194.64%	38
39	842.10 Fuel	-	145,000	(145,000)	-100.00%	-	169,000	(169,000)	-100.00%	39
40	Total Operation	234,000	216,000	18,000	8.33%	228,000	245,000	(17,000)	-6.94%	40
41	Maintenance									41
42	843.10 Maintenance Supervision and Engineering	32,000	18,000	14,000	77.78%	31,000	18,000	13,000	72.22%	42
43	843.20 Maintenance of Structures and Improvements	-	-	-	#DIV/0!	-	-	-	#DIV/0!	43
44	843.30 Maintenance of Gas Holders	-	-	-	#DIV/0!	-	-	-	#DIV/0!	44
45	843.40 Maintenance of Purification Equipment	-	-	-	#DIV/0!	-	2,000	(2,000)	-100.00%	45

Note: (1) Calendar year data by O&M ICC account was not available for Prior Budget Years so all prior data is based on Historical Fiscal Year Ended September 30.

The Peoples Gas Light and Coke Company

Budgeted Payroll Expense

Line No.	Account Number and Description [A]	Historical Year Ended September 30, 2005 (1)				Historical Year Ended September 30, 2006 (1)				Line No.
		Actual [B]	Budget [C]	Variance [D]	% Variance [E]	Actual [F]	Budget [G]	Variance [H]	% Variance [I]	
1	843.50 Maintenance of Liquefaction Equipment	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ 2,000	\$ (2,000)	-100.00%	1
2	843.60 Maintenance of Vaporizing Equipment	-	-	-	#DIV/0!	-	-	-	#DIV/0!	2
3	843.70 Maintenance of Compressor Equipment	-	3,000	(3,000)	-100.00%	-	11,000	(11,000)	-100.00%	3
4	843.80 Maintenance of Measuring and Regulating Equipment	37,000	23,000	14,000	60.87%	36,000	22,000	14,000	63.64%	4
5	843.90 Maintenance of Other Equipment	95,000	118,000	(23,000)	-19.49%	79,000	108,000	(29,000)	-26.85%	5
6	Total Maintenance	164,000	162,000	2,000	1.23%	146,000	163,000	(17,000)	-10.43%	6
7	<b>Total Other Storage</b>	<b>398,000</b>	<b>378,000</b>	<b>20,000</b>	<b>5.29%</b>	<b>374,000</b>	<b>408,000</b>	<b>(34,000)</b>	<b>-8.33%</b>	7
8	<b>Transmission</b>									8
9	Operation									9
10	856.00 Mains Expenses	530,000	446,000	84,000	18.83%	558,000	293,000	265,000	90.44%	10
11	857.00 Measuring and Regulating Station Expenses	22,000	308,000	(286,000)	-92.86%	20,000	226,000	(206,000)	-91.15%	11
12	859.00 Other Expenses	11,000	-	11,000	#DIV/0!	11,000	-	11,000	#DIV/0!	12
13	860.00 Rents	-	57,000	(57,000)	-100.00%	-	59,000	(59,000)	-100.00%	13
14	Total Operation	563,000	811,000	(248,000)	-30.58%	589,000	578,000	11,000	1.90%	14
15	Maintenance									15
16	863.00 Maintenance of Mains	10,000	153,000	(143,000)	-93.46%	6,000	89,000	(83,000)	-93.26%	16
17	865.00 Maintenance of Measuring and Regulating Station Equipment	123,000	65,000	58,000	89.23%	137,000	41,000	96,000	234.15%	17
18	Total Maintenance	133,000	218,000	(85,000)	-38.99%	143,000	130,000	13,000	10.00%	18
19	<b>Total Transmission</b>	<b>696,000</b>	<b>1,029,000</b>	<b>(333,000)</b>	<b>-32.36%</b>	<b>732,000</b>	<b>708,000</b>	<b>24,000</b>	<b>3.39%</b>	19
20	<b>Distribution</b>									20
21	Operation									21
22	870.00 Operation Supervision and Engineering	4,120,000	4,417,000	(297,000)	-6.72%	3,977,000	5,096,000	(1,119,000)	-21.96%	22
23	871.00 Distribution Load Dispatching	970,000	736,000	234,000	31.79%	840,000	764,000	76,000	9.95%	23
24	874.00 Mains and Services Expenses	4,376,000	4,663,000	(287,000)	-6.15%	3,727,000	4,331,000	(604,000)	-13.95%	24
25	875.00 Measuring and Regulating Station Expense - General	-	-	-	#DIV/0!	-	-	-	#DIV/0!	25
26	877.00 Measuring and Regulating Station Expense - City Gate	298,000	245,000	53,000	21.63%	294,000	255,000	39,000	15.29%	26
27	878.00 Meter and House Regulator Expenses	5,694,000	6,381,000	(687,000)	-10.77%	6,624,000	6,370,000	254,000	3.99%	27
28	879.00 Customer Installations Expenses	3,831,000	2,700,000	1,131,000	41.89%	4,177,000	3,057,000	1,120,000	36.64%	28
29	880.00 Other Expenses	5,129,000	6,099,000	(970,000)	-15.90%	5,474,000	5,706,000	(232,000)	-4.07%	29
30	881.00 Rents	-	-	-	#DIV/0!	-	-	-	#DIV/0!	30
31	Total Operation	24,418,000	25,241,000	(823,000)	-3.26%	25,113,000	25,579,000	(466,000)	-1.82%	31
32	Maintenance									32
33	885.00 Maintenance Supervision and Engineering	2,326,000	1,786,000	540,000	30.24%	2,370,000	1,795,000	575,000	32.03%	33
34	886.00 Maintenance of Structures and Improvements	130,000	335,000	(205,000)	-61.19%	136,000	371,000	(235,000)	-63.34%	34
35	887.00 Maintenance of Mains	4,128,000	4,242,000	(114,000)	-2.69%	4,012,000	4,889,000	(877,000)	-17.94%	35
36	889.00 Maintenance of Measuring and Regulating Station - General	455,000	335,000	120,000	35.82%	465,000	371,000	94,000	25.34%	36
37	892.00 Maintenance of Services	3,882,000	3,572,000	310,000	8.68%	3,961,000	3,960,000	1,000	0.03%	37
38	893.00 Maintenance of Meters and House Regulators	995,000	893,000	102,000	11.42%	938,000	990,000	(52,000)	-5.25%	38
39	894.00 Maintenance of Other Equipment	19,000	-	19,000	#DIV/0!	21,000	-	21,000	#DIV/0!	39
40	Total Maintenance	11,935,000	11,163,000	772,000	6.92%	11,903,000	12,376,000	(473,000)	-3.82%	40
41	<b>Total Distribution</b>	<b>36,353,000</b>	<b>36,404,000</b>	<b>(51,000)</b>	<b>-0.14%</b>	<b>37,016,000</b>	<b>37,955,000</b>	<b>(939,000)</b>	<b>-2.47%</b>	41
42	<b>Customer Accounts</b>									42
43	902.00 Meter Reading Expenses	661,000	788,000	(127,000)	-16.12%	1,006,000	767,000	239,000	31.16%	43
44	903.00 Customer Records and Collection Expenses	11,747,000	16,494,000	(4,747,000)	-28.78%	11,251,000	15,624,000	(4,373,000)	-27.99%	44
45	904.00 Uncollectible Accounts	-	-	-	#DIV/0!	-	-	-	#DIV/0!	45
46	905.00 Miscellaneous Customer Accounts Expenses	-	-	-	#DIV/0!	-	-	-	#DIV/0!	46
47	<b>Total Customer Accounts</b>	<b>12,408,000</b>	<b>17,282,000</b>	<b>(4,874,000)</b>	<b>-28.20%</b>	<b>12,257,000</b>	<b>16,391,000</b>	<b>(4,134,000)</b>	<b>-25.22%</b>	47

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Budgeted Payroll Expense

Line No.	Account Number and Description [A]	Historical Year Ended September 30, 2005 (1)				Historical Year Ended September 30, 2006 (1)				Line No.
		Actual [B]	Budget [C]	Variance [D]	% Variance [E]	Actual [F]	Budget [G]	Variance [H]	% Variance [I]	
1	<b>Customer Service and Informational Expenses</b>									1
2	908.00 Customer Assistance Expenses	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ -	#DIV/0!	2
3	909.00 Information and Instructional Advertising Expense	-	-	-	#DIV/0!	-	-	-	#DIV/0!	3
4	<b>Total Customer Service and Informational Expenses</b>	-	-	-	#DIV/0!	-	-	-	#DIV/0!	4
5	<b>Sales</b>									5
6	912.00 Demonstrating and Selling Expenses	1,872,000	2,567,000	(695,000)	-27.07%	1,539,000	2,042,000	(503,000)	-24.63%	6
7	<b>Total Sales</b>	<b>1,872,000</b>	<b>2,567,000</b>	<b>(695,000)</b>	<b>-27.07%</b>	<b>1,539,000</b>	<b>2,042,000</b>	<b>(503,000)</b>	<b>-24.63%</b>	7
8	<b>Administrative and General</b>									8
9	Operation									9
10	920.00 Administrative and General Salaries	9,124,000	5,735,000	3,389,000	59.09%	10,800,000	5,912,000	4,888,000	82.68%	10
11	921.00 Office Supplies and Expense	-	-	-	#DIV/0!	-	-	-	#DIV/0!	11
12	922.00 Administrative Expenses Transferred - Credit	-	-	-	#DIV/0!	-	-	-	#DIV/0!	12
13	923.00 Outside Services Employed	-	-	-	#DIV/0!	-	-	-	#DIV/0!	13
14	924.00 Property Insurance	-	-	-	#DIV/0!	-	-	-	#DIV/0!	14
15	925.00 Injuries and Damages	-	-	-	#DIV/0!	-	-	-	#DIV/0!	15
16	926.00 Employee Pensions and Benefits	-	-	-	#DIV/0!	-	-	-	#DIV/0!	16
17	929.00 Duplicate Charges - Credit	-	-	-	#DIV/0!	-	-	-	#DIV/0!	17
18	930.10 General Advertising Expenses	-	-	-	#DIV/0!	-	-	-	#DIV/0!	18
19	930.20,A,P Miscellaneous General Expenses	(62,000)	31,000	(93,000)	-300.00%	16,000	161,000	(145,000)	-90.06%	19
20	931.00 Rents	-	-	-	#DIV/0!	-	-	-	#DIV/0!	20
21	<b>Total Operation</b>	<b>9,062,000</b>	<b>5,766,000</b>	<b>3,296,000</b>	<b>57.16%</b>	<b>10,816,000</b>	<b>6,073,000</b>	<b>4,743,000</b>	<b>78.10%</b>	21
22	Maintenance									22
23	932.00 Maintenance of General Plant	23,000	23,000	-	0.00%	23,000	24,000	(1,000)	-4.17%	23
24	<b>Total Maintenance</b>	<b>23,000</b>	<b>23,000</b>	<b>-</b>	<b>0.00%</b>	<b>23,000</b>	<b>24,000</b>	<b>(1,000)</b>	<b>-4.17%</b>	24
25	<b>Total Administrative and General</b>	<b>9,085,000</b>	<b>5,789,000</b>	<b>3,296,000</b>	<b>56.94%</b>	<b>10,839,000</b>	<b>6,097,000</b>	<b>4,742,000</b>	<b>77.78%</b>	25
26	<b>Total Operation and Maintenance Payroll</b>	<b>\$ 63,632,000</b>	<b>\$ 66,501,000</b>	<b>\$ (2,869,000)</b>	<b>-4.31%</b>	<b>\$ 65,439,000</b>	<b>\$ 66,464,000</b>	<b>\$ (1,025,000)</b>	<b>-1.54%</b>	26

Note: (1) Calendar year data by O&M ICC account was not available for Prior Budget Years so all prior data is based on Historical Fiscal Year Ended September 30.

The Peoples Gas Light and Coke Company

Budgeted Payroll Expense

Historical Year Ended September 30, 2007 (1)

Line No.	Account Number and Description [A]	Actual [B]	Budget [C]	Variance [D]	% Variance [E]	Test Year Ending December 31, 2010 (2) [F]	Line No.
1	<b>Production</b>						1
2	Operation						2
3	717.00 Liquefied Petroleum Gas Expenses	\$ -	\$ -	\$ -	#DIV/0!	\$ -	3
4	735.00 Miscellaneous Production Expenses	-	-	-	#DIV/0!	-	4
5	736.00 Rents	-	-	-	#DIV/0!	-	5
6	813.00 Other Gas Supply Expense	668,000	738,000	(70,000)	-9.49%	-	6
7	Total Operation	668,000	738,000	(70,000)	-9.49%	-	7
8	Maintenance						8
9	742.00 Maintenance of Production Equipment	-	-	-	#DIV/0!	-	9
10	Total Maintenance	-	-	-	#DIV/0!	-	10
11	<b>Total Production</b>	<b>668,000</b>	<b>738,000</b>	<b>(70,000)</b>	<b>-9.49%</b>	<b>-</b>	<b>11</b>
12	<b>Underground Storage</b>						12
13	Operation						13
14	814.00 Operation Supervision and Engineering	385,000	376,000	9,000	2.39%	-	14
15	816.00 Wells Expenses	198,000	196,000	2,000	1.02%	-	15
16	817.00 Lines Expenses	-	-	-	#DIV/0!	-	16
17	818.00 Compressor Station Expense	111,000	123,000	(12,000)	-9.76%	-	17
18	819.00 Compressor Station Fuel and Power	123,000	130,000	(7,000)	-5.38%	-	18
19	820.00 Measuring and Regulating Station Expense	123,000	130,000	(7,000)	-5.38%	-	19
20	821.00 Purification Expense	123,000	130,000	(7,000)	-5.38%	-	20
21	824.00 Other Expense	126,000	123,000	3,000	2.44%	-	21
22	825.00 Storage Well Royalties	-	-	-	#DIV/0!	-	22
23	Total Operation	1,189,000	1,208,000	(19,000)	-1.57%	-	23
24	Maintenance						24
25	830.00 Maintenance Supervision and Engineering	160,000	73,000	87,000	119.18%	-	25
26	831.00 Maintenance of Structures and Improvements	-	26,000	(26,000)	-100.00%	-	26
27	832.00 Maintenance of Reservoirs and Wells	185,000	229,000	(44,000)	-19.21%	-	27
28	833.00 Maintenance of Lines	1,000	104,000	(103,000)	-99.04%	-	28
29	834.00 Maintenance of Compressor Station Equipment	266,000	234,000	32,000	13.68%	-	29
30	835.00 Maintenance of Measuring and Regulating Station Equipment	121,000	68,000	53,000	77.94%	-	30
31	836.00 Maintenance of Purification Equipment	40,000	42,000	(2,000)	-4.76%	-	31
32	837.00 Maintenance of Other Equipment	266,000	265,000	1,000	0.38%	-	32
33	Total Maintenance	1,039,000	1,041,000	(2,000)	-0.19%	-	33
34	<b>Total Underground Storage</b>	<b>2,228,000</b>	<b>2,249,000</b>	<b>(21,000)</b>	<b>-0.93%</b>	<b>-</b>	<b>34</b>
35	<b>Other Storage</b>						35
36	Operation						36
37	840.00 Operation Supervision and Engineering	64,000	66,000	(2,000)	-3.03%	-	37
38	841.00 Operation Labor and Expenses	170,000	187,000	(17,000)	-9.09%	-	38
39	842.10 Fuel	-	-	-	#DIV/0!	-	39
40	Total Operation	234,000	253,000	(19,000)	-7.51%	-	40
41	Maintenance						41
42	843.10 Maintenance Supervision and Engineering	32,000	18,000	14,000	77.78%	-	42
43	843.20 Maintenance of Structures and Improvements	-	-	-	#DIV/0!	-	43
44	843.30 Maintenance of Gas Holders	-	-	-	#DIV/0!	-	44
45	843.40 Maintenance of Purification Equipment	-	3,000	(3,000)	-100.00%	-	45

Note: (1) Calendar year data by O&M ICC account was not available for Prior Budget Years so all prior data is based on Historical Fiscal Year Ended September 30.  
(2) Includes \$7,878,593 of Non-Productive Time. These dollars were charged to a deferred account in prior years and therefore would not be on this schedule.

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Historical Year Ended September 30, 2007 (1)

Line No.	Account Number and Description [A]	Actual [B]	Budget [C]	Variance [D]	% Variance [E]	Test Year Ending December 31, 2010 (2) [F]	Line No.
1	843.50 Maintenance of Liquefaction Equipment	\$ -	\$ 2,000	\$ (2,000)	-100.00%	\$ -	1
2	843.60 Maintenance of Vaporizing Equipment	-	-	-	#DIV/0!	-	2
3	843.70 Maintenance of Compressor Equipment	-	12,000	(12,000)	-100.00%	-	3
4	843.80 Maintenance of Measuring and Regulating Equipment	40,000	23,000	17,000	73.91%	-	4
5	843.90 Maintenance of Other Equipment	86,000	111,000	(25,000)	-22.52%	-	5
6	Total Maintenance	158,000	169,000	(11,000)	-6.51%	-	6
7	<b>Total Other Storage</b>	<b>392,000</b>	<b>422,000</b>	<b>(30,000)</b>	<b>-7.11%</b>	<b>-</b>	<b>7</b>
8	<b>Transmission</b>						8
9	Operation						9
10	856.00 Mains Expenses	559,000	660,000	(101,000)	-15.30%	-	10
11	857.00 Measuring and Regulating Station Expenses	22,000	14,000	8,000	57.14%	1,000	11
12	859.00 Other Expenses	2,000	-	2,000	#DIV/0!	-	12
13	860.00 Rents	-	-	-	#DIV/0!	-	13
14	Total Operation	583,000	674,000	(91,000)	-13.50%	1,000	14
15	Maintenance						15
16	863.00 Maintenance of Mains	25,000	91,000	(66,000)	-72.53%	11,000	16
17	865.00 Maintenance of Measuring and Regulating Station Equipment	163,000	42,000	121,000	288.10%	157,000	17
18	Total Maintenance	188,000	133,000	55,000	41.35%	168,000	18
19	<b>Total Transmission</b>	<b>771,000</b>	<b>807,000</b>	<b>(36,000)</b>	<b>-4.46%</b>	<b>169,000</b>	<b>19</b>
20	<b>Distribution</b>						20
21	Operation						21
22	870.00 Operation Supervision and Engineering	4,083,000	5,400,000	(1,317,000)	-24.39%	3,832,000	22
23	871.00 Distribution Load Dispatching	829,000	810,000	19,000	2.35%	-	23
24	874.00 Mains and Services Expenses	4,418,000	4,590,000	(172,000)	-3.75%	3,655,000	24
25	875.00 Measuring and Regulating Station Expense - General	-	-	-	#DIV/0!	-	25
26	877.00 Measuring and Regulating Station Expense - City Gate	283,000	270,000	13,000	4.81%	410,000	26
27	878.00 Meter and House Regulator Expenses	6,470,000	6,749,000	(279,000)	-4.13%	6,991,000	27
28	879.00 Customer Installations Expenses	4,644,000	3,240,000	1,404,000	43.33%	6,243,000	28
29	880.00 Other Expenses	6,677,000	6,446,000	231,000	3.58%	12,797,000	29
30	881.00 Rents	-	-	-	#DIV/0!	-	30
31	Total Operation	27,404,000	27,505,000	(101,000)	-0.37%	33,928,000	31
32	Maintenance						32
33	885.00 Maintenance Supervision and Engineering	2,506,000	1,788,000	718,000	40.16%	3,323,000	33
34	886.00 Maintenance of Structures and Improvements	143,000	370,000	(227,000)	-61.35%	11,000	34
35	887.00 Maintenance of Mains	6,296,000	4,870,000	1,426,000	29.28%	10,899,000	35
36	889.00 Maintenance of Measuring and Regulating Station - General	516,000	370,000	146,000	39.46%	-	36
37	892.00 Maintenance of Services	4,091,000	3,945,000	146,000	3.70%	5,785,000	37
38	893.00 Maintenance of Meters and House Regulators	1,023,000	986,000	37,000	3.75%	1,027,000	38
39	894.00 Maintenance of Other Equipment	14,000	-	14,000	#DIV/0!	-	39
40	Total Maintenance	14,589,000	12,329,000	2,260,000	18.33%	21,045,000	40
41	<b>Total Distribution</b>	<b>41,993,000</b>	<b>39,834,000</b>	<b>2,159,000</b>	<b>5.42%</b>	<b>54,973,000</b>	<b>41</b>
42	<b>Customer Accounts</b>						42
43	902.00 Meter Reading Expenses	878,000	870,000	8,000	0.92%	601,000	43
44	903.00 Customer Records and Collection Expenses	11,046,000	16,122,000	(5,076,000)	-31.48%	2,553,000	44
45	904.00 Uncollectible Accounts	-	-	-	#DIV/0!	-	45
46	905.00 Miscellaneous Customer Accounts Expenses	-	-	-	#DIV/0!	-	46
47	<b>Total Customer Accounts</b>	<b>11,924,000</b>	<b>16,992,000</b>	<b>(5,068,000)</b>	<b>-29.83%</b>	<b>3,154,000</b>	<b>47</b>

Note: (1) Calendar year data by O&M ICC account was not available for Prior Budget Years so all prior data is based on Historical Fiscal Year Ended September 30.  
 (2) Includes \$7,878,593 of Non-Productive Time. These dollars were charged to a deferred account in prior years and therefore would not be on this schedule.

The Peoples Gas Light and Coke Company

Budgeted Payroll Expense

Historical Year Ended September 30, 2007 (1)

Line No.	Account Number and Description [A]	Actual [B]	Budget [C]	Variance [D]	% Variance [E]	Test Year Ending December 31, 2010 (2) [F]	Line No.
1	<b>Customer Service and Informational Expenses</b>						1
2	908.00 Customer Assistance Expenses	\$ -	\$ -	\$ -	#DIV/0!	\$ -	2
3	909.00 Information and Instructional Advertising Expense	-	-	-	#DIV/0!	-	3
4	<b>Total Customer Service and Informational Expenses</b>	-	-	-	#DIV/0!	-	4
5	<b>Sales</b>						5
6	912.00 Demonstrating and Selling Expenses	1,554,000	2,154,000	(600,000)	-27.86%	-	6
7	<b>Total Sales</b>	<b>1,554,000</b>	<b>2,154,000</b>	<b>(600,000)</b>	<b>-27.86%</b>	<b>-</b>	7
8	<b>Administrative and General</b>						8
9	Operation						9
10	920.00 Administrative and General Salaries	9,454,000	7,007,000	2,447,000	34.92%	863,000	10
11	921.00 Office Supplies and Expense	-	-	-	#DIV/0!	-	11
12	922.00 Administrative Expenses Transferred - Credit	-	-	-	#DIV/0!	-	12
13	923.00 Outside Services Employed	-	-	-	#DIV/0!	-	13
14	924.00 Property Insurance	-	-	-	#DIV/0!	-	14
15	925.00 Injuries and Damages	-	-	-	#DIV/0!	-	15
16	926.00 Employee Pensions and Benefits	-	-	-	#DIV/0!	92,000	16
17	929.00 Duplicate Charges - Credit	-	-	-	#DIV/0!	-	17
18	930.10 General Advertising Expenses	-	-	-	#DIV/0!	-	18
19	930.20,A,P Miscellaneous General Expenses	2,000	386,000	(384,000)	-99.48%	-	19
20	931.00 Rents	-	-	-	#DIV/0!	-	20
21	<b>Total Operation</b>	<b>9,456,000</b>	<b>7,393,000</b>	<b>2,063,000</b>	<b>27.90%</b>	<b>955,000</b>	21
22	Maintenance						22
23	932.00 Maintenance of General Plant	24,000	24,000	-	0.00%	-	23
24	<b>Total Maintenance</b>	<b>24,000</b>	<b>24,000</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	24
25	<b>Total Administrative and General</b>	<b>9,480,000</b>	<b>7,417,000</b>	<b>2,063,000</b>	<b>27.81%</b>	<b>955,000</b>	25
26	<b>Total Operation and Maintenance Payroll</b>	<b>\$ 69,010,000</b>	<b>\$ 70,613,000</b>	<b>\$ (1,603,000)</b>	<b>-2.27%</b>	<b>\$ 59,251,000</b>	26

Note: (1) Calendar year data by O&M ICC account was not available for Prior Budget Years so all prior data is based on Historical Fiscal Year Ended September 30.  
(2) Includes \$7,878,593 of Non-Productive Time. These dollars were charged to a deferred account in prior years and therefore would not be on this schedule.