BASS, BERRY & SIMS PLC
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OTHER OFFICES

NASHVILLE MUSIC ROW
KNOXVILLE
MEMPHIS

February 14, 2007

VIA HAND-DELIVERY
Chairman Sara Kyle
c/o Sharla Dillon
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37243-0505

Re: Petition Of Tennessee American Water Company To Change And Increase Certain Rates And Charges So As To Permit It To Earn A Fair And Adequate Rate Of Return On Its Property Used And Useful In Furnishing Water Service To Its Customers; Docket No. 06-00290

Dear Chairman Kyle:

Enclosed please find an original and sixteen (16) copies of Tennessee American Water Company's Supplemental Response to Consumer Advocate and Protection Division's First Discovery Requests dated January 22, 2007.

Please return two copies of the Responses, which I would appreciate your stamping as "filed," and returning to me by way of our courier.

Should you have any questions concerning any of the enclosed, please do not hesitate to contact me.

With kindest regards, I remain

Yours very truly,

R. D. Grimes

R. Dale Grimes

RDG/ms
Enclosures

cc: Hon. Pat Miller (*w/o enclosure*)
Hon. Ron Jones (*w/o enclosure*)
Hon. Eddie Roberson (*w/o enclosure*)
Ms. Darlene Standley, Chief of Utilities Division (*w/o enclosure*)
Richard Collier, Esq. (*w/o enclosure*)
Mr. Jerry Kettles, Chief of Economic Analysis & Policy Division (*w/o enclosure*)
Ms. Pat Murphy (*w/o enclosure*)
Michael A. McMahon, Esq. (*w/enclosure*)
Frederick L. Hitchcock, Esq. (*w/enclosure*)
Vance Broemel, Esq. (*w/enclosure*)
Henry Walker, Esq. (*w/enclosure*)
David Higney, Esq. (*w/enclosure*)
Mr. John Watson (*w/o enclosure*)
Mr. Michael A. Miller (*w/o enclosure*)

BEFORE THE TENNESSEE REGULATORY AUTHORITY
NASHVILLE, TENNESSEE

IN RE:

PETITION OF TENNESSEE AMERICAN WATER COMPANY TO CHANGE AND INCREASE CERTAIN RATES AND CHARGES SO AS PERMIT IT TO EARN A FAIR AND ADEQUATE RATE OF RETURN ON ITS PROPERTY USED AND USEFUL IN FURNISHING WATER SERVICE TO ITS CUSTOMERS	)	**Docket No. 06-00290**

TENNESSEE AMERICAN WATER COMPANY'S SUPPLEMENTAL RESPONSES TO THE FIRST DISCOVERY REQUEST OF THE CONSUMER ADVOCATE AND PROTECTION DIVISION

The Tennessee American Water Company, while expressly reserving its prior objections, hereby provides the following supplemental responses to the First Discovery Request from the Consumer Advocate and Protection Division:

Respectfully Submitted,

R. Dale Grimes (#6223)
J. Davidson French (#15442)
Ross I. Booher (#019304)
BASS, BERRY & SIMS PLC
315 Deaderick Street, Suite 2700
Nashville, TN 37238-3001
(615) 742-6200
Counsel for Petitioner
Tennessee American Water Company

TENNESSEE AMERICAN WATER COMPANY
Docket No. 06-00290
Consumer Advocate and Protection Division Discovery Request No. 1

SUPPLEMENTAL RESPONSE

Responsible Witness: Sheila Miller

PART II: QUESTIONS & PRODUCTION REQUESTS REGARDING ACCOUNTING, REVENUE & OPERATING EXPENSES

Question:

15. Provide the amounts for relocation expenses, the STEP Project, and severance pay by account, by month for the twenty-five months ended January 31, 2007. See S. Miller's direct testimony, page 13, Lines 8-9.

Response:

Date		Relocation Expense	STEP Project	Severance Pay
	NARUC Acct	675.8	675.8	675.8
	JDE Acct	575670	575881	575880
Jan-05		3,738.11	0.00	0.00
Feb-05		197.04	0.00	261,696.05
Mar-05		(341.24)	0.00	10,914.12
Apr-05		0.00	0.00	240,110.66
May-05		0.00	0.00	0.00
Jun-05		0.00	0.00	0.00
Jul-05		0.00	0.00	0.00
Aug-05		4,719.96	0.00	0.00
Sep-05		0.00	0.00	0.00
Oct-05		0.00	0.00	0.00
Nov-05		0.00	0.00	21,020.25
Dec-05		0.00	311,047.37	6,637.65
Jan-06		0.00	0.00	1,139.21
Feb-06		0.00	40,753.20	0.00
Mar-06		0.00	0.00	205.32
Apr-06		0.00	0.00	0.00
May-06		0.00	0.00	0.00
Jun-06		0.00	32.29	0.00
Jul-06		0.00	0.00	0.00
Aug-06		0.00	0.00	55,947.36
Sep-06		0.00	0.00	0.00
Oct-06		0.00	0.00	0.00
Nov-06		0.00	0.00	0.00
Dec-06		0.00	11,123.64	0.00
Jan-07		0.00	0.00	0.00

TENNESSEE AMERICAN WATER COMPANY
Docket No. 06-00290
Consumer Advocate and Protection Division Discovery Request No. 1

SUPPLEMENTAL RESPONSE

Responsible Witness: **Sheila Miller**

PART II: QUESTIONS & PRODUCTION REQUESTS REGARDING ACCOUNTING, REVENUE & OPERATING EXPENSES

Question:

16. Provide the amounts for the amortization of the security costs, penalties, director expense credit, and EIP Contributions expense credit by account, by month for the twenty-five months ended January 31, 2007. See S. Miller's direct testimony, page 13, Lines 32-37.

Response:

Date		Security Amortization	Penalties	Director's Expense	EIP Contributions
	NARUC Acct	675.8	675.8	675.8	604.8
	JDE Acct	575000	575640	575271	508100
Jan-05		8,950.56	0.00	(950.00)	776.10
Feb-05		8,950.56	0.00	0.00	1,263.28
Mar-05		8,950.56	0.00	0.00	1,674.06
Apr-05		8,950.56	363.80	0.00	(6,872.62)
May-05		8,950.56	0.00	605.10	1,657.95
Jun-05		8,950.56	0.00	(423.28)	279.94
Jul-05		8,950.56	0.00	(181.82)	365.91
Aug-05		8,950.56	0.00	0.00	97.22
Sep-05		8,950.56	3,136.20	0.00	5.05
Oct-05		8,950.56	43,906.00	542.86	(177.27)
Nov-05		8,950.56	156.75	(542.86)	(800.00)
Dec-05		8,950.56	0.00	1,347.52	1,985.82
Jan-06		8,950.56	10,494.10	(1,347.52)	(1,985.82)
Feb-06		8,950.56	0.00	0.00	
Mar-06		8,950.56	0.00	0.00	
Apr-06		8,950.56	0.00	0.00	(7,865.58)
May-06		8,950.56	0.00	0.00	
Jun-06		8,950.56	0.00	0.00	
Jul-06		8,950.56	0.00	0.00	
Aug-06		0.00	0.00	0.00	
Sep-06		0.00	18,000.00	0.00	
Oct-06		0.00	13,274.55	0.00	
Nov-06		0.00	20,359.79	0.00	
Dec-06		0.00	45,504.31	0.00	
Jan-07		0.00	(18,244.00)	0.00	

TENNESSEE AMERICAN WATER COMPANY
Docket No. 06-00290
Consumer Advocate and Protection Division Discovery Request No. 1

SUPPLEMENTAL RESPONSE

Responsible Witness: Michael Miller

PART II: QUESTIONS & PRODUCTION REQUESTS REGARDING ACCOUNTING, REVENUE & OPERATING EXPENSES

Question:

17. Provide the amount for net negative salvage expense by account, by month for the twenty-five months ended January 31, 2007. See S. Miller's direct testimony, page 14, Lines 6-7. Include in your response an explanation of net negative salvage expense and state and or explain whether this amount should have been charged to an Accumulated Depreciation account instead?

Response:

See attached schedule. Historically in regulated utilities net negative salvage is a component of depreciation expense that is recovered over the life of the asset through the depreciation rates approved for rate recovery. FAS 143, requires a reclassification of a portion of the net negative salvage included in regulatory approved depreciation expense to operating expense.

While the per books numbers included in the Company's filing reflects GAAP accounting for the net negative salvage, the Company has properly reclassified net negative salvage to depreciation expense in its going-level and pro-forma adjustments.

The number for January 2007 is not yet available. Once we are in receipt of this balance, a revised response will be submitted.

Supplemental Response:

The JDE account for the net negative salvage is 675110 and the NARUC account is 403. The January data has also been added on the attached schedule.

Tennessee American Water Company
CAD DR 1 Part 2 Item 17
Net Negative Salvage

Date		Net Negative Salvage
	NARUC Acct	403
	JDE Acct	675110.26
Jan-05		0.00
Feb-05		0.00
Mar-05		78,143.84
Apr-05		29,208.51
May-05		29,136.07
Jun-05		29,227.52
Jul-05		29,113.63
Aug-05		29,203.84
Sep-05		29,293.56
Oct-05		29,246.15
Nov-05		29,454.16
Dec-05		32,167.25
Jan-06		33,066.32
Feb-06		33,214.25
Mar-06		33,214.25
Apr-06		33,006.17
May-06		33,271.69
Jun-06		33,667.02
Jul-06		33,720.81
Aug-06		33,677.86
Sep-06		33,969.64
Oct-06		33,979.45
Nov-06		32,150.68
Dec-06		32,494.79
Jan-07		46,218.87

TENNESSEE AMERICAN WATER COMPANY
Docket No. 06-00290
Consumer Advocate and Protection Division Discovery Request No. 1

SUPPLEMENTAL RESPONSE

Responsible Witness: Michael Miller

PART II: QUESTIONS & PRODUCTION REQUESTS REGARDING ACCOUNTING, REVENUE & OPERATING EXPENSES

Question:

18. Provide the total amount of charges subject to allocation from the Company's Parent, Multi-State Utility, and Affiliated Utility Service Company by month for the 37 months ended January, 2007 by month, by affiliated entity. Include in your response all supporting documentation used as a basis for allocating charges to the Company.

Response:

See attached schedules. The expense schedules include all of the charges subject to allocation from AWWSC for 2004-2006. The information for 2005 and 2006 includes several one-time expenses that were allocated to the Company, but were eliminated from the historical test-year management fee expenses in the filing, and not included in the going-level and pro-forma expense levels requested in the Company's filing. Also attached are the formula schedules which are the basis for allocated expenses. The data for January 2007 is not yet available. TAWC will provide a revised response once we are in receipt of this information.

Supplemental Response:

Attached is the data for January 2007.

TN Data Request #18 & 19

2007 SERVICE COMPANY Ttl Svc Co

Amount		Month
FUNCTION	OFFICE	1
Accounting	Supply Chain	$308,421
	Shared Services	$779,816
Accounting Total		$1,088,237
Administration	Corporate	$2,203,007
	Shared Services	$296,144
	Southeastern Region	$424,416
Administration Total		$2,923,567
Audit	Corporate	$104,044
Audit Total		$104,044
Communications	Corporate	$245,405
	Southeastern Region	$67,439
Communications Total		$312,845
Customer Service	Call Center	$3,667,952
	Southeastern Region	$144,266
Customer Service Total		$3,812,219
Engineering	Southeastern Region	$174,117
Engineering Total		$174,117
Finance	Corporate	$408,286
	Shared Services	$110,263
	Southeastern Region	$175,759
Finance Total		$694,307
Human Resources	Call Center	$94,012
	Corporate	$544,399
	Southeastern Region	$30,630
Human Resources Total		$669,041
Information Systems	ITS	$2,493,353
Information Systems Total		$2,493,353
Legal	Corporate	$161,242
	Southeastern Region	$113,349
Legal Total		$274,591
Operations	Corporate	$417,712
	Southeastern Region	$374,629
Operations Total		$792,340
Rates & Revenue	Corporate	$206,044
	Shared Services	$75,510
Rates & Revenue Total		$281,555
Risk Management	Corporate	$82,307
	Southeastern Region	$41,186
Risk Management Total		$123,493
Water Quality	Belleville Lab	$303,530
	Corporate	$127,738
	Southeastern Region	$92,869
Water Quality Total		$524,138
Grand Total		$14,267,847

TENNESSEE AMERICAN WATER COMPANY
Docket No. 06-00290
Consumer Advocate and Protection Division Discovery Request No. 1

SUPPLEMENTAL RESPONSE

Responsible Witness: **Michael Miller**

PART II: QUESTIONS & PRODUCTION REQUESTS REGARDING ACCOUNTING, REVENUE & OPERATING EXPENSES

Question:

19. Provide the total amount of allocated charges from the Company's Parent, Multi-State Utility, and Affiliated Utility Service Company by month for the 37 months ended January 31, 2007 by account, by affiliated entity.

Response:

Please see the attached schedule. The information requested was for the total amount of management fees allocated to the Company in 2004-2006. The schedule does not include a break-down between O&M expenses and capital. Similar information was provided for the historical test-year period management fees charged to O&M expenses in the response to question TRA-14. The data for January 2007 is not yet available. TAWC will provide a revised response once we are in receipt of this information.

Supplemental Response:

The attached schedule contains the January 2007 data.

TN Data Request #18 & 19
2007 SERVICE COMPANY   TN-AM

Amount			Month
CompanyName	FUNCTION	OFFICE	1
Tennessee American	Accounting	Supply Chain	$6,645
		Shared Services	$16,639
	Accounting Total		$23,284
	Administration	Central Region	$126
		Corporate	$39,547
		Western Region	$29
		Shared Services	$6,289
		Southeastern Region	$24,202
		Northeastern Region	$12
	Administration Total		$70,206
	Audit	Corporate	$2,096
	Audit Total		$2,096
	Communications	Central Region	($29)
		Corporate	$4,854
		Western Region	($1)
		Southeastern Region	$4,229
		Northeastern Region	($1)
	Communications Total		$9,053
	Customer Service	Call Center	$83,536
		Central Region	$91
		Western Region	$1
		Southeastern Region	$8,992
		Northeastern Region	$1
	Customer Service Total		$92,621
	Engineering	Central Region	$46
		Western Region	$70
		Southeastern Region	$7,684
		Northeastern Region	$0
	Engineering Total		$7,800
	Finance	Central Region	$18
		Corporate	$9,614
		Western Region	$15
		Shared Services	$2,306
		Southeastern Region	$18,339
		Northeastern Region	$5
	Finance Total		$30,297
	Human Resources	Call Center	$2,106
		Central Region	$104
		Corporate	$9,387
		Western Region	$1
		Southeastern Region	$1,331
		Northeastern Region	$29
	Human Resources Total		$12,957
	Information System	ITS	$42,615
	Information Systems Total		$42,615
	Legal	Central Region	$25
		Corporate	$3,119
		Western Region	$9
		Southeastern Region	$4,659
		Northeastern Region	$2

TN Data Request #18 & 19

2007 SERVICE COMPANY TN-AM

Amount			Month
CompanyName	FUNCTION	OFFICE	1
	Legal Total		$7,815
	Operations	Central Region	$31
		Corporate	$7,530
		Western Region	$6
		Southeastern Region	$18,457
		Northeastern Region	$3,722
	Operations Total		$29,747
	Rates & Revenue	Corporate	$3,993
		Shared Services	$1,130
	Rates & Revenue Total		$5,124
	Risk Management	Central Region	$3
		Corporate	$1,590
		Western Region	$0
		Southeastern Region	$4,055
		Northeastern Region	$2
	Risk Management Total		$5,651
	Water Quality	Belleville Lab	$6,836
		Central Region	$6
		Corporate	$2,591
		Western Region	$4
		Southeastern Region	$5,684
		Northeastern Region	$0
	Water Quality Total		$15,122
Tennessee American Total			$354,385
Grand Total			$354,385

BEFORE THE TENNESSEE REGULATORY AUTHORITY
NASHVILLE, TENNESSEE

PETITION OF TENNESSEE AMERICAN WATER COMPANY TO CHANGE AND INCREASE CERTAIN RATES AND CHARGES SO AS TO PERMIT IT TO EARN A FAIR AND ADEQUATE RATE OF RETURN ON ITS PROPERTY USED AND USEFUL IN FURNISHING WATER SERVICE TO ITS CUSTOMERS	)	**DOCKET NO. 06-00290**

AFFIDAVIT

STATE OF WEST VIRGINIA

COUNTY OF KANAWHA

I, MICHAEL MILLER, Treasurer/Comptoller for Tennessee American Water Company, do hereby certify that the foregoing responses to the Supplemental Data Requests from the Consumer Advocate and Protection Division were prepared by me or under my supervision and are true and accurate to the best of my knowledge and information.

DATED this 14 day of February, 2007.

Michael A. Miller
(signature)

Michael A. Miller
(printed name)

Sworn to and subscribed before me this 14th day of February, 2007.

J.G. Judy
NOTARY PUBLIC

My Commission Expires:

February 10, 2015

6386720.1

OFFICIAL SEAL
STATE OF WEST VIRGINIA
NOTARY PUBLIC
J.G. Judy
2134 Zabel Drive
Charleston, WV 25312
My Commission Expires February 10, 2015

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of ***Tennessee American Water Company's Supplemental Responses to the First Discovery Request from the Consumer Advocate and Protection Division*** has been served via the method(s) indicated, on this the 14th day of February, 2007, upon the following:

[ ] Hand-Delivery [ ] U.S. Mail [ ] Facsimile [✓] Overnight [✓] Email	Michael A. McMahan Special Counsel City of Chattanooga (Hamilton County) Office of the City Attorney Suite 400 801 Broad Street Chattanooga, TN 37402
[ ] Hand-Delivery [ ] U.S. Mail [ ] Facsimile [✓] Overnight [✓] Email	Frederick L. Hitchcock, Esq. Shareholder Chambliss, Bahner & Stophel, P.C. 1000 Tallan Building Two Union Square Chattanooga, TN 37402
[✓] Hand-Delivery [ ] U.S. Mail [ ] Facsimile [ ] Overnight [✓] Email	Vance Broemel, Esq. Stephen Butler, Esq. Consumer Advocate and Protection Division Office of Attorney General 2nd Floor 425 5th Avenue North Nashville, TN 37243-0491
[✓] Hand-Delivery [ ] U.S. Mail [ ] Facsimile [ ] Overnight [✓] Email	Henry M. Walker, Esq. Boult, Cummings, Conners & Berry, PLC Suite 700 1600 Division Street P.O. Box 340025 Nashville, TN 37203
[ ] Hand-Delivery [ ] U.S. Mail [ ] Facsimile [✓] Overnight [✓] Email	David C. Higney, Esq. Grant, Konvalinka & Harrison, P.C. 633 Chestnut Street, 9th Floor Chattanooga, TN 37450

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6392056.1

TENNESSEE AMERICAN WATER COMPANY
Docket No. 06-00290
Consumer Advocate and Protection Division Discovery Request No. 1

SUPPLEMENTAL RESPONSE

Responsible Witness: **Dr. Ed Spitznagel**

PART II: QUESTIONS & PRODUCTION REQUESTS REGARDING ACCOUNTING, REVENUE & OPERATING EXPENSES

Question:

37. Please provide an Excel spreadsheet providing the necessary calculations explaining the disparity relationship between "Residential" and "Commercial" gallons per day (Appendix C) in Dr. Spitznagel's testimony where "Residential" has **decreased** from 155.14 to 146.23 gallons per day between the data provided in 04-00288 and 06-00290 and Commercial gallons per day **increased** to 1055.43 gallons per day from 1023.67. Provide a narrative explaining the usage per day disparity between residential and commercial gallons per day detailed in the responding excel spreadsheet.

Response:

Please see the attached schedules.

Supplemental Response:

I apologize for the ambiguity in my footnotes. For both the residential and commercial calculations, I omitted use of the weather variable in order to be able to show on a scatterplot as simply as possible why the estimates made in 2006 differed from those that would be projected from the 2004 estimates.

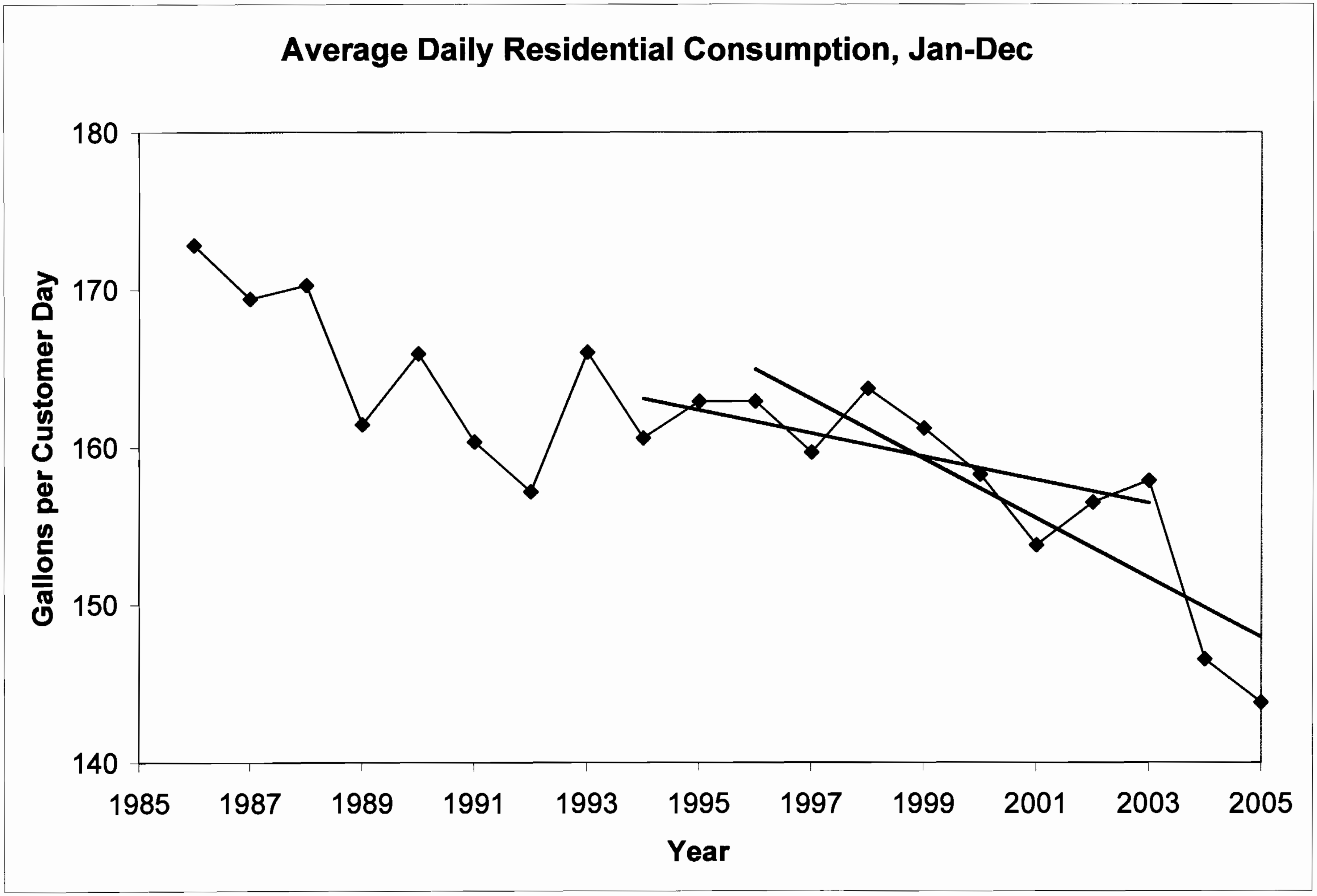
I described this as removing the effect of weather when it was really ignoring the effect of weather in order to be able to draw simple scatterplots and trendlines. I have changed the descriptive footnotes for both residential and commercial to indicate this clearly, with the changes marked in italics. The new copy of the workbook is TAWC-ELS-Comparison-of-Estimates-Clarified.xls.

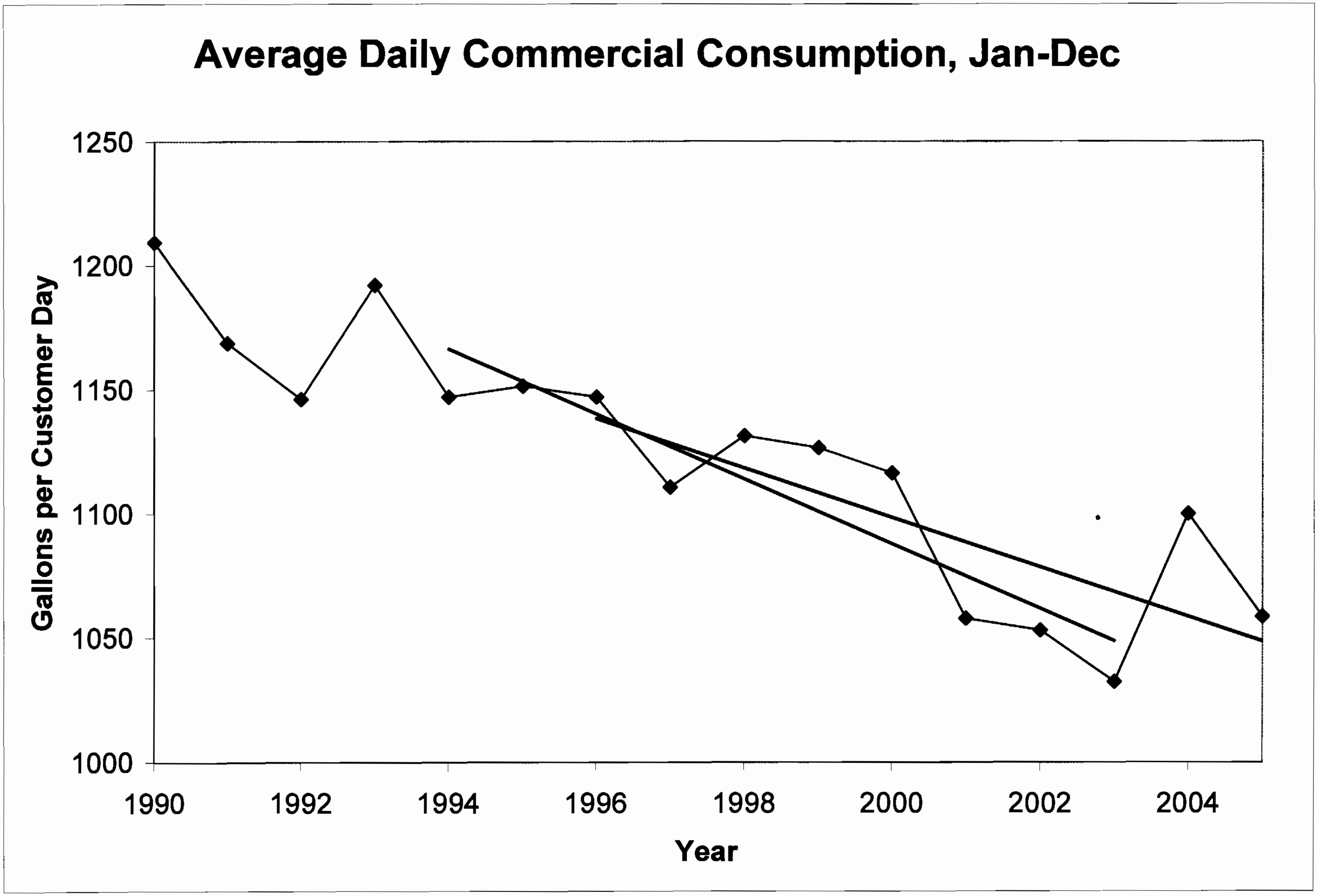
The computations are on the worksheets themselves. They consist of:

1) Averaging daily consumption across the twelve months of each year (results appearing in Column N).
2) Fitting two trend lines, for 1994-2003 (in red), and for 1996-2005 (in blue).
3) Calculating the slopes of these two trendlines, in Cells H26 and H28 below the graphs.

All computations are "live," given by formulas. If data values are changed, the results will change automatically.

Therefore, there are no additional workpapers supporting my calculations. Again, I apologize for the inaccurate language that suggested there were undocumented steps in my computations.


Average Daily Residential Consumption, Jan-Dec
Gallons per Customer Day
180
170
160
150
140
1985
1987
1989
1991
1993
1995
1997
1999
2001
2003
2005
Year


Average Daily Commercial Consumption, Jan-Dec
Gallons per Customer Day
1250
1200
1150
1100
1050
1000
1990
1992
1994
1996
1998
2000
2002
2004
Year

TENNESSEE AMERICAN WATER COMPANY
Docket No. 06-00290
Consumer Advocate and Protection Division Discovery Request No. 1

SUPPLEMENTAL RESPONSE

Responsible Witness: **Sheila Miller**

PART II: QUESTIONS & PRODUCTION REQUESTS REGARDING ACCOUNTING, REVENUE & OPERATING EXPENSES

Question:

36. Provide all NARUC or FERC accounts 601-through 675 by month, by account, show the actual or forecasted gross and net expense after deducting salaries and wages for the forty-four months ended February 2008.

Response:

This information was provided in TRA data request 1 question 28 through the test period. It has been updated for this request through December 2006 and the end of the attrition period as shown on the attached spreadsheet. We do not have the data available to provide it for every month of the attrition period in detail by account as the filing was calculated as a point in time at the end of the attrition period.

The actual January 2007 data is not yet available. Upon receipt of this data TAWC will submit a revised response.

Supplemental Response:

See attached schedule. The information for the attrition period is calculated on an annual basis. However, our estimate month by month for the attrition period is included on the attached schedule.

Tennessee AmericanWater Company
CAD DR 1 Question 36
Analysis of Expenses 601-675

		2004 July	2004 Aug	2004 Sept	2004 Oct	2004 Nov	2004 Dec	2005 Jan	2005 Feb	2005 Mar
P08 Labor										
B6011	Salaries-Empl Oper SS	96,152	94,120	83,158	83,450	75,987	79,217	112,722	69,001	69,808
B6013	Salaries-Empl Oper WT	32,192	28,923	33,907	29,302	39,007	31,271	57,142	44,070	36,240
B6016	Salaries-Empl Maint TD	49,943	45,877	44,179	56,919	50,485	46,938	93,984	59,013	71,744
B6017	Salaries-Empl CA	18,516	16,004	11,511	10,567	10,951	10,974	16,481	20,243	6,846
B6018	Salaries-Empl AG	127,318	160,180	175,993	94,447	109,767	253,093	3,933	101,151	130,211
P08 Labor		$ 324,120	$ 345,104	$ 348,748	$ 274,685	$ 286,197	$ 421,494	$ 284,262	$ 293,478	$ 314,849
	Less Labor	$ 324,120	$ 345,104	$ 348,748	$ 274,685	$ 286,197	$ 421,494	$ 284,262	$ 293,478	$ 314,849
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
P09 Purch	ased Water									
B6101	Purchased Water Oper SS	1,513	3,247	5,199	2,447	3,265	2,836	5,148	4,377	4,478
P09 Purch	ased Water	$ 1,513	$ 3,247	$ 5,199	$ 2,447	$ 3,265	$ 2,836	$ 5,148	$ 4,377	$ 4,478
	Less Labor	0	0	0	0	0	0	0	0	0
	Purchaed Water net of labor	$ 1,513	$ 3,247	$ 5,199	$ 2,447	$ 3,265	$ 2,836	$ 5,148	$ 4,377	$ 4,478
P10 Fuel	& Power									
B6151	Purch Power Oper SS	142,323	144,448	143,218	140,956	136,395	170,561	39,287	126,262	113,484
B6153	Purch Power Oper WT	-	-	-	-	-	-	100	20	(51)
B6155	Purch Power Oper TD	14	14	14	140	14	13	19	13	192
B6161	Purch Fuel Oper SS	9,613	4,687	(14,236)	5,413	(529)	(33,253)	31	6	(16)
P10 Fuel	& Power	$ 151,949	$ 149,149	$ 128,996	$ 146,508	$ 135,880	$ 137,320	$ 39,437	$ 126,301	$ 113,610
	Less Labor	0	0	0	0	0	0	0	0	0
	F & P net of labor	$ 151,949	$ 149,149	$ 128,996	$ 146,508	$ 135,880	$ 137,320	$ 39,437	$ 126,301	$ 113,610
P11 Chemi	cals									
B6183	Chemicals Oper WT	67,247	59,372	66,742	57,343	55,125	68,060	51,367	66,105	59,407
P11 Chemi	cals	$ 67,247	$ 59,372	$ 66,742	$ 57,343	$ 55,125	$ 68,060	$ 51,367	$ 66,105	$ 59,407
	Less Labor	0	0	0	0	0	0	0	0	0
	Chemicals net of labor	$ 67,247	$ 59,372	$ 66,742	$ 57,343	$ 55,125	$ 68,060	$ 51,367	$ 66,105	$ 59,407
P12 Waste	Disposal									
B6753	Misc Exp Oper WT	11,452	8,377	7,186	21,298	15,344	11,301	11,176	10,740	23,614
P12 Waste	Disposal	$ 11,452	$ 8,377	$ 7,186	$ 21,298	$ 15,344	$ 11,301	$ 11,176	$ 10,740	$ 23,614
	Less Labor	0	0	0	0	0	0	0	0	0
	Waste disposal net of labor	$11,452	$8,377	$7,186	$21,298	$15,344	$11,301	$11,176	$10,740	$23,614
P13 Manag	ement Fees-Corporate									
B6343	Cont Serv Mgmt Fee Oper WT	8,326	10,356	4,583	8,366	4,539	13,038	-	-	-
B6347	Cont Serv Mgmt Fee CA	2,556	2,390	1,406	1,096	798	3,087	-	-	-
B6348	Cont Serv Mgmt Fee AG	252,726	288,027	537,674	277,263	263,526	585,253	-	10,914	-
B6358	Cont Serv Other AG	-	-	-	-	-	-	411,011	118,156	278,351

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P08 Labor										
P13 Manag	ement Fees-Corporate	$ 263,608	$ 300,774	$ 543,662	$ 286,724	$ 268,863	$ 601,378	$ 411,011	$ 129,070	$ 278,351
	Less Labor-info not avail for 2004	105,443	102,263	173,972	120,424	107,545	216,496	150,422	112,922	102,797
	Mgmt Fees net of labor	$158,165	$198,511	$369,690	$166,300	$161,318	$384,882	$260,589	$16,148	$175,554
P14 Group	Insurance									
B6048	Empl Pens & Ben AG	127,958	40,278	105,695	122,900	115,204	116,290	114,032	140,053	127,138
P14 Group	Insurance	$ 127,958	$ 40,278	$ 105,695	$ 122,900	$ 115,204	$ 116,290	$ 114,032	$ 140,053	$ 127,138
	Less Labor	0	0	0	0	0	0	0	0	0
	Group Ins net of labor	$ 127,958	$ 40,278	$ 105,695	$ 122,900	$ 115,204	$ 116,290	$ 114,032	$ 140,053	$ 127,138
P15 Pensi	ons									
B6048	Empl Pens & Ben AG	64,581	64,059	(421,270)	15,751	15,488	15,132	10,553	11,539	59,676
P15 Pensi	ons	$ 64,581	$ 64,059	$ (421,270)	$ 15,751	$ 15,488	$ 15,132	$ 10,553	$ 11,539	$ 59,676
	Less Labor	0	0	0	0	0	0	0	0	0
	Pensions net of labor	$ 64,581	$ 64,059	$ (421,270)	$ 15,751	$ 15,488	$ 15,132	$ 10,553	$ 11,539	$ 59,676
P16 Regul	atory Expense									
B6668	Reg Exp-Rate Case	13,553	13,553	13,553	13,553	13,553	13,553	13,553	13,553	13,553
B6678	Reg Exp-Other AG	514	514	514	514	514	514	514	514	514
P16 Regul	atory Expense	$ 14,067	$ 14,067	$ 14,067	$ 14,067	$ 14,067	$ 14,067	$ 14,067	$ 14,067	$ 14,067
	Less Labor	0	0	0	0	0	0	0	0	0
	Reg Exp net of labor	$ 14,067	$ 14,067	$ 14,067	$ 14,067	$ 14,067	$ 14,067	$ 14,067	$ 14,067	$ 14,067
P17 Ins O	ther Than Group									
B6578	Ins Gen Liab AG	21,118	25,684	20,259	20,496	20,259	20,259	18,862	19,518	19,297
B6588	Ins Work Comp AG	13,605	13,481	13,915	14,864	14,801	14,716	13,629	(15,622)	14,159
B6598	Ins Other AG	20,152	20,152	20,152	20,152	20,152	20,152	15,789	30,057	8,544
P17 Ins O	ther Than Group	$ 54,874	$ 59,316	$ 54,326	$ 55,511	$ 55,212	$ 55,127	$ 48,280	$ 33,953	$ 42,001
	Less Labor	0	0	0	0	0	0	0	0	0
	Ins Other than Group net of labor	$ 54,874	$ 59,316	$ 54,326	$ 55,511	$ 55,212	$ 55,127	$ 48,280	$ 33,953	$ 42,001
P18 Custo	mer Accounting									
B6207	M&S CA	401	218	(68)	347	890	2,365	(2,259)	331	241
B6707	Bad Debt Expense	93,580	21,448	89,061	33,104	19,488	41,561	48,714	49,516	30,490
B6757	Misc Exp CA	31,378	32,258	37,117	32,171	35,629	44,434	17,032	70,064	46,716
P18 Custo	mer Accounting	$ 125,359	$ 53,925	$ 126,110	$ 65,622	$ 56,007	$ 88,360	$ 63,488	$ 119,912	$ 77,448
	Less Labor	0	0	0	0	0	0	0	0	0
	Cust Acct net of labor	$ 125,359	$ 53,925	$ 126,110	$ 65,622	$ 56,007	$ 88,360	$ 63,488	$ 119,912	$ 77,448
P19 Rents										
B6415	Rents-Real Prop Oper TD	75	-	-	-	-	-	-	150	75
B6418	Rents-Real Prop AG	-	-	-	-	-	-	824	325	-
B6423	Rents-Equipment Oper WT	321	321	321	321	321	-	643	321	321

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P08 Labor										
B6427	Rents-Equipment CA	249	-	-	244	-	-	249	-	-
B6428	Rents-Equipment AG	-	2,847	2,847	2,847	2,847	2,847	2,847	2,847	3,096
P19 Rents		$ 645	$ 3,168	$ 3,168	$ 3,413	$ 3,168	$ 2,847	$ 4,562	$ 3,643	$ 3,492
	Less Labor	0	0	0	0	0	0	0	0	0
	Rents net of labor	$ 645	$ 3,168	$ 3,168	$ 3,413	$ 3,168	$ 2,847	$ 4,562	$ 3,643	$ 3,492
P20 Gener	al Office Exp									
B6208	M&S AG	658	568	662	1,390	121	2,309	(43)	1,059	883
B6758	Misc Exp AG	23,426	12,265	27,464	16,908	16,433	30,542	20,109	279,550	19,108
P20 Gener	al Office Exp	$ 24,084	$ 12,833	$ 28,127	$ 18,298	$ 16,554	$ 32,851	$ 20,066	$ 280,609	$ 19,990
	Less Labor	0	0	0	0	0	0	0	0	0
	General office net of labor	$ 24,084	$ 12,833	$ 28,127	$ 18,298	$ 16,554	$ 32,851	$ 20,066	$ 280,609	$ 19,990
P21 Misce	llaneous									
B6048	Empl Pens & Ben AG	10,927	9,208	16,285	8,418	6,975	13,374	10,674	7,162	6,912
B6201	M&S Oper SS	-	-	-	-	-	-	-	-	-
B6203	M&S Oper WT	2,211	50,752	(3,189)	5,645	2,297	12,062	5,145	1,324	4,006
B6205	M&S Oper TD	1,220	2,873	1,229	4,386	2,515	3,057	1,561	2,805	3,649
B6313	Cont Serv Eng Oper WT	-	-	-	-	-	-	-	-	-
B6318	Cont Serv Eng AG	-	-	-	-	-	-	-	-	-
B6327	Cont Serv Acct CA	85	-	(85)	85	-	425	(425)	86	(215)
B6328	Cont Serv Acct AG	1,554	1,554	2,402	1,824	1,934	1,824	1,824	1,925	1,874
B6335	Cont Serv Legal Oper TD	-	-	-	-	-	-	122	25	(62)
B6338	Cont Serv Legal AG	379	477	13	-	-	1,250	(246)	784	214
B6353	Cont Serv Other Oper WT	7,488	6,120	6,615	7,488	2,661	3,735	(5,866)	566	1,385
B6355	Cont Serv Other Oper TD	10,679	4,758	6,564	6,819	9,003	11,105	9,024	14,576	7,586
B6357	Cont Serv Other CA	19,785	11,098	17,168	15,088	15,962	-	34,132	18,745	12,344
B6358	Cont Serv Other AG	2,899	5,987	2,410	3,575	4,084	5,265	(1,307)	2,803	14,351
B6502	Transportation Maint SS	-	-	-	-	-	-	58	-	-
B6503	Transportation Oper WT	-	-	333	582	411	-	-	-	-
B6505	Transportation Oper TD	-	23	-	-	87	-	-	-	-
B6506	Transportation Maint TD	6,645	5,509	8,999	2,760	2,034	3,164	2,596	3,703	19,789
B6507	Transportation CA	391	222	18	-	-	31	-	-	-
B6508	Transportation AG	16,114	8,701	31,354	17,813	18,200	30,720	7,477	22,326	17,874
B6608	Advertising AG	(945)	5,696	1,817	(1,130)	6,331	5,132	(2,501)	430	2,913
B6751	Misc Exp Oper SS	1,097	-	1,030	(1,020)	(4,020)	-	151	893	377
B6753	Misc Exp Oper WT	9,505	4,170	6,018	9,179	9,568	9,359	(12,860)	861	21,349
B6755	Misc Exp Oper TD	7,377	10,266	9,366	7,541	8,430	7,095	8,485	9,370	8,602
B6758	Misc Exp AG	48,393	37,611	71,586	19,713	67,390	55,404	52,724	41,081	50,233
P21 Misce	llaneous	$ 145,804	$ 165,025	$ 179,931	$ 108,766	$ 153,864	$ 163,000	$ 110,767	$ 129,466	$ 173,184
	Less Labor	0	0	0	0	0	0	0	0	0

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P08 Labor										
	Misc Exp net of labor	$ 145,804	$ 165,025	$ 179,931	$ 108,766	$ 153,864	$ 163,000	$ 110,767	$ 129,466	$ 173,184
P25 Maint	enance Expense									
B6202	M&S Maint SS	11,782	21,470	10,737	5,074	3,482	1	5,209	20,608	10,312
B6204	M&S Maint WT	628	26,598	(4,804)	628	64	743	7,269	3,668	2,846
B6206	M&S Maint TD	14,393	21,083	27,687	22,958	16,079	38,034	(5,782)	25,177	22,432
B6208	M&S AG	55	(725)	127	893	347	150	(300)	-	208
B6354	Cont Serv Other Maint WT	7,779	-	1,246	67	-	333	(330)	68	8,523
B6356	Cont Serv Other Maint TD	170	(2)	22	(737)	(122)	173	(186)	39	10
B6358	Cont Serv Other AG	175	175	420	140	175	-	-	-	-
B6752	Misc Exp Maint SS	21	-	(21)	21	-	104	(209)	-	-
B6756	Misc Exp Maint TD	423	(64)	874	278	203	66	333	3,084	(1,428)
B6758	Misc Exp AG	7,751	541	8,480	609	8,356	75	4,668	(88)	9,687
P25 Maint	enance Expense	$ 43,179	$ 69,075	$ 44,768	$ 29,931	$ 28,586	$ 39,680	$ 10,673	$ 52,555	$ 52,589
	Less Labor	0	0	0	0	0	0	0	0	0
	Maint net of labor	$ 43,179	$ 69,075	$ 44,768	$ 29,931	$ 28,586	$ 39,680	$ 10,673	$ 52,555	$ 52,589

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P08 Labor										
B6011	Salaries-Empl Oper SS	74,622	73,114	111,005	77,939	72,818	71,807	72,257	73,366	74,771
B6013	Salaries-Empl Oper WT	33,875	26,482	54,444	38,341	29,505	30,423	30,519	42,023	45,328
B6016	Salaries-Empl Maint TD	72,392	68,105	110,929	69,000	82,052	83,682	79,306	66,427	72,282
B6017	Salaries-Empl CA	18,737	26,351	42,751	27,193	29,531	33,940	36,376	36,325	35,009
B6018	Salaries-Empl AG	110,652	120,363	(43,271)	101,726	131,634	112,076	84,075	152,373	80,141
P08 Labor		$ 310,278	$ 314,414	$ 275,858	$ 314,200	$ 345,540	$ 331,928	$ 302,533	$ 370,514	$ 307,530
	Less Labor	$ 310,278	$ 314,414	$ 275,858	$ 314,200	$ 345,540	$ 331,928	$ 302,533	$ 370,514	$ 307,530
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
P09 Purch	ased Water									
B6101	Purchased Water Oper SS	3,474	3,605	3,797	5,001	3,939	4,711	4,838	3,499	3,767
P09 Purch	ased Water	$ 3,474	$ 3,605	$ 3,797	$ 5,001	$ 3,939	$ 4,711	$ 4,838	$ 3,499	$ 3,767
	Less Labor	0	0	0	0	0	0	0	0	0
	Purchaed Water net of labor	$ 3,474	$ 3,605	$ 3,797	$ 5,001	$ 3,939	$ 4,711	$ 4,838	$ 3,499	$ 3,767
P10 Fuel	& Power									
B6151	Purch Power Oper SS	120,827	143,401	115,630	160,334	148,932	127,003	153,373	165,265	170,737
B6153	Purch Power Oper WT	10	47	(55)	84	17	(60)	29	39	(182)
B6155	Purch Power Oper TD	186	166	161	168	175	177	185	196	168
B6161	Purch Fuel Oper SS	287	15	(17)	16	4	1,978	7	10	34
P10 Fuel	& Power	$ 121,310	$ 143,628	$ 115,718	$ 160,602	$ 149,129	$ 129,098	$ 153,595	$ 165,510	$ 170,757
	Less Labor	0	0	0	0	0	0	0	0	0
	F & P net of labor	$ 121,310	$ 143,628	$ 115,718	$ 160,602	$ 149,129	$ 129,098	$ 153,595	$ 165,510	$ 170,757
P11 Chemi	cals									
B6183	Chemicals Oper WT	65,124	68,116	83,177	81,504	95,394	94,317	62,284	53,424	55,180
P11 Chemi	cals	$ 65,124	$ 68,116	$ 83,177	$ 81,504	$ 95,394	$ 94,317	$ 62,284	$ 53,424	$ 55,180
	Less Labor	0	0	0	0	0	0	0	0	0
	Chemicals net of labor	$ 65,124	$ 68,116	$ 83,177	$ 81,504	$ 95,394	$ 94,317	$ 62,284	$ 53,424	$ 55,180
P12 Waste	Disposal									
B6753	Misc Exp Oper WT	11,809	12,204	19,890	28,339	13,771	2,347	2,654	311	24,295
P12 Waste	Disposal	$ 11,809	$ 12,204	$ 19,890	$ 28,339	$ 13,771	$ 2,347	$ 2,654	$ 311	$ 24,295
	Less Labor	0	0	0	0	0	0	0	0	0
	Waste disposal net of labor	$11,809	$12,204	$19,890	$28,339	$13,771	$2,347	$2,654	$311	$24,295
P13 Manag	ement Fees-Corporate									
B6343	Cont Serv Mgmt Fee Oper WT	-	-	-	-	-	-	-	-	-
B6347	Cont Serv Mgmt Fee CA	-	-	-	-	-	-	-	-	-
B6348	Cont Serv Mgmt Fee AG	3,700	-	-	-	-	-	-	-	9,342
B6358	Cont Serv Other AG	304,026	298,346	332,894	278,591	315,806	336,757	262,604	309,879	482,237

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P08 Labor										
P13 Manag	ement Fees-Corporate	$ 307,726	$ 298,346	$ 332,894	$ 278,591	$ 315,806	$ 336,757	$ 262,604	$ 309,879	$ 491,579
	Less Labor-info not avail for 2004	110,881	124,949	181,159	112,148	108,399	108,809	111,570	116,112	175,756
	Mgmt Fees net of labor	$196,845	$173,397	$151,735	$166,443	$207,407	$227,948	$151,034	$193,767	$315,823
P14 Group	Insurance									
B6048	Empl Pens & Ben AG	134,634	132,767	123,461	134,822	132,583	136,366	133,182	124,589	130,341
P14 Group	Insurance	$ 134,634	$ 132,767	$ 123,461	$ 134,822	$ 132,583	$ 136,366	$ 133,182	$ 124,589	$ 130,341
	Less Labor	0	0	0	0	0	0	0	0	0
	Group Ins net of labor	$ 134,634	$ 132,767	$ 123,461	$ 134,822	$ 132,583	$ 136,366	$ 133,182	$ 124,589	$ 130,341
P15 Pensi	ons									
B6048	Empl Pens & Ben AG	26,976	27,039	22,352	28,769	27,225	28,395	27,975	22,264	25,528
P15 Pensi	ons	$ 26,976	$ 27,039	$ 22,352	$ 28,769	$ 27,225	$ 28,395	$ 27,975	$ 22,264	$ 25,528
	Less Labor	0	0	0	0	0	0	0	0	0
	Pensions net of labor	$ 26,976	$ 27,039	$ 22,352	$ 28,769	$ 27,225	$ 28,395	$ 27,975	$ 22,264	$ 25,528
P16 Regul	atory Expense									
B6668	Reg Exp-Rate Case	32,153	23,699	23,819	23,822	23,822	23,822	23,822	23,822	23,822
B6678	Reg Exp-Other AG	514	514	514	514	514	514	514	514	514
P16 Regul	atory Expense	$ 32,667	$ 24,214	$ 24,333	$ 24,336	$ 24,336	$ 24,336	$ 24,336	$ 24,336	$ 24,336
	Less Labor	0	0	0	0	0	0	0	0	0
	Reg Exp net of labor	$ 32,667	$ 24,214	$ 24,333	$ 24,336	$ 24,336	$ 24,336	$ 24,336	$ 24,336	$ 24,336
P17 Ins O	ther Than Group									
B6578	Ins Gen Liab AG	19,692	16,774	19,108	19,108	19,108	19,108	19,108	19,108	19,108
B6588	Ins Work Comp AG	13,986	14,002	12,760	14,461	14,052	14,362	14,250	12,737	13,602
B6598	Ins Other AG	6,517	7,258	7,258	8,069	7,374	7,371	7,374	7,374	7,374
P17 Ins O	ther Than Group	$ 40,194	$ 38,034	$ 39,126	$ 41,637	$ 40,533	$ 40,840	$ 40,732	$ 39,219	$ 40,084
	Less Labor	0	0	0	0	0	0	0	0	0
	Ins Other than Group net of labor	$ 40,194	$ 38,034	$ 39,126	$ 41,637	$ 40,533	$ 40,840	$ 40,732	$ 39,219	$ 40,084
P18 Custo	mer Accounting									
B6207	M&S CA	(212)	1,008	201	143	596	(620)	144	518	435
B6707	Bad Debt Expense	61,146	42,433	44,397	44,985	40,986	49,520	111,402	62,647	77,517
B6757	Misc Exp CA	34,259	36,697	38,159	37,378	41,500	37,736	41,698	39,655	42,423
P18 Custo	mer Accounting	$ 95,194	$ 80,138	$ 82,757	$ 82,506	$ 83,081	$ 86,635	$ 153,245	$ 102,820	$ 120,375
	Less Labor	0	0	0	0	0	0	0	0	0
	Cust Acct net of labor	$ 95,194	$ 80,138	$ 82,757	$ 82,506	$ 83,081	$ 86,635	$ 153,245	$ 102,820	$ 120,375
P19 Rents										
B6415	Rents-Real Prop Oper TD	-	-	298	-	-	-	164	-	-
B6418	Rents-Real Prop AG	-	-	-	-	-	-	-	-	-
B6423	Rents-Equipment Oper WT	321	321	321	321	321	-	-	-	-

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P08 Labor										
B6427	Rents-Equipment CA	-	-	267	-	-	267	-	-	-
B6428	Rents-Equipment AG	2,847	2,847	2,847	2,847	2,847	2,868	2,847	2,890	2,847
P19 Rents		$ 3,168	$ 3,168	$ 3,734	$ 3,168	$ 3,168	$ 3,135	$ 3,011	$ 2,890	$ 2,847
	Less Labor	0	0	0	0	0	0	0	0	0
	Rents net of labor	$ 3,168	$ 3,168	$ 3,734	$ 3,168	$ 3,168	$ 3,135	$ 3,011	$ 2,890	$ 2,847
P20 Gener	al Office Exp									
B6208	M&S AG	2,345	513	904	215	341	680	1,152	310	1,738
B6758	Misc Exp AG	251,043	13,905	16,064	11,967	14,091	12,148	16,687	32,739	348,246
P20 Gener	al Office Exp	$ 253,387	$ 14,418	$ 16,968	$ 12,182	$ 14,433	$ 12,828	$ 17,839	$ 33,049	$ 349,985
	Less Labor	0	0	0	0	0	0	0	0	0
	General office net of labor	$ 253,387	$ 14,418	$ 16,968	$ 12,182	$ 14,433	$ 12,828	$ 17,839	$ 33,049	$ 349,985
P21 Misce	llaneous									
B6048	Empl Pens & Ben AG	11,217	7,901	10,615	8,063	11,648	10,574	7,319	8,229	24,475
B6201	M&S Oper SS	-	-	-	-	-	-	-	-	-
B6203	M&S Oper WT	218	1,753	1,886	3,078	3,675	47,576	(5,349)	113	1,324
B6205	M&S Oper TD	5,274	3,128	2,267	4,286	4,041	6,282	3,700	1,877	2,892
B6313	Cont Serv Eng Oper WT	-	-	-	-	-	-	-	-	-
B6318	Cont Serv Eng AG	-	338	-	31	-	-	-	-	-
B6327	Cont Serv Acct CA	44	201	(232)	222	59	(204)	99	132	2,766
B6328	Cont Serv Acct AG	1,945	1,945	1,945	1,945	1,945	1,945	1,945	1,945	8,699
B6335	Cont Serv Legal Oper TD	13	58	(67)	64	17	(58)	28	38	168
B6338	Cont Serv Legal AG	18	331	8,556	6,744	2,005	(328)	3,064	53	3,519
B6353	Cont Serv Other Oper WT	87	5,071	7,508	6,996	7,745	3,393	5,549	4,465	(491)
B6355	Cont Serv Other Oper TD	4,663	6,396	9,173	5,676	9,501	6,934	3,232	9,085	4,214
B6357	Cont Serv Other CA	16,397	16,869	15,226	16,080	15,753	737	2,311	14,489	22,620
B6358	Cont Serv Other AG	3,942	1,776	2,325	3,009	2,356	1,148	16,679	1,401	14,988
B6502	Transportation Maint SS	-	-	-	-	-	-	-	-	-
B6503	Transportation Oper WT	-	-	-	-	-	-	-	-	-
B6505	Transportation Oper TD	-	-	-	-	-	-	-	-	-
B6506	Transportation Maint TD	2,196	614	1,393	134	1,344	1,734	480	514	419
B6507	Transportation CA	-	-	-	-	-	-	-	-	-
B6508	Transportation AG	28,268	30,249	24,202	22,351	34,737	24,509	35,690	37,212	39,124
B6608	Advertising AG	(10)	25,531	(20,226)	(77)	2,737	3,056	5,368	3,300	1,662
B6751	Misc Exp Oper SS	(708)	(206)	(499)	-	-	-	-	79	(79)
B6753	Misc Exp Oper WT	2,348	(2,586)	20,346	(6,459)	919	18,255	(421)	3,195	40,484
B6755	Misc Exp Oper TD	7,900	7,072	14,695	8,824	6,732	7,927	8,982	6,340	11,573
B6758	Misc Exp AG	50,859	47,299	56,838	52,267	47,460	50,771	91,602	48,965	25,158
P21 Misce	llaneous	$ 134,669	$ 153,741	$ 155,949	$ 133,233	$ 152,674	$ 184,249	$ 180,279	$ 141,433	$ 203,516
	Less Labor	0	0	0	0	0	0	0	0	0

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		2005 Apr	2005 May	2005 June	2005 July	2005 Aug	2005 Sept	2005 Oct	2005 Nov	2005 Dec
P08 Labor										
	Misc Exp net of labor	$ 134,669	$ 153,741	$ 155,949	$ 133,233	$ 152,674	$ 184,249	$ 180,279	$ 141,433	$ 203,516
P25 Maint	enance Expense									
B6202	M&S Maint SS	1,943	7,492	16,406	19,238	41,568	(5,954)	39,158	808	10,319
B6204	M&S Maint WT	6,109	19,845	3,126	9,550	41,879	(7,003)	4,724	7,923	3,143
B6206	M&S Maint TD	47,382	31,202	24,490	17,320	14,658	29,392	39,561	39,274	11,432
B6208	M&S AG	-	-	-	-	-	-	210	-	1,244
B6354	Cont Serv Other Maint WT	35	159	(184)	176	47	(161)	567	105	465
B6356	Cont Serv Other Maint TD	(8)	44	773	392	104	(360)	(524)	(15)	249
B6358	Cont Serv Other AG	-	175	140	140	175	105	1,004	5,665	-
B6752	Misc Exp Maint SS	-	-	-	-	-	(4)	-	-	-
B6756	Misc Exp Maint TD	(303)	322	921	983	1,496	80	1,553	1,127	70
B6758	Misc Exp AG	(694)	649	2,320	6,493	8,300	2,383	6,034	642	18,204
P25 Maint	enance Expense	$ 54,464	$ 59,888	$ 47,991	$ 54,292	$ 108,226	$ 18,477	$ 92,288	$ 55,530	$ 45,125
	Less Labor	0	0	0	0	0	0	0	0	0
	Maint net of labor	$ 54,464	$ 59,888	$ 47,991	$ 54,292	$ 108,226	$ 18,477	$ 92,288	$ 55,530	$ 45,125

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		2006 Jan	2006 Feb	2006 Mar	2006 Apr	2006 May	2006 June	2006 July	2006 Aug	2006 Sept
P08 Labor										
B6011	Salaries-Empl Oper SS	109,800	67,816	70,202	77,664	134,866	90,827	93,289	90,776	135,228
B6013	Salaries-Empl Oper WT	63,501	38,053	41,833	39,803	56,325	39,936	40,249	39,545	57,548
B6016	Salaries-Empl Maint TD	132,885	73,159	66,949	58,205	97,450	69,531	73,354	68,280	114,587
B6017	Salaries-Empl CA	55,548	37,359	35,810	36,699	50,662	31,379	27,319	30,327	43,754
B6018	Salaries-Empl AG	2,509	81,477	122,928	92,030	(13,129)	167,552	101,038	89,429	71,367
P08 Labor		$ 364,244	$ 297,864	$ 337,722	$ 304,400	$ 326,175	$ 399,226	$ 335,248	$ 318,357	$ 422,484
	Less Labor	$ 364,244	$ 297,864	$ 337,722	$ 304,400	$ 326,175	$ 399,226	$ 335,248	$ 318,357	$ 422,484
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
P09 Purch	ased Water									
B6101	Purchased Water Oper SS	2,524	10,042	4,676	2,492	2,779	4,062	3,692	4,414	3,834
P09 Purch	ased Water	$ 2,524	$ 10,042	$ 4,676	$ 2,492	$ 2,779	$ 4,062	$ 3,692	$ 4,414	$ 3,834
	Less Labor	0	0	0	0	0	0	0	0	0
	Purchaed Water net of labor	$ 2,524	$ 10,042	$ 4,676	$ 2,492	$ 2,779	$ 4,062	$ 3,692	$ 4,414	$ 3,834
P10 Fuel	& Power									
B6151	Purch Power Oper SS	123,169	149,888	179,090	146,882	120,250	167,821	352,514	255,184	216,594
B6153	Purch Power Oper WT	142	16	(67)	30	(120)	-	-	-	-
B6155	Purch Power Oper TD	194	198	166	166	231	222	609	244	234
B6161	Purch Fuel Oper SS	1,258	-	496	447	-	262	2,009	1,073	252
P10 Fuel	& Power	$ 124,763	$ 150,101	$ 179,685	$ 147,525	$ 120,361	$ 168,306	$ 355,132	$ 256,502	$ 217,080
	Less Labor	0	0	0	0	0	0	0	0	0
	F & P net of labor	$ 124,763	$ 150,101	$ 179,685	$ 147,525	$ 120,361	$ 168,306	$ 355,132	$ 256,502	$ 217,080
P11 Chemi	cals									
B6183	Chemicals Oper WT	80,508	74,009	61,276	78,317	91,063	106,638	95,094	69,762	111,359
P11 Chemi	cals	$ 80,508	$ 74,009	$ 61,276	$ 78,317	$ 91,063	$ 106,638	$ 95,094	$ 69,762	$ 111,359
	Less Labor	0	0	0	0	0	0	0	0	0
	Chemicals net of labor	$ 80,508	$ 74,009	$ 61,276	$ 78,317	$ 91,063	$ 106,638	$ 95,094	$ 69,762	$ 111,359
P12 Waste	Disposal									
B6753	Misc Exp Oper WT	11,284	10,525	12,120	8,857	13,250	16,194	17,640	10,768	10,921
P12 Waste	Disposal	$ 11,284	$ 10,525	$ 12,120	$ 8,857	$ 13,250	$ 16,194	$ 17,640	$ 10,768	$ 10,921
	Less Labor	0	0	0	0	0	0	0	0	0
	Waste disposal net of labor	$11,284	$10,525	$12,120	$8,857	$13,250	$16,194	$17,640	$10,768	$10,921
P13 Manag	ement Fees-Corporate									
B6343	Cont Serv Mgmt Fee Oper WT	-	-	-	-	-	-	-	-	-
B6347	Cont Serv Mgmt Fee CA	-	-	-	-	-	-	-	-	-
B6348	Cont Serv Mgmt Fee AG	-	-	-	-	-	-	-	-	
B6358	Cont Serv Other AG	211,960	350,143	329,651	317,281	368,013	434,013	323,985	308,501	467,937

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P08 Labor										
P13 Manag	ement Fees-Corporate	$ 211,960	$ 350,143	$ 329,651	$ 317,281	$ 368,013	$ 434,013	$ 323,985	$ 308,501	$ 467,936
	Less Labor-info not avail for 2004	166,249	117,390	122,311	122,443	202,700	136,529	127,596	123,555	199,939
	Mgmt Fees net of labor	$45,711	$232,753	$207,340	$194,838	$165,313	$297,484	$196,389	$184,946	$267,997
P14 Group	Insurance									
B6048	Empl Pens & Ben AG	129,709	120,779	128,960	125,161	113,058	133,473	134,609	129,278	114,139
P14 Group	Insurance	$ 129,709	$ 120,779	$ 128,960	$ 125,161	$ 113,058	$ 133,473	$ 134,609	$ 129,278	$ 114,139
	Less Labor	0	0	0	0	0	0	0	0	0
	Group Ins net of labor	$ 129,709	$ 120,779	$ 128,960	$ 125,161	$ 113,058	$ 133,473	$ 134,609	$ 129,278	$ 114,139
P15 Pensi	ons									
B6048	Empl Pens & Ben AG	32,593	164,061	76,344	90,097	83,387	92,517	91,943	90,297	82,947
P15 Pensi	ons	$ 32,593	$ 164,061	$ 76,344	$ 90,097	$ 83,387	$ 92,517	$ 91,943	$ 90,297	$ 82,947
	Less Labor	0	0	0	0	0	0	0	0	0
	Pensions net of labor	$ 32,593	$ 164,061	$ 76,344	$ 90,097	$ 83,387	$ 92,517	$ 91,943	$ 90,297	$ 82,947
P16 Regul	atory Expense									
B6668	Reg Exp-Rate Case	23,822	23,822	23,822	23,822	23,876	23,827	23,827	10,274	5,110
B6678	Reg Exp-Other AG	514	514	514	514	514	514	514	514	514
P16 Regul	atory Expense	$ 24,336	$ 24,336	$ 24,336	$ 24,336	$ 24,391	$ 24,341	$ 24,341	$ 10,788	$ 5,625
	Less Labor	0	0	0	0	0	0	0	0	0
	Reg Exp net of labor	$ 24,336	$ 24,336	$ 24,336	$ 24,336	$ 24,391	$ 24,341	$ 24,341	$ 10,788	$ 5,625
P17 Ins O	ther Than Group									
B6578	Ins Gen Liab AG	19,108	25,889	22,779	73,583	23,368	(2,979)	22,880	22,880	(63,349)
B6588	Ins Work Comp AG	13,485	13,655	13,481	12,935	10,753	13,500	13,377	12,735	10,739
B6598	Ins Other AG	4,336	11,527	4,034	11,457	8,189	7,866	5,326	5,326	5,326
P17 Ins O	ther Than Group	$ 36,929	$ 51,071	$ 40,294	$ 97,976	$ 42,309	$ 18,387	$ 41,583	$ 40,942	$ (47,283)
	Less Labor	0	0	0	0	0	0	0	0	0
	Ins Other than Group net of labor	$ 36,929	$ 51,071	$ 40,294	$ 97,976	$ 42,309	$ 18,387	$ 41,583	$ 40,942	$ (47,283)
P18 Custo	mer Accounting									
B6207	M&S CA	(207)	578	(284)	549	(511)	-	-	-	-
B6707	Bad Debt Expense	18,338	15,586	64,713	52,500	28,286	49,692	63,107	17,183	34,329
B6757	Misc Exp CA	30,867	72,195	25,385	59,443	85,687	69,980	57,979	54,086	76,883
P18 Custo	mer Accounting	$ 48,997	$ 88,359	$ 89,814	$ 112,492	$ 113,462	$ 119,672	$ 121,087	$ 71,269	$ 111,212
	Less Labor	0	0	0	0	0	0	0	0	0
	Cust Acct net of labor	$ 48,997	$ 88,359	$ 89,814	$ 112,492	$ 113,462	$ 119,672	$ 121,087	$ 71,269	$ 111,212
P19 Rents										
B6415	Rents-Real Prop Oper TD	82	-	75	-	-	75	-	-	75
B6418	Rents-Real Prop AG	115	505	529	-	-	-	148	-	26
B6423	Rents-Equipment Oper WT	-	-	-	-	-	-	-	-	-

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P08 Labor										
B6427	Rents-Equipment CA	254	210	-	249	-	497	-	-	268
B6428	Rents-Equipment AG	2,868	2,890	2,868	2,869	2,847	2,891	2,869	2,869	3,541
P19 Rents		$ 3,319	$ 3,605	$ 3,472	$ 3,117	$ 2,847	$ 3,462	$ 3,017	$ 2,869	$ 3,910
	Less Labor	0	0	0	0	0	0	0	0	0
	Rents net of labor	$ 3,319	$ 3,605	$ 3,472	$ 3,117	$ 2,847	$ 3,462	$ 3,017	$ 2,869	$ 3,910
P20 Gener	al Office Exp									
B6208	M&S AG	(283)	1,153	531	2,202	1,010	1,054	536	544	663
B6758	Misc Exp AG	12,171	52,488	42,872	(17,206)	12,737	26,136	11,420	72,846	20,071
P20 Gener	al Office Exp	$ 11,888	$ 53,641	$ 43,403	$ (15,004)	$ 13,746	$ 27,190	$ 11,956	$ 73,390	$ 20,734
	Less Labor	0	0	0	0	0	0	0	0	0
	General office net of labor	$ 11,888	$ 53,641	$ 43,403	$ (15,004)	$ 13,746	$ 27,190	$ 11,956	$ 73,390	$ 20,734
P21 Misce	llaneous									
B6048	Empl Pens & Ben AG	18,235	7,539	571	6,638	13,823	17,741	6,124	14,112	18,321
B6201	M&S Oper SS	-	-	-	(2,391)	2,715	-	-	-	-
B6203	M&S Oper WT	6,511	1,737	8,522	2,515	1,242	6,398	2,411	42,717	5,726
B6205	M&S Oper TD	3,736	2,715	1,192	2,412	(1,644)	846	845	1,174	1,279
B6313	Cont Serv Eng Oper WT	-	-	-	-	-	2,115	-	-	-
B6318	Cont Serv Eng AG	-	-	-	-	-	-	-	-	-
B6327	Cont Serv Acct CA	(1,206)	-	-	-	-	-	-	-	-
B6328	Cont Serv Acct AG	8,455	2,019	1,626	1,516	(4,558)	6,685	1,938	2,151	8,978
B6335	Cont Serv Legal Oper TD	1,428	195	(840)	373	(1,502)	-	-	-	-
B6338	Cont Serv Legal AG	(88)	1,069	418	(474)	1,033	12,923	309	3,259	2,255
B6353	Cont Serv Other Oper WT	(48)	(205)	1,101	47	6,428	334	12,674	3,826	4,514
B6355	Cont Serv Other Oper TD	27,379	8,602	4,540	10,257	8,129	9,501	9,068	8,161	8,098
B6357	Cont Serv Other CA	10,394	(15,372)	(2,650)	1,917	(4,737)	2,260	-	-	-
B6358	Cont Serv Other AG	(2,014)	5,554	10,200	1,201	2,985	1,201	1,201	(940)	2,970
B6502	Transportation Maint SS	-	-	-	12	-	-	-	-	-
B6503	Transportation Oper WT	-	-	29	-	19	24	-	-	-
B6505	Transportation Oper TD	-	-	-	-	200	-	220	-	-
B6506	Transportation Maint TD	1,138	1,160	(98)	531	1,554	1,201	167	945	826
B6507	Transportation CA	-	-	-	-	-	-	-	-	-
B6508	Transportation AG	25,472	40,794	29,133	27,115	22,427	25,676	28,424	27,790	31,020
B6608	Advertising AG	(951)	2,193	8,387	(713)	4,009	2,101	243	911	4,841
B6751	Misc Exp Oper SS	(3,546)	(785)	4,331	96	238	76	122	11	427
B6753	Misc Exp Oper WT	7,064	9,443	8,217	10,663	7,324	12,094	16,765	12,315	13,327
B6755	Misc Exp Oper TD	1,449	9,034	7,147	5,452	6,397	5,487	7,168	9,568	9,257
B6758	Misc Exp AG	52,178	35,603	38,522	86,678	32,403	57,039	46,124	30,461	35,660
P21 Misce	llaneous	$ 155,587	$ 111,296	$ 120,349	$ 153,844	$ 98,483	$ 163,701	$ 133,803	$ 156,462	$ 147,499
	Less Labor	0	0	0	0	0	0	0	0	0

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		2006 Jan	2006 Feb	2006 Mar	2006 Apr	2006 May	2006 June	2006 July	2006 Aug	2006 Sept
P08 Labor										
	Misc Exp net of labor	$ 155,587	$ 111,296	$ 120,349	$ 153,844	$ 98,483	$ 163,701	$ 133,803	$ 156,462	$ 147,499
P25 Maint	enance Expense									
B6202	M&S Maint SS	13,421	11,741	3,969	8,895	10,370	1,898	14,274	12,737	32,279
B6204	M&S Maint WT	3,751	2,697	7,556	2,985	3,417	33,464	1,669	(177)	36,742
B6206	M&S Maint TD	42,402	(5,908)	15,864	31,144	9,194	13,922	31,144	26,500	22,728
B6208	M&S AG	86	20	-	-	-	-	-	575	421
B6354	Cont Serv Other Maint WT	197	(659)	1,577	8,492	(777)	-	-	-	-
B6356	Cont Serv Other Maint TD	734	626	-	-	-	-	-	-	1,948
B6358	Cont Serv Other AG	-	-	-	595	271	327	350	175	140
B6752	Misc Exp Maint SS	-	-	-	-	-	-	-	-	-
B6756	Misc Exp Maint TD	151	41,422	6,823	14,150	23,835	15,693	2,728	15,358	13,896
B6758	Misc Exp AG	156	5,160	12,174	2,234	2,437	12,101	2,745	11,050	5,579
P25 Maint	enance Expense	$ 60,897	$ 55,099	$ 47,963	$ 68,495	$ 48,748	$ 77,404	$ 52,911	$ 66,217	$ 113,734
	Less Labor	0	0	0	0	0	0	0	0	0
	Maint net of labor	$ 60,897	$ 55,099	$ 47,963	$ 68,495	$ 48,748	$ 77,404	$ 52,911	$ 66,217	$ 113,734

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		2006 Oct	2006 Nov	2006 Dec	2007 Jan	2007 Feb	2007 Mar	2007 Apr	2007 May	2007 June
P08 Labor										
B6011	Salaries-Empl Oper SS	91,442	90,394	93,180	85,737	121,355	74,952	77,524	85,793	148,954
B6013	Salaries-Empl Oper WT	41,110	48,920	37,540	34,404	70,183	42,057	46,196	43,969	62,209
B6016	Salaries-Empl Maint TD	82,550	77,478	101,366	91,042	146,868	80,857	73,931	64,297	107,630
B6017	Salaries-Empl CA	36,529	34,771	36,487	34,114	61,394	41,291	39,545	40,541	55,954
B6018	Salaries-Empl AG	87,126	177,364	114,551	168,207	2,774	90,051	135,749	101,662	14,500
P08 Labor		$ 338,757	$ 428,926	$ 383,124	$ 413,504	$402,574	$329,208	$372,945	$336,262	$360,247
	Less Labor	$ 338,757	$ 428,926	$ 383,124	$ 413,504	$ 402,574	$ 329,208	$ 372,945	$ 336,262	$ 360,247
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
P09 Purch	ased Water									
B6101	Purchased Water Oper SS	1,797	9,717	3,092	3,361	2,486	9,891	4,605	2,454	2,737
P09 Purch	ased Water	$ 1,797	$ 9,717	$ 3,092	$ 3,361	$2,486	$9,891	$4,605	$2,454	$2,737
	Less Labor	0	0	0	0	0	0	0	0	0
	Purchaed Water net of labor	$ 1,797	$ 9,717	$ 3,092	$ 3,361	$ 2,486	$ 9,891	$ 4,605	$ 2,454	$ 2,737
P10 Fuel	& Power									
B6151	Purch Power Oper SS	166,977	175,824	168,627	138,625	95,745	116,597	139,150	114,181	93,335
B6153	Purch Power Oper WT	-	-	-	-	110	12	-	23	-
B6155	Purch Power Oper TD	272	224	275	283	151	154	129	129	179
B6161	Purch Fuel Oper SS	-	271	-	-	978	-	385	348	-
P10 Fuel	& Power	$ 167,249	$ 176,319	$ 168,902	$ 138,907	$ 96,984	$ 116,763	$ 139,664	$ 114,681	$ 93,514
	Less Labor	0	0	0	0	0	0	0	0	0
	F & P net of labor	$ 167,249	$ 176,319	$ 168,902	$ 138,907	$ 96,984	$ 116,763	$ 139,664	$ 114,681	$ 93,514
P11 Chemi	cals									
B6183	Chemicals Oper WT	78,847	97,469	45,271	110,230	77,557	71,269	58,978	75,366	87,657
P11 Chemi	cals	$ 78,847	$ 97,469	$ 45,271	$ 110,230	$ 77,557	$ 71,269	$ 58,978	$ 75,366	$ 87,657
	Less Labor	0	0	0	0	0	0	0	0	0
	Chemicals net of labor	$ 78,847	$ 97,469	$ 45,271	$ 110,230	$ 77,557	$ 71,269	$ 58,978	$ 75,366	$ 87,657
P12 Waste	Disposal									
B6753	Misc Exp Oper WT	10,914	12,816	21,098	22,797	12,582	11,727	13,506	9,863	14,760
P12 Waste	Disposal	$ 10,914	$ 12,816	$ 21,098	$ 22,797	$ 12,582	$ 11,727	$ 13,506	$ 9,863	$ 14,760
	Less Labor	0	0	0	0	0	0	0	0	0
	Waste disposal net of labor	$10,914	$12,816	$21,098	$22,797	$12,582	$11,727	$13,506	$9,863	$14,760
P13 Manag	ement Fees-Corporate									
B6343	Cont Serv Mgmt Fee Oper WT	-	-	-	-					
B6347	Cont Serv Mgmt Fee CA	-	-	-	-					
B6348	Cont Serv Mgmt Fee AG	-	-	-	-	-	-	-	-	-
B6358	Cont Serv Other AG	370,250	375,740	455,054	372,364	200,376	341,968	310,874	339,328	330,734

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		2006 Oct	2006 Nov	2006 Dec	2007 Jan	2007 Feb	2007 Mar	2007 Apr	2007 May	2007 June
P08 Labor										
P13 Manag	ement Fees-Corporate	$ 370,250	$ 375,740	$ 455,054	$ 372,364	$ 200,376	$ 330,031	$ 310,522	$ 299,141	$ 346,695
	Less Labor-info not avail for 2004	129,396	130,964	130,868	108,407	97,814	108,596	103,320	109,285	112,919
	Mgmt Fees net of labor	$240,854	$244,776	$324,186	$263,958	$102,562	$221,435	$207,202	$189,856	$233,776
P14 Group	Insurance									
B6048	Empl Pens & Ben AG	136,868	134,080	138,732	130,297	127,602	118,823	126,845	123,061	111,255
P14 Group	Insurance	$ 136,868	$ 134,080	$ 138,732	$ 130,297	$ 127,602	$ 118,823	$ 126,845	$ 123,061	$ 111,255
	Less Labor	0	0	0	0	0	0	0	0	0
	Group Ins net of labor	$ 136,868	$ 134,080	$ 138,732	$ 130,297	$ 127,602	$ 118,823	$ 126,845	$ 123,061	$ 111,255
P15 Pensi	ons									
B6048	Empl Pens & Ben AG	93,541	91,182	91,172	61,439	49,650	49,650	49,650	49,650	49,650
P15 Pensi	ons	$ 93,541	$ 91,182	$ 91,172	$ 61,439	$ 49,650	$ 49,650	$ 49,650	$49,650	$49,650
	Less Labor	0	0	0	0	0	0	0	0	0
	Pensions net of labor	$ 93,541	$ 91,182	$ 91,172	$ 61,439	$ 49,650	$ 49,650	$ 49,650	$ 49,650	$ 49,650
P16 Regul	atory Expense									
B6668	Reg Exp-Rate Case	10,002	10,002	10,003	10,002	21,968	21,968	21,968	21,968	21,968
B6678	Reg Exp-Other AG	514	514	514	514	474	474	474	474	474
P16 Regul	atory Expense	$ 10,517	$ 10,517	$ 10,517	$ 10,517	22,442	22,442	22,442	22,442	22,442
	Less Labor	0	0	0	0	0	0	0	0	0
	Reg Exp net of labor	$ 10,517	$ 10,517	$ 10,517	$ 10,517	$ 22,442	$ 22,442	$ 22,442	$ 22,442	$ 22,442
P17 Ins O	ther Than Group								-	
B6578	Ins Gen Liab AG	22,880	22,880	73,682	28,860	19,953	27,026	23,784	23,784	24,394
B6588	Ins Work Comp AG	13,828	13,236	13,367	12,200	14,081	14,261	14,076	13,503	11,225
B6598	Ins Other AG	5,326	8,740	5,626	5,509	4,528	12,050	4,212	11,960	8,549
P17 Ins O	ther Than Group	$ 42,035	$ 44,856	$ 92,675	$ 46,569	$ 38,562	$ 53,337	$ 42,072	$ 49,247	$ 44,168
	Less Labor	0	0	0	0	0	0	0	0	0
	Ins Other than Group net of labor	$ 42,035	$ 44,856	$ 92,675	$ 46,569	$ 38,562	$ 53,337	$ 42,072	$ 49,247	$ 44,168
P18 Custo	mer Accounting									
B6207	M&S CA	457	35	449	30	-	-	-	-	-
B6707	Bad Debt Expense	51,495	140,365	49,127	4,862	26,564	26,564	48,349	60,576	61,139
B6757	Misc Exp CA	73,325	55,535	57,387	53,851	22,933	22,933	41,741	52,298	52,783
P18 Custo	mer Accounting	$ 125,277	$ 195,935	$ 106,963	$ 58,743	$ 49,497	$ 49,497	$ 90,090	$ 112,874	$ 113,922
	Less Labor	0	0	0	0	0	0	0	0	0
	Cust Acct net of labor	$ 125,277	$ 195,935	$ 106,963	$ 58,743	$ 49,497	$ 49,497	$ 90,090	$ 112,874	$ 113,922
P19 Rents										
B6415	Rents-Real Prop Oper TD	-	-	75	-	72	-	66	-	-
B6418	Rents-Real Prop AG	-	-	-	-	100	441	463	-	-
B6423	Rents-Equipment Oper WT	-	-	-	-	-	-	-	-	-

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		2006 Oct	2006 Nov	2006 Dec	2007 Jan	2007 Feb	2007 Mar	2007 Apr	2007 May	2007 June
P08 Labor										
B6427	Rents-Equipment CA	-	-	-	-	222	184	-	217	-
B6428	Rents-Equipment AG	2,868	2,868	8,045	(747)	2,506	2,525	2,508	2,508	2,490
P19 Rents		$ 2,868	$ 2,868	$ 8,120	$ (747)	$ 2,900	$ 3,150	$ 3,037	$ 2,725	$ 2,490
	Less Labor	0	0	0	0	0	0	0	0	0
	Rents net of labor	$ 2,868	$ 2,868	$ 8,120	$ (747)	$ 2,900	$ 3,150	$ 3,037	$ 2,725	$ 2,490
P20 Gener	al Office Exp									
B6208	M&S AG	383	925	1,482	237	-	-	-	-	-
B6758	Misc Exp AG	24,963	18,697	37,109	10,072	7,103	14,147	25,966	8,966	8,228
P20 Gener	al Office Exp	$ 25,347	$ 19,622	$ 38,591	$ 10,309	$ 7,103	$ 14,147	$ 25,966	$ 8,966	$ 8,228
	Less Labor	0	0	0	0	0	0	0	0	0
	General office net of labor	$ 25,347	$ 19,622	$ 38,591	$ 10,309	$ 7,103	$ 14,147	$ 25,966	$ 8,966	$ 8,228
P21 Misce	llaneous									
B6048	Empl Pens & Ben AG	12,684	14,856	36,302	15,644	23,903	13,419	4,090	12,537	19,585
B6201	M&S Oper SS	-	-	-	-	-	-	-	332	-
B6203	M&S Oper WT	1,599	4,141	3,078	3,127					
B6205	M&S Oper TD	1,249	1,533	1,426	1,847					
B6313	Cont Serv Eng Oper WT	-	-	-	-	-	-	-	-	-
B6318	Cont Serv Eng AG	-	-	-	-	-	-	-	-	-
B6327	Cont Serv Acct CA	-	-	-	-		-	-	-	-
B6328	Cont Serv Acct AG	4,119	5,475	3,869	2,916	8,289	1,980	1,593	1,487	861
B6335	Cont Serv Legal Oper TD	-	-	-	-					
B6338	Cont Serv Legal AG	5,234	(4,419)	23,938	13,744	2,300	1,049	2,710	1,835	1,013
B6353	Cont Serv Other Oper WT	4,514	4,514	-	334					
B6355	Cont Serv Other Oper TD	3,312	10,608	8,252	23,096	24,381	23,225	19,238	24,851	22,763
B6357	Cont Serv Other CA	-	-	-	-					
B6358	Cont Serv Other AG	1,669	7,137	6,165	4,230					
B6502	Transportation Maint SS	-	-	-	-	-	-	-		-
B6503	Transportation Oper WT	-	-	-	-	-	-		-	
B6505	Transportation Oper TD	-	-	-	-	-	-	-	-	
B6506	Transportation Maint TD	1,601	(445)	1,216	111					
B6507	Transportation CA	-	-	-	429	-	-	-	-	-
B6508	Transportation AG	31,833	33,820	61,843	25,962	24,973	40,435	28,975	27,024	22,426
B6608	Advertising AG	1,990	313	4,119	6,641	2,000	1,937	6,006	1,087	3,720
B6751	Misc Exp Oper SS	(775)	(90)	(104)	-	35	35	35	35	35
B6753	Misc Exp Oper WT	9,886	15,975	11,105	15,810	11,290	13,627	12,417	14,825	11,550
B6755	Misc Exp Oper TD	6,282	4,270	8,462	7,217	6,880	14,319	12,463	10,807	11,735
B6758	Misc Exp AG	81,244	89,608	63,455	34,065	38,296	22,062	24,894	72,173	18,929
P21 Misce	llaneous	$ 166,440	$ 187,297	$ 233,127	$ 155,174	$ 152,534	$ 109,157	$ 117,940	$ 150,920	$ 96,611
	Less Labor	0	0	0	0	0	0	0	0	0

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		2006 Oct	2006 Nov	2006 Dec	2007 Jan	2007 Feb	2007 Mar	2007 Apr	2007 May	2007 June
P08 Labor										
	Misc Exp net of labor	$ 166,440	$ 187,297	$ 233,127	$ 155,174	$ 152,534	$ 109,157	$ 117,940	$ 150,920	$ 96,611
P25 Maint	enance Expense									
B6202	M&S Maint SS	1,114	14,050	8,223	9,471	13,596	14,323	6,596	11,495	12,964
B6204	M&S Maint WT	3,543	(1,459)	844	4,975	5,527	4,479	9,320	4,765	5,196
B6206	M&S Maint TD	10,760	4,707	43,157	37,406	44,687	1,616	15,799	30,994	11,648
B6208	M&S AG	-	-	80	(9)					
B6354	Cont Serv Other Maint WT	-	145	45	-					
B6356	Cont Serv Other Maint TD	-	-	155	-					
B6358	Cont Serv Other AG	236	140	70	-	-				
B6752	Misc Exp Maint SS	-	-	-	-	-	-	-	-	-
B6756	Misc Exp Maint TD	4,669	8,909	31,905	15,056	150	20,506	6,795	7,180	9,921
B6758	Misc Exp AG	3,853	15,522	11,233	1,721	1,359	6,338	13,329	3,428	3,630
P25 Maint	enance Expense	$ 24,176	$ 42,015	$ 95,711	$ 68,619	$ 65,319	$ 47,262	$ 51,839	$ 57,862	$ 43,359
	Less Labor	0	0	0	0	0	0	0	0	0
	Maint net of labor	$ 24,176	$ 42,015	$ 95,711	$ 68,619	$ 65,319	$ 47,262	$ 51,839	$ 57,862	$ 43,359

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		2007 July	2007 Aug	2007 Sept	2007 Oct	2007 Nov	2007 Dec	2008 Jan	2008 Feb	Attrition Yr Total
P08 Labor										
B6011	Salaries-Empl Oper SS	100,362	103,124	100,307	149,478	101,052	99,806	102,944	83,471	
B6013	Salaries-Empl Oper WT	44,129	44,492	43,697	63,612	45,430	54,014	41,473	33,495	
B6016	Salaries-Empl Maint TD	76,831	81,088	75,449	126,662	91,225	85,545	111,987	88,635	
B6017	Salaries-Empl CA	34,673	30,199	33,511	48,365	40,367	38,392	40,310	33,212	
B6018	Salaries-Empl AG	156,142	111,691	98,818	78,888	96,282	195,832	126,553	163,761	
P08 Labor		$441,138	$370,594	$351,782	$467,005	$374,356	$473,589	$423,267	$402,574	$4,702,967
	Less Labor	$ 441,138	$ 370,594	$ 351,782	$ 467,005	$ 374,356	$ 473,589	$ 423,267	$ 402,574	$4,702,967
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
P09 Purch	ased Water									
B6101	Purchased Water Oper SS	4,003	3,637	4,349	3,778	1,769	9,571	3,051	2,486	$52,331
P09 Purch	ased Water	$4,003	$3,637	$4,349	$3,778	$1,769	$9,571	$3,051	$2,486	$52,331
	Less Labor	0	0	0	0	0	0	0	0	0
	Purchaed Water net of labor	$ 4,003	$ 3,637	$ 4,349	$ 3,778	$ 1,769	$ 9,571	$ 3,051	$ 2,486	$ 52,331
P10 Fuel	& Power									
B6151	Purch Power Oper SS	130,439	273,997	198,323	168,433	129,737	136,677	131,122	96,787	
B6153	Purch Power Oper WT	-	-	-	-	-	-	-	-	
B6155	Purch Power Oper TD	173	474	190	182	211	174	214	197	
B6161	Purch Fuel Oper SS	204	1,561	834	196	-	211	-	-	
P10 Fuel	& Power	$ 130,816	$ 276,032	$ 199,347	$168,811	$129,948	$137,062	$131,336	$96,984	$1,734,958
	Less Labor	0	0	0	0	0	0	0	0	0
	F & P net of labor	$ 130,816	$ 276,032	$ 199,347	$ 168,811	$ 129,948	$ 137,062	$ 131,336	$ 96,984	$1,734,958
P11 Chemi	cals									
B6183	Chemicals Oper WT	102,711	91,564	67,172	107,189	75,938	93,850	43,544	71,269	$946,507
P11 Chemi	cals	$ 102,711	$ 91,564	$ 67,172	$ 107,189	$ 75,938	$ 93,850	$ 43,544	$ 71,269	$946,507
	Less Labor	0	0	0	0	0	0	0	0	0
	Chemicals net of labor	$ 102,711	$ 91,564	$ 67,172	$ 107,189	$ 75,938	$ 93,850	$ 43,544	$ 71,269	$ 946,507
P12 Waste	Disposal									
B6753	Misc Exp Oper WT	18,054	19,657	12,007	12,164	12,164	14,290	23,491	12,582	$174,265
P12 Waste	Disposal	$ 18,054	$ 19,657	$ 12,007	$ 12,164	$ 12,164	$ 14,290	$ 23,491	$ 12,582	$174,265
	Less Labor	0	0	0	0	0	0	0	0	0
	Waste disposal net of labor	$18,054	$19,657	$12,007	$12,164	$12,164	$14,290	$23,491	$12,582	$174,265
P13 Manag	ement Fees-Corporate									
B6343	Cont Serv Mgmt Fee Oper WT									$0
B6347	Cont Serv Mgmt Fee CA									$0
B6348	Cont Serv Mgmt Fee AG	-	-	-			-	-	-	$0
B6358	Cont Serv Other AG	345,584	352,558	347,106	344,672	330,951	344,940	331,498	343,208	$4,064,421

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		2007 July	2007 Aug	2007 Sept	2007 Oct	2007 Nov	2007 Dec	2008 Jan	2008 Feb	Attrition Yr Total
P08 Labor										
P13 Manag	ement Fees-Corporate	$ 408,881	$ 305,238	$ 290,606	$ 440,990	$ 349,134	$ 354,011	$ 428,796	$ 200,376	$4,064,421
	Less Labor-info not avail for 2004	108,970	107,605	105,758	109,507	105,968	109,156	108,407	97,814	$1,287,303
	Mgmt Fees net of labor	$299,911	$197,633	$184,848	$331,483	$243,166	$244,855	$320,389	$102,562	$2,777,118
P14 Group	Insurance									
B6048	Empl Pens & Ben AG	131,235	132,446	127,148	112,314	134,565	131,840	136,533	127,602	$1,513,667
P14 Group	Insurance	$ 131,235	$ 132,446	$ 127,148	$ 112,314	$ 134,565	$ 131,840	$ 136,533	$ 127,602	$1,513,667
	Less Labor	0	0	0	0	0	0	0	0	0
	Group Ins net of labor	$ 131,235	$ 132,446	$ 127,148	$ 112,314	$ 134,565	$ 131,840	$ 136,533	$ 127,602	$1,513,667
P15 Pensi	ons									
B6048	Empl Pens & Ben AG	49,650	49,650	49,650	49,650	49,650	49,650	49,650	49,648	$595,798
P15 Pensi	ons	$49,650	$49,650	$49,650	$49,650	$49,650	$49,650	$49,650	$49,648	$595,798
	Less Labor	0	0	0	0	0	0	0	0	0
	Pensions net of labor	$ 49,650	$ 49,650	$ 49,650	$ 49,650	$ 49,650	$ 49,650	$ 49,650	$ 49,648	$ 595,798
P16 Regul	atory Expense									
B6668	Reg Exp-Rate Case	21,968	21,968	21,967	21,967	21,967	21,967	21,967	21,967	$263,610
B6678	Reg Exp-Other AG	474	474	474	474	474	474	474	474	$5,688
P16 Regul	atory Expense	22,442	22,442	22,441	22,441	22,441	22,441	22,441	22,441	$269,298
	Less Labor	0	0	0	0	0	0	0	0	0
	Reg Exp net of labor	$ 22,442	$ 22,442	$ 22,441	$ 22,441	$ 22,441	$ 22,441	$ 22,441	$ 22,441	$ 269,298
P17 Ins O	ther Than Group									
B6578	Ins Gen Liab AG	23,784	23,898	23,893	9,954	23,898	23,892	26,995	23,898	$279,200
B6588	Ins Work Comp AG	14,079	13,973	13,299	11,210	14,444	13,821	13,958	10,102	$157,951
B6598	Ins Other AG	8,204	5,564	5,562	5,560	5,564	9,127	5,875	4,561	$86,788
P17 Ins O	ther Than Group	$ 46,067	$ 43,435	$ 42,754	$ 26,724	$ 43,906	$ 46,840	$ 46,828	$ 38,562	$523,940
	Less Labor	0	0	0	0	0	0	0	0	0
	Ins Other than Group net of labor	$ 46,067	$ 43,435	$ 42,754	$ 26,724	$ 43,906	$ 46,840	$ 46,828	$ 38,562	$ 523,940
P18 Custo	mer Accounting									
B6207	M&S CA	-	-	-	-	-	-	-	-	$0
B6707	Bad Debt Expense	64,442	65,215	38,370	59,874	67,463	105,552	57,625	47,574	$702,743
B6757	Misc Exp CA	55,635	56,302	33,126	51,691	58,243	91,127	49,750	41,073	$606,702
P18 Custo	mer Accounting	$ 120,077	$ 121,517	$ 71,496	$ 111,565	$ 125,706	$ 196,679	$ 107,375	$ 88,647	$1,309,445
	Less Labor	0	0	0	0	0	0	0	0	0
	Cust Acct net of labor	$ 120,077	$ 121,517	$ 71,496	$ 111,565	$ 125,706	$ 196,679	$ 107,375	$ 88,647	$1,309,445
P19 Rents										
B6415	Rents-Real Prop Oper TD	66	-	-	66	-	-	66	-	$264
B6418	Rents-Real Prop AG	-	129	-	23	-	-	-	-	$1,056
B6423	Rents-Equipment Oper WT	-	-	-	-	-	-	-	-	$0

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		2007 July	2007 Aug	2007 Sept	2007 Oct	2007 Nov	2007 Dec	2008 Jan	2008 Feb	Attrition Yr Total
P08 Labor										
B6427	Rents-Equipment CA	434	-	-	234	-	-	-	-	$1,069
B6428	Rents-Equipment AG	2,526	2,509	2,509	3,094	2,509	2,509	7,035	2,900	$35,622
P19 Rents		$ 3,026	$ 2,638	$ 2,509	$ 3,417	$ 2,509	$ 2,509	$ 7,101	$ 2,900	$38,011
	Less Labor	0	0	0	0	0	0	0	0	0
	Rents net of labor	$ 3,026	$ 2,638	$ 2,509	$ 3,417	$ 2,509	$ 2,509	$ 7,101	$ 2,900	$ 38,011
P20 Gener	al Office Exp									
B6208	M&S AG	-	-	-	-	-	-	-	-	$0
B6758	Misc Exp AG	16,263	7,142	43,878	12,401	15,157	11,741	23,074	7,103	$194,066
P20 Gener	al Office Exp	$ 16,263	$ 7,142	$ 43,878	$ 12,401	$ 15,157	$ 11,741	$ 23,074	$ 7,103	$ 194,066
	Less Labor	0	0	0	0	0	0	0	0	0
	General office net of labor	$ 16,263	$ 7,142	$ 43,878	$ 12,401	$ 15,157	$ 11,741	$ 23,074	$ 7,103	$ 194,066
P21 Misce	llaneous									
B6048	Empl Pens & Ben AG	23,430	12,030	19,863	23,992	18,468	20,597	41,584	23,903	$ 233,498
B6201	M&S Oper SS	-	-	-	-	-	-	-	-	$ 332
B6203	M&S Oper WT									$ -
B6205	M&S Oper TD									$ -
B6313	Cont Serv Eng Oper WT		-	-	-	-	-	-	-	$ -
B6318	Cont Serv Eng AG	-	-	-	-	-	-	-	-	$ -
B6327	Cont Serv Acct CA	-	-	-	-	-	-	-	-	$ -
B6328	Cont Serv Acct AG	2,087	1,900	2,109	8,804	4,041	5,370	3,790	2,866	$ 36,888
B6335	Cont Serv Legal Oper TD	-	-	-	-	-	-	-	-	$ -
B6338	Cont Serv Legal AG	5,778	303	895	2,212	2,834	266	5,047	6,613	$ 30,555
B6353	Cont Serv Other Oper WT									$ -
B6355	Cont Serv Other Oper TD	24,110	23,681	22,792	22,731	18,039	25,195	22,872	23,840	$ 273,337
B6357	Cont Serv Other CA		-	-	-	-	-	-	-	$ -
B6358	Cont Serv Other AG									$ -
B6502	Transportation Maint SS	-	-	-	-	-	-	-	-	$ -
B6503	Transportation Oper WT		-	-	-	-	-	-	-	$ -
B6505	Transportation Oper TD			-	-	-	-	-	-	$ -
B6506	Transportation Maint TD									$ -
B6507	Transportation CA	-	-	-	-	-	-	-		$ -
B6508	Transportation AG	25,615	28,297	27,677	30,845	31,655	33,600	61,002	25,949	$ 383,500
B6608	Advertising AG	1,848	25	681	4,534	1,739	94	3,822	6,314	$ 31,807
B6751	Misc Exp Oper SS	35	35	35	35	35	35	35	34	$ 419
B6753	Misc Exp Oper WT	16,230	20,805	16,442	17,435	14,063	20,035	15,243	19,899	$ 192,571
B6755	Misc Exp Oper TD	10,842	12,488	10,272	14,537	11,622	9,648	13,748	12,550	$ 145,031
B6758	Misc Exp AG	43,099	32,370	17,013	22,111	66,847	75,039	49,297	20,632	$ 464,466
P21 Misce	llaneous	$ 160,599	$ 131,204	$ 153,430	$ 144,647	$ 163,288	$ 183,721	$ 228,352	$ 152,534	$1,792,401
	Less Labor	0	0	0	0	0	0	0	0	0

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		2007 July	2007 Aug	2007 Sept	2007 Oct	2007 Nov	2007 Dec	2008 Jan	2008 Feb	Attrition Yr Total
P08 Labor										
	Misc Exp net of labor	$ 160,599	$ 131,204	$ 153,430	$ 144,647	$ 163,288	$ 183,721	$ 228,352	$ 152,534	$1,792,401
P25 Maint	enance Expense									
B6202	M&S Maint SS	4,531	16,845	15,322	34,780	3,753	16,661	10,825	11,010	159,105
B6204	M&S Maint WT	35,089	3,456	1,619	38,375	5,323	339	2,635	6,190	116,786
B6206	M&S Maint TD	16,350	33,484	28,876	25,126	13,211	7,194	45,440	35,528	265,266
B6208	M&S AG									-
B6354	Cont Serv Other Maint WT	-	-	-					-	-
B6356	Cont Serv Other Maint TD								-	
B6358	Cont Serv Other AG								-	
B6752	Misc Exp Maint SS	-	-	-	-	-	-	-	-	-
B6756	Misc Exp Maint TD	8,713	2,714	8,387	6,934	4,649	1,988	24,845	6,392	109,024
B6758	Misc Exp AG	13,244	3,935	12,203	6,759	5,040	16,690	12,378	2,724	99,698
P25 Maint	enance Expense	$ 77,927	$ 60,434	$ 66,407	$ 111,974	$ 31,976	$ 42,872	$ 96,123	$ 61,844	$ 749,879
	Less Labor	0	0	0	0	0	0	0	0	0
	Maint net of labor	$ 77,927	$ 60,434	$ 66,407	$ 111,974	$ 31,976	$ 42,872	$ 96,123	$ 61,844	$ 749,879

TENNESSEE AMERICAN WATER COMPANY
Docket No. 06-00290
Consumer Advocate and Protection Division Discovery Request No. 1

SUPPLEMENTAL RESPONSE

Responsible Witness: **John Watson**

PART II: QUESTIONS & PRODUCTION REQUESTS REGARDING ACCOUNTING, REVENUE & OPERATING EXPENSES

Question:

34. Provide a historical and a forecast summary of Total Gallons of Water Treated; Total Gallons of Water Billed; and Total Gallons of Water Unaccounted For, by month for the period January 2005 through February 2008.

Response:

See attached schedule.

Supplemental Response:

The forecast amount is calculated on an annual basis however, the month to month estimate is included on the attached schedule.

Tennessee American Water Company
Gallons of water treated, gallons of water billed, and gallons of unaccounted for water
TN-CAD-01-Q34 attachment
In 1,000 gallons

Date	Water Treated	Water Billed	Unaccounted for Water	Non-revenue cosumption
Jan-05	1,510,919	1,011,182	499,737	0
Feb-05	1,011,752	780,378	231,374	0
Mar-05	1,258,846	1,028,864	229,982	0
Apr-05	1,030,905	592,417	438,488	0
May-05	1,078,755	807,778	270,977	0
Jun-05	1,405,047	1,108,954	296,093	0
Jul-05	1,113,116	773,362	339,754	0
Aug-05	1,142,097	902,206	239,891	0
Sep-05	1,474,148	1,087,697	386,451	0
Oct-05	1,104,099	949,930	154,169	0
Nov-05	1,126,737	829,350	297,387	0
Dec-05	793,803	751,505	42,298	0
Jan-06	1,522,136	1,020,360	482,019	19,757
Feb-06	991,707	719,444	253,721	18,542
Mar-06	1,245,290	889,839	333,757	21,694
Apr-06	1,029,753	729,983	282,600	17,170
May-06	1,347,087	1,231,430	95,249	20,408
Jun-06	1,575,316	1,203,264	350,946	21,106
Jul-06	1,232,611	966,436	247,269	18,906
Aug-06	1,264,297	1,046,762	198,938	18,597
Sep-06	1,489,582	1,253,139	213,821	22,622
Oct-06	1,129,440	876,202	234,899	18,339
Nov-06	1,292,914	1,004,719	264,108	24,087
Dec-06	1,015,332	792,579	208,327	14,426
Jan-07	1,045,220	873,595	137,844	33,781
Feb-07	943,155	731,227	196,374	15,555
Mar-07	1,413,932	941,376	454,362	18,194
Apr-07	921,210	663,753	239,163	18,293
May-07	1,156,766	820,958	314,607	21,201
Jun-07	956,551	673,477	266,385	16,690
Jul-07	1,251,327	1,136,108	89,784	25,436
Aug-07	1,463,332	1,110,122	330,809	22,401
Sep-07	1,144,989	891,626	233,081	20,281
Oct-07	1,174,422	965,734	187,523	21,165
Nov-07	1,383,692	1,156,136	201,552	26,004
Dec-07	1,049,152	808,377	221,421	19,354
Jan-08	1,201,005	926,946	248,954	25,105
Feb-08	943,155	731,227	196,374	15,555

12 months ending:				
Feb 08	14,059,534	10,825,841	2,984,015	249,678

TENNESSEE AMERICAN WATER COMPANY
Docket No. 06-00290
Consumer Advocate and Protection Division Discovery Request No. 1

SUPPLEMENTAL RESPONSE

Responsible Witness: Michael Miller

PART II: QUESTIONS & PRODUCTION REQUESTS REGARDING ACCOUNTING, REVENUE & OPERATING EXPENSES

Question:

33. Provide a historical and a forecast summary of Operation and Maintenance Expenses from January 2005 through February 2008 by month, by account of: company labor; service company labor; benefits; fuel and power costs; chemicals; and maintenance costs. See M. Miller's direct testimony, Page 3, Lines 17-24.

Response:

See attached schedule which details the actual from January 2005 through December 2006. The information for January 2007 is not yet available. Upon receipt of that data TAWC will submit a revised schedule. We do not project the attrition year expenses by month but rather as of a point in time. Therefore, the attached schedule has the total for the 12 months ending February 2008 for each category.

Mr. Miller's testimony refers to increases for those categories of expenses based on the level currently embedded in rates from Case No. 04-00288 to the requested levels in this case. The information requested above does not provide that comparison. We have added at the bottom of the schedule the expense levels from the last case (as we believe them to be based on the settled cost of service) so the comparison can be made to the expense categories referred to in Mr. Miller's testimony.

Supplemental Response:

The attached supplemental schedule includes January 2007 information.

Tennessee American Water Company
TN-CAD-01-Q33

	Company Labor	Group Ins 504100	OPEBS 505100	Fuel & Power 515100	Chemicals 518000	Mat & Supp 620000	Contr Svc 635000	Misc Maint 675000	Comp Eq 675250	Office Eq 675450	Paving 675650	Maintenance Total
5-Jan	284,263	54,775	59,257	39,437	51,367	6,396	(516)	4,792				10,672
5-Feb	293,480	594,274	80,629	126,301	66,105	49,453	107	2,996				52,556
5-Mar	314,849	55,326	71,812	113,610	59,407	35,798	8,533	8,259				52,590
5-Apr	310,277	63,287	71,347	121,310	65,124	55,434	27	(997)				54,464
5-May	314,414	61,375	71,392	143,628	68,116	58,539	378	971				59,888
5-Jun	275,858	55,389	68,072	115,718	83,177	44,022	729	3,241				47,992
5-Jul	314,199	62,206	72,617	160,602	81,504	46,108	708	7,476				54,292
5-Aug	345,541	61,059	71,523	149,129	95,394	98,105	326	9,796				108,227
5-Sep	331,926	64,014	72,352	129,098	94,317	16,435	(416)	2,459				18,478
5-Oct	302,532	61,128	72,054	153,595	62,284	83,653	1,047	7,587				92,287
5-Nov	370,512	56,579	68,010	165,510	53,424	48,005	5,755	1,770				55,530
5-Dec	307,531	60,019	70,322	170,757	55,180	26,138	714	18,274				45,126
6-Jan	364,242	62,459	67,250	124,763	80,508	59,660	931	307				60,898
6-Feb	297,865	64,550	56,228	150,101	74,009	8,550	(33)	4,521	217	218	41,625	55,098
6-Mar	334,699	65,933	63,027	179,685	61,276	27,389	1,577	12,490			6,507	47,963
6-Apr	304,400	63,711	61,450	147,525	78,317	43,024	9,087	1,452			14,932	68,495
6-May	329,199	56,952	56,107	120,361	91,063	22,981	(506)	4,168			22,104	48,747
6-Jun	399,225	70,096	63,377	168,305	106,638	49,284	327	14,225			13,569	77,405
6-Jul	335,247	71,689	62,920	355,132	95,094	47,087	350	3,682			1,791	52,910
6-Aug	318,357	67,669	61,609	256,501	69,762	39,635	175	12,149			14,259	66,218
6-Sep	422,485	58,382	55,756	217,080	111,359	92,170	2,088	6,153			13,322	113,733
6-Oct	338,756	72,946	63,923	167,249	78,847	15,417	236	3,958			4,564	24,175
6-Nov	428,928	71,793	62,287	176,319	97,469	17,298	285	16,200			8,231	42,014
6-Dec	383,125	76,454	62,279	168,902	45,271	52,304	270	12,888			30,250	95,712
7-Jan	413,504	83,305	46,992	138,907	110,230	51,843	-	2,058			14,719	68,620
In current case: 12 months ending Feb-08	4,702,966	1,006,020	507,647	1,734,958	952,795							749,879
Case # 04-00288	4,082,080	883,904	455,344	1,650,433	861,861							581,440
Variance	620,886	122,116	52,303	84,525	90,934							168,439