

# PROCEEDINGS BY DIVISIONS DURING THE YEAR 2002

## DIVISION OF PUBLIC UTILITY ACCOUNTING

The following statistical data summarizes Rate Cases, Certificate Cases, Annual Informational Filings/Earnings Tests, Fuel Factor Cases, Compliance Audits, Depreciation Studies and Special Studies made by PUA in 2002.

<u>General Rate Cases</u>	
Electric Companies	0
Electric Cooperatives	0
Gas Companies	2
Water and Sewer Companies	<u>6</u>
<b>Total General Rate Cases</b>	<b>8</b>
 <u>Expedited Rate Cases</u>	
Gas Company	<u>1</u>
<b>Total Rate Cases</b>	<b>9</b>
 <u>Certificate Cases</u>	
Water and Sewer Companies	3
Gas Companies	1
 <u>Ch. 4 or Ch. 5/Certificate Cases</u>	
Water and Sewer Companies	5
 <u>Receivership/Certificate Cases</u>	
Water and Sewer Companies	<u>1</u>
<b>Total Certificate Cases</b>	<b>10</b>
 <u>Annual Informational Filings/Earnings Tests</u>	
Electric Companies (Investor Owned)	6
Gas Companies	8
Telephone Companies	0
Water and Sewer Companies	<u>2</u>
<b>Total Annual Informational Filings</b>	<b>16</b>
<u>Fuel Factor Cases - Electric Companies</u>	1
<u>Compliance Audits</u>	0
<u>Depreciation Studies</u>	3
 <u>Special Studies</u>	
Electric Companies	9
Gas Companies	4
Telephone Companies	4
Other	<u>1</u>
<b>Total Special Studies</b>	<b>18</b>

During the year 2002 Division of Public Utility Accounting received applications filed under the Public Utilities Affiliates Law and the Utility Transfers Act pertaining to public utilities for processing, analysis, and study. The number and type of written reports submitted to the Commission recommending action and orders drawn are as follows:

<u>Number of Utility Transfer Act Cases</u>	
Transfer of Assets	10
Transfer of Securities or Control	38
 <u>Number of Affiliates Act Cases</u>	
Service Agreements	14
Power Sales	5½*
Assignments	3
Asset Management	2
License Agreement	2
Tax Allocation Agreement	2
Asset transfer	8
Contribution of capital	<u>½*</u>
<b>Total Number of Cases</b>	<b>57</b>

\* Represents cases containing more than one category.

The Commission's Division of Public Utility Accounting consisted of the following personnel on December 31, 2002:

<u>Filled</u>	<u>Vacant</u>	<u>Description</u>
1		Director
2		Deputy Director
3		Manager of Audits
1		Systems Supervisor
1		Administrative Supervisor
1		Senior Office Technician
6		Principal Public Utility Accountant
1		Senior Public Utility Accountant
2	1	Public Utility Accountant
<u>1</u>	<u>1</u>	Public Utility Analyst
19	1	Total Authorized: 20