

# PROCEEDINGS BY DIVISIONS DURING THE YEAR 2005

## DIVISION OF PUBLIC UTILITY ACCOUNTING

The following statistical data summarizes Rate Cases, Performance-Based Regulation Cases, Certificate Cases, Annual Informational Filings/Earnings Tests, Fuel Factor Cases, Compliance Audits, Depreciation Studies and Special Studies made by PUA in 2005.

<u>General Rate Cases/Performance Based Regulation Cases</u>	
Electric	1
Electric Cooperatives	1
Gas Companies	3
Water and Sewer Companies	<u>4</u>
<b>Total General Rate Cases</b>	<b>9</b>
<u>Expedited Rate Cases</u>	
Gas Companies	<u>3</u>
<b>Total Expedited Rate Cases</b>	<b>3</b>
<b>Total Rate Cases</b>	
	<b>12</b>
<u>Certificate Cases</u>	
Gas Companies	1
Water and Sewer Companies	<u>1</u>
<u>Ch.5/Certificate Cases</u>	
Water and Sewer Companies	<u>1</u>
<b>Total Certificate Cases</b>	<b>3</b>
<u>Annual Informational Filings/Earnings Tests</u>	
Electric Companies (Investor Owned)	7
Gas Companies	7
Water and Sewer Companies	<u>4</u>
<b>Total Annual Informational Filings</b>	<b>18</b>
<u>Fuel Factor Cases - Electric Companies</u>	4
<u>Compliance Audits-Gas</u>	1
<u>Depreciation Studies-Water</u>	1
<u>Special Studies</u>	
Electric Companies	3
Gas Companies	3
Water Companies	2
Miscellaneous	<u>2</u>
<b>Total Special Studies</b>	<b>10</b>

During the year 2005, the 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 Transfers Act Cases</u>	
Transfer of Assets	4
Transfer of Securities or Control	25
Mergers	1
<u>Number of Affiliates Act Cases</u>	
Service Agreements	17
Power Sales	2
Asset transfer	3
Gas sales	2
Construction of facilities	1
Employee stock program	1
Lease Agreement	2
Transfer of control	1
Waiver of reporting requirement	1

Tax Allocation Agreement	1
Asset Management Agreement	<u>1</u>
<b>Total Number of Cases</b>	<b>62</b>

The Commission's Division of Public Utility Accounting consisted of the following personnel on December 31, 2005:

<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
5	1	Principal Public Utility Accountants
1		Senior Public Utility Accountant
2	1	Public Utility Accountant
<u>1</u>	<u>—</u>	Public Utility Analyst
18	2	Total Authorized: 20