

## DIVISION OF PUBLIC UTILITY ACCOUNTING

The following statistical data summarizes Rate Cases, Certificate Cases, Annual Informational Filings, Allocation/Separations Studies, Fuel Audits, Compliance Audits and Special Studies made by the Division of Public Utility Accounting for the year 1995.

<u>General Rate Cases</u>		
Electric Companies (Investor Owned)		0
Electric Cooperatives		1
Gas Companies		4
Telephone Companies		1
Water and Sewer Companies		5
Miscellaneous		<u>1</u>
<b>Total General Rate Cases</b>		<b>12</b>
<u>Expedited Rate Cases</u>		
Electric Companies (Investor Owned)		1
Electric Cooperatives		0
Gas Companies		3
Telephone Companies		0
Water and Sewer Companies		0
Miscellaneous		<u>0</u>
<b>Total Expedited Rate Cases</b>		<b>4</b>
<u>Certificate Cases</u>		
Gas Companies		1
Water and Sewer Companies		<u>7</u>
<b>Total Certificate Cases</b>		<b>8</b>
<u>Annual Informational Filings</u>		
<u>Report Only</u>		
Electric Companies (Investor Owned)		5
Gas Companies		1
Telephone Companies		6
Water and Sewer Companies		<u>1</u>
<b>Total Annual Informational Filings</b>		<b>13</b>
<u>Allocation/Separations Studies</u>		
Telephone Companies		6
<u>Fuel Audits-Electric Companies</u>		16
<u>Compliance Audits</u>		0
<u>Special Studies</u>		7

During the year 1995, 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 Transfer Act Cases</u>		
Transfer of Assets		10
Transfer of Securities or Control		1
<u>Number of Affiliates Act Cases</u>		
Service Agreements		29
Lease Agreements		10
Gas Purchases/ Supply		3
Advances of Funds		4
Aircraft Agreements		1
Mergers		2
Ownership Transfers		1
Tax Allocation Agreements		1
Directory Publishing Agreements		1
Rule to Show Cause		1
<u>Number of Miscellaneous Cases</u>		
Approval of Waiver to Amortize Reacquisition Costs		<u>1</u>
<b>TOTAL NUMBER OF CASES</b>		<b>65</b>

The Commission's Division of Public Utility Accounting consisted of the following personnel on December 31, 1995:

<u>Filled</u>	<u>Vacant</u>	<u>Description</u>
1		Director
2		Deputy Director
1		Manager of Audits
1		Administrative Manager, Public Utilities
1		Administrative Manager
1		Systems Manager

1		Senior Office Secretary
1		Senior Office Technician
4		Principal Public Utility Accountant
2	1	Senior Public Utility Accountant
4		Public Utility Accountant
<u>4</u>	<u>3</u>	Associate Public Utility Accountant
23	4	Total Authorized 27