

## DIVISION OF PUBLIC UTILITY ACCOUNTING

The following statistical data summarizes Rate Cases, Certificate Cases, Annual Informational Filings, Earnings Tests, Allocation and Separations Studies, Fuel Factor Cases, Compliance Audits, and Special Studies made by the Division of Public Utility Accounting for the year 1999.

<u>General Rate Cases</u>		
Electric Companies (Investor Owned)		0
Electric Cooperatives		0
Gas Companies		4
Telephone Companies		0
Water and Sewer Companies		<u>2</u>
<b>Total General Rate Cases</b>		<b>6</b>
<u>General Rate/Performance-Based Reviews</u>		
Electric		1
Gas		0
Water		<u>1</u>
<b>Total General Rate/Performance-Based Reviews</b>		<b>2</b>
<u>Expedited Rate Cases</u>		
Electric Companies (Investor Owned)		0
Electric Cooperatives		0
Gas Companies		0
Telephone Companies		0
Water and Sewer Companies		<u>0</u>
<b>Total Expedited Rate Cases</b>		<b>0</b>
<u>Certificate Cases</u>		
Electric Companies (Investor Owned)		0
Gas Companies		1
Water and Sewer Companies		<u>9</u>
<b>Total Certificate Cases</b>		<b>10</b>
<u>Annual Informational Filings/Earnings Tests</u>		
Electric Companies (Investor Owned)		6
Gas Companies		13
Telephone Companies		2
Water and Sewer Companies		<u>0</u>
<b>Total Annual Informational Filings</b>		<b>21</b>
<u>Allocation/Separations Studies - Telephone Companies</u>		0
<u>Fuel Factor Cases - Electric Companies</u>		5
<u>Compliance Audits</u>		2
<u>Depreciation Studies</u>		1
<u>Special Studies</u>		8

During the year 1999 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		14
Transfer of Securities or Control		26
<u>Number of Affiliates Act Cases</u>		
Service Agreements		22
Lease Agreements		1
Merger Agreement		2
License Agreement		2
Pole Attachment Agreement		1
Site Agreement		1
Annual Report Extension		1
Transfer of Assets		<u>2</u>
<b>Total Number of Cases</b>		<b>72</b>

The Commission's Division of Public Utility Accounting consisted of the following personnel on December 31, 1999:

<u>Filled</u>	<u>Vacant</u>	<u>Description</u>
1		Director
2		Deputy Director
2		Manager of Audits

1		Administrative Supervisor
1		Systems Supervisor
1	1	Senior Office Technician
5		Principal Public Utility Accountant
4		Senior Public Utility Accountant
<u>5</u>	<u>3</u>	Public Utility Accountant
22	4	Total Authorized: 26