

**MISSOURI GAS ENERGY**  
A Division of Southern Union Company

<b>MISSOURI GAS ENERGY</b> <b>DATA INFORMATION REQUEST</b> <b>Missouri Rate Case No: GR-2004-0209</b> <b>Data Request No: 0004</b>
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**Requested From:** Anne Allee

**Date Requested:** 4/22/04

**Information Requested:**

Has witness Allee, or any other individual or individuals on the Commission Staff, undertaken any analysis to ascertain whether the facts and circumstances affecting the cost of MGE's storage inventory in existence during the three year period ending December 31, 2003, are likely to be reasonably reflective of the facts and circumstances to be in existence on and after October 2, 2004, when the rates from this case are going to be in effect? If so, please provide this analysis and all market analysis, market data or other information and material upon which this analysis is based.

**Requested By:** Michael R. Noack

**Information Provided:**

Yes. Staff evaluated the term of MGE's current storage contracts with Southern Star Central and Panhandle Eastern Pipe Line Company. Staff found that MGE's current storage contracts and corresponding MSQ will be in effect on and after October 2, 2004 when rates from this case are going to be in effect. Staff's contract analysis is based on MGE's response to Staff Data Request No. 5 in Case GR-2001-382 and Data Request No. 67 in Case GR-2004-0209. In addition, Staff continues to monitor current natural gas prices.

The attached information provided to Missouri Gas Energy in response to the above data information request is accurate and complete and contains no material misrepresentations or omissions, based upon present facts of which the undersigned has knowledge, information or belief. The undersigned agrees to immediately inform Missouri Gas Energy if, during the pendency of Case No. GR-2004-0209 before the Missouri Public Service Commission, any matters are discovered which would materially affect the accuracy or completeness of the attached information.

If these data are voluminous, please (1) identify the relevant documents and their location (2) make arrangements with requestor to have documents available for inspection at a location mutually agreeable. Where identification of a document is requested, briefly describe the document (e.g. book, letter, memorandum, report) and state the following information as applicable for the particular document: name, title, number, author, date of publication and publisher, addresses, date written, and the name and address of the person(s) having possession of the document. As used in this data request the term "document(s)" includes publication of any format, workpapers, letters, memoranda, notes, reports, analyses, computer analyses, test results, studies of data, recordings, transcriptions and printed, typed or written materials of every kind in your possession, custody or control within your knowledge. The pronoun "you" or "your" refers to the person identified in the "Requested From" block above and all other employees, contractors, agents or others employed by or acting on behalf of the organization, group or governmental unit associated with that person.

**Date Response Received:** \_\_\_\_\_

**Signed By:**  \_\_\_\_\_

**Date:** 5/11/04 \_\_\_\_\_

## Natural Gas Storage Position Paper

### Types of Storage Reservoirs

Natural gas may be stored as inventory in underground facilities. There are three types of underground storage facilities or reservoirs.

1. Depleted gas or oilfields – These are the most common type of storage facility. They are the least expensive to develop, operate and maintain because the conversion takes advantage of existing wells, gathering systems and pipeline connections.
2. Aquifer – These facilities take the longest to condition the site, about 4 years, and require a large volume of base gas to maintain operational integrity of storage field. Most of this base gas is not recoverable even when the site is abandoned. Base gas, also called cushion gas, is the volume of gas that is permanently injected into the reservoir to maintain the pressure and deliverability.
3. Salt Caverns- There are two types of salt caverns. Domal, which are tall slender caverns, and bedded, which are wider flatter caverns. The development time is less than for other types of storage fields. Salt caverns are the most expensive type of storage reservoir to develop & maintain. However, they have the ability to perform several withdrawal and injection cycles per year.

### Purpose

LDCs use storage to ensure reliability during periods of heavy demand by supplementing pipeline capacity and providing swing supplies and emergency supplies. Storage also provides operational balancing, it minimizes pipeline capacity requirements and provides a physical hedge. Typically, LDCs inject natural gas into storage in the summer months (April through October) and withdrawal gas from storage in the winter months (November through March).

### Missouri LDCs

Most Missouri LDCs lease storage space from an interstate pipeline or a third party provider. There is one LDCs in Missouri that owns storage facilities. Laclede Gas Company owns an aquifer storage facility. Historically Atmos Energy owned a LNG (liquefied natural gas) facility. The ownership of that facility passed to Associated Natural Gas Co. after Atmos purchased ANG's Mo. Properties. Southern Missouri Gas Company and Fidelity Gas Company are the only Missouri LDCs that do not either own or lease storage.

### Accounting for Storage

The fixed costs associated with LDC owned storage facilities are examined in a rate case and recovered through non-PGA rates. Examples of fixed costs associated with Laclede's and Atmos's storage facilities are compressors and payroll of employees that operate the storage and plant. Since as of 2003, Atmos has not had a rate case, the expenses related to LNG storage are still embedded in rates. This is true even though ownership of the facility stayed with ANG. As of this writing, Atmos still has access to a part of the LNG service, but not through ownership.

Storage obtained from an interstate pipeline has two types of costs associated with it, reservation and commodity costs.

1. Reservation Charges – Reservation charges are fixed, monthly storage costs that do not fluctuate with the amount of gas that is injected or withdrawn from the storage facility. There are two types of reservation costs associated with storage, deliverability and capacity:
  - a. Deliverability Reservation Costs – Storage deliverability is the amount of gas that can be delivered from the storage reservoir on a daily basis.
  - b. Capacity Reservation Costs - Capacity cost is the fee for renting a space within the storage reservoir.
2. Commodity Charges – Commodity costs are variable costs that fluctuate with each unit of gas injected into storage or withdrawn from storage. The following are types of commodity or variable costs associated with storage:

- a. Injection Costs – Charge for each unit of gas injected or put into storage.
- b. Withdraw Costs- Charge for each unit of gas withdrawn or taken out of storage.
- c. Transportation Costs – Charge to transport the gas to the storage facility for injection into storage.
- d. Fuel – A percentage of the LDCs natural gas that is retained by the pipeline as fuel for its compressors.

In addition to the commodity charges paid to the interstate pipeline company, the LDC will incur commodity costs for the cost of the natural gas injected into storage.

LDCs use the statements from the pipelines and the suppliers in determining the cost of storage inventory and the reservation costs. Commodity costs are included as storage inventory and reservation costs are expensed monthly as incurred.

The cost of storage withdrawals is determined by using last-in, first-out (LIFO), first-in, first-out (FIFO) or Weighted Average Cost of Gas (WACOG). Most of the LDCs that operate in Missouri use the WACOG valuation methodology for storage inventories. The WACOG is calculated by dividing the total value of the gas held in storage inventory (includes gas purchase costs, firm transportation commodity costs, storage injection & fuel) divided by the total volume of gas held in inventory. Laclede uses LIFO (where the newest gas purchased is the first to be withdrawn) and United Cities uses FIFO (where the oldest gas purchased is the first to be withdrawn) to value their storage inventory withdrawals.

Storage deliveries/injections are recorded as debits to account 164.1 with corresponding credits to expense accounts 808.2. The cost of withdrawals is recorded as a debit to 808.1 and a credit to 164.1.

#### **Rate Case Evaluation of Inventory**

Since gas stored in inventory is a permanent investment by the LDC, the Commission determined that an adequate level of inventory should be included in Rate Base. In a rate case, the Staff's goal is to include a reasonable level of inventory in rate base.

PAD began evaluating the value of the gas in inventory for rate cases in 1996. Before this, gas in inventory or underground storage inventory was an issue evaluated by the Auditing (formerly the Accounting Department). Historically, the Staff included a thirteen-month average of the Company's actual ending inventory balances in Rate Base.

After PAD's evaluation of gas in inventory, two changes were made in the way gas in inventory was calculated. The first change was that Staff used a five year average of injection prices and volumes to value the monthly ending storage inventory. The Staff applied a five year average of actual injection prices to a five year average of injection and withdrawal volumes. The underlying rationale for this change was the price volatility of natural gas prices. The five year average smoothes out any abnormally high or low gas prices that would otherwise be included in inventory. The second change was that the Staff began using a twelve-month average of its calculated ending inventory balance instead of a thirteen-month average of actual balances. The rationale for this change is that storage is cyclical. If the test year begins or ends at a time when the storage facilities are either full or empty, the use of a thirteen-month average runs the risk of overstating or understating inventory. The methodology described has sometimes been modified depending on the circumstances of the case. If the 5 year average does not represent a reasonable estimate of injection prices, the more traditional 12 month ending balance approach might be used. Recently companies have begun to request PGA treatment of the carrying costs associated with gas inventories. The Staff has opposed this concept based upon concerns that carrying costs may overly broaden the definition of gas costs and result in increased complexity and burden during the ACA review. \*

**Missouri Gas Energy  
Gas in Storage  
Average Cost at April 30, 2004**

<u>Month</u>	<u>Volume</u>	<u>Cost</u>
May 2003	9,205,812	\$ 49,505,069
June	12,451,375	69,634,368
July	13,914,784	79,125,662
August	15,189,442	87,134,204
September	16,457,594	94,562,537
October	17,460,027	100,281,056
November	14,562,734	83,503,572
December	12,013,048	69,047,468
January 2004	7,073,273	40,578,402
February	3,274,643	18,838,683
March	3,083,904	17,254,368
April	6,343,427	34,226,123
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Average	10,919,172	\$ 61,974,293
	<hr/>	<hr/>
Average Cost		\$ 5.68
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This job description in no way states or implies that these are the only duties to be performed by the employee occupying this position. Employees may be required to follow other job-related instructions and to perform other job-related duties as requested, subject to all applicable state and federal laws.  
Certain job functions described herein may be subject to possible modification in accordance with applicable state and federal laws.

## MISSOURI GAS ENERGY JOB DESCRIPTION

(Use for Hiring, Promoting, Transferring and Salary Administration)

**JOB TITLE:** Legislative Liaison

**ALTERNATE POSITION TITLE(S):**

**REPORTS TO:** Director, Public Affairs and Community Relations

**FLSA CLASSIFICATION:** Exempt

**JOB SUMMARY:** Under the general direction of the Director, Public Affairs, responsible for assisting in development and implementation of external communications and associated projects.

**ESSENTIAL JOB FUNCTIONS** include the following. Other duties may be assigned.

- Policy analysis
- Writing press releases and other forms of external communications.
- Interfacing with the Company's many different public entities to strength customer service.
- Disseminating useful information to rate payers on safety and Company operations.
- Serving as public spokesperson

### MARGINAL JOB FUNCTIONS

- Other duties as assigned.

**EDUCATION and EXPERIENCE REQUIRED** An equivalent amount of training, education and experience will be considered.

- Bachelor's degree in communications, Journalism, Business or related field.
- Two to five year's experience in public relations, corporate communications, marketing or governmental affairs.

**KNOWLEDGE, SKILLS and ABILITIES** including licensing and competencies which may be representative but not all inclusive of those commonly associated with this position.

- Must be a self-starter who can administer multiple projects simultaneously.
- Must possess excellent written and verbal communication skills.
- Must possess public policy experience.
- Knowledge of natural gas industry or utility terminology.
- Basic math skills
- Typing skills

## Legislative Liaison

- Ability to apply common sense, collect data and conduct analysis as required to solve certain problems.
- Ability to provide frequent direct service to external customers.

**EQUIPMENT USED TO PERFORM THE JOB** which may be representative but not all inclusive of those commonly associated with this position.

- Ability to operate office machines.
- Ability to operate electronic devices (pager, cell phone, digital camera)
- Ability to work with computer software/hardware.

**WORK ENVIRONMENT** Environmental and atmospheric conditions commonly associated with the performance of the functions of this job.

- Exposed to a moderate noise level.
- Occasionally exposed to outdoor weather conditions.

**PHYSICAL ABILITIES** that are commonly associated with the performance of the functions of this job, with or without reasonable accommodation.

Activity	Never (0%)	Occasionally (15% to 40%)	Frequently (40% to 70%)	Regularly (over 70 %)
Sitting			X	
Talking				X
Hearing				X
Feeling attributes of objects		X		
Grasping		X		
Pushing		X		
Standing				X
Walking			X	
Driving			X	
Reaching with hands/ arms		X		
Stooping, kneeling, crouching, crawling		X		
Climbing or balancing	X			
Repetitive wrist, and and/or finger movement			X	
Lifting 1 - 50 lbs.		X		
Lifting 51 - 100 lbs.	X			

## OTHER PHYSICAL ACTIVITIES

- Clarity of vision at 20 feet or more and 20 inches or less.
- Three-dimensional vision - ability to judge distance and space relationships.

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**Legislative Liaison**

- Ability to identify and distinguish colors and to adjust the eye to bring an object into sharp focus.
- Requires a concentrated attention level.

**SUPERVISORY RESPONSIBILITIES AND COORDINATION** required to perform the functions of this job.

- No supervisory responsibilities for this job.
- Ability to regularly and directly interact with employees and management of all levels.
- Ability to regularly and directly interact with Government associates and agencies, public communications representatives and the general public.

**MISSOURI GAS ENERGY**  
A Division of Southern Union Company

**MISSOURI GAS ENERGY**  
**DATA INFORMATION REQUEST**  
Missouri Rate Case No: GR-2004-0209  
Data Request No: 0081

**Requested From:** Robert Franson

**Date Requested:** 4/22/04

**Information Requested:**

Please provide the job description for Toni Messina, Dan Joyce, Robert Quinn, Kevin Kelly, Greg Ochoa and/or any other individuals employed by the Commission with legislative liaison responsibilities, public information responsibilities or who have provided subject matter expertise to legislators. This response should include the job descriptions of Warren Wood, Dale Johanssen and any other individual or individuals on the Commission Staff who participated in the drafting of legislation during 2003 and 2004.

**Requested By:** Michael R. Noack

Information Provided:

Other than the attached job description for specific individuals Staff states that any Staff member can be called upon to provide subject matter expertise and technical knowledge to legislators or to the public.


**Date Response Received:** \_\_\_\_\_

**Signed By:** R. W. J. Q.

**Date:** 5/14/04



**MISSOURI PUBLIC SERVICE COMMISSION  
JOB DESCRIPTION**

	<b>Utility Policy Analyst II</b>	<b>Range:</b> 32	<b>Page:</b> 1 of 5	<b>Class Code:</b> 7821
	<b>Executive Division</b>	<b>Revised:</b> 08/12/02	<b>Approval:</b>	

**DEFINITION**

This is highly responsible professional administrative work coordinating the interaction of the Public Service Commission with the Governor's legislative director, the Missouri General Assembly and other legislative and administrative groups; communicating the Commission's position on federal legislation to the Governor's legislative director, members of Congress, other state officials and to other legislative and administrative groups; and coordinating the Commission's strategic planning and public policy development processes.


The employee is responsible for planning, organizing, monitoring and coordinating state and federal legislative matters relating to the Commission. Duties include preparation of public information and position statements; legislative research, drafting, analysis and tracking; and special federal, state or interagency projects. Work also involves helping the Commission set priorities through the strategic planning process, helping Commission staff identify and track appropriate performance measures, preparing the strategic plan and periodic updates and helping the Commission link its public policies and legislative initiatives to the strategic plan. General supervision is received from the Executive Director, who reviews work for attainment of Commission objectives and adherence to administrative policy. The employee is expected to exercise considerable initiative and judgment in planning and carrying out assignments and, from time-to-time, to supervise other staff who may be supporting these assignments.

**DUTIES AND RESPONSIBILITIES**

**% of time**      **ESSENTIAL FUNCTIONS**


- |     |  |
|-----|--|
| 10% | Advises Commissioners in developing legislative and general policy initiatives consistent with the Commission's strategic plan and legislative or regulatory mandates.   |
| 10% | Facilitates the Commission's environmental scanning process to select or update strategic planning priorities. Assembles, evaluates and summarizes data indicating trends important to utility regulatory agencies and to utility companies and their customers. |

**MISSOURI PUBLIC SERVICE COMMISSION  
JOB DESCRIPTION**

	<b>Utility Policy Analyst II</b>	<b>Range:</b> 32	<b>Page:</b> 2 of 5	<b>Class Code:</b> 7821
	<b>Executive Division</b>	<b>Revised:</b> 08/12/02	<b>Approval:</b>	

- 10% Evaluates utility issues; organizes and documents findings of studies; formulates recommendations for implementation of new systems, policies, procedures or organizational changes; plans and prepares reports for Commission defining problems and possible solutions. Monitors issues such as the impact of regulation on utilities, low-income energy assistance programs, Commission structure and funding, consumer education and special regulations such as the "cold-weather" rule.
- 10% Coordinates complex planning and policy analysis activities with federal, state and local agencies, with elected officials and with representatives of special interest associations and civic advocacy groups.
- 10% Researches and prepares responses to requests for information from local, state and federal elected officials; local, state and federal agencies; other states; industry and consumer organizations; and the general public.
- 10% Coordinates information for the purpose of developing legislative plans with the Commissioners, Executive Director, and Division Directors, and coordinates legislative activities. Oversees the drafting of Commission-related legislation and works with House and Senate research staffs to produce concise legislation. Establishes and maintains working relationships with the Governor's legislative director, bill sponsors, appropriate legislative committee members and budget analysts; provides bill sponsors with concise fact sheets and other relevant materials, including amendments.
- 10% Represents the PSC in matters of government-related policy by discussing the overall intent of programs or projects with administrators or planning groups, addressing legislative or regulatory issues and determining broad guidelines for studies.
- 10% Develops, coordinates or provides testimony at legislative hearings to present Commission positions.

**MISSOURI PUBLIC SERVICE COMMISSION  
JOB DESCRIPTION**

	<b>Utility Policy Analyst II</b>	<b>Range:</b> 32	<b>Page:</b> 3 of 5	<b>Class Code:</b> 7821
	<b>Executive Division</b>	<b>Revised:</b> 08/12/02	<b>Approval:</b>	

- 10% Identifies, monitors and helps communicate information relating to federal legislation being followed by the agency. Works with appropriate internal and department-level staff to develop position statements, background papers and other communications materials. Maintains relations with elected officials and with individuals and organizations, such as the National Association of Utility Regulatory Commissioners, interested in these issues.
- 10% Maintains liaison with government agencies affected by proposed or pending legislation.

**OTHER FUNCTIONS**

Serves as a PSC liaison to the National Association of Regulatory Utility Commissioners (NARUC) and other organizations; may serve as a staff member on boards and staff subcommittees.

Provides supervision and advice to employees who may be supporting specific policy research assignments.

Performs other related duties as assigned.


**ESSENTIAL KNOWLEDGE AND ABILITIES**

Thorough knowledge of the background, philosophy and objectives of the Commission, and the legislative and regulatory process.

Extensive knowledge of current social, economic and business environments particularly relating to the investor-owned public utility and manufactured housing industries. Ability to use these facts and data generated by the Commission's Electronic Filing and Information System to guide agency planning and policy development.

Considerable knowledge of basic statistical analyses and the use of personal computers to perform analyses and report preparation.

**MISSOURI PUBLIC SERVICE COMMISSION  
JOB DESCRIPTION**

	<b>Utility Policy Analyst II</b>	<b>Range:</b> 32	<b>Page:</b> 4 of 5	<b>Class Code:</b> 7821
	<b>Executive Division</b>	<b>Revised:</b> 08/12/02	<b>Approval:</b>	

Working knowledge of the principles and practices of the governmental budgeting process.

Working knowledge of the methods and techniques used in disseminating information to the media and general public, including Internet.

Working knowledge of community resources and organizations.

Ability to plan, coordinate and oversee development of legislation for the PSC.

Ability to prepare and edit informational material for presentation to interested groups.

Ability to initiate, establish and maintain effective recommendations, exercise good judgment, make decisions and represent the Commission in professional manner.

Ability to establish and maintain effective working relationships with Commissioners, staff, members of the media, elected officials, civic and other organizations, such as the National Association of Utility Regulatory Commissioners, and the general public.

Ability to prepare and present information in a clear and concise fashion.

Ability to work independently with minimal supervision.

Ability to supervise others on a continuing, intermittent or temporary basis.


Ability to facilitate group discussions, capture their essence while remaining true to speakers' intents and communicate their meaning to others.

Ability to travel when required.

**TRAINING AND EXPERIENCE**

Five years of professional experience in management analysis, fiscal or financial analysis, operations research or industrial engineering, of which three years must

**MISSOURI PUBLIC SERVICE COMMISSION  
JOB DESCRIPTION**

	<b>Utility Policy Analyst II</b>	<b>Range:</b> 32	<b>Page:</b> 5 of 5	<b>Class Code:</b> 7821
	<b>Executive Division</b>	<b>Revised:</b> 08/12/02	<b>Approval:</b>	

have been in a utility or regulatory environment; and graduation from an accredited four-year college or university with specialization in operations research, industrial engineering, industrial psychology, finance, accounting, economics, business or public administration, or a closely related field. (Graduate work in the specified educational areas may be substituted on a year-for-year basis for up to two years of the required general experience.)

Lobbyist or legislative liaison for a public or private organization or association; Missouri Governmental experience involving legislative affairs such as work as a Utility Policy Analyst I, Planner III, Budget Analyst III, Budget and Planning Senior Analyst, Management Analyst, Auditor, Attorney, Economist, Research Analyst, or other related experience preferred.

Working knowledge of Public Service Commission issues, funding and operations preferred.

**REPORT TO**

**Executive Director**

**MISSOURI GAS ENERGY**  
A Division of Southern Union Company

**MISSOURI GAS ENERGY**  
**DATA INFORMATION REQUEST**  
Missouri Rate Case No: GR-2004-0209  
Data Request No: 0083

**Requested From:** Robert Franson

**Date Requested:** 4/22/04

**Information Requested:**

Please provide a compilation of the time sheets filled out for calendar year 2003 by Commission employees to record their activities. If no such compilation is available, please provide copies of the time sheets filled out for calendar year 2003 by Commission employees to record their activities.

**Requested By:** Michael R. Noack

**Information Provided:**

See Attached.

**Date Response Received:** \_\_\_\_\_

**Signed By:** Robert Franson

**Date:** 5/12/04

**PERSONAL SERVICES ALLOCATION FOR FY-2004 ASSESSMENT**  
**Based on June, 2002 through May, 2003 Time Reports**

PERSONAL SERVICE	ELECTRIC	GAS	HEATING	WATER	SEWER	TELEPHONE	COMMON
Total # of Hours	46,850.50	69,874.25	27.25	21,116.00	7,391.25	52,260.25	162,368.00

FY-2003 TIME REPORT  
EXECUTIVE DIVISION

Activity	June	July	August	September	October	November	December	January	February	March	April	May	Total Hours
Electric	63.25	133.25	28.50	32.00	13.00	30.50	14.50	20.25	8.50	6.00	31.00	22.25	403.00
Gas	12.75	1.00	62.50	17.75	75.50	27.50	22.50	51.75	15.00	75.75	23.00	30.00	415.00
Gas Safety	0.00	0.00	5.00	4.50	0.00	0.00	0.00	0.00	0.00	0.75	1.00	0.50	11.75
Water	4.00	3.00	21.25	17.50	27.50	11.00	22.00	4.00	4.00	3.00	16.00	8.00	141.25
Sewer	0.00	1.50	3.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	0.00	6.50
Telephone	26.00	38.50	25.00	24.00	13.00	19.50	21.25	19.75	21.50	11.00	16.00	17.75	253.25
<b>Total Direct Hours</b>	<b>106.00</b>	<b>177.25</b>	<b>145.25</b>	<b>95.75</b>	<b>129.00</b>	<b>88.50</b>	<b>80.25</b>	<b>95.75</b>	<b>51.00</b>	<b>96.50</b>	<b>87.00</b>	<b>78.50</b>	<b>1,230.75</b>
Administrative	668.00	816.75	917.75	847.75	916.00	711.50	756.50	741.25	599.50	767.25	834.50	541.00	9,117.75
All Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.00	2.00	9.00
Budget	9.75	13.00	19.75	22.50	12.50	10.25	15.50	30.00	43.00	40.50	34.50	8.00	259.25
Comp Earned-Budget	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.50	0.00	0.00	0.00	4.50
Computer Services	8.50	18.50	15.50	12.50	9.75	9.25	8.75	5.50	2.00	1.50	2.50	0.75	95.00
Legislation	153.75	173.25	168.75	159.75	162.25	168.75	190.50	284.00	239.00	242.75	297.75	235.50	2,476.00
Comp Earned-Legislation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.50	0.00	0.00	8.00	24.50
Manufactured Housing	0.00	0.00	0.00	0.50	4.75	2.75	7.25	10.00	2.75	1.00	2.50	0.00	31.50
Other	485.25	428.25	512.75	499.00	506.50	433.75	497.75	490.75	480.00	564.25	590.50	573.50	6,062.25
Prof Development	4.00	18.00	2.00	0.00	0.00	30.00	5.00	6.50	4.50	0.00	0.00	0.00	70.00
Comp Earned-Prof Devel	0.00	0.00	0.00	0.00	0.00	8.00	0.00	0.00	0.00	0.00	0.00	0.00	8.00
Unregulated	0.00	0.00	0.00	0.00	0.00	0.00	1.25	0.00	0.00	0.00	0.00	0.00	1.25
<b>Total Common Hours</b>	<b>1,329.25</b>	<b>1,467.75</b>	<b>1,636.50</b>	<b>1,542.00</b>	<b>1,611.75</b>	<b>1,374.25</b>	<b>1,482.50</b>	<b>1,568.00</b>	<b>1,391.75</b>	<b>1,617.25</b>	<b>1,769.25</b>	<b>1,368.75</b>	<b>18,159.00</b>
<b>Total Hours Without Leave</b>	<b>1,435.25</b>	<b>1,645.00</b>	<b>1,781.75</b>	<b>1,637.75</b>	<b>1,740.75</b>	<b>1,462.75</b>	<b>1,562.75</b>	<b>1,663.75</b>	<b>1,442.75</b>	<b>1,713.75</b>	<b>1,856.25</b>	<b>1,447.25</b>	<b>19,389.75</b>
Administrative Leave	0.00	0.00	5.00	8.00	0.00	5.00	10.00	14.00	33.50	9.00	18.00	26.00	128.50
Annual Leave	133.00	178.25	137.00	84.75	116.50	90.75	244.50	79.50	50.50	92.75	95.75	193.50	1,496.75
Holiday Comp Leave	8.00	8.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	18.00
Sick Leave Family	15.75	25.00	7.00	16.00	12.00	18.00	23.00	29.50	43.75	51.00	38.00	15.00	294.00
Sick Leave Self	14.50	23.75	21.00	18.25	76.00	31.25	11.50	67.25	42.75	37.00	23.75	11.75	378.75
<b>Total Leave</b>	<b>171.25</b>	<b>235.00</b>	<b>170.00</b>	<b>127.00</b>	<b>204.50</b>	<b>145.00</b>	<b>289.00</b>	<b>190.25</b>	<b>170.50</b>	<b>191.75</b>	<b>175.50</b>	<b>246.25</b>	<b>2,316.00</b>
<b>Total Hours With Leave</b>	<b>1,606.50</b>	<b>1,880.00</b>	<b>1,951.75</b>	<b>1,764.75</b>	<b>1,945.25</b>	<b>1,607.75</b>	<b>1,851.75</b>	<b>1,854.00</b>	<b>1,613.25</b>	<b>1,905.50</b>	<b>2,031.75</b>	<b>1,693.50</b>	<b>21,705.75</b>



FY-2003 TIME REPORT  
ADJUDICATION DIVISION

Activity	June	July	August	September	October	November	December	January	February	March	April	May	Total Hours
Electric	240.00	269.50	166.50	143.00	178.75	147.00	118.75	74.50	96.00	55.00	118.50	60.00	1,667.50
Gas	106.75	104.25	226.75	405.50	281.50	131.50	149.75	186.50	146.25	169.25	210.75	104.50	2,223.25
Gas Safety	0.00	0.00	0.00	0.00	0.00	0.00	18.50	1.50	1.75	8.50	5.00	2.00	37.25
Steam Heat	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.25	0.25
Water	96.50	42.25	70.50	73.00	141.00	140.00	109.25	37.25	32.00	40.50	43.25	50.50	876.00
Sewer	41.50	23.50	27.25	50.50	45.75	27.00	6.50	1.50	7.25	1.00	9.75	7.75	249.25
Telephone	513.25	531.75	460.75	491.50	431.25	294.25	388.00	369.25	413.25	477.75	500.00	317.25	5,188.25
<b>Total Direct Hours</b>	<b>998.00</b>	<b>971.25</b>	<b>951.75</b>	<b>1,163.50</b>	<b>1,078.25</b>	<b>739.75</b>	<b>790.75</b>	<b>670.50</b>	<b>696.50</b>	<b>752.00</b>	<b>887.25</b>	<b>542.25</b>	<b>10,241.75</b>
<b>Administrative</b>	<b>718.00</b>	<b>1,026.50</b>	<b>1,043.25</b>	<b>873.75</b>	<b>854.25</b>	<b>686.50</b>	<b>901.50</b>	<b>1,051.50</b>	<b>848.25</b>	<b>1,132.25</b>	<b>1,007.00</b>	<b>801.75</b>	<b>10,944.50</b>
Comp Earned-Administrative	0.00	0.00	0.00	0.00	0.00	0.00	7.50	0.00	0.00	0.00	0.00	0.00	7.50
All Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.25	24.50	41.75
Computer Services	143.00	62.25	68.75	117.00	122.00	76.25	49.00	46.00	57.25	48.75	53.50	119.00	962.75
Legislation	0.00	0.00	0.00	1.00	8.75	6.00	5.25	28.75	15.25	34.00	20.25	23.50	142.75
Manufactured Housing	154.00	107.75	10.25	7.75	1.75	8.50	3.75	4.00	3.00	0.00	2.50	2.25	305.50
Other	753.75	813.50	915.25	616.50	736.25	659.50	748.50	798.25	619.25	810.00	828.25	691.25	8,990.25
Physical Fitness/Adm Lv	1.00	0.00	1.00	5.25	4.50	3.50	2.00	5.00	4.00	5.00	5.50	3.00	39.75
Prof Development	149.00	259.50	132.50	114.25	196.50	317.50	147.75	281.25	58.00	78.50	79.75	37.75	1,852.25
<b>Total Common Hours</b>	<b>1,918.75</b>	<b>2,269.50</b>	<b>2,171.00</b>	<b>1,735.50</b>	<b>1,924.00</b>	<b>1,757.75</b>	<b>1,865.25</b>	<b>2,214.75</b>	<b>1,605.00</b>	<b>2,108.50</b>	<b>2,014.00</b>	<b>1,703.00</b>	<b>23,287.00</b>
<b>Total Hours Without Leave</b>	<b>2,916.75</b>	<b>3,240.75</b>	<b>3,122.75</b>	<b>2,899.00</b>	<b>3,002.25</b>	<b>2,497.50</b>	<b>2,656.00</b>	<b>2,885.25</b>	<b>2,301.50</b>	<b>2,860.50</b>	<b>2,901.25</b>	<b>2,245.25</b>	<b>33,528.75</b>
<b>Administrative Leave</b>	<b>32.00</b>	<b>6.00</b>	<b>1.50</b>	<b>11.00</b>	<b>5.50</b>	<b>10.00</b>	<b>2.00</b>	<b>4.00</b>	<b>6.00</b>	<b>16.00</b>	<b>4.00</b>	<b>0.00</b>	<b>98.00</b>
Annual Leave	156.50	187.75	262.25	228.00	177.50	153.25	381.00	96.75	201.50	183.75	177.00	295.00	2,500.25
Federal Comp Leave	16.00	0.00	16.25	6.25	0.50	1.00	19.25	0.00	0.00	0.75	0.00	0.00	60.00
Holiday Comp Leave	4.00	22.50	2.00	3.50	0.00	0.00	1.00	0.00	0.00	0.00	0.00	12.00	45.00
Leave Without Pay	0.00	0.00	0.00	0.00	0.00	8.50	1.25	0.00	20.00	0.00	0.00	0.00	29.75
Sick Leave Family	23.00	57.25	35.25	17.50	71.25	20.75	33.75	70.75	93.25	15.25	35.75	40.50	514.25
Sick Leave Self	61.25	84.00	76.25	100.00	57.75	63.25	95.50	155.25	80.25	77.25	128.00	150.75	1,129.50
State Comp Leave	0.00	16.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.25	0.75	21.00
<b>Total Leave</b>	<b>292.75</b>	<b>373.50</b>	<b>394.50</b>	<b>366.25</b>	<b>312.50</b>	<b>256.75</b>	<b>533.75</b>	<b>326.75</b>	<b>401.00</b>	<b>293.00</b>	<b>348.00</b>	<b>499.00</b>	<b>4,397.75</b>

FY-2003 TIME REPORT  
ADMINISTRATION DIVISION

Activity	June	July	August	September	October	November	December	January	February	March	April	May	Total Hours
Electric	356.50	439.75	482.50	442.75	458.25	362.75	326.00	287.25	263.25	318.50	357.00	313.00	4,407.50
Comp Earned-Electric	0.00	0.50	0.00	1.00	0.50	0.50	1.00	1.75	0.00	0.00	0.00	0.00	5.25
Gas	247.00	304.00	292.75	251.50	358.00	346.00	288.00	272.50	249.75	317.75	323.75	314.25	3,565.25
Comp Earned-Gas	0.00	0.00	0.00	1.50	0.00	1.50	1.00	2.50	0.00	0.00	0.00	0.00	6.50
Gas Safety	0.00	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50
Comp Earned-Heating	0.00	0.00	0.00	0.00	0.00	1.25	0.00	0.00	0.00	0.00	0.00	0.00	1.25
Water	21.75	14.50	28.00	25.25	12.50	10.50	15.00	25.25	31.00	17.75	30.50	27.50	259.50
Comp Earned-Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00
Sewer	3.50	4.75	0.50	2.75	0.00	0.50	0.00	0.00	0.00	0.00	3.00	1.00	16.00
Telephone	402.50	418.25	408.00	390.75	318.50	284.25	331.00	326.75	374.00	400.75	404.25	358.50	4,417.50
Comp Earned-Telephone	0.00	0.00	0.00	0.50	0.00	0.50	0.00	2.00	0.00	0.00	0.00	0.00	3.00
<b>Total Direct Hours</b>	<b>1,031.25</b>	<b>1,182.25</b>	<b>1,211.75</b>	<b>1,116.00</b>	<b>1,147.75</b>	<b>1,007.75</b>	<b>982.00</b>	<b>919.00</b>	<b>918.00</b>	<b>1,054.75</b>	<b>1,118.50</b>	<b>1,014.25</b>	<b>12,683.25</b>
Administrative	2,442.25	2,508.25	2,363.00	2,103.75	2,362.00	1,899.25	2,074.25	2,467.75	1,949.75	2,298.50	2,263.25	2,213.50	26,945.50
Comp Earned-Administrative	57.75	32.25	8.50	11.75	10.75	23.00	6.75	28.75	10.50	12.75	4.00	11.25	218.00
Budget	6.00	28.00	102.25	14.00	9.00	10.00	6.00	37.50	35.00	13.75	20.00	5.75	287.25
Comp Earned-Budget	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.00	0.00	0.00	0.00	16.00
Computer Services	1,519.00	1,679.75	1,504.25	1,294.75	1,768.00	1,332.00	1,610.50	1,677.50	1,154.50	1,146.00	1,461.25	1,481.75	17,629.25
Comp Earned-Computer Services	6.50	6.00	11.00	9.00	7.00	11.00	10.25	185.00	17.50	3.00	13.00	7.00	286.25
Legislation	0.00	0.00	0.00	0.00	0.00	0.00	23.50	34.00	53.75	53.50	34.75	23.00	222.50
Comp Earned-Legislation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.25	1.25	1.25
Other	111.50	89.00	104.00	79.00	100.75	74.00	107.50	130.00	78.75	79.00	73.00	70.50	1,097.00
Comp Earned-Other	0.00	0.00	0.00	7.75	0.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	10.75
Physical Fitness/Adm Lv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	2.50	1.75	10.00	7.75	23.00
Prof Development	94.25	58.00	118.00	76.00	36.50	42.00	27.50	183.00	90.25	119.50	72.75	51.25	969.00
Comp Earned-Prof Devel	6.00	4.00	24.00	7.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41.50
Unregulated	60.75	73.75	69.75	69.25	61.00	61.00	72.75	80.50	87.00	100.50	101.00	99.00	936.25
<b>Total Common Hours</b>	<b>4,304.00</b>	<b>4,479.00</b>	<b>4,304.75</b>	<b>3,672.75</b>	<b>4,355.00</b>	<b>3,455.25</b>	<b>3,939.00</b>	<b>4,825.00</b>	<b>3,495.50</b>	<b>3,828.25</b>	<b>4,053.00</b>	<b>3,972.00</b>	<b>48,683.50</b>
<b>Total Hours Without Leave</b>	<b>5,335.25</b>	<b>5,661.25</b>	<b>5,516.50</b>	<b>4,788.75</b>	<b>5,502.75</b>	<b>4,463.00</b>	<b>4,901.00</b>	<b>5,744.00</b>	<b>4,413.50</b>	<b>4,883.00</b>	<b>5,171.50</b>	<b>4,986.25</b>	<b>61,366.75</b>
Administrative Leave	57.00	19.00	53.00	12.00	28.00	36.50	26.00	61.00	20.00	22.50	41.50	17.00	393.50
Annual Leave	421.25	590.25	611.75	435.75	305.75	301.50	664.75	184.00	157.00	340.25	333.50	353.25	4,699.00
Federal Comp Leave	3.00	0.00	12.00	8.50	12.00	5.50	5.00	1.50	6.50	4.00	1.00	17.00	76.00
Holiday Comp Leave	8.00	0.00	4.50	8.00	0.00	8.00	0.00	0.00	6.00	0.00	8.00	36.00	76.50
Leave Without Pay	0.00	0.00	16.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	5.50	22.50
Sick Leave Family	112.25	41.75	40.00	125.75	72.50	107.50	97.50	105.75	104.75	69.50	67.50	68.00	1,012.75
Sick Leave Self	129.75	171.75	158.75	151.50	142.50	100.75	229.75	290.00	194.50	156.50	228.50	190.50	2,144.75
State Comp Leave	3.00	64.25	15.00	40.25	41.25	15.00	7.00	14.00	57.00	39.25	28.50	15.25	339.75
<b>Total Leave</b>	<b>734.25</b>	<b>887.00</b>	<b>911.00</b>	<b>781.75</b>	<b>602.00</b>	<b>574.75</b>	<b>1,030.00</b>	<b>656.25</b>	<b>545.75</b>	<b>632.00</b>	<b>709.50</b>	<b>702.50</b>	<b>8,766.75</b>
<b>Total Hours With Leave</b>	<b>6,069.50</b>	<b>6,548.25</b>	<b>6,427.50</b>	<b>5,570.50</b>	<b>6,104.75</b>	<b>5,037.75</b>	<b>5,931.00</b>	<b>6,400.25</b>	<b>4,959.25</b>	<b>5,515.00</b>	<b>5,881.00</b>	<b>5,688.75</b>	<b>70,133.50</b>

FY-2003 TIME REPORT  
GENERAL COUNSEL

Activity	June	July	August	September	October	November	December	January	February	March	April	May	Total Hours
Electric	911.50	948.25	638.00	610.25	674.25	687.25	574.75	340.75	274.50	477.75	453.00	515.00	7,105.25
Gas	358.00	583.75	720.00	589.50	527.25	423.50	590.75	570.50	540.25	613.50	617.75	484.25	6,619.00
Comp Earned-Gas	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.00	0.00	0.00	0.00	8.00
Gas Safety	1.00	0.00	5.75	3.00	8.50	0.00	0.50	0.00	0.00	0.00	0.00	0.25	19.00
Heating	7.00	0.00	0.00	0.00	6.00	14.00	0.00	0.00	0.00	0.00	0.00	0.00	27.00
Water	121.00	86.50	166.25	317.00	361.75	177.75	136.00	103.00	187.50	162.00	122.50	175.75	2,117.00
Sewer	23.75	68.00	25.00	62.50	85.25	79.00	66.25	48.00	87.75	89.25	49.75	96.25	780.75
Telephone	578.00	811.00	825.75	753.00	800.75	609.25	665.00	741.25	681.75	804.25	952.00	757.25	8,984.25
<b>Total Direct Hours</b>	<b>2,000.25</b>	<b>2,497.50</b>	<b>2,380.75</b>	<b>2,340.25</b>	<b>2,463.75</b>	<b>1,990.75</b>	<b>2,033.25</b>	<b>1,803.50</b>	<b>1,779.75</b>	<b>2,146.75</b>	<b>2,195.00</b>	<b>2,028.75</b>	<b>25,660.25</b>
Administrative	176.50	239.00	285.75	215.25	241.25	172.75	220.00	225.75	208.75	196.50	225.75	192.50	2,599.75
All Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.50	0.00	0.00	0.00	1.00	2.50
Budget	2.00	4.00	6.00	3.00	3.00	1.50	4.00	5.50	3.50	3.50	4.50	2.00	42.50
Computer Services	0.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00
Legislation	2.00	2.00	11.50	0.00	3.00	8.00	45.25	156.50	178.25	75.25	103.75	59.00	644.50
Manufactured Housing	14.00	25.00	34.00	25.50	21.00	49.50	57.50	76.50	45.00	21.50	39.00	71.00	479.50
Other	589.25	597.50	482.25	404.50	365.75	420.75	557.00	722.25	667.50	767.50	775.50	577.25	6,927.00
Comp Earned-Other	1.00	0.00	0.50	1.50	2.25	4.00	0.00	8.00	0.00	1.00	0.25	0.25	18.75
Physical Fitness/Adm Lv	4.00	7.00	8.50	10.75	7.50	9.00	7.50	19.50	16.50	22.25	29.50	24.50	166.50
Prof Development	117.50	67.75	91.75	33.25	95.00	63.25	147.50	254.50	18.00	155.00	61.25	35.00	1,139.75
Unregulated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.50	0.75	2.25
<b>Total Common Hours</b>	<b>906.25</b>	<b>942.25</b>	<b>920.25</b>	<b>695.75</b>	<b>738.75</b>	<b>728.75</b>	<b>1,038.75</b>	<b>1,470.00</b>	<b>1,137.50</b>	<b>1,242.50</b>	<b>1,241.00</b>	<b>963.25</b>	<b>12,025.00</b>
<b>Total Hours Without Leave</b>	<b>2,906.50</b>	<b>3,439.75</b>	<b>3,301.00</b>	<b>3,036.00</b>	<b>3,202.50</b>	<b>2,719.50</b>	<b>3,072.00</b>	<b>3,273.50</b>	<b>2,917.25</b>	<b>3,389.25</b>	<b>3,436.00</b>	<b>2,992.00</b>	<b>37,685.25</b>
Administrative Leave	35.50	4.00	2.75	6.00	2.00	2.50	0.00	2.00	1.00	0.00	1.00	0.00	56.75
Annual Leave	161.75	242.25	249.25	154.25	218.75	209.25	371.50	94.25	100.00	121.75	165.75	260.50	2,349.25
Federal Comp Leave	0.00	1.00	0.00	0.00	1.00	0.00	3.00	0.00	0.00	0.00	0.50	0.00	5.50
Holiday Comp Leave	34.00	0.25	2.50	0.00	2.00	8.00	8.00	0.00	8.00	5.50	11.50	9.50	89.25
Sick Leave Family	62.50	14.50	3.00	52.50	1.00	16.25	28.75	41.25	25.50	8.50	29.50	12.75	296.00
Sick Leave Self	58.00	73.00	79.75	60.50	116.75	36.75	76.75	155.00	54.75	58.75	40.50	98.50	909.00
State Comp Leave	0.00	0.00	0.00	0.00	0.75	0.00	8.00	0.00	0.00	0.00	0.75	0.00	9.50
<b>Total Leave</b>	<b>351.75</b>	<b>335.00</b>	<b>337.25</b>	<b>273.25</b>	<b>342.25</b>	<b>272.75</b>	<b>496.00</b>	<b>292.50</b>	<b>189.25</b>	<b>194.50</b>	<b>249.50</b>	<b>381.25</b>	<b>3,715.25</b>
<b>Total Hours With Leave</b>	<b>3,258.25</b>	<b>3,774.75</b>	<b>3,638.25</b>	<b>3,309.25</b>	<b>3,544.75</b>	<b>2,992.25</b>	<b>3,568.00</b>	<b>3,566.00</b>	<b>3,106.50</b>	<b>3,583.75</b>	<b>3,685.50</b>	<b>3,373.25</b>	<b>41,400.50</b>

FY-2003 TIME REPORT  
UTILITY OPERATIONS

Activity	June	July	August	September	October	November	December	January	February	March	April	May	Total Hours
Electric	1,974.25	1,886.25	1,889.75	1,742.75	1,839.50	1,482.50	1,547.75	1,786.50	1,689.75	1,803.25	1,769.25	1,743.50	21,155.00
Comp Earned-Electric	13.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.00
Gas	1,550.75	1,717.25	1,742.75	1,615.75	1,680.25	1,491.25	1,594.25	1,626.50	1,342.00	1,556.75	1,504.75	1,359.25	18,781.50
Comp Earned-Gas	0.00	0.00	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.00
Gas Safety	1,279.00	1,309.00	1,322.25	1,125.00	1,300.00	1,018.25	1,187.50	1,185.75	1,191.50	1,494.50	1,600.50	1,504.75	15,518.00
Comp Earned-Gas Safety	0.00	0.00	0.00	0.00	0.00	8.00	0.00	0.00	0.00	16.00	0.00	0.00	24.00
Water	682.00	751.00	851.50	703.50	867.00	602.00	728.50	734.00	732.50	800.50	797.50	691.00	8,921.00
Sewer	300.50	306.00	274.00	262.00	268.50	228.50	243.50	250.50	225.00	264.50	261.50	232.50	3,117.00
Telephone	2,390.50	2,705.75	2,660.50	2,495.00	2,597.50	2,223.00	2,373.50	2,685.00	2,290.25	2,641.75	2,611.00	2,362.25	30,036.00
Comp Earned-Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	3.00
<b>Total Direct Hours</b>	<b>8,170.00</b>	<b>8,675.25</b>	<b>8,749.75</b>	<b>7,944.00</b>	<b>8,552.75</b>	<b>7,053.50</b>	<b>7,675.00</b>	<b>8,275.25</b>	<b>7,471.00</b>	<b>8,577.25</b>	<b>8,544.50</b>	<b>7,896.25</b>	<b>97,584.50</b>
Administrative	153.50	260.50	321.00	375.50	442.50	363.25	338.00	427.50	326.50	442.50	458.00	423.25	4,332.00
Comp Earned-Administrative	0.00	0.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00
Computer Services	2.00	0.00	2.00	8.00	8.00	0.00	5.00	0.00	0.00	15.00	23.50	26.00	89.50
Legislation	0.00	0.00	45.00	0.00	0.00	14.00	17.00	6.00	92.50	53.00	40.50	0.00	268.00
Comp Earned-Legislation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	0.00	3.00
Manufactured Housing	1,137.50	1,193.50	1,324.00	1,017.00	1,299.50	1,093.00	1,213.00	1,115.75	1,005.00	971.50	1,025.00	833.50	13,228.25
Other	168.00	156.00	171.25	157.00	185.75	156.50	179.50	175.50	46.00	65.00	64.00	52.00	1,576.50
Physical Fitness/Adm Lv	17.50	22.00	27.50	33.00	30.50	28.25	29.00	33.50	30.00	45.50	45.50	37.50	379.75
Prof Development	33.00	41.00	19.50	25.25	118.50	92.00	113.75	245.50	91.50	21.50	15.00	17.50	834.00
<b>Total Common Hours</b>	<b>1,511.50</b>	<b>1,673.00</b>	<b>1,910.25</b>	<b>1,615.75</b>	<b>2,087.75</b>	<b>1,747.00</b>	<b>1,895.25</b>	<b>2,003.75</b>	<b>1,594.50</b>	<b>1,614.00</b>	<b>1,671.50</b>	<b>1,389.75</b>	<b>20,714.00</b>
<b>Total Hours Without Leave</b>	<b>9,681.50</b>	<b>10,348.25</b>	<b>10,660.00</b>	<b>9,559.75</b>	<b>10,640.50</b>	<b>8,800.50</b>	<b>9,570.25</b>	<b>10,279.00</b>	<b>9,065.50</b>	<b>10,191.25</b>	<b>10,216.00</b>	<b>9,286.00</b>	<b>118,298.50</b>
Administrative Leave	41.50	27.00	17.50	12.50	26.00	42.25	39.75	76.00	126.00	70.00	90.00	16.50	585.00
Annual Leave	791.75	1,250.25	951.00	868.50	825.75	526.75	1,365.25	296.50	365.75	639.75	901.75	758.25	9,541.25
Holiday Comp Leave	0.00	0.00	0.00	0.00	0.00	8.00	0.00	0.00	7.00	0.00	0.00	0.00	15.00
Leave Without Pay	0.00	0.00	0.00	0.00	0.00	3.50	10.00	0.00	0.00	0.00	0.00	0.00	13.50
Military Paid Leave	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	80.00	0.00	80.00
Share Leave Self	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.00	140.00	149.00
Sick Leave Family	78.25	64.50	125.75	130.50	139.50	163.75	103.75	276.25	94.50	102.25	263.00	120.50	1,662.50
Sick Leave Self	213.50	219.50	213.50	233.00	300.75	396.00	384.50	759.00	498.50	668.75	470.50	414.75	4,772.25
State Comp Leave	12.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	8.00	0.00	21.50
<b>Total Leave</b>	<b>1,137.50</b>	<b>1,561.25</b>	<b>1,307.75</b>	<b>1,244.50</b>	<b>1,292.00</b>	<b>1,140.25</b>	<b>1,903.25</b>	<b>1,407.75</b>	<b>1,092.75</b>	<b>1,480.75</b>	<b>1,822.25</b>	<b>1,450.00</b>	<b>16,840.00</b>
<b>Total Hours With Leave</b>	<b>10,819.00</b>	<b>11,909.50</b>	<b>11,967.75</b>	<b>10,804.25</b>	<b>11,932.50</b>	<b>9,940.75</b>	<b>11,473.50</b>	<b>11,686.75</b>	<b>10,158.25</b>	<b>11,672.00</b>	<b>12,038.25</b>	<b>10,736.00</b>	<b>135,138.50</b>

FY-2003 TIME REPORT  
UTILITY SERVICES

Activity	June	July	August	September	October	November	December	January	February	March	April	May	Total Hours
Electric	3,188.25	2,260.25	1,753.50	1,473.50	934.25	599.75	226.00	196.75	123.50	300.50	321.50	570.25	11,948.00
Comp Earned-Electric	98.00	4.50	13.00	0.00	12.00	4.00	1.00	0.00	0.00	0.00	0.00	13.50	146.00
Gas	2,088.50	2,247.75	2,179.25	1,321.50	1,332.00	1,463.25	1,417.25	2,042.00	2,177.25	2,267.75	2,227.00	1,733.50	22,497.00
Comp Earned-Gas	43.75	6.25	0.00	0.00	3.00	27.50	0.50	14.00	22.25	0.00	0.00	15.00	132.25
Water	223.25	346.25	380.25	645.25	1,107.25	875.50	688.75	600.00	631.75	710.75	1,054.50	1,439.00	8,702.50
Comp Earned-Water	1.50	0.00	0.00	0.00	0.00	22.00	0.00	19.00	32.00	2.25	3.00	18.00	97.75
Sewer	96.50	159.75	183.25	202.25	461.75	344.25	311.50	363.75	313.50	268.25	368.00	136.00	3,208.75
Comp Earned-Sewer	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00	6.00	13.00
Telephone	243.50	463.50	392.50	198.50	253.75	423.25	348.75	250.00	249.00	232.50	187.00	126.25	3,368.50
Comp Earned-Telephone	0.00	0.00	3.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	6.50
<b>Total Direct Hours</b>	<b>5,983.25</b>	<b>5,488.25</b>	<b>4,905.25</b>	<b>3,841.00</b>	<b>4,104.00</b>	<b>3,766.50</b>	<b>2,993.75</b>	<b>3,485.50</b>	<b>3,549.25</b>	<b>3,782.00</b>	<b>4,161.00</b>	<b>4,060.50</b>	<b>50,120.25</b>
Administrative	1,250.00	1,552.75	2,262.00	2,409.25	3,258.50	2,709.00	2,979.75	3,332.75	2,776.00	3,319.00	3,668.25	2,784.00	32,301.25
Comp Earned-Administrative	1.00	0.00	0.50	0.00	6.00	2.50	0.00	74.25	14.00	0.00	0.00	35.00	133.25
All Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00	0.00	4.00
Budget	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00
Computer Services	0.00	1.50	0.00	18.00	6.00	4.50	0.00	17.75	0.00	2.50	3.50	10.00	63.75
Legislation	0.00	0.00	0.00	11.00	8.50	18.00	25.75	13.25	31.25	19.00	28.50	8.50	163.75
Other	113.25	124.50	279.00	214.25	200.50	178.00	146.25	167.00	198.00	237.25	110.00	76.75	2,044.75
Physical Fitness/Adm Lv	8.00	14.50	16.50	21.00	20.00	15.50	15.50	23.50	20.50	34.50	40.50	34.00	264.00
Prof Development	308.00	123.50	261.50	369.25	441.25	279.00	918.50	984.00	251.75	307.50	70.00	182.25	4,496.50
Comp Earned-Prof Devel	0.00	0.00	0.00	0.00	9.25	1.50	4.00	2.50	0.00	0.00	0.00	0.00	17.25
Unregulated	0.00	1.00	0.00	0.00	3.00	3.00	0.00	0.00	0.00	0.00	0.00	2.00	9.00
<b>Total Common Hours</b>	<b>1,680.25</b>	<b>1,817.75</b>	<b>2,821.50</b>	<b>3,042.75</b>	<b>3,953.00</b>	<b>3,211.00</b>	<b>4,089.75</b>	<b>4,615.00</b>	<b>3,291.50</b>	<b>3,919.75</b>	<b>3,924.75</b>	<b>3,132.50</b>	<b>39,499.50</b>
<b>Total Hours Without Leave</b>	<b>7,663.50</b>	<b>7,306.00</b>	<b>7,726.75</b>	<b>6,883.75</b>	<b>8,057.00</b>	<b>6,977.50</b>	<b>7,083.50</b>	<b>8,100.50</b>	<b>6,840.75</b>	<b>7,701.75</b>	<b>8,085.75</b>	<b>7,193.00</b>	<b>89,619.75</b>
Administrative Leave	4.00	59.25	18.00	6.00	43.00	57.00	121.50	72.00	29.00	42.00	70.00	49.50	571.25
Annual Leave	410.25	782.00	472.00	489.25	710.75	355.00	1,023.75	297.25	302.75	548.00	521.50	619.00	6,531.50
Federal Comp Leave	7.00	0.00	8.50	5.50	2.00	3.50	8.00	31.25	31.25	2.50	1.00	35.75	136.25
Holiday Comp Leave	24.00	16.00	10.00	37.00	6.50	28.00	37.50	8.00	27.00	32.00	2.00	36.00	264.00
Leave Without Pay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.25	13.75	0.00	8.00	38.00
Military Paid Leave	0.00	80.00	0.00	0.00	0.00	0.00	32.00	0.00	0.00	0.00	40.00	0.00	152.00
Sick Leave Family	64.00	63.25	124.00	75.50	154.25	47.00	134.50	115.00	68.50	94.25	137.50	94.25	1,172.00
Sick Leave Self	306.25	357.50	223.75	216.00	136.00	152.75	307.75	250.50	217.75	187.50	225.25	252.75	2,833.75
State Comp Leave	39.25	29.25	28.00	60.75	8.50	18.00	16.25	8.50	9.50	7.75	6.50	18.50	250.75
<b>Total Leave</b>	<b>854.75</b>	<b>1,387.25</b>	<b>884.25</b>	<b>890.00</b>	<b>1,061.00</b>	<b>661.25</b>	<b>1,681.25</b>	<b>782.50</b>	<b>702.00</b>	<b>927.75</b>	<b>1,003.75</b>	<b>1,113.75</b>	<b>11,949.50</b>
<b>Total Hours With Leave</b>	<b>8,518.25</b>	<b>8,693.25</b>	<b>8,611.00</b>	<b>7,773.75</b>	<b>9,118.00</b>	<b>7,638.75</b>	<b>8,764.75</b>	<b>8,883.00</b>	<b>7,542.75</b>	<b>8,629.50</b>	<b>9,089.50</b>	<b>8,306.75</b>	<b>101,569.25</b>

# APPENDIX 5: WAGES & BENEFITS

2002 Data, 77 Utilities Reporting

Stratified by Type of Company

	Gas Utilities 50 firms				Combination Utilities 18 firms				Municipal Utilities 9 firms				All Companies 77 firms			
	LQ	MED	UQ	AVG.	LQ	MED	UQ	AVG.	LQ	MED	UQ	AVG.	LQ	MED	UQ	AVG.
Average number of employees	164	545	1,286	781	181	462	800	772	25	162	250	220	151	462	912	
Number of Employees at year-end	218	605	1,573	888	290	559	907	840	115	180	290	250	188	496	1,167	
O&M wages ('000)	\$ 7,798	\$ 24,963	\$ 63,811	\$ 37,332	\$ 8,683	\$ 27,194	\$ 43,567	\$ 34,620	\$ 1,470	\$ 2,345	\$ 12,423	\$ 8,315	\$ 6,374	\$ 23,873	\$ 48,962	
Construction wages ('000)	\$ 646	\$ 4,678	\$ 12,428	\$ 8,272	\$ 2,602	\$ 6,103	\$ 16,133	\$ 12,759	\$ -	\$ 39	\$ 823	\$ 896	\$ 585	\$ 4,328	\$ 11,563	
Total pensions ('000)	\$ 23	\$ 3,299	\$ 16,548	\$ 7,824	\$ -	\$ 2,012	\$ 8,840	\$ 6,469	\$ 332	\$ 1,595	\$ 3,562	\$ 2,949	\$ 14	\$ 2,457	\$ 11,837	
PER YEAR END EMPLOYEE:																
Total salary & wages	\$ 44,641	\$ 56,327	\$ 61,152	\$ 54,541	\$ 48,529	\$ 62,797	\$ 68,594	\$ 59,021	\$ 29,255	\$ 45,260	\$ 50,708	\$ 40,084	\$ 44,793	\$ 56,327	\$ 63,048	
Tot. benefits & pension	\$ 16	\$ 11,131	\$ 13,977	\$ 9,334	\$ -	\$ 5,334	\$ 17,216	\$ 7,817	\$ 8,510	\$ 12,139	\$ 13,461	\$ 10,563	\$ 13	\$ 11,088	\$ 13,879	
Total salary, benefits, and pension	\$ 51,535	\$ 62,984	\$ 71,225	\$ 63,875	\$ 59,222	\$ 69,965	\$ 81,508	\$ 66,838	\$ 41,075	\$ 56,541	\$ 66,643	\$ 50,667	\$ 51,532	\$ 62,984	\$ 73,138	
Ratio: avg. benefits to avg. compensation	0.0%	16.9%	24.8%	11.4%	0.0%	7.9%	23.1%	11.1%	18.4%	22.4%	27.7%	25.5%	0.6%	17.5%	24.8%	
Therms delivered per year-end employee	748,036	918,981	1,535,092	1,182,241	941,653	996,172	1,411,638	1,329,237	593,783	678,855	752,700	705,632	727,371	938,434	1,444,811	
Customers per year-end employee	368	445	681	512	493	585	828	690	345	411	422	373	376	455	690	

NOTE: Some ratios are not always normally distributed. Therefore, average ratio values may be subject to distortion by a few observations that are outliers.

Key: LQ = Lower Quartile, MED = Median, UQ = Upper Quartile, AVG = Average

MGE YEAR END EMPLOYEES 668  
MGE YEAR END CUSTOMERS 506,807  
MGE CUSTOMERS/EMP 759

Data Request No.

MGE-DR NO. 27

Data Information Request  
from Missouri Gas Energy  
to MPSC Staff  
Case No. GR-2004-0209

Requested From: Dana Eaves

Date of Request: 4/22/04

Requested By: Mike Noack

Information Requested: Has Staff witness Eaves, or any other individual or individuals on the Commission Staff, undertaken any analysis to ascertain how MGE's compensation practices (salary and wage levels, incentive compensation, etc.) compare to practices in the market? If so, please provide the results of that analysis and any information and material upon which the analysis is based.

Response: No, witness Eaves nor any other individual or individuals on the Commission Staff has undertaken any current analysis to ascertain how MGE's compensation practices (salary and wage levels, incentive compensation) compare to practices in the market.

The attached information provided to Missouri Gas Energy in response to the above data information request is accurate and complete and contains no material misrepresentations or omissions, based upon present facts of which the undersigned has knowledge, information or belief. The undersigned agrees to immediately inform Missouri Gas Energy if, during the pendency of Case No. GR-2004-0209 before the Missouri Public Service Commission, any matters are discovered which would materially affect the accuracy or completeness of the attached information.

If these data are voluminous, please (1) identify the relevant documents and their location (2) make arrangements with requestor to have documents available for inspection at a location mutually agreeable. Where identification of a document is requested, briefly describe the document (e.g. book, letter, memorandum, report) and state the following information as applicable for the particular document: name, title, number, author, date of publication and publisher, addresses, date written, and the name and address of the person(s) having possession of the document. As used in this data request the term "document(s)" includes publication of any format, workpapers, letters, memoranda, notes, reports, analyses, computer analyses, test results, studies of data, recordings, transcriptions and printed, typed or written materials of every kind in your possession, custody or control within your knowledge. The pronoun "you" or "your" refers to the person identified in the "Requested From" block above and all other employees, contractors, agents or others employed by or acting on behalf of the organization, group or governmental unit associated with that person.

Provided By: Dana Eaves  
(Please Print)

Date Signed: 5/10/04

Signed: Dana Eaves

Data Request No.

MGE-DR NO. 28

Data Information Request  
from Missouri Gas Energy  
to MPSC Staff  
Case No. GR-2004-0209

Requested From: Dana Eaves

Date of Request: 4/22/04

Requested By: Mike Noack

Information Requested: Does witness Eaves believe that compensation practices (salary and wage levels, incentive compensation, Christmas bonuses, etc.) can affect the morale and/or job satisfaction of employees? Please describe the rationale upon which your answer is based and provide any information and material relied upon in developing the answer.

Response: Yes. Witness Eaves believes that compensation practices (salary and wage levels, incentive compensation, Christmas bonuses, etc.) can affect the morale and/or job satisfaction of employees. Witness Eaves bases this opinion on personal and professional experience.

The attached information provided to Missouri Gas Energy in response to the above data information request is accurate and complete and contains no material misrepresentations or omissions, based upon present facts of which the undersigned has knowledge, information or belief. The undersigned agrees to immediately inform Missouri Gas Energy if, during the pendency of Case No. GR-2004-0209 before the Missouri Public Service Commission, any matters are discovered which would materially affect the accuracy or completeness of the attached information.

If these data are voluminous, please (1) identify the relevant documents and their location (2) make arrangements with requestor to have documents available for inspection at a location mutually agreeable. Where identification of a document is requested, briefly describe the document (e.g. book, letter, memorandum, report) and state the following information as applicable for the particular document: name, title, number, author, date of publication and publisher, addresses, date written, and the name and address of the person(s) having possession of the document. As used in this data request the term "document(s)" includes publication of any format, workpapers, letters, memoranda, notes, reports, analyses, computer analyses, test results, studies of data, recordings, transcriptions and printed, typed or written materials of every kind in your possession, custody or control within your knowledge. The pronoun "you" or "your" refers to the person identified in the "Requested From" block above and all other employees, contractors, agents or others employed by or acting on behalf of the organization, group or governmental unit associated with that person.

Provided By: Dana Eaves  
(Please Print)

Date Signed: 5/10/04

Signed: Dana Eaves



Data Request No.

MGE-DR NO. 29

Data Information Request  
from Missouri Gas Energy  
to MPSC Staff  
Case No. GR-2004-0209

Requested From: Dana Eaves

Date of Request: 4/22/04

Requested By: Mike Noack

Information Requested: Does witness Eaves believe that incentive compensation can affect the behavior of employees? Please describe the rationale upon which your answer is based and provide any information and material relied upon in developing the answer.

Response: Yes. Witness Eaves believes that incentive compensation practices can affect the behavior of employees. Witness Eaves bases this opinion on personal and professional experience.

The attached information provided to Missouri Gas Energy in response to the above data information request is accurate and complete and contains no material misrepresentations or omissions, based upon present facts of which the undersigned has knowledge, information or belief. The undersigned agrees to immediately inform Missouri Gas Energy if, during the pendency of Case No. GR-2004-0209 before the Missouri Public Service Commission, any matters are discovered which would materially affect the accuracy or completeness of the attached information.

If these data are voluminous, please (1) identify the relevant documents and their location (2) make arrangements with requestor to have documents available for inspection at a location mutually agreeable. Where identification of a document is requested, briefly describe the document (e.g. book, letter, memorandum, report) and state the following information as applicable for the particular document: name, title, number, author, date of publication and publisher, addresses, date written, and the name and address of the person(s) having possession of the document. As used in this data request the term "document(s)" includes publication of any format, workpapers, letters, memoranda, notes, reports, analyses, computer analyses, test results, studies of data, recordings, transcriptions and printed, typed or written materials of every kind in your possession, custody or control within your knowledge. The pronoun "you" or "your" refers to the person identified in the "Requested From" block above and all other employees, contractors, agents or others employed by or acting on behalf of the organization, group or governmental unit associated with that person.

Provided By: Dana Eaves  
(Please Print)

Date Signed: 5/10/04

Signed: Dana Eaves

Data Request No.

**MGE-DR NO. 0140**

Data Information Request  
from Missouri Gas Energy  
to MPSC Staff  
Case No. GR-2004-0209

Requested From: Paul R. Harrison

Date of Request: 4/23/04

Requested By: Mike Noack

**Information Requested:**

Has witness Harrison undertaken any analysis to ascertain whether the facts and circumstances affecting MGE's uncollectible expense/bad debt levels during the five year period ending December 31, 2003, will be reasonably reflective of the facts and circumstances likely to be in existence during the time period on and after October 2, 2004, when the rates from this case are going to be in effect? If so, please provide the results of that analysis and any information and material used in the analysis.

**Response:**

Due to the inherent volatility of uncollectible expense and the uncertainty of the future, there are no guarantees to whether the Staff's normalized level of the uncollectible expense will closely match the Company's actual bad debt levels in the future when these rates will be in affect. The Staff has proposed adjustments to the test year uncollectible expense to attempt to allow the Company an opportunity to recover its bad debt expense and at the same time not subject the ratepayer to overpayment of this expense. Staff must use known and measurable historical data to develop its proposed adjustments to normalize test year expenses for the purpose of establishing rates. The Staff will normally use a five-year average of historical data to normalize expenses unless we observe a consecutive trend up or down during this period. A five-year average provides enough data points to determine whether the expense is increasing or decreasing or staying relatively the same.

The attached information provided to Missouri Gas Energy in response to the above data information request is accurate and complete and contains no material misrepresentations or omissions, based upon present facts of which the undersigned has knowledge, information or belief. The undersigned agrees to immediately inform Missouri Gas Energy if, during the pendency of Case No. GR-2004-0209 before the Missouri Public Service Commission, any matters are discovered which would materially affect the accuracy or completeness of the attached information.

If these data are voluminous, please (1) identify the relevant documents and their location (2) make arrangements with requestor to have documents available for inspection at a location mutually agreeable. Where identification of a document is requested, briefly describe the document (e.g. book, letter, memorandum, report) and state the following information as applicable for the particular document: name, title, number, author, date of publication and publisher, addresses, date written, and the name and address of the person(s) having possession of the document. As used in this data request the term "document(s)" includes publication of any format, workpapers, letters, memoranda, notes, reports, analyses, computer analyses, test results, studies of data, recordings, transcriptions and printed, typed or written materials of every kind in your possession, custody or control within your knowledge. The pronoun "you" or "your" refers to the person identified in the "Requested From" block above and all other employees, contractors, agents or others employed by or acting on behalf of the organization, group or governmental unit associated with that person.

Provided By: Paul R. Harrison  
(Please Print)

Date Signed: 5-10-04  
Signed: Paul R. Harrison