

Budget Training General Assumptions

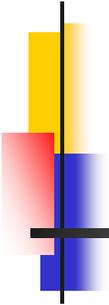
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2011 & 2012 Budget (Calendar Year 2010)



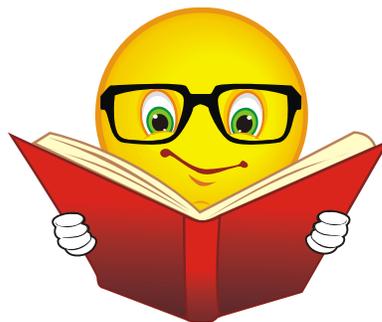
May 3, 2010 General
May 5, 2010 General

GB/CHI/LiveMtg
GB/CHI/LiveMtg



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IFRIS Accounting



Corporate Labor

	<u>Today's Training</u>	<u>Budget Preparation</u>
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RC	Your own	Your own
Proc 1	Your own	Your own
Proc 2	5203	Optional
Product	Your own	Your own

Please silence cell phones...

Live Meeting Participants

*6 Mute phone to listen

*7 Unmute phone to talk



Calendar by Company

Item								Date
Cognos open for inputs (all business units, except TEGE)								June 1
IBS budget available for review								July 19- Preliminary August 12-Final
Deadlines	IBS	PGL / NSG	UPPCo	MERC / MGU	WPSC	WRPC	TEG	Small Subs
Labor \$'s, FTE's, & Headcounts finalized but not allocated to chartfields*	8/6	8/6	8/6	8/6	8/6	8/6	N/A	N/A
Capital Budget input	8/2	8/6	8/16	8/20	8/3	8/19	8/23	8/20
BSIN Budget Input**	8/12	8/20	8/31	8/31	8/24	9/14	9/17	8/31
Depreciation Complete	8/11	8/19	8/30	9/1	8/23	8/25	8/25	8/24
O&M Budget input	8/12	8/20	8/31	8/31	8/24	9/14	9/17	8/31
Financial Statements	8/23	8/31	9/22	9/15	9/21	9/24	9/24	9/15
TEGE budget finalized and imported into Psoft								September 17
Budgets financed, taxes calculated, and consolidated								October 1
TEG Staff review of consolidated budgets with Joe O'Leary								1 st Week of Oct
Finalize Budget								October 8 – November 23
Budget package mailed to TEG Board								November 24
TEG Board approves 2011 budget								December 2

The DA's, DF's, and leaders may have earlier deadlines in order to review budgets prior to their sign-off of financial statements. In addition to the WPSC deadline listed below, deadlines may be communicated directly to budget preparers for their respective companies.

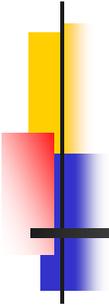
July 16 WPSC O&M / Capital due to Amy Jepson/Tricia Quandt

* TEGE headcount also needs to be finalized and provided to the Budget Group on 8/6

** BSIN input deadline does not include the inputs for Taxes and Financing

Calendar - IBS

Integrays Business Support, LLC 2011-2012 Budget Schedule		
DATE	IBS PROCESS	PROCESS OWNER
May	Ensure appropriate Chart fields are set up in Cognos	
May	Begin reviewing trends, headcount, assumptions, & updates with Mgrs & Leaders	Budget Coordinator/Preparer
May/June	budget/Communication to IBS leaders & Budget Coordinators	Budget Steering Committee
June 1 - 8	June Reforecast (5 months actual, 7 months reforecast) - Separate Process	Budget Coordinator/Preparer
June 1	Cognos system opens up for IBS Budget Coordinators/Preparers	Budget Coordinator/Preparer
June 1 - July 16	Entry & review HC budget details with Leaders/Managers. Must be approved by Sr. Leaders prior to July 16th	Budget Coordinator/Preparer
July 16	Deadline for Budget Coordinators/Preparers to complete Cognos entry of Labor, Non-Labor, and Capital Budgets	Budget Coordinator/Preparer
July 17	<i>IBS allocations to Business Units - 1st Run</i>	Budgets Group
July 19 - 21	Calculate/Input IBS Payroll Taxes, NPT, & IBS Benefits	Budgets Group
July 19	Cognos locked for IBS Labor & Non-labor input *	Budget Coordinator/Preparer
July 19	Finalize Budget Rollforward/Explanation Template in PowerLink	Budget Coordinator/Preparer
July 19 - 21	Budget Comparison to top-down target	Linda Kallas/Greg Lower/Tracy
July 19 - 23	Budget Coordinator review of Cross Charges to Business Units	Budget Coordinator/Preparer
July 27	IBS Board of Directors Budget Review - TENTATIVE	
July 28 - Aug 2	Cognos adjustments to Budget based on IBS Board of Directors Review *	Budget Coordinators if required
Aug 6	<i>Final Headcount and Benefit amounts entered for all TEG companies excluding IBS</i>	Business Units/Budgets Group
Aug 11	<i>Depreciation calculated</i>	Budgets Group
Aug 12 - 19	<i>Taxes calculated</i>	Tax/Budgets Group
Aug 18	<i>Capital Charge calculated and entered by General Ledger</i>	Budgets Group
Aug 23	<i>IBS Budget Final & Final Allocation to Business Partners</i>	
* Cognos will be opened for individual home centers if changes are required and approved. Please provide request by email to Tracy Kupsh, Mike O'Neil, Monica Winnekens, Josh Frank		Budget Coordinator/Preparer



Roles & Responsibilities

- Budget Group
 - Maintain budget processes and systems (**Budget Administrators**)
 - Distribute budget assumptions
 - Develop and communicate schedule
 - Provide reports
 - Train on Cognos tools
 - Review data for integrity and income statement/balance sheet relationship
 - Coordinate with Regulatory Affairs to ensure budgets comply with regulatory mandates
 - Ensure chartfield requests comply with IFRIS rules
 - Support Budget Coordinators, DA's, DF's, leaders etc. for budget questions and rate cases

Roles & Responsibilities

- Budget Coordinators & Preparers
 - Analyze data
 - Facilitate the budget process within business unit/home center
 - Understand budget process, timelines and dependencies
 - Solicit information from stakeholders to create budgets
 - Create Home Center level budgets
 - Budget for capital projects
 - Obtain approved business plans from leaders
 - Understand Common Account
 - Know and use Cognos system
 - Receive review and approval from appropriate leader(s) for budget information
 - Ensure data entered into budget system is accurate

Roles & Responsibilities

- Budget Coordinators & Preparers
 - Review individual company Assumptions Letters on the PowerNet
 - Determine if there are considerations to be made when preparing budgets
 - Consider whether a company will file a rate case
 - Create and retain proper documents and justification for audits
 - Review company income and capital targets with Directors of Accounting (DA's), Directors of Finance (DF's) and leaders
 - Provided to management at a company level
 - Consider possible organizational changes (i.e., employee or Home Center movement)
 - Start the budget process early
 - Review estimates with leaders
 - Adhere to early deadlines by DA's, DF's, and leaders within functional areas
 - Set up access to Cognos 8.4 early

Assumptions – General

Cognos Upgrade



- Updated infrastructure and security
- New look, feel, and functionality
- Incorporates changes due to I⁹ Project
 - Use of Common account and FERC account
 - Reduction of non-labor RT's (replaced by Common account)
- Incorporates changes due to PowerPlant Project
 - Change to funding projects (work orders)
- Budget coordinators should attend training
 - Budget Navigation, I⁹, and PowerPlant

- June 30th actual account balances will be loaded in Cognos in mid-July, after the books are closed
 - Used in BSIN and Capital applications

- The Cognos Budget version for 2011 and 2012 will be open at the same time as the 2010-2011 Reforecast
 - Select the correct version/year during the Reforecast and Budget processes
 - Reforecast version will be locked once completed

Assumptions - General

- Monthly spreads should be accurate
 - Minimizes actual vs. budget variances caused by timing
 - Some costs may be limited to specific months
 - Use historical trends rather than straight-lining or dividing annual estimates by 12

- IBS should ensure any changes that affect the Affiliated Interest Agreement (AIA) are captured in budgets
 - Commission needs a 60-day notice prior to moves if
 - New Product & Service is required
 - Allocation methodologies are impacted
 - Ex: Moving a group of employees to/from IBS

- IBS should not direct charge any labor or non-labor to the following business units: 9920 (PVST), WPSN, 9930 (WPSV), 1300, 1611, 1800, 1885, and 1900
 - If necessary, charge associated labor to 9999 (WPSR) for 9930 (WPSV) and 9920 (PVST) and charge 1000 (PEC) for 1300, 1600, 1800, 1885, and 1900
 - BU's 1600, 1610, and UPBD are closed and should not receive any charges

Assumptions - General

LABOR

- **May 15** payroll data will be loaded into Labor application

- **General Wage Increase (GWI)**
 - Includes merit, progressions, and promotions
 - Administrative GWI effective March 1
 - 2011 3.9% (3.3% plus 0.6%)
 - 2012 3.9% (3.5% plus 0.4%)
 - Union salary growth assumptions are per union contract plus 0.55%
 - Wage increases are system generated (applied to current salaries)

- **Furlough for 2011-2012**
 - Budget Coordinators should talk with leadership and respective Directors of Accounting about budgeting furloughs

- **Hiring Freeze for 2011-2012**
 - There is no corporate mandate to budget for a hiring freeze. However, each company needs to meet their Net Income and Capital targets (or Total Spend target for IBS). Hiring assumptions for budgeting purposes must be provided and approved by your area's Senior Leader (Level 2 or 3 Leader).

Assumptions - General

LABOR

- IBS – July 16 - total labor dollars, FTE's, and headcounts must be finalized
 - Dollars must be distributed to chartfields
- Utilities - August 6 – total labor dollars, FTE's, and headcounts must be finalized
 - It is not necessary to have the dollars allocated to chartfields by this date
- Complete the Labor application first (prior to Non-Labor and Capital)
- Labor is estimated by Home Center by employee
- Capital labor dollars are assumed to be budgeted in capital projects; there is no direct tie between the Labor application and the Capital application

Assumptions - General

NON-LABOR

- Inflation Rates
 - General inflation rates for non-labor items
 - 2011 2.2%
 - 2012 3.1%
 - Real escalation estimates inferred by contractual agreements should be used where applicable

- Travel
 - Corporate Airplane
 - Budgeted centrally at company level
 - Condos
 - Chicago – budgeted centrally at company level
 - Green Bay – none

Estimates include Tax	Mileage	Rate/Mile	One Way	Round Trip
Train:				
Chicago to Milwaukee			\$22	\$44
Parking at train station				\$5/day
Driving:				
Chicago to Green Bay	230	\$0.50	\$115	\$230
Chicago to Milwaukee	105	\$0.50	\$53	\$105
Green Bay to Chicago	230	\$0.50	\$115	\$230
Green Bay to Milwaukee	125	\$0.50	\$63	\$125
Hotel Accommodations:				
Green Bay-average rate				\$88
Chicago-average rate				\$180

Years and Versions

Labor and Non-labor Applications (Chartfield Split tabs)

IBS

2010	Last six months – 2010 June Reforecast once completed
2011	2011 Budget from 2010 Budget prepared in 2009
2012	2011 Budget from 2010 Budget prepared in 2009

MERC, MGU, NSG, PGL

2010	Last six months – 2010 June Reforecast once completed
2011	2010 March Reforecast
2012	2010 March Reforecast

UPPCO, WRPC

2010	Last six months – 2010 June Reforecast once completed
2011	2009 Actuals
2012	2009 Actuals

WPSC (excluding Pulliam/Weston)

2010	Last six months – 2010 June Reforecast once completed
2011	2009 Actuals
2012	2009 Actuals

WPSC Pulliam/Weston

2010	Last six months – 2010 June Reforecast once completed
2011	2011 Budget from 2010 Budget prepared in 2009
2012	2012 Budget from 2010 Budget prepared in 2009

Non-Regs

2010	Last six months – 2010 June Reforecast once completed
2011	Blank for all periods
2012	Blank for all periods

Budget Years

BU / Application Budget Years

- IBS, MERC, MGU, NSG, PGL, UPPCO, WPS, and WRPC

- Labor/Non-Labor 2011-2012
- BSIN 2010-2012
- Capital 2010-2020

- Non-Regulated Companies

- Non-Labor 2011-2012
- BSIN 2010-2012
- Capital 2010-2020

- Labor/Non-Labor – all companies

- After the June Reforecast is complete, the stub period July-December 2010 will be writeable

- Capital – all companies

- Monthly cash flows (capital expenditures) are needed for the remainder of 2010, 2011 and 2012
- Annual cash flows (capital expenditures) are needed for 2013-2020

Numeric Business Units

Numeric business units will be used in the strings of chartfields in Cognos. The updated alpha characters may be referenced elsewhere.

<u>Old</u>	<u>Updated</u>	<u>Numeric</u>
1000	PEC	1000
1100	PGL	1100
1200	NSG	1200
1890	PEHS	1890
2000	IBS	2000
MIUI	MGU	4000
MNUI	MERC	4500
UPCO	UPPCO	3500
WPSC	WPS	3000
WPSE	TEGE	9000
WPSR	TEG	9999
WRPC	WRPC	3020

A complete listing of numeric business units can be found on the PeopleSoft Information web site.

Chartfield Additions

- Additional chartfields are available upon request
 - Send e-mail to Josh Frank, Mario Luna, Starlet Sannito, and Monica Winnekens
 - Evaluate requested chartfields
 - Verify chartfields comply with IFRIS
 - Update approved chartfields in Cognos
 - Notify budget preparer when complete
- Identify the HC's and applications for new chartfields
- Group chartfields into a single e-mail request using the following format based on the company and Cognos application
 - Place the chartfields in the order listed below with one space between each field

Application	Chartfield String Order				
IBS - BSIN	FERC	RC	Prod	RT	Common Account
IBS - Labor	BU	RC	Prod	FERC	Proc
IBS - Non-Labor	BU	RC	Prod	FERC	Proc
Utilities - BSIN	FERC	RC	Prod	RT	Common Account
Utilities - Labor	RC	Prod	FERC		
Utilities - Non-Labor	RC	Prod	FERC		
Non-Regs - BSIN	Common Account	RC	Prod	RT	
Non-Regs - Non-Labor	RC	Prod	Common Account		

Cognos Access

- Attend General Training (May 3 or 5)
- Receive Instructions for Cognos 8.4 User Access (via e-mail)
 - Follow 11-step process after General training, but before Navigation training
 - Contact IT Help Desk if problems
- Cognos Security Requests
 - Contact Budget Group
 - Takes up to 4 days for access
- Attend Navigation Training in May



Training Opportunities

- **Cognos Navigation** (call-in 1600 4331483)
 - May 11 10:30-11:30 A1-5/17A/LiveMtg IBS-CFO
 - May 11 1:30-2:30 A1-5/17A/LiveMtg IBS-non-CFO
 - May 12 1:30-2:30 A1-5/17A/LiveMtg IBS-CHI, PGL, NSG
 - May 12 10:00-11:00 G3-1/17A/LiveMtg Capital
 - May 13 9:00-10:00 A1-5/17A/LiveMtg WPS, UPPCO, WRPC
 - May 13 1:30-2:30 A1-5/17A/LiveMtg BSIN
 - May 17 10:30-11:30 A1-5/LiveMtg MERC, MGU
 - May 19 10:00-11:00 G3-1/LiveMtg Non-Regs
 - May 19 1:00-1:30 G3-1/LiveMtg Get Data
 - May 24 2:30-3:30 G3-1/LiveMtg Allocations

- **Open Labs**

Green Bay

- | | | | |
|-----------|------------|------|----------|
| ■ June 4 | 7:30-2:00 | A1-5 | 801-1575 |
| ■ June 7 | 12:00-4:00 | A1-5 | 801-1575 |
| ■ June 9 | 2:30-5:00 | A1-4 | 801-4985 |
| ■ June 23 | 8:00-4:00 | A1-4 | 801-4985 |
| ■ June 29 | 8:00-12:00 | A1-4 | 801-4985 |
| ■ July 13 | 8:00-12:00 | A1-4 | 801-4985 |
| ■ July 15 | 8:00-4:00 | A1-4 | 801-4985 |

Chicago

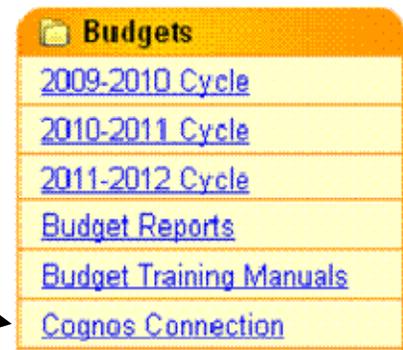
- Available upon request
- Can also call into GB open labs



- **Weekly Communications**

Budgets Home Page

- 2011-2012 Cycle
 - Assumptions Letters
 - Budget Communications
- Budget Training Manuals
- Cognos Connection



- Budget Support
- Budget Preparers and Coordinators
- IBS Allocations
- Budget Schedule and Calendar
- Other



Budget Support

Questions about budget preparation and the Cognos system should be directed to the Budget Group

<u>Employee</u>	<u>Phone</u>	<u>Location</u>	<u>Other Information</u>
<u>Budget Group</u>			
Steve Frank	801-4996	GB	Director-Budgets & Forecasts
Mike O'Neil	820-3868	CHI	Manager-Budgets, Supports Non-Regs
Josh Frank	801-1760	GB	Supports WPS/UPPCO/WRPC
Mario Luna	820-7396	CHI	Supports PGL/NSG/MGU/MERC
Starlet Sannito	820-4372	CHI	Supports PGL/NSG/MGU/MERC/Non-Regs
Monica Winnekens	801-1483	GB	Supports IBS
<u>Directors of Accounting</u>			
Chris Gregor	820-4760	CHI	PGL/NSG
Jim Massoglia	801-4527	MI	UPPCO
Rick Moras	801-1547	GB	WPS/WRPC
Gary Simons	803-8925	MN	MERC/MGU
<u>Manager IBS Operations Accounting</u>			
Tracy Kupsh	801-2656	GB	IBS
<u>Directors of Finance</u>			
Mike Gerth	820-3998	CHI	PGL/NSG/MGU/MERC
George Wiesner	801-2648	GB	WPS/UPPCO/WRPC
<u>Property Accounting Support Group</u>			
Sergio Aguilar	820-4143	CHI	Large Meter Sets, TRC, Gas Underground Storage, Plant & Gas Other Storage Plant
Sue Ascher	801-1709	GB	Fleet/Off Furn & Equip/Comp Hdw'r PC's/Tools/ Telecom Equip
Jeff Baumgartner	820-4315	CHI	Gas Transmission Plant
Jean Dessart	801-2662	GB	Land
Matt Hoffman	801-2996	GB	Hydros, UPPCO/WRPC CT's
Sue Kajmowicz	820-4223	CHI	Gas Mains
Frank Niemi	820-3935	CHI	Structures
Melissa Schuh	801-2550	GB	Columbia/Edgewater, WPS CT's & Diesel
Melissa Seidel	801-4993	GB	Substations/WPS ATC Projects
Maria Torres	820-4271	CHI	Gas, Gate, and Regulator Stations, Gas Production
Carole Vanness	801-1098	GB	Steam, UPPCO ATC Projects
Nancy VanStraten	801-1095	GB	Electric Distrib-Electric Poles, Conductors, Street Ltg
Tina Wuyts	801-4951	GB	Capital Software
<u>Other</u>			
PowerNet	Budgets Home Page, IFRIS Information Home Page, Accounting Information		
IBS Service Line	801-8888		
ITS		Press 1	
HR, PR, Corporate Labor		Press 2	
Finance & Accounting		Press 3	
Supply Chain & Fleet Services		Press 4	
Printing		Press 5	



Questions



Budget Training

Cognos

Navigation and

Applications

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2011 & 2012 Budget (Calendar Year 2010)



Cognos Navigation & Applications Training:

May 11, 2010 IBS-CFO	GB/CHI/LiveMtg
May 11, 2010 IBS-non-CFO	GB/CHI/LiveMtg
May 12, 2010 IBS PGL NSG	CHI/LiveMtg
May 12, 2010 Capital	GB/LiveMtg
May 13, 2010 WPS UPPCO WRPC	GB/LiveMtg
May 13, 2010 BSIN	GB/CHI/LiveMtg
May 17, 2010 MERC MGU	GB/LiveMtg
May 19, 2010 Non-Regs	GB/LiveMtg
May 19, 2010 Get Data	GB/LiveMtg
May 24, 2010 IBS Allocations	GB/LiveMtg



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IFRIS Accounting

Corporate Labor



Today's
Training

Budget
Preparation

RC	Your own	Your own
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Proc 2	5203	Optional
Product	Your own	Your own

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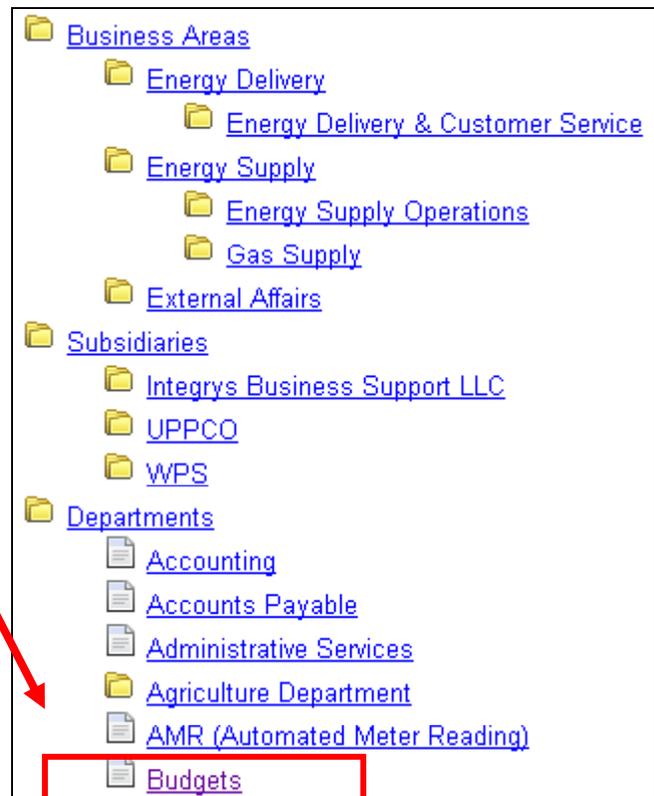


Cognos Access

- Log on to PowerNet
- Click on Business Areas, Depts, and Subsidiaries in the Main Navigation box



- Click on Budgets

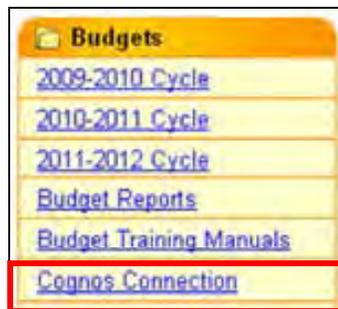


User may want to set up a Favorites link to the Budgets Home Page

Cognos Access



- Click on Cognos Connection in the Budgets box



- Select an application/BU from the Name list

<input type="checkbox"/>	Name ↕
<input type="checkbox"/>	Fcst Labor IBS
<input type="checkbox"/>	Fcst Labor MERC
<input type="checkbox"/>	Fcst Labor MGU
<input type="checkbox"/>	Fcst Labor PGL NSG
<input type="checkbox"/>	Fcst Labor UPPCO
<input type="checkbox"/>	Fcst Labor WPS
<input type="checkbox"/>	Fcst Labor WRPC
<input type="checkbox"/>	Fcst Non Labor IBS
<input type="checkbox"/>	Fcst Non Labor MERC

- Refer to Labor, Non-Labor, BSIN, and Capital Node Hierarchy pages for additional information on accessing these applications
- Security to edit and view data for assigned nodes is controlled by the Budget Group
- Based on security, users may have access to one or more nodes or a rollup of nodes
 - Click + sign to expand nodes
 - Click – sign to collapse nodes
- User should verify that the list of nodes is correct
 - If nodes are missing or not needed, contact the Budget Group promptly

Cognos Access

- Open Multiple Nodes Between Applications

NOTE: do not need to open multiple PowerNet sessions

EXAMPLE:

- Click on the Training node in IBS Labor application to open it

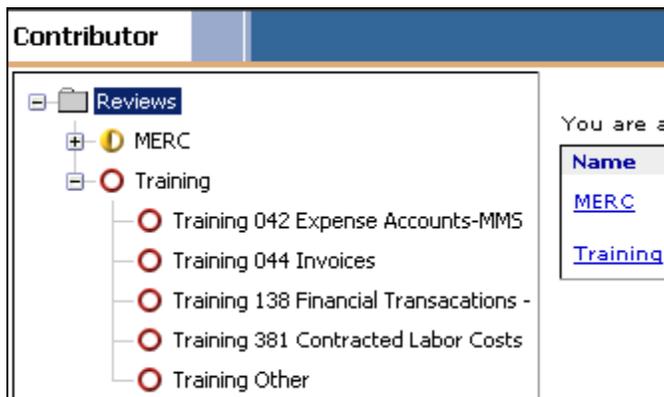


Example: user opens Training Node in IBS Labor application, but would also like to open the MERC Training node in the Non-Labor application

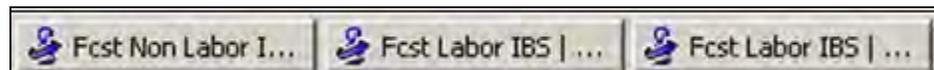
- Click on the browser Back button and select the Non-Labor application



- Choose the MERC Training node



- For each node the user has open, a window appears in the Task Bar at the bottom of the screen



- Example shows three nodes are currently open
- Click on windows to swap between nodes

Contributor Workspace

The screenshot shows the Contributor Workspace interface. At the top is a menu bar with 'File', 'Edit', 'View', 'Workflow Actions', and 'Help'. Below the menu is a toolbar with various icons. The main area is divided into several sections: a 'Rows' section with a dropdown menu showing '[Labor Data Detail]', a 'Columns' section with dropdowns for '[Data]' and '[Assumpt Periods]', and a 'Context' section with dropdowns for '2011 Budget (Year/Version)' and 'Training EUList'. The main data area is a grid with columns for months (Jan to Dec) and a 'Total' column. The rows include payroll-related metrics such as 'BASE Payroll before Adds/Deletes', 'Position Adds/Deletes', 'Base Payroll before Work Day Adj', 'Total Base Payroll', 'Other % or Dollars', 'Other Input', 'OTHER PAYROLL DOLLARS', 'TOTAL PAYROLL', 'NPT % or Dollars', 'NPT Input', 'NPT DOLLARS', 'FTE', and 'Headcount'. The grid contains numerical values, mostly zeros, with some decimal values like 0.00.

Toolbar: standard dropdown lists and icons used to perform Cognos commands

Grab Handle: points where to grab a dimension or tab to move it within the grid

Dimension Bar: shows the dimensions that are in the rows, columns, or context

Tab: a collection of dimensions that represents a cube

Dimension: defines the grid of the tab, forming the rows, columns, and context; a group of related data

Note: All dimensions within a tab determine the information shown in the grid. While dimensions in rows or columns display all of the items in their lists, context dimensions filter the grid to display only information for the active item.

Grid: area where data is added or edited

Contributor Toolbar



Take Ownership: allows user to add, edit, and submit data

Save: save work periodically and before exiting Cognos;
allows user to return and edit data until estimates are complete

Print: allows user to print data at anytime

Cut, Copy, Paste: standard commands (can also use standard keyboard commands - Ctrl X, Ctrl C, Ctrl V)

Add Commentary: allows user to add notes or attach documents

Browse Commentary and Documents: view comments and attached documents

Swap Rows and Columns: rows become columns; columns become rows

Suppress Zeros: hides rows, columns, or pages with all zeros

Autosize Visible Range: resizes rows and columns to fit data

Get Data: Create, manage and run local links, or run system links

Validate: ensures data is entered in correct format

Submit: locks the cube with current data; no more changes allowed

Reject: changes cube from locked to work in progress; must be done by an administrator in Budget Group

Help: offers on-line product documentation (Contributor Web Client User Guide)

Color Codes

Font Colors

Green	Data typed in cell but not processed: Press ENTER to process Press ESC to cancel
Blue	Processed data (after ENTER)
Black	Saved data

Background Colors

White	Allows user to input or edit data
Gray	Read-only data (not current owner or cells are locked)
Aqua	Hold (protected against breakback)
Light Blue	Locked cells (write protected system lists or calculations)

Bold Numbers

Cells contain calculations

Tab Colors

White/Blue	Active tab
Gray	Inactive tabs



Take Ownership Icon

Blue	User does not have ownership	
Gray	User has ownership	

Note: User must take ownership of cube to gain access and input or update data

Row and Column Dimensions

Basic Layout

- Includes one row and one column dimension on the dimension bar

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
BASE Payroll before Adds/Deletes	0	0	0	0	0	0	0	0	0	0	0	0	0
Position Adds/Deletes	15,000	15,000	15,585	15,585	15,585	15,585	15,585	15,585	15,585	15,585	15,585	15,585	185,850
Base Payroll before Work Day Adj	15,000	15,000	15,585	15,585	15,585	15,585	15,585	15,585	15,585	15,585	15,585	15,585	185,850
Total Base Payroll	14,538	13,846	16,544	15,105	15,825	15,825	15,105	16,544	15,825	15,105	15,825	15,825	185,913
Other % or Dollars													
Other Input	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER PAYROLL DOLLARS	0												
TOTAL PAYROLL	14,538	13,846	16,544	15,105	15,825	15,825	15,105	16,544	15,825	15,105	15,825	15,825	185,913
NPT % or Dollars	%	%	%	%	%	%	%	%	%	%	%	%	
NPT Input	14.32	8.76	10.59	12.38	22.20	12.56	23.41	17.76	16.15	11.46	26.59	21.62	197.80
NPT DOLLARS	2,082	1,213	1,752	1,870	3,513	1,988	3,536	2,938	2,556	1,731	4,208	3,421	30,808
FTE	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Headcount	1	1	1	1	1	1	1	1	1	1	1	1	1

Context Dimensions

- Does not appear as rows or columns
- Filters the context of the grid
- Displays only active item in the dimension
 - Example: Executive is active

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
BASE Payroll before Adds/Deletes	0	0	0	0	0	0	0	0	0	0	0	0	0
Position Adds/Deletes	15,000	15,000	15,585	15,585	15,585	15,585	15,585	15,585	15,585	15,585	15,585	15,585	185,850
Base Payroll before Work Day Adj	15,000	15,000	15,585	15,585	15,585	15,585	15,585	15,585	15,585	15,585	15,585	15,585	185,850
Total Base Payroll	14,538	13,846	16,544	15,105	15,825	15,825	15,105	16,544	15,825	15,105	15,825	15,825	185,913
Other % or Dollars													
Other Input	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER PAYROLL DOLLARS	0												
TOTAL PAYROLL	14,538	13,846	16,544	15,105	15,825	15,825	15,105	16,544	15,825	15,105	15,825	15,825	185,913
NPT % or Dollars	%	%	%	%	%	%	%	%	%	%	%	%	
NPT Input	14.32	8.76	10.59	12.38	22.20	12.56	23.41	17.76	16.15	11.46	26.59	21.62	197.80
NPT DOLLARS	2,082	1,213	1,752	1,870	3,513	1,988	3,536	2,938	2,556	1,731	4,208	3,421	30,808
FTE	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Headcount	1	1	1	1	1	1	1	1	1	1	1	1	1

Row and Column Dimensions

- **Nested Layout**

- Includes multiple rows or columns visible on grid
- Allows user to view more specific information
- Repeats items of the child dimension within each item of the parent dimension
 - Click on a row or column grab handle
 - Drag and drop dimensions into other areas of the dimension bar or grid

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
BASE Payroll before Adds/Deletes	0	0	0	0	0	0	0	0	0	0	0	0	0
Regular	0	0	0	0	0	0	0	0	0	0	0	0	0
Seasonal/Temp	0	0	0	0	0	0	0	0	0	0	0	0	0
Position Adds/Deletes	15,000	15,000	15,585	15,585	15,585	15,585	15,585	15,585	15,585	15,585	15,585	15,585	185,850
Regular	15,000	15,000	15,585	15,585	15,585	15,585	15,585	15,585	15,585	15,585	15,585	15,585	185,850
Seasonal/Temp	0	0	0	0	0	0	0	0	0	0	0	0	0
Base Payroll before Work Day Adj	15,000	15,000	15,585	15,585	15,585	15,585	15,585	15,585	15,585	15,585	15,585	15,585	185,850
Regular	15,000	15,000	15,585	15,585	15,585	15,585	15,585	15,585	15,585	15,585	15,585	15,585	185,850
Seasonal/Temp	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Payroll	14,538	13,846	16,544	15,105	15,825	15,825	15,105	16,544	15,825	15,105	15,825	15,825	185,913
Regular	14,538	13,846	16,544	15,105	15,825	15,825	15,105	16,544	15,825	15,105	15,825	15,825	185,913
Seasonal/Temp	0	0	0	0	0	0	0	0	0	0	0	0	0

- Move row or column dimensions back to the dimension bar by selecting the dimension on the grab handle and dragging it onto the dimension bar
- Click on View, Reset Views, Reset both Tabs and Grids to reset all dimensions

NOTE: Nesting dimensions and filtering context, can make data entry and grid navigation easier

Row and Column Dimensions

- Replacing Dimensions

- Drop and drag an alternative dimension on top of another dimension
 - Select the grab handle from one dimension and drop it on the grab handle of another dimension
 - Release dimension when drop zone appears

	Jan	Feb	Mar
Other Misc O&M Actuals	0	0	0
Other A505 Actuals	0	0	0
2000 A02 300 921000 A505	0	0	0
Total A505 Exec Mgmt Gen & Admin	0	0	0

	Jan	Feb	Mar
2010 Reforecast	0	0	0
2010 Prior Reforecast	0	0	0
2010 Incremental	0	0	0
2011 Reforecast	0	0	0
2010 Budget			
2011 Budget	0	0	0
2012 Budget	0	0	0

- Swap rows and columns using the toolbar icon to view data differently 

	Jan	Feb	Mar
Other Misc O&M Actuals	0	0	0
Other A505 Actuals	0	0	0
2000 A02 300 921000 A505			
Total A505 Exec Mgmt Gen & Admin			

	Other Misc O&M Actuals	Other A505 Actuals	2000 A02 300 921000 A505	Total A505 Exec Mgmt Gen & Admin
Jan	0	0	0	0
Feb	0	0	0	0
Mar	0	0	0	0

- Sorting Dimensions

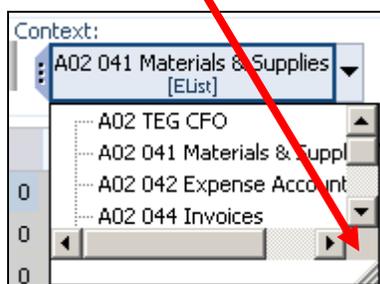
- Right-click on a row or column grab handle, select Sort, then Sort Ascending or Sort Descending
- Right-click on row or column grab handle and select No Sort from the menu to remove sorting

Sam, Uncle	
Winfrey, Oprah	
Letterman, David	
Leno, Jay	DeGeneres, Ellen
DeGeneres, Ellen	Furlough
O'Brian, Conan	Leno, Jay
Philbin, Regis	Letterman, David
	O'Brian, Conan
	Philbin, Regis
	Sam, Uncle
	Winfrey, Oprah

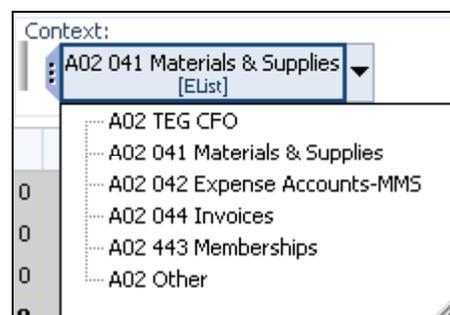
Changes to the Grid

- Flexibility to
 - Arrange the grid and organize data
 - Work with many tabs at one time
 - Freeze pans for easier scrolling
 - Modify tab placement, data sorting, and zero suppression
 - Save settings and retain for future use (unless reset by user or Administrator)
 - Revert back to default grid or tab view
 - Zoom in and out of grid (highlight row or column)
 - Click Ctrl += to zoom in (do not use number pad)
 - Click Ctrl _- to zoom out (do not use number pad)
 - Expand lists for more on-screen viewing
 - Grab bottom right corner and drag for larger view

Before

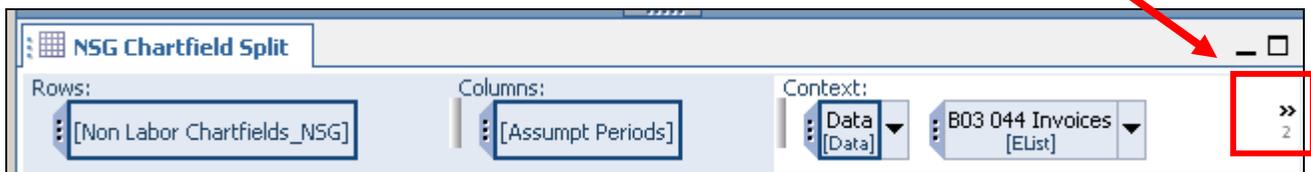


After

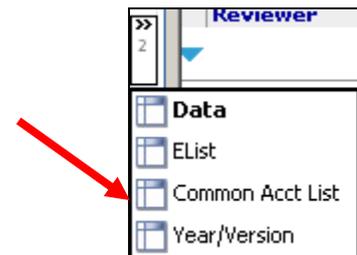


Working with Tabs

- Tabs can be moved, reordered, minimized or maximized
- If there are too many tabs to be displayed in the window, the hidden tabs appear in the hidden tab control area indicated by a chevron >> with the number of hidden tabs
 - Click on the chevron to select a tab to view

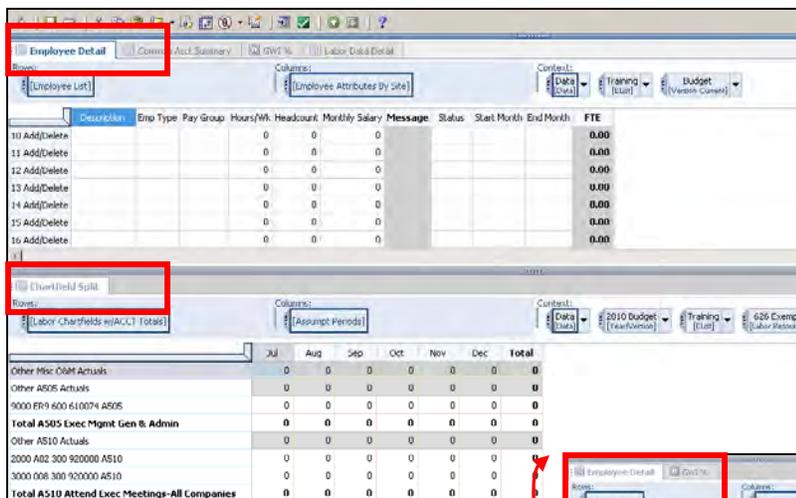


- Choose one of the hidden tabs
 - Common Acct List
 - Year/Version



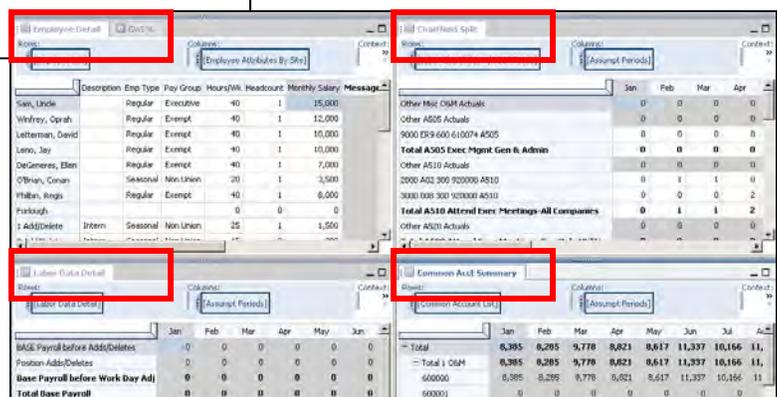
Working with Tabs

- **Tear Off a Tab (view multiple tabs simultaneously)**
 - Grab a tab and drag it to the bottom of the grid
 - Cursor will appear as multiple folders 
 - Drop area will be highlighted
 - Arrow indicates the placement
 - Drop the tab into place
 - Tabs are displayed one above the other or side by side
 - Click on any tab to make it active



Example of one tab torn off; two tabs are visible

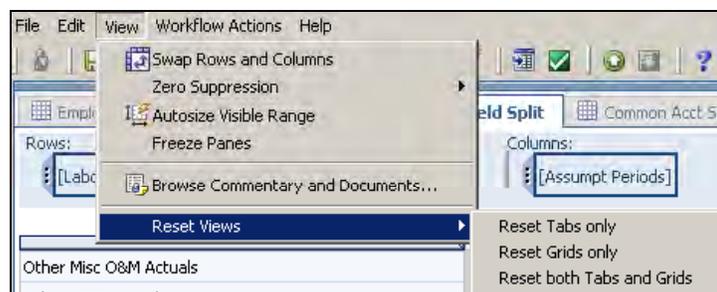
Example of three tabs torn off; four tabs are visible



- Add data and press Enter
 - User will see data update in all appropriate tabs

Working with Tabs

- Replace Torn Off Tab
 - Drag the tab to the center of another tab, or
 - Revert the view by selecting View, Reset Views, Reset Tabs only
- Maximize/Minimize a Tab that's Torn Off
 - Maximize a tab to view details of a tab without having to dock the tab back on tab bar
 - Double-click on tab name
 - Tab maximizes to take up grid window
 - Minimize a tab so multiple tabs appear again
 - Double-click tab name to restore display
 - Note: a minimized torn off tab will stay in place, but can be restored by clicking the restore button 
- Reset tabs and return to defaults
 - Click View, Reset Views, Reset both Tabs and Grids
- Reset tabs or grids to last saved version
 - Click View, Reset Views, Reset Tabs only
 - Click View, Reset Views, Reset Grids only



Working with Data

Methods to Input Data

- Input dollars directly into cells by month and categories (Year/Budget, pay group, RT, etc.)
- Calculations
 - Type a value into a calculated cell and press Enter; data in other cells that are part of the calculation are automatically recalculated
 - May have associated business logic or validation rules
- Breakback
 - Totals are split according to the original values contained in the cells that make up the calculation
 - If breakback is used on calculated cells, the results will be propagated to all cells involved in the calculation, including cells in the current grid and across the model

Breakback Example A: input the number 1 in two different chartfield cells and the number 2 in another chartfield cell

- Cognos recognizes this as a 25%, 25%, and 50% split.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
0	1	1	0	0	0	0	0	0	0	0	0	2
0	0	0	2	0	0	0	0	0	0	0	0	2
0	1	1	2	0	0	0	0	0	0	0	0	4

Input 10,000 into the Total line and press Enter, and the dollars will calculate based on the split

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
0	2,500	2,500	0	0	0	0	0	0	0	0	0	5,000
0	0	0	5,000	0	0	0	0	0	0	0	0	5,000
0	2,500	2,500	5,000	0	0	0	0	0	0	0	0	10,000

Working with Data

Methods to Input Data

Breakback Example B: type 24,000 into the Total cell and press Enter; the value is automatically divided over the 12 months

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	24,000

Change the Total from 24,000 to 30,000 and press Enter

- Each monthly amount changes to 2,500 as shown below

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000

Change June to 3,000 and press Enter, then change the Total to 40,000 and press Enter

- June changes to 3,934 and the other months change to 3,279
- Monthly amounts are changed proportionately to the original cell values

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
3,279	3,279	3,279	3,279	3,279	3,934	3,279	3,279	3,279	3,279	3,279	3,279	40,000

Change June to 3,000 without pressing Enter before entering 40,000 in Total

- Holds the June value at 3,000 and the other months change to 3,364

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
3,364	3,364	3,364	3,364	3,364	3,000	3,364	3,364	3,364	3,364	3,364	3,364	40,000

Working with Data

- Hold
 - Applies to a cell or range of cells in the grid
 - Keeps data from changing as a result of breakback or calculations
 - Helpful for investigating different scenarios before finalizing data
 - Controls how data is calculated in breakback by forcing certain values to remain constant
 - Cells appear as aqua

Example of Hold: type 120,000 into the Total cell and press Enter; the value is automatically divided over the 12 months

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	120,000

Right-click a cell or group of cells and click Hold

- The cells turn aqua

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	120,000

Change the Total value to 300,000 and press Enter

- The aqua cell values do not change due to Hold command
- Remaining months change proportionately using breakback

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
10,000	10,000	10,000	10,000	10,000	10,000	40,000	40,000	40,000	40,000	40,000	40,000	300,000

To remove Hold on cells

- Right-click the held cell or cells and click Release or click Release All to remove all holds
- Cells are also released if user changes context selection or moves to a different tab

Working with Data

■ Hide Rows and Columns

- Hide individual or sequential selections
 - Select a group of rows or columns
 - Right click the header of a selected item
 - Choose Hide Selected
- Hide non-sequential selections
 - Right-click a row or column
 - Ctrl+click additional rows or columns
 - Choose Hide Selected
- Show hidden rows or columns
 - Right-click any header
 - Click Show all hidden
 - Cannot reveal specific rows or columns
 - OR, choose View, Reset Views, Reset Grid only or Reset both Tabs and Grid

NOTE: Use caution when hiding rows or columns; Cognos does not indicate when items are hidden

Jan	Feb	Mar	Apr	May	Nov	Dec	Total
-----	-----	-----	-----	-----	-----	-----	-------

■ Freeze a Pane

- Allows user to customize grid to make it easier to view and add data without having to scroll or navigate through the pane
- Fixes cells on a row and column with vertical and horizontal scrolling
 - Click View, Freeze Panes
 - Crosshair lines appear in grid
- Remove the freezing
 - Click View, Freeze Panes
 - Crosshair lines are removed

	Jan	Feb	Mar
G93 422 417185	0	0	0
G93 425 417185	0	0	0
G94 422 417185	0	0	0
G94 425 417185	0	0	0
G95 422 417185	0	0	0

■ Auto-resize to see full view of columns/rows

- Click View, Auto-size Visible Range
- Or click on Toolbar icon

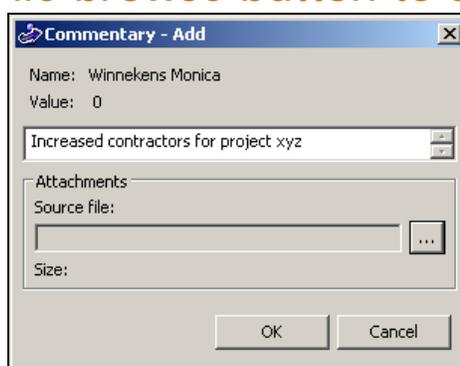
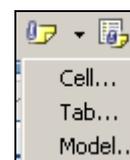


Working with Data

- Enter Commentary
 - Add user annotations and attach documents that support budget plans
 - Explain amounts within a cell, tab, or entire model while in edit mode
 - Automatically includes the user name, date, time, cell value, and comments input by user
 - Acceptable file type and size are configured by Budget Administrators
 - After user saves or submits a session, user cannot edit commentary, but the person who created comment can delete it

Example of Commentary:

- Right-click cell or tab to be annotated
- Click Add Commentary and type note
- **Click Source File browse button to attach a document**
- Click OK

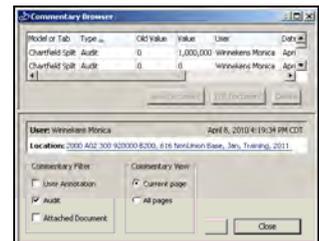


- Move pointer over red triangle in top right corner of cell (or over commentary icon on tab) to view commentary

May	Jun	Jul	Aug	Sep
0	0	50,000	0	0

Working with Data

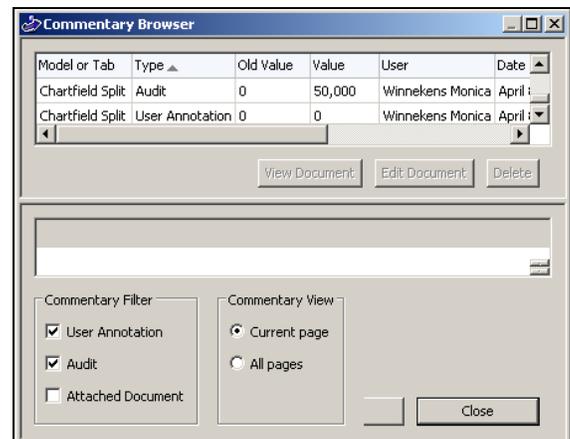
- View Commentary
 - View annotations and attached documents
 - View audit annotations (who changed what and when) (actions such as saving, entering data, importing files, and copy/paste are recorded)
 - Print options available



Example of View Commentary:

- View, Browse Commentary and Documents
- Select User Annotation, Audit, or Attached Document to filter the commentary
- Select Current page or All pages to filter the commentary view

Note: link to the cell with the commentary by selecting an entry in the commentary browser and clicking the cell location



To delete or edit a commentary:

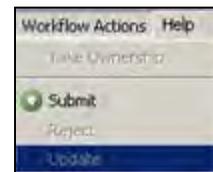
- View, Browse Commentary and Documents
- Choose Commentary to be deleted or edited (cannot delete or edit Audit type)
 - Commentary Filter on User Annotation or Attached Document
- Select View Document, Edit Document, or Delete

Working with Data

■ Update Data

- User needs to update data if a message appears that the data on the server is more recent than the displayed data

- Click on Workflow Actions
- Click Update



■ Submit Data

- When user has completed all inputs into Cognos, click on the Submit icon  or Workflow Actions, Submit on the Toolbar
- Submit locks the application and no further changes to the data are allowed

■ Contributor Web Client User Guide to IBM Cognos 8 Planning

- Click on Help icon 
- Also available on Budgets Home Page

Copy/Paste Commands

Copying and Pasting

- Copy and paste from one cell into a single cell or multiple cells
- Does not allow pasting data from text, date, or D-List formatted item cells into numeric cells
- Does not allow pasting data from text cells into date cells

Quick Copy Commands

- Makes data entry easier
- Performs an action on cells of the same type as the one in which they were entered and only apply to the current grid
- Applies to breakback cells, but not nested, hidden, or collapsed dimensions
- Combine copy and data entry commands for additional functionality
 - Example: Input 5K> and hit Enter; the result will put 5,000 in the current cell and all cells to the right.

Command	Description	Action
>	Copies right	Example: 5> Copies the number 5 to the right
<	Copies left	Example: add15< Adds 15 to each value in the row to the left
	Copies down	Example: 3 Copies 3 down the column
^	Copies up	Example: hold^ Holds the cell values up the column
:	Copy stopper	Used in conjunction with a copy command to stop copying beyond the cell

- Windows commands are allowed
 - Ctrl X Cut
 - Ctrl C Copy
 - Ctrl V Paste

Quick Commands

- Not case sensitive
- Performs an action on the cell value
- Processed when Enter is pressed
- Applied only to current grid
- Useful across two dimensions, but not across pages

Command	Description	Action
K	Enters the value in thousands	Example: 5K = Enters 5,000
M	Enters the value in millions	Example: 10M = Enters 10,000,000
Add, +	Adds a number to the cell value	Example: add5 = Adds 5 to the cell value
Subtract, Sub	Subtracts a number from the cell value (cannot use the minus sign as it indicates a negative number)	Example: sub8 = Subtracts 8 from the cell value
Multiply, Mul, *	Multiplies the cell value by a number	Example: mul3 = Multiplies the cell value by 3
Percent, per, %	Multiplies the cell value by a number added as a percentage	Example: per5 = Gives 5% of the original cell value
Increase, Inc	Increases the cell value by a number added as a percentage	Example: inc9 = Increases cell value by 9%
Decrease, Dec	Decreases the cell value by a number added as a percentage	Example: dec6 = Decreases cell value by 6%
Divide, Div, /	Divides the cell value by the number added	Example: div1.1 = Divides cell value by 1.1
Reset, Res	Resets selected cell values to the last saved version	
Zero, Zer	Makes the cell value a zero	
Round, Rou	Rounds cells to the appropriate level based on input	Example: round 100 = Rounds all cells to the nearest 100, where 5,475 becomes 5,500
Hold, Hol	Holds the cell value from breakback calculations	
Release, Rel	Releases held cells	

Print Data

Options

- Print current view of data
- Print commentary
- Print active grid

Steps

- Click File, Page Setup to change margins, scaling, and alignment
- Click File, Print
- Click the items to include (use Ctrl+click to select multiple items)

Note: each page drop-down in the application is represented by a tab. Select which items to include from each tab. At least one item must be selected from each tab.

- Check box Include Commentaries (optional)
- Click Next to view list of selected pages (select or remove pages to be included)
- Click Finish
- Select Preferences to choose Portrait or Landscape
- Select Printer, Page Range, and Number of Copies
- Click Print
- Click Yes to Preview Application question
 - Click No (print automatically without Page Setup option)
- Click Page Setup to change margins, scaling, and alignment (if not already done in initial step above)
- Click Print (or Cancel and Close)

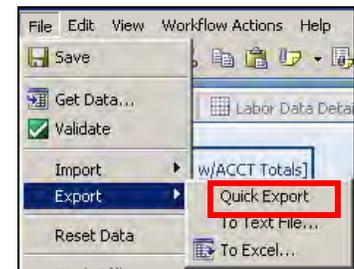
NOTE: if user clicks on the Print icon,  the current view of data prints automatically with the current Page Setup

Export/Import Data

Quick Export/Import

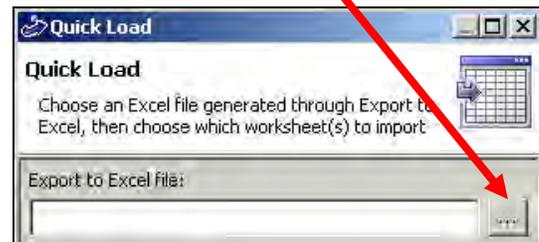
■ Quick Export to Excel

- Click File, Export, Quick Export
- Excel opens with data from the current tab
 - User updates estimates in Excel and saves file



■ Quick Import to Cognos

- Click File, Get Data, Local Links, Quick Load
- Choose saved Excel file using browser button, OK, OK, Close
- Updated estimates appear in current tab in Cognos
- Click File, Save
 - Save updates in Cognos
 - Cognos must be in Ready mode and not locked



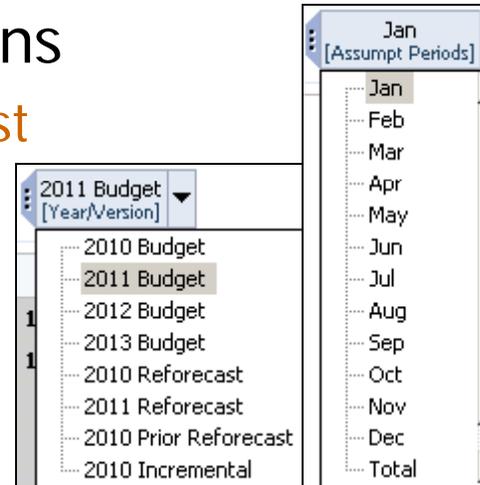
Get Data

- For users with large volumes of data to input
- Separate training session on May 19
 - Export Data
 - Allows user to create reports and charts, manipulate data, and send to others for review and approval
 - Utilizes Excel functionality
 - Import Data
 - Allows users to upload data from an Excel file

Years/Versions/Periods

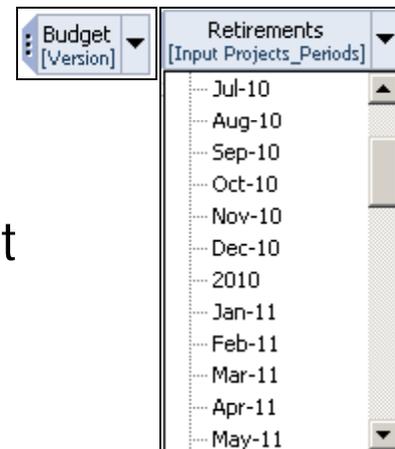
- Labor/Non-Labor Applications

- Year/Version is a combined list
- Period is a separate list



- Capital Application

- Version is a separate list
- Period-Year is a combined list



- BSIN Application

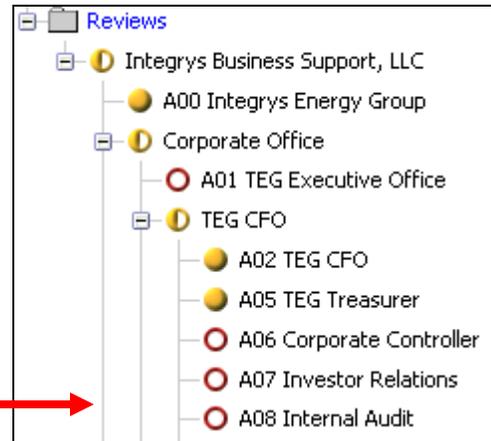
- Version is a separate list
- Period-Year is a combined list



Labor

Node Hierarchy

- Left side of screen
 - Click the + signs to open the next node levels
 - Click on one of the lowest level HC nodes in the list



- Middle of screen
 - Click on the top node in the Name list
 - Example: TEG CFO (All)
 - Allows user to view and edit nodes in HC drop-down list

You are a reviewer for:

Name	State	Ownership
TEG_CFO	Incomplete	None

Which is made up of:

Name	State
TEG_CFO (All)	
A02_TEG_CFO	Work In Progress
A05_TEG_Treasurer	Work In Progress
A06_Corporate_Controller	Not Started
A07_Investor_Relations	Not Started
A08_Internal_Audit	Not Started

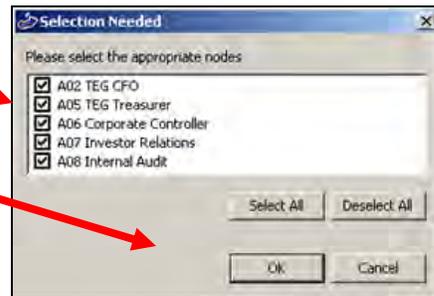
- Click on a specific HC node in the Name list
 - Example: A06 Corporate Controller
 - Allows user to view this HC only

Labor

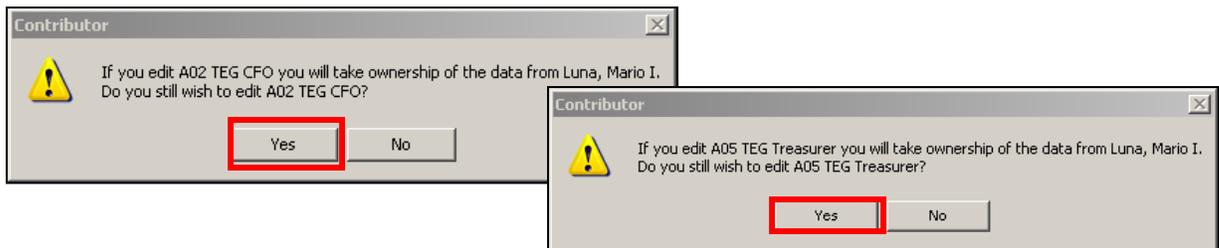
Take Ownership of Multiple Home Centers

- User selects top node in Name list to view multiple HC's (as shown on previous page)
- Click on Take Ownership Icon 
- Choose Select All for all Home Centers
 - Or check boxes to take ownership of specific Home Centers

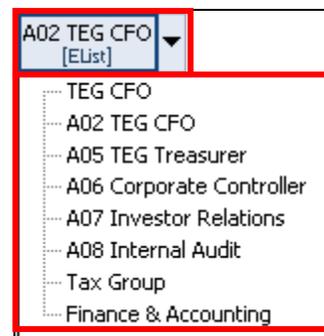
- Click OK



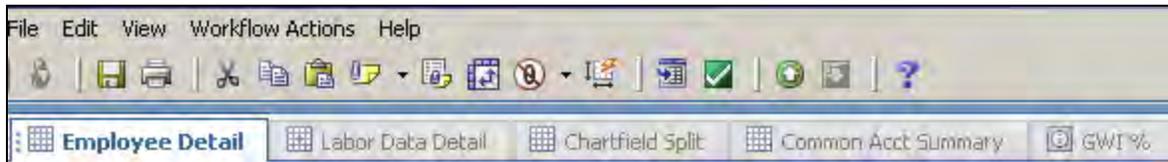
- Click Yes in each pop-up window
 - A window appears for each node selected above
 - Indicates user wants to take ownership



- Choose specific Home Center from drop-down list to edit data



Labor



Tabs in Labor Application

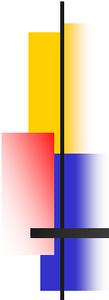
- Employee Detail
 - List of employees by Home Center as of the **May 15, 2010 payroll cut-off**
- Labor Data Detail
 - Monthly spread of dollars, FTE's, and Headcount based on Employee Detail tab
- Chartfield Split
 - Monthly spread of dollars by accounting chartfields (RC, Prod, Account, etc.)
- **Common Acct Summary**
 - Labor dollars are mapped to the Common Account based on resource types and groups of FERC accounts identified in previous tabs
 - Informational; no inputs
- GWI %
 - General wage increases by pay group by year

Labor

Description	Emp Type	Pay Group	Hours/Wk	Headcount	Monthly Salary	Message	Status	Start Month	End Month	FTE
-------------	----------	-----------	----------	-----------	----------------	---------	--------	-------------	-----------	-----

■ Employee Detail Tab

- Description – job title (if adding a position, use name or job title or combine multiple positions with same pay group and salary)
- Emp Type – regular, seasonal, or temporary
- Pay Group - executive, exempt, non-union, or union
- Hours/Wk – number of hours worked per week by employee
- Headcount – per person count
- Monthly Salary – amount person is paid per month
- Message – used to show errors if fields are not completed properly
- Status – Active or Inactive (use Active in Budget)
- Start Month – **the first day of the month**
- End Month – **the last day of the month**
- FTE – Full-time equivalents based on number of hours worked per week by employee



Labor

- Employee Detail Tab
 - Employee lists
 - Includes all current employees, vacant or proposed positions
 - Home Centers with employees incorrectly mapped to them should work with other Home Center budget preparers to adjust accordingly (coordinate/negotiate)
 - Add/Delete rows are available to adjust for changes in staff (new positions, seasonal positions, transfers, etc.)
 - Employee changes due to change in hours, pay group, etc. are input on this tab
 - Monthly Salary
 - Use current salaries; do not inflate for future years, as this is built into the system
 - Input monthly salary for position adds/deletes
 - When ending a position listed in the top section, leave the monthly salary as is and choose an End Date from the drop-down list
 - When adding/deleting more than one position on a line, input the combined total monthly salaries, headcounts, and hours/week for all combined positions
 - Input a negative estimate if the position is deleted in the Add/Delete section
 - If reduction is an unknown employee, input negative monthly salary, headcount, and hours

Labor

■ Employee Detail Tab

■ Headcounts and FTE's (full-time equivalents)

- Headcounts should be input by preparer (one headcount = one person)
- FTE's are calculated based on # of hours input by preparer (2 people working 20 hours/week = 1 FTE)
- Estimates should be accurate and will be tracked against actuals
- Compare estimates to what you expect to see based on Employee Detail tab
- Headcounts, FTE's and labor dollars are used in various Cognos calculations
 - Benefits
 - Payroll Taxes
 - Incentives (not distributed to individual Home Centers for any companies)

■ Status

- All employees will be in the Active status
- All Add/Delete positions should use the Active status
- Always use the Active status for the Budget version. The Status functionality was built into Cognos for the Reforecast process.
- If the Status field is blank or Inactive, data will not flow through the system



Labor

Employee Detail Tab

- Emp Type
 - Regular: typically 40 hours per week
 - Temporary: typically 40 hours per week for a limited time
 - Seasonal: typically 40 hours or less per week
 - Includes interns, summer students, etc.
 - Hours worked may change during the year
 - Multiple employees with same attributes can be grouped together on one line
 - Multiply Standard Hours and Salary by number of employees
 - Example: budgeting for one intern
 - One person, so Headcount is one
 - Multiple rows are used to show varying hours

	Description	Emp Type	Pay Group	Hours/Wk	Headcount	Monthly Salary	Message	Status	Start Month	End Month	FTE
1 Add/Delete	Intern	Seasonal	Non Union	25	1	1,500		Active	Jan-11		0.63
2 Add/Delete	Intern	Seasonal	Non Union	15	0	900		Active	Jun-11	Aug-11	0.38
3 Add/Delete	Intern	Seasonal	Non Union	15	0	900		Active	Jun-12	Aug-12	0.38

- Employee Change in Hours
 - If an employee moves from part-time to full-time (or vice versa), change hours and salary accordingly
 - Example: a Regular employee currently works
 - 30 hours per week with a salary of 6,000
 - Hours are increased to 40; need to adjust the hours and monthly salary in Cognos to
 - 40 hours per week with a salary of 8,000

Labor

Employee Detail Tab

■ Pay Groups

- Executive, Exempt, Non-Union
- Union (WPS, UPPCO, WRPC)
- Union 122 (MGU), Union 417 (MGU)
- Union 31 (MERC)
- Union NSG (NSG)
- Union PGL (PGL)

■ Employees Moved to LTD

- Business unit is not responsible for budgeting employees who are moved to LTD
 - Business unit continues to manage the position
- The disabled employee is moved to a new department code in PeopleSoft-Payroll specifically for LTD
 - All of that employee's benefits and costs transfer along with it and are no longer part of the original business unit

■ **Do not** budget the following items in Labor



- **Contractors (budgeted in Non-Labor application)**
 - They may show up on the PowerNet, Employee Finder for an HC
- **Promotions, progressions, and merit increases**
 - These are calculated in the system as part of GWI
- **Labor loaders**
 - Calculations in the system
- **Time Off Pay Including Pension (earnings code TPN)**
 - Final paid time off (vacation) payout at termination
 - Dollars go to NPT HC at each company with RT 732 

Labor

Labor Data Detail Tab

- Base Payroll before Add/Deletes and Position Adds/Deletes
 - Calculated based on data input in Employee Detail
 - Monthly spread varies based on number of work days in a month, start/end dates, and position adds/deletes
- Overtime % or Dollars (applies to Union and Non-Union), Other % or Dollars (applies to all payroll groups), and NPT % or Dollars (applies to all payroll groups)
 - Click on a cell and choose % or Dollars from the drop-down list
 - If % is chosen, input a value representing a %
 - If Dollars is chosen, input a dollar value
- Overtime Input,
- Other Input (annotate cell when using Other), and
- NPT Input
 - Click on a cell and input a % or dollar value based on choice above
 - If a % was chosen, resulting dollars are based on Total Base Payroll line
- User must input %'s or dollars monthly and choose from proper drop-down lists
 - Version (Year/Budget, Year/Reforecast)
 - Regular, Seasonal/Temp
 - Pay Group
- % Defaults – Overtime, NPT

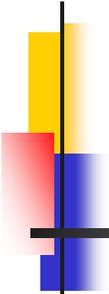


%	Dollars
5.00	600.00

NOTE: if % is chosen and labor is updated, OT, Other, and NPT calculated \$'s will change correspondingly.
If Dollars are chosen, the dollars input will remain constant.

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
BASE Payroll before Adds/Deletes	0	0	0	0	0	0	0	0	0	0	0	0	0
Position Adds/Deletes	0	0	0	0	0	0	0	0	0	0	0	0	0
Base Payroll before Work Day Adj	0												
Total Base Payroll	0												
Overtime % or Dollars	%	%	%	%	%	%	%	%	%	%	%	%	
Overtime Input	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OVERTIME DOLLARS	0												
Other % or Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
Other Input	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER PAYROLL DOLLARS	0												
TOTAL PAYROLL	0												
NPT % or Dollars	%	%	%	%	%	%	%	%	%	%	%	%	
NPT Input	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NPT DOLLARS	0												
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Headcount	0	0	0	0	0	0	0	0	0	0	0	0	0

Defaults:
Overtime - %
Other – Dollars
NPT - %
User has option to change default



Labor

- Labor Data Detail Tab

- Other Payroll

- Include estimates in the month expected to occur
- All Base and Other Payroll are combined and distributed to Base RT's in the Chartfield Split tab
- Example: Earnings code BNP (Bonus Payment) could be used for a new employee sign-on bonus
- Partial list of items below
 - Commissions
 - Deferred Holiday Pay
 - Emergency Response Pay
 - Evening Shift – Regular
 - Night Shift – Regular
 - Pager Response
 - Personal Time Union Meeting
 - Standby Pay
 - Sunday Premiums
 - TRIP Time - Regular
 - Twelve Hour Shift Pay – Regular

- NPT

- Non-Productive Time includes paid time off such as vacation taken, sick time, holiday, and other paid time away from work
- Dollars will automatically be distributed to chartfields in Chartfield Split tab based on input from this tab

Labor

Labor Data Detail Tab

- NPT

- Calculate for the entire HC by pay group; not by individual
- NPT %'s are applied to Base pay, excluding overtime
- Create a monthly spread of NPT dollars based on history, where applicable
 - NPT varies by month, but averages approximately 15-16% for a large group per year
 - Example of NPT by month (no particular BU or year)

Period	Vacation	Sick Time	Holidays	Other NPT	Total NPT %
Jan	8.05%	1.09%	5.04%	0.14%	14.32%
Feb	6.95%	1.65%	0.01%	0.14%	8.76%
Mar	8.51%	1.88%	0.01%	0.19%	10.59%
Apr	10.48%	1.75%	0.00%	0.15%	12.38%
May	15.19%	1.93%	4.98%	0.19%	22.30%
Jun	10.99%	1.44%	0.00%	0.13%	12.56%
Jul	16.90%	1.46%	4.89%	0.17%	23.41%
Aug	16.37%	1.23%	0.01%	0.16%	17.76%
Sep	10.05%	1.13%	4.79%	0.18%	16.15%
Oct	9.97%	1.28%	0.00%	0.20%	11.46%
Nov	15.17%	1.71%	9.57%	0.14%	26.59%
Dec	15.74%	1.00%	4.75%	0.12%	21.62%
Average	12.03%	1.46%	2.84%	0.16%	16.49%

Note:

- Cognos will be pre-populated with %'s based on 2009 actuals.
- %'s will be calculated by BU and used for all HC's in that BU.
- User has option to change the %'s or use Dollars instead.

- Anomalies

- Consider months with three bi-weekly payrolls
 - 2011 – April and October
 - 2012 – March and September
- Payroll cutoff could shift holidays near the end of a month into the next month's payroll (i.e., Memorial Day, Thanksgiving, or Christmas)
- NPT can vary depending on length of service and number of weeks of vacation employees have

Labor

Chartfield Split Tab

- The chartfield list is unique for each company
- IBS should direct charge as much as possible to individual companies (if appropriate) vs. allocating \$'s through IBS.

■ **IBS** Chartfield Order in Cognos

- Business Unit
- Responsibility Center
- Product
- FERC Account
- Product & Services (Proc 1) (required field for IBS)
 - Chartfields are listed in Proc 1 order and subtotaled by Proc 1 field
 - Capital account 107000 CWIP does not carry the Proc 1 field

1100 P00 200 920000 B401
1200 B00 200 920000 B401
2000 A02 300 920000 B401
3000 008 300 920000 B401

■ **Utilities** Chartfield Order in Cognos

- Responsibility Center
- Product
- FERC Account
 - Chartfields are listed in FERC account order and subtotaled by the FERC account field
 - Chartfields are further sorted by O&M, Clearing, Subsidiaries, Capital, Balance Sheet, Income Statement, and NPT
 - The application only carries a Proc 1 if it charges IBS
 - All companies charging IBS must use the proper IBS Proc 1 chartfield

144 100 548000
145 100 548000
511 100 548000
513 100 548000

■ **Capital Labor**

- All companies must properly charge their Home Center labor to capital accounts where appropriate
- Budget preparer and project manager should communicate

Labor

Chartfield Split Tab

- All labor dollars must be distributed to appropriate chartfields
- The Difference (LDD Total – Total) line must be zero by month

Example of Distributing Labor Data Detail \$'s (do for each RT):

- User can input \$'s in various chartfields by month (or they may already be pre-populated with actuals, Reforecast, etc. as shown below)
- NPT \$'s are automatically distributed to account 926020 in company NPT RC based on monthly %'s or \$'s input in Labor Data Detail tab
- The annual budget amount of 165,445 shown below needs to be distributed to chartfields

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
9000 ER9 600 610074 A505	0	445	4,523	47	43	49	0	0	0	0	0	0	5,107
Total A505 Exec Mgmt Gen &	0	445	4,523	47	43	49	0	0	0	0	0	0	5,107
2000 A02 300 920000 A510	25,744	25,663	26,047	27,306	25,401	28,548	23,910	28,119	27,423	27,640	24,008	25,634	315,443
Total A510 Attend Exec	25,744	25,663	26,047	27,306	25,401	28,548	23,910	28,119	27,423	27,640	24,008	25,634	315,443
2000 A49 300 926020 5101	6,523	3,800	5,490	5,860	11,008	6,228	11,080	9,206	8,008	5,424	13,184	10,720	96,531
Total 1 NPT	6,523	3,800	5,490	5,860	11,008	6,228	11,080	9,206	8,008	5,424	13,184	10,720	96,531
Total	32,267	29,909	36,060	33,213	36,452	34,825	34,990	37,325	35,431	33,064	37,193	36,354	417,082
Total O&M	32,267	29,909	36,060	33,213	36,452	34,825	34,990	37,325	35,431	33,064	37,193	36,354	417,082
Labor Data Detail Total	45,554	43,385	51,838	47,330	49,584	49,584	47,330	51,838	49,584	47,330	49,584	49,584	582,527
Difference (LDD Total - Total)	13,287	13,475	15,778	14,118	13,132	14,760	12,341	14,513	14,154	14,266	12,391	13,230	165,445

- Highlight the Labor Data Detail Total row
- Right click on the high-lighted numbers and choose Copy

Total	32,267	29,909	36,060	33,213	36,452	34,825	34,990	37,325	35,431	33,064	37,193	36,354	417,082
Total O&M	32,267	29,909	36,060	33,213	36,452	34,825	34,990	37,325	35,431	33,064	37,193	36,354	417,082
Labor Data Detail Total	45,554	43,385	51,838	47,330	49,584	49,584	47,330	51,838	49,584	47,330	49,584	49,584	582,527
Difference (LDD Total - Total)	13,287	13,475	15,778	14,118	13,132	14,760	12,341	14,513	14,154	14,266	12,391	13,230	165,445

- Highlight the Total row
- Right click on the high-lighted numbers and choose Paste
- The numbers are distributed to chartfields and the Difference (LDD Total – Total) row is zero by month as shown below

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
9000 ER9 600 610074 A505	0	675	6,858	71	66	74	0	0	0	0	0	0	7,744
Total A505 Exec Mgmt Gen & Admin	0	675	6,858	71	66	74	0	0	0	0	0	0	7,744
2000 A02 300 920000 A510	39,031	38,909	39,491	41,400	38,511	43,282	36,250	42,632	41,576	41,906	36,400	38,864	478,252
Total A510 Attend Exec	39,031	38,909	39,491	41,400	38,511	43,282	36,250	42,632	41,576	41,906	36,400	38,864	478,252
2000 A49 300 926020 5101	6,523	3,800	5,490	5,860	11,008	6,228	11,080	9,206	8,008	5,424	13,184	10,720	96,531
Total 1 NPT	6,523	3,800	5,490	5,860	11,008	6,228	11,080	9,206	8,008	5,424	13,184	10,720	96,531
Total	45,554	43,385	51,838	47,330	49,584	49,584	47,330	51,838	49,584	47,330	49,584	49,584	582,527
Total O&M	45,554	43,385	51,838	47,330	49,584	49,584	47,330	51,838	49,584	47,330	49,584	49,584	582,527
Labor Data Detail Total	45,554	43,385	51,838	47,330	49,584	49,584	47,330	51,838	49,584	47,330	49,584	49,584	582,527
Difference (LDD Total - Total)	0												

Labor

■ Common Account Summary Tab

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Total	32,267	29,464	31,537	33,166	36,408	34,776	34,990	37,325	35,431	33,064	37,193	36,354	411,975
Total 1 O&M	32,267	29,464	31,537	33,166	36,408	34,776	34,990	37,325	35,431	33,064	37,193	36,354	411,975
600000	25,744	25,663	26,047	27,306	25,401	28,548	23,910	28,119	27,423	27,640	24,008	25,634	315,443
600001	0	0	0	0	0	0	0	0	0	0	0	0	0
601001	6,523	3,800	5,490	5,860	11,008	6,228	11,080	9,206	8,008	5,424	13,184	10,720	96,531
Total 2 Capital	0												
Total 3 Clearing	0												
Total 4 Other BSIN	0												
Other	0	0	0	0	0	0	0	0	0	0	0	0	0

■ This tab is locked

- Informational; no inputs
- Labor \$'s are mapped from Chartfield Split tab to appropriate Common Account based on RT (or FERC account in the case of capital, clearing, or BSIN)
 - 600000 Base/Other
 - 600001 Overtime
 - 600999 Labor from Affiliates
 - 601001 NPT
 - Capital, Clearing, BSIN common accounts vary by company
 - These groups are collapsed in the example shown above

Labor

■ GWI % Tab

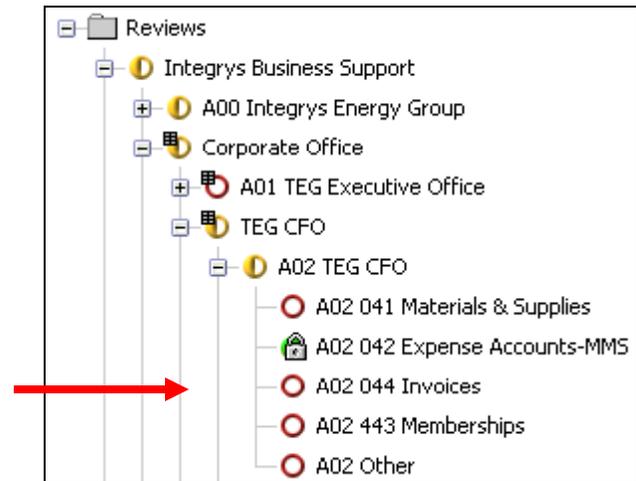
- A composite rate from HR includes
 - General wage increase (GWI)
 - Progressions
 - Promotions
 - Merit increases
 - Do not add \$'s to the budget for known raises or planned promotions; these are factored into %'s from HR
- Cognos reflects the dates of the wage increases by pay group and union rules
- Informational; no inputs

	Executive	Exempt	Non Union	Union
Yr 1 -2nd Inc Mo				
Yr 1 -2nd Inc %				

Non-Labor

Node Hierarchy

- Left side of screen
 - Click the + signs to open the next node level
 - Click on one of the lowest level HC/RT nodes in the list



Middle of screen

- Click on the top node in the Name list
 - Example: A02 TEG CFO (All)
 - Allows user to view and edit nodes in HC/RT drop-down list

You are a reviewer for:

Name	State	Ownership
A02 TEG CFO	Incomplete	a-Bud I

Which is made up of:

Name	State
A02 TEG CFO (All)	
A02 041 Materials & Supplies	Not Started
A02 042 Expense Accounts-MMS	Locked
A02 044 Invoices	Not Started
A02 443 Memberships	Not Started
A02 Other	Not Started

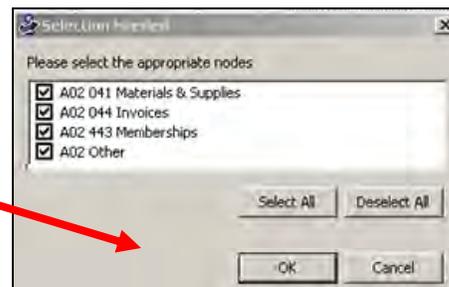
- Click on a specific HC/RT node in the Name list
 - Example: A02 044 Invoices
 - Allows user to view this HC/RT only

Non-Labor

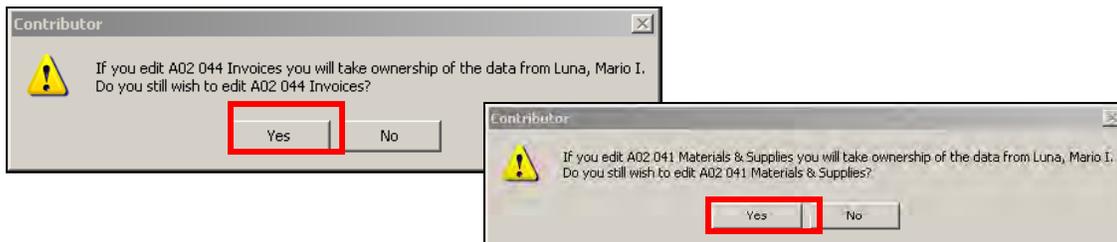
Take Ownership of Multiple Resource Types

- User selects top node in Name list to view multiple HC/RT nodes (as shown on previous page)
- Click on Take Ownership Icon 
- Choose Select All for all Resource Types
 - Or check boxes to take ownership of specific HC/RT

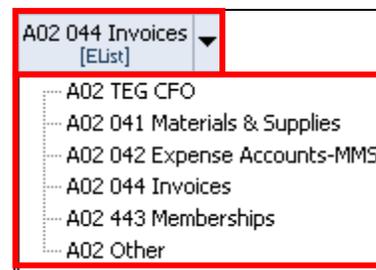
- Click OK



- Click Yes in each pop-up window
 - A window appears for each node selected above
 - Indicates user wants to take ownership



- Choose specific HC/RT from drop-down list to edit data



Non-Labor

Rows:	Columns:	Context:															
[Non Labor Chartfields_Corp]	[Assumpt Periods]	A02 041 Materials & Supplies [EList]	609011 Contractor-Other [Common Acct List]	2010 Budget [Year/Version]	Data [Data]												
						Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	
Other Misc O&M Actuals						0	0	0	0	0	0	0	0	0	0	0	0
Other A505 Actuals						0	0	0	0	0	0	0	0	0	0	0	0
2000 A02 300 921000 A505						0	0	0	0	0	0	0	0	0	0	0	0
Total A505 Exec Mgmt Gen & Admin						0											

Lists in Chartfield Split Tab

- Non Labor Chartfields_ *company*
 - List of chartfields specific to company and HC
 - IBS includes BU and Proc 1 fields; utilities normally do not
- Assumpt Periods
 - January through December and Total
- HC RT Description
 - Specific to company and HC
- Common Account List
 - Internal management view of data
 - **User must select proper Common Account when entering data**
- Year/Version
 - Select proper year/version
- Data (system eList; informational; no inputs)

	609011 Contractor-Other [Common Acct List]	2010 Budget [Year/Version]	Data [Data]
[-] Total			
609011 Contractor-Other			
622000 Audit Fees			
625000 Legal Services			
626000 Consulting & Other Prof Services			
627001 Advertising & Business Promo			
627003 Gifts & Promotions			
631999 Other Travel Expense			
632050 Social, Athletic&Recreation			
632100 Hiring Expenses			
632300 Subscriptions & Publications			
632301 Membership Dues			

Non-Labor

■ Chartfield Split Tab

- The chartfield list is unique for each company
- IBS should direct charge as much as possible to individual companies (if appropriate) vs. allocating \$'s through IBS.

■ **IBS** Chartfield Order in Cognos

- Business Unit
- Responsibility Center
- Product
- FERC Account
- Product & Services (Proc 1) (required field for IBS)
 - Chartfields are listed in Proc 1 order and subtotaled by Proc 1 field

1100 P00 200 921000 Q100
1100 P00 200 931000 Q100
1100 P01 200 881000 Q100
1100 P04 200 825000 Q100

■ **Utilities** Chartfield Order in Cognos

- Responsibility Center
- Product
- FERC Account
 - Chartfields are listed in FERC account order and subtotaled by the FERC account field
 - Chartfields are further sorted by O&M, Clearing, Balance Sheet, and Income Statement
 - The application only carries a Proc 1 if it charges IBS
 - All companies charging IBS must use the proper IBS Proc 1 chartfield

G89 200 874000
G93 200 874000
G94 200 874000
G95 200 874000

Non-Labor

- Common Account (used for Budget and Reforecast)
 - Non-Labor Common Account Map
 - List of most of the O&M Common Accounts
 - Taken from I9 list published on PowerNet
 - Identifies what account the user should choose in Cognos
 - Main account is shown at top with description
 - Identifies what accounts each company should use
 - Highlighted/italicized cells indicate where accounts differ from the main account listed

Cognos Non-Labor Common Account Map								
609000 - OPERATING AND MAINTENANCE 684999 COSTS(Excluding Labor and Benefit Accounts)	Common Account to Use in Cognos							
	WPS	PGL	NSG	MERC	MGU	UPPCO	IBS	
Office Supplies & Postage Costs - Main ACCT 663000								
663000 Office Supplies & Expense	664000	663000	663000	663000	663000	663000	663000	663000
663002 Office Exp & Services Bill Out	664000	663000	663000	663000	663000	663000	663000	663000
664000 Postage & Shipping	664000	663000	663000	663000	663000	663000	663000	664000

- Common Account Access Summary
 - List of all common accounts available in the non-labor application by company
 - Identifies what accounts each company has access to

Non-Labor Cognos Common Account Access by Company							
Non-Labor Cognos Common Account List	WPS	PGL	NSG	MERC	MGU	UPPCO	IBS
609011 Contractor-Other	609011	609011	609011	609011	609011	609011	609011
609021 Contractor-Piping		609021	609021				
609022 Contractor-Paving		609022	609022				
609023 Contractor-Restoration		609023	609023				
618000 Outsources Services							618000

Note: Complete lists are available on Budgets Home Page

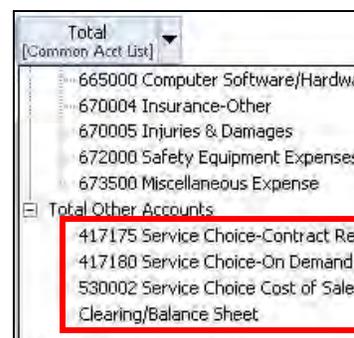
Non-Labor

- **Common Account** (used for Budget and Reforecast)
 - **Inactive Resource Type List**
 - List of inactive RT's mapped to Common Account
 - RT's are inactivated for all companies
 - All converted data is mapped to RT 044 unless requested otherwise

Inactive RTs Mapped to Common Account		
Cognos	PeopleSoft RT_Analysis File	Suggested Common Account
046 Bank service charges - corp	Inactive	675000
047 Commit fees for credit lines	Inactive	675001
063 Oth Contracted Services Actual	Inactive	609xxx
121 Programming Contracted	Inactive	609xxx
122 Professional Serv Consulting	Inactive	626000,621000,622000
123 Hardware/Software Lease	Inactive	665009
143 Permit Fees	Inactive	652200
246 Postage (incl FedEx mail)	Active	664000
376 Software Purchases	Inactive	665005
382 Contracted Materials Costs	Inactive	609xxx
405 Social Fund	Inactive	632050
450 Hardware/Software Maintenance	Inactive	665000,665008
564 Employee-Relocation Costs-INV	Inactive	604001
566 Workers Compensation	Inactive	670006
567 Injuries & Damages	Inactive	670005
568 EPRI Memberships	Inactive	632301
740 Outsourced Services	Inactive	618000
873 Contracted Temporary Help	Inactive	609xxx

Non-Labor

- **Common Account** (used for Budget and Reforecast)
 - **Clearing/Balance Sheet Accounts**
 - Clearing accounts are part of the balance sheet
 - The Common Account drop-down list includes an item for Clearing/Balance Sheet
 - User selects this item when entering data into a clearing or balance sheet FERC account



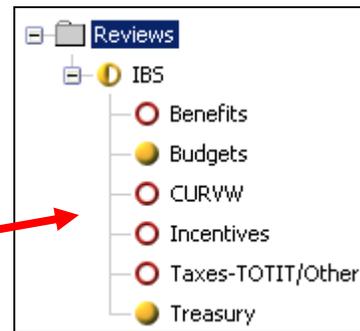
- **Other Income Statement Accounts**
 - The Common Account drop-down list includes items for Other Income Statement accounts
 - User need to match up the FERC account with the specific Common Accounts
 - FERC accounts and corresponding Common accounts are listed below

FERC	Other Income Statement Accounts	Common Account to Use in Cognos						
		WPS	PGL	NSG	MERC	MGU	UPPCO	IBS
417175	ServiceChoice-Contract Revenue				417175			
417180	ServiceChoice-On Demand				417180			
417185	ServiceChoice-Cost of Sales				530002			
417186	ServiceChoice-Adv Exp				Still Need			
417187	ServiceChoice-O&M				530002			530002
417188	Amort of Serv Choice Cust List				530002			
426100	Donations over \$500	673200						673200
426430	Other Expend for Civic, etc	647001			647001			647001
456000	Other Electric Revenues	450000						
501150	Steam - Fly Ash Disposal Costs	550000						

BSIN

Node Hierarchy

- Left side of screen
 - Click the + sign to open the next node level
 - Click on one of the lowest level BSIN account group nodes in the list



- Middle of screen
 - Click on a specific node in the Name list
 - Example: Benefits
 - Allows user to view BSIN accounts in this node only
 - BSIN nodes are identified by like groups of accounts rather than user names
 - Multiple users can have access to a single node

You are a reviewer for:

Name	State	Ownership
IBS	Incomplete	a-CC Budd

Which is made up of:

Name	State
IBS (All)	
Benefits	Not Started
Budgets	Work In Progress
CURVW	Not Started
Incentives	Not Started
Taxes-TOTIT/Other	Not Started
Treasury	Work In Progress

NOTE: Only DA's and few other users have access to view all BSIN nodes for a company

BSIN

BSIN Application

- BSIN Input Tab
 - BSIN Chartfield
 - Contains list of BU chartfield values
 - Sorted by FERC account
 - Non-Regs sorted by Common account
 - Cash Flow
 - Beg Balance
 - June 30, 2010 balances
 - Input 1, Input 2
 - Debits and Credits can be entered in any input field
 - Depending on the company, users may see up to 4 input fields
 - Net Activities
 - Sum of all Input fields
 - End Balance
 - Sum of Beg Balance + Net Activities

	Beg Balance	Input 1	Input 2	Net Activities	End Balance
Total Balance Sheet Accounts					
143460 G07 200 222 143460					
182312 G07 200 222 182312					
182351 G07 200 222 182351					

BSIN

Tabs in BSIN Application

- BSIN Input Tab
 - Verify Beginning Balances are correct
 - Select proper Month-Year
 - Always input activity in Non-Labor
 - Select proper version (Budgets or Reforecast)
 - Use true accounting signs in Input fields
 - Expense, Assets = Debit
 - Revenue, Liabilities = Credit
 - Debits and Credits can be entered in any Input field

The screenshot shows the BSIN Input application interface. At the top, there are two tabs: 'BSIN_Input' (highlighted with a red box) and 'BSIN_Export'. Below the tabs, there are several filter controls: 'Rows: [BSIN Chartfield]', 'Columns: [Cash Flow]', 'Context: Data [Data]', 'Jul-2010 [Periods]' (highlighted with a red box), 'Benefits [Elist]', 'Non-Labor [Labor/Non-Labor]' (highlighted with a red box), and 'Budget [Version]' (highlighted with a red box). Below these filters is a table with the following columns: 'Beg Balance', 'Input 1', 'Input 2', 'Net Activities', and 'End Balance'. The table has three rows of data under the heading 'Total Balance Sheet Accounts':

	Beg Balance	Input 1	Input 2	Net Activities	End Balance
143460 G07 200 222 143460					
182312 G07 200 222 182312					
182351 G07 200 222 182351					

NOTE: Since June 30, 2010 balances are copied into Cognos and no subsequent actual activity is posted in Cognos, any pre-July actual reopening changes need to be included in Budget Stub period (Jul-Dec 2010)

BSIN

Tabs in BSIN Application

- BSIN Export Tab
 - Informational; no inputs

	Total	Beg Balance	Jan	Feb	Mar	Apr
Total Balance Sheet Accounts	0	0	0	0	0	0
146001 A00 300 551 146000 9999 001	0	0	0	0	0	0
146007 A00 300 551 146000	0	0	0	0	0	0

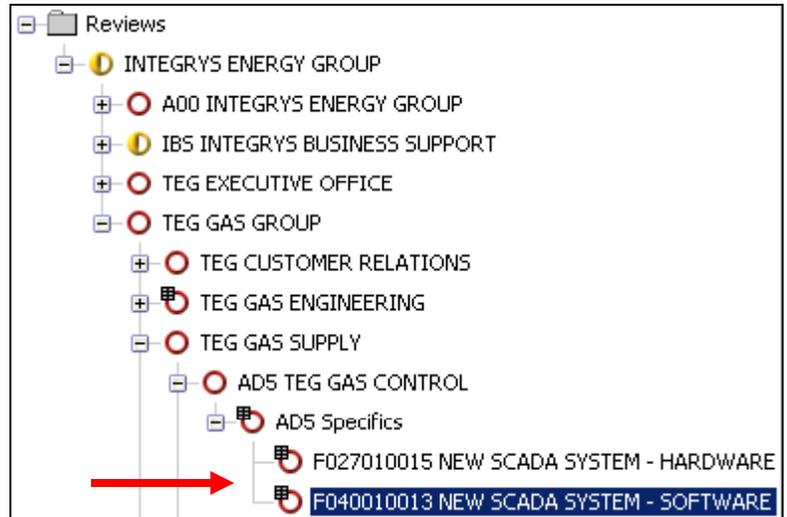
- BSIN chartfield order
 - FERC - RC - Prod - RT - Common - Affiliate – HC
 - Common – RC - Prod - RT - Affiliate – HC (Non-Regs)

- Intercompany payables and receivables should not be forecasted
 - June 30 balances should not be adjusted (per Consolidations Group)
- Affiliate Field and HC
 - Required on all intercompany transactions
 - Last two items in BSIN chartfield string
 - HC matches Affiliate code
 - Example: 146000 A00 300 551 146000 9999 001

Capital

Node Hierarchy

- Left side of screen
 - Click the + signs to open the next node levels
 - Click on one of the lowest level funding project nodes in the list



Middle of screen

- Click on the top node in the Name list
 - Example: AD5 Specifics (All)
 - Allows user to view and edit nodes in project drop-down list

You are a reviewer for:		
Name	State	Ownership
AD5 Specifics	Not Started	None

Which is made up of:

Name	State
AD5 Specifics (All)	
F027010015 NEW SCADA SYSTEM - HARDWARE	Not Started
F040010013 NEW SCADA SYSTEM - SOFTWARE	Not Started

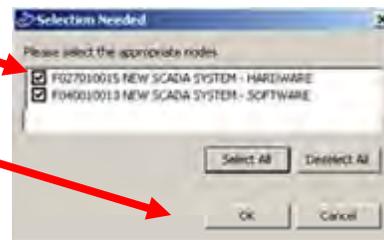
- Click on a specific node in the Name list
 - Example: F040010013 NEW SCADA SYSTEM-SOFTWARE
 - Allows user to view this project only

Capital

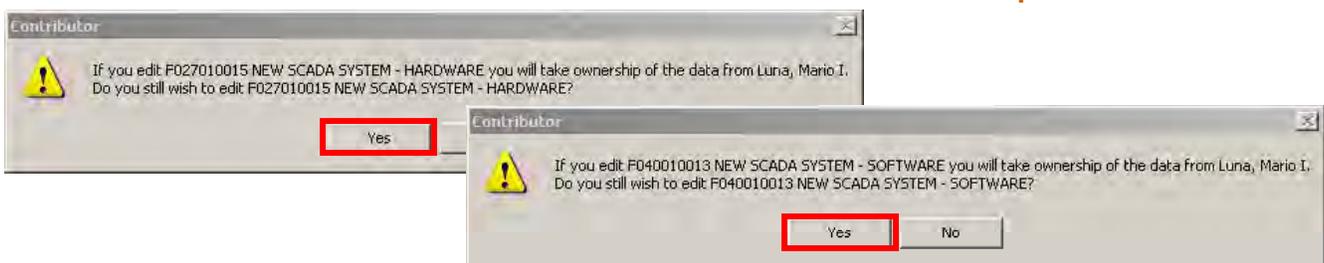
Take Ownership of Multiple Funding Projects

- User selects top node in Name list to view multiple funding projects (as shown on previous page)
- Click on Take Ownership Icon 
- Choose Select All for all funding projects
 - Or check boxes to take ownership of specific funding projects

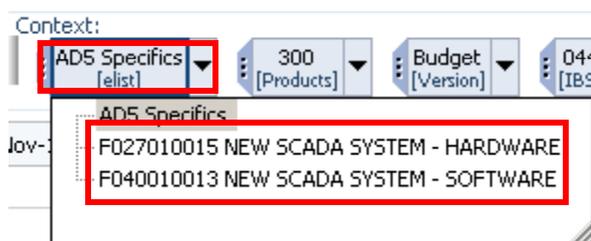
- Click OK



- Click Yes in each pop-up window
 - A window appears for each node selected above
 - Indicates user wants to take ownership



- Choose specific funding project from drop-down list to edit data



Capital

Tabs in Capital Application

- Project Attributes Tab
 - List of projects for an RC
 - Informational; no inputs

	In Service Date	Budget Year	AFUDC Calc	Budget Manager HC	Facility ID
F027010015 NEW SCADA SYSTEM - HARDWARE	06/2011	2008	Y		00000-000
F040010013 NEW SCADA SYSTEM - SOFTWARE	06/2011	2008	Y		00000-000

- In Service Date
 - Date when CWIP dollars are moved to plant
 - Verify the date is appropriate for the project
- Budget Year
 - Appears as the year the expenditures of the project begin (input in PowerPlant, transferred to Cognos)
- AFUDC Calc (IBS and WPS only)
 - Projects with a Y or N will appear
 - An indicator from PowerPlant that determines if AFUDC is calculated on the project or not
- Budget Manager HC
 - Used by IBS only (optional)
- Facility ID
 - Valid for generation projects
 - Input in PowerPlant if known; otherwise supplied by Property Accounting

Capital

Tabs in Capital Application

- Input Project Cash Flow Tab
 - Specific funding project lists are unique to each RC
 - Blanket projects may be used by multiple RC's
 - Company RT lists:
 - IBS, MGU, MERC, UPPCO, WPS, WRPC
 - 138 – Other (default)
 - 080 – Non-Refundable Construction (Contributions)
 - PGL, NSG
 - 725 – Labor
 - 041 – Materials
 - 044 – Invoices
 - 080 – Non-Refundable Construction (Contributions)
 - 365 – Non-Service Revenues
 - 855 – Distribution - Non Labor
 - 868 – Paving
 - 869 – Piping Contracting
 - 870 – Landscaping
 - 138 – Other

Reminder: By nesting rows and columns, user can view lists side by side
Refer to Row and Column Dimension in manual

	Jun-10 YTD WIP	Retirements	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	2010	Jan-11	Feb-11	Mar-11	Apr-11	
- Total (BCRS)	0	0	0	0	0	0	0	0	200,000	200,000	190,625	190,625	190,625	190,625
- Basic Cost	0	0	0	0	0	0	0	0	200,000	200,000	190,625	190,625	190,625	190,625
303300	0	0	0	0	0	0	0	0	200,000	200,000	190,625	190,625	190,625	190,625
303500	0	0	0	0	0	0	0	0	0	0	0	0	0	0
303700	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- Removal & Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
670000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
680000	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Capital

Tabs in Capital Application

- Input Project Cash Flow Tab
 - Jun-10 YTD WIP
 - Work-in-Progress will be included for existing funding projects
 - Review amounts shown to determine remaining cash flows
 - Retirements (Book Cost)
 - All funding projects with replacements have retirements
 - Input estimates if the retirement \$'s are material (over \$100,000)
 - Monthly Spread (Month-Year)
 - Input monthly expenditures using the appropriate six-digit utility account
 - Input capital costs only; no O&M

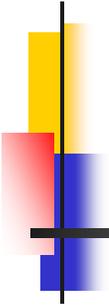
	Jun-10 YTD WIP	Retirements	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	2010	Jan-11	Feb-11	Mar-11	Apr-11	
Total (BCRS)	0	0	0	0	0	0	0	0	200,000	200,000	190,625	190,625	190,625	190,625
Basic Cost	0	0	0	0	0	0	0	0	200,000	200,000	190,625	190,625	190,625	190,625
303300	0	0	0	0	0	0	0	0	200,000	200,000	190,625	190,625	190,625	190,625
303500	0	0	0	0	0	0	0	0	0	0	0	0	0	0
303700	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal & Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
670000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
680000	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Capital

Tabs in Capital Application

- Project Calculations Tab
 - Calculates Work-in-Progress and Closings based on information input in previous tab
 - Informational; no inputs
 - Total and Subtotal descriptions updated
 - BC – Basic Cost
 - RS – Removal & Salvage

	In Service Date	Retirements	Jun-10 YTD WIP	Jul-10	Jul-10 Closing	Jul-10 WIP	Aug-10	Aug-10 Closing	Aug-10 WIP
Total (BCRS)		0	0	0	0	0	0	0	0
Basic Cost		0	0	0	0	0	0	0	0
303300		0	0	0	0	0	0	0	0
303500		0	0	0	0	0	0	0	0
303700		0	0	0	0	0	0	0	0
Removal & Salvage		0	0	0	0	0	0	0	0
670000		0	0	0	0	0	0	0	0
680000		0	0	0	0	0	0	0	0



Capital

Terminology Changes

- **Funding Project**
 - Ten-digit number with an **F** in the first position
 - Can span many years
 - Has a start and stop date (in-service date)
 - Created in PowerPlant
 - Used to cash flow projects in Cognos
- **Work Order**
 - Same as project in PeopleSoft
 - PowerPlant work orders roll up to funding projects
- **Work Order Type**
 - Same concept as project mask in PeopleSoft
- **Utility Account**
 - Formerly referred to as Plant Account or Account PC (300 series plant account used to designate type of plant asset)

Capital

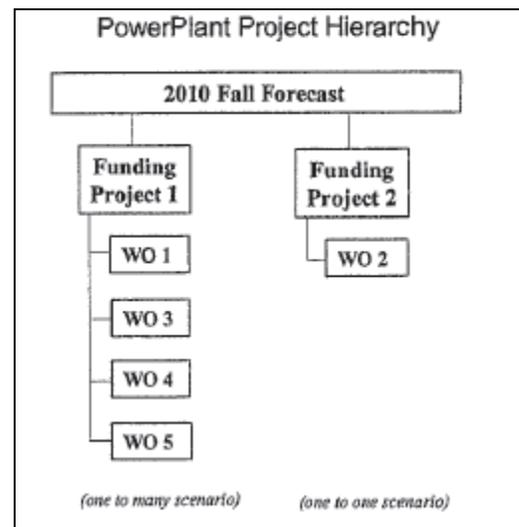
Funding Projects

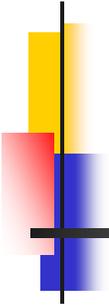
- Work in progress dollars for existing funding projects will be pulled into Cognos in mid-July, after the June books are closed
- All cash flows will be entered into Cognos at the Funding Project (Budget) level.
- All projects in the Capital Application will start with an **F** for Funding.
- Funding Projects may have a one to one or one to many relationship to a Work Order (Actual)
 - Examples:
 - F017011023 = 0017001023
 - F017011024 = 0017001024, 0017001025, 0017001026, 0017001027
- Budget Preparers can determine roll-ups in PowerPlant
- Contributions (non-refundable construction)
 - Mask 0054 will no longer be used
 - RT 080 will be used on applicable funding projects

Capital

Funding Projects

- Higher level project, under which Work Orders are initiated in PowerPlant
 - Essentially the budgeted amounts
 - Facilitates budget to actual reporting
 - Unbudgeted Funding project will be created
 - PowerPlant cash flow indicator with Y will move funding project into Cognos





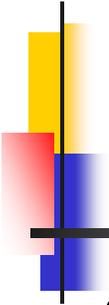
Capital

PowerPlant System

- All companies use PowerPlant to create funding and work order projects
- Budget Preparers should have received PowerPlant training
- Forecast In-Service Date
 - Estimated date the project becomes operational
 - The trigger used in Cognos to move expenditures from CWIP to Plant-in-Service
 - Expenditures after this date are considered Plant-in-Service

Property Accounting Support Person

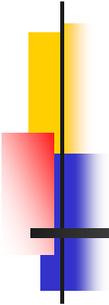
- Answer questions on setting up projects
- Verify whether funding projects are capital or O&M
- Identify proper work order types
- Address PowerPlant training needs



Capital

Capital Cash Flow

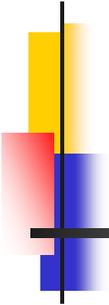
- Obtain approved business plans from organization
 - Level of detail should be discussed with respective DA
- **PowerPlant Project System**
 - Set up funding projects to support business plans
 - Specific – individual projects
 - Example: WAM
 - Blanket - pool of dollars used to budget mass property
 - Funding project numbers are generated
 - Funding project numbers are passed to Cognos nightly
- Budget Preparers input cash flows into Cognos by funding project, RT, and period



Capital

Assumptions

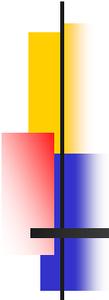
- All IBS capital managed on behalf of another business unit needs to be completed by the IBS capital deadline no matter what the business unit that budget may reside in
- Do not budget the following items; work with Admin Services or IT for specific purchases
 - Capitalized office furniture and equipment are managed/budgeted in Admin Services-Facilities
 - Capitalized PC's, printers, fax machines, etc. are budgeted/managed by IT



Capital

■ Assumptions

- Capital labor is identified in the Labor application in account 107000 CWIP
- Budgeted labor is not tied to specific capital projects
- Project leaders must work with other Home Centers or other companies to determine resource requirements
- Labor dollars from subsidiaries need to be identified as O&M or capital
 - If capital, use account 107000 CWIP without a Proc 1 number
- Budget preparers must consider labor costs, labor loadings, allocated labor, and non-labor in project estimates
 - Benefits, payroll taxes, NPT, transportation, and stock material loaders
- Capital Loader Rates
 - Rates vary between companies
 - Link to loader rates will be available on Budget Home Page



Capital

Assumptions

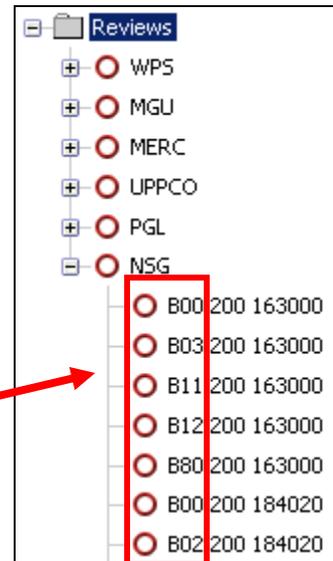
- **CA or CPCN (WPS Only)**
 - CA = Certificate of Authority
 - Required by PSCW
 - Gas distribution projects greater than \$1,500,000
 - Required for gas projects to service new areas
 - Electric projects greater than \$8,248,000 through May 15, 2012
 - CPCN = Certificate of Public Convenience and Necessity
 - Required by PSCW
 - Construction of power plants greater than 100 MW
 - PSCW determines if a project can be built and where, if approved
 - Plan ahead and get approval prior to budget process
 - If a CA or CPCN is expected prior to completion of the rate case audit (i.e., June 30), then include it in the budget. If expected between June 30 and late November, then the various revenue requirements need to be identified on spreadsheets for exhibits in the case.

Contact Dave Kyto or Rick Moras with questions

Clearing

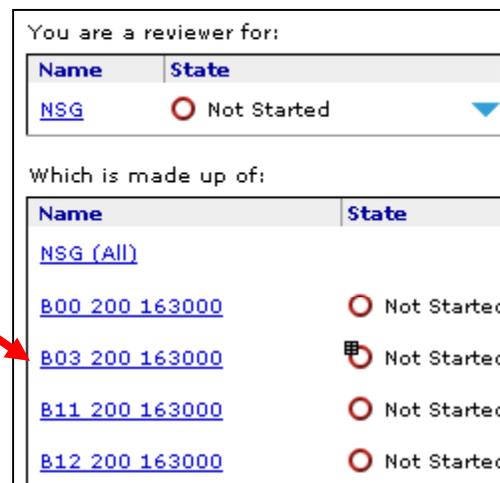
Node Hierarchy

- Left side of screen
 - Click the + signs to open the next node levels
 - Click on one of the lowest level RC/Prod/Account items

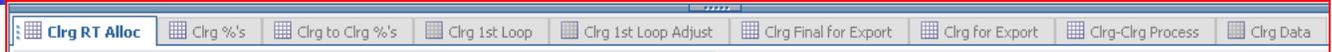


All utilities include RC (NSG/PGL also include Prod/Acct)

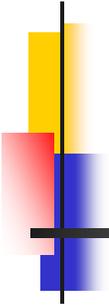
- Middle of screen
 - Click on a specific node in the Name list
 - Example: B03 200 163000
 - Allows user to view this node only



Clearing



- Tabs in Clearing Application (Utilities only)
 - Clrg RT Alloc (informational; no inputs)
 - Chartfields with Labor/Non-Labor RT's
 - Clrg %'s (inputs required)
 - Input %'s to RC's that receive the majority of clearing \$'s from this RC without negatively affecting the FERC account
 - Input 0 or leave cell blank if chartfields are not used
 - Clrg to Clrg %'s
 - Not applicable to all BU's or RC's
 - Input %'s to other clearing RC's
 - Sum of the %'s in Clrg %'s and Clrg to Clrg %'s should equal 100%
 - Input 0 or leave cell blank if chartfields are not used
 - Clrg 1st Loop (informational; no inputs)
 - Clrg 1st Loop Adjust (informational; no inputs)
 - Clrg Final for Export (informational; no inputs)
 - Creates monthly spread of \$'s based on %'s
 - Clrg for Export (informational; no inputs)
 - Clears dollars out of clearing accounts
 - Clrg-Clrg Process (informational; no inputs)
 - Clears remaining \$'s out of clearing accounts
 - Clrg Data (informational; no inputs)



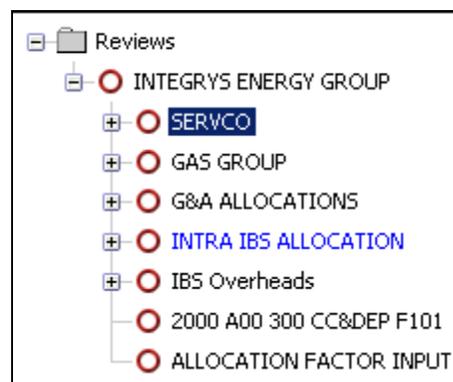
Clearing

- Utilities Clearing
 - MERC, MGU, NSG, PGL, UPPCO, WPS
 - Each utility inputs clearing %'s by year and chartfields
 - Accounts 163000 and 184xxx
- WRPC
 - Application not applicable
- Non-Regulated Companies
 - Application not applicable
- IBS
 - Application not applicable

Allocations

■ Allocations Application (IBS only)

- Maintained by the Budget Group with oversight from ICAC Allocations Team
- Used to view allocation methods, chartfield information, factors, and final allocated dollars



■ IBS Allocation File

- PowerNet, Budgets Home Page
- To be updated with new %'s on July 16 for the 2011-2012 budget cycle

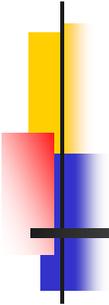
Financials

Cognos Financials			
Report	Description	Cognos	
		FERC	Common
Income Statement	Income Statement high level line item categories; by version, year and month	X	X
Detail Income Statement	Income Statement by account; by version, year and month	X	X
Margin Report	Margins by customer class and segment; by version, year and month	X	No
Balance Sheet	Balance Sheet high level line item categories; by version, year and month 13 month average	X	X
Detail Balance Sheet	Balance Sheet by account; by version, year and month 13 month average	X	X
Capital Structure	Used by Treasury to help determine financing needs by version, year and month 13 month average	X	X
Cash Flow	Cash Flow high level line item categories (without transfers); by version, year and month 13 month average	X	No
Revenue Requirement Calc	Projects Rev Requirement variances (+/-) by version and year	X	No

Appendix I

Centrally Managed Items

- All centrally managed items will be budgeted by an IBS function **AND** be included in the budget of an IBS HC. The IBS functions need to work with the operating companies to determine the dollars that should be included in the centrally managed HC's. One exception exists in IT, where they will continue to budget as they had in the past, keeping their centrally managed items within their existing HC's and products and services.
 - Examples:
 - Relocation Costs, Social Funds, Lease/Rent, Tuition Reimbursement, etc.
- P/S Home Center Logic – For the Derivation of the Home Center
 - Basic Assumptions:
 - This applies to all companies
 - Any inter-unit transaction would be impacted, including UPPCO-WPS, PGL-NSG, etc.
 - Ensure the HC's align with where the dollars are or will be budgeted
 - Logic applies to Actuals and Budgets
 - For labor, the HC is currently provided on the transactions, and this will continue
 - Whenever non-labor should go to a specific HC, users will provide a HC on the transaction



Appendix I

Centrally Budgeted Items

- One function is responsible for determining the dollar amount that will be included in the Integrys budget. The function passes that information along to the DA's or other parties responsible for putting the dollars in their operating company's budget. Centrally budgeted items are **NOT** included in the IBS HC budget. Examples include non-executive incentives, taxes, interest, and gas purchasing. It is up to the DA, or other responsible party, to decide where within their operating company's budget these charges will reside (either a unique HC or an existing HC).

Questions



North Shore Gas Company

Operation & Maintenance Budget

Line No.	Description	2012 Test Year	2011 Budget	Line No.
1	<u>O&M (without Selected Items)</u>			1
2	General & Administrative	\$ 23,326,000	\$ 20,727,000	2
3	Operations	15,366,000	15,190,000	3
4	Accounting & Finance	6,764,000	6,317,000	4
5	Gas Supply & Engineering	2,748,000	2,730,000	5
6	Facilities	62,000	136,000	6
7	Total O&M (without Selected Items)	48,266,000	45,100,000	7
8	<u>Selected Items</u>			8
9	Provision for Uncollectibles	1,675,000	1,617,000	9
10	Amortization of MFG	13,805,000	12,585,000	10
11	Provision for Injuries & Damages	558,000	558,000	11
12	Capitalized Benefits	(1,540,000)	(1,475,000)	12
13	Total Selected Items	14,498,000	13,285,000	13
14	Total Operations & Maintenance	\$ 62,764,000	\$ 58,385,000	14

North Shore Gas Company

Operation & Maintenance Budget

Line No.	Description	2010 Budget	2009 Budget (1)	Line No.
1	<u>O&M (without Selected Items)</u>			1
2	General & Administrative	\$ 20,070,000	\$ 21,252,000	2
3	Operations	15,539,000	12,976,000	3
4	Accounting & Finance	5,756,000	4,614,000	4
5	Gas Supply & Engineering	3,355,000	3,636,000	5
6	Facilities	150,000	69,000	6
7	Total O&M (without Selected Items)	<u>44,870,000</u>	<u>42,547,000</u>	7
8	<u>Selected Items</u>			8
9	Provision for Uncollectibles	1,731,000	1,847,000	9
10	Amortization of MFG	10,591,000	5,029,000	10
11	Provision for Injuries & Damages	250,000	758,000	11
12	Capitalized Benefits	<u>(1,427,000)</u>	<u>(1,251,000)</u>	12
13	Total Selected Items	11,145,000	6,383,000	13
14	Total Operations & Maintenance	<u>\$ 56,015,000</u>	<u>\$ 48,930,000</u>	14

Note: (1) For 2009, the budget represents a revised budget that was used for management purposes due to the economic downturn. The revised budget was addressed in Docket Nos. 09-0166/0167 (Cons.).

North Shore Gas Company

Capital Budget

Line No.	Description	2012 Budget	2011 Budget	2010 Budget	2009 Budget (1)	Line No.
1	DISTRIBUTION SYSTEM					1
2	Mains	\$ 13,534,000	\$ 3,648,000	\$ 10,974,000	\$ 1,934,000	2
3	Services	5,281,000	5,134,000	6,143,000	4,910,000	3
4	Meters	1,321,000	1,283,000	773,000	1,443,000	4
5	TOTAL DISTRIBUTION SYSTEM	<u>20,136,000</u>	<u>10,065,000</u>	<u>17,890,000</u>	<u>8,287,000</u>	5
6	TRANSMISSION SYSTEM					6
7	Station Plant and Equipment	415,000	358,000	220,000	190,000	7
8	TOTAL TRANSMISSION SYSTEM	<u>415,000</u>	<u>358,000</u>	<u>220,000</u>	<u>190,000</u>	8
9	INFORMATION TECHNOLOGY					9
10	Computer Equipment	-	-	-	-	10
11	IT-Other	221,000	1,219,000	137,000	163,000	11
12	TOTAL INFORMATION TECHNOLOGY	<u>221,000</u>	<u>1,219,000</u>	<u>137,000</u>	<u>163,000</u>	12
13	OTHER					13
14	Building Improvements	300,000	555,000	70,000	472,000	14
15	Operating Equipment	65,000	65,000	98,000	108,000	15
16	Transportation and Power Operating Equipment	737,000	737,000	795,000	804,000	16
17	TOTAL OTHER	<u>1,102,000</u>	<u>1,357,000</u>	<u>963,000</u>	<u>1,384,000</u>	17
18	TOTAL CAPITAL BUDGET	<u>\$ 21,874,000</u>	<u>\$ 12,998,000</u>	<u>\$ 19,210,000</u>	<u>\$ 10,024,000</u>	18

Note: (1) For 2009, the budget represents a revised budget that was used for management purposes due to the economic downturn. The revised budget was addressed in Docket Nos. 09-0166/0167 (Cons.).

North Shore Gas Company

Comparison of Budgeted Non-Payroll Expense to Actual

Line No.	Account Number and Description [A]		Historical Year Ended December 31, 2009				Explanation of Variance
			Actual [B]	Budget (1) [C]	Variance [D]	% Variance [E]	
1	Production						
2	Operation						
3	710.00	Operation Supervision and Engineering	\$ 33,000	\$ -	\$ 33,000	-	
4	717.00	Liquefied Petroleum Gas Expenses	9,000	-	9,000	-	
5	735.00	Miscellaneous Production Expenses	28,000	-	28,000	-	
		Total Operation	70,000	-	70,000	-	For the 2009 budget, the allocation for transportation cost was allocated only to two operations and maintenance accounts whereas for actuals, it get allocated to all the appropriate operations and maintenance accounts.
6	Maintenance						
7	Maintenance Supervision and Engineering		101,000	-	101,000	-	
8	740.00	Maintenance Supervision and Engineering	101,000	-	101,000	-	
9	741.00	Maintenance of Structures and Improvements	30,000	12,000	18,000	150.00%	
10	742.00	Maintenance of Production Equipment	10,000	24,000	(14,000)	-58.33%	
		Total Maintenance	141,000	36,000	105,000	291.67%	For the 2009 budget, the allocation for transportation cost was allocated only to two operations and maintenance accounts whereas for actuals, it get allocated to all the appropriate operations and maintenance accounts.
11	Total Maintenance		141,000	36,000	105,000	291.67%	
12	Total Production		211,000	36,000	175,000	486.11%	
13	Underground Storage						
14	Operation						
15	814.00	Operation Supervision and Engineering	-	6,000	(6,000)	-100.00%	Variance is due to dollars being budgeted in 814.0 in error.
16		Total Underground Storage	-	6,000	(6,000)	-100.00%	
17	Transmission						
18	Operation						
19	856.00	Mains Expenses	83,000	375,000	(292,000)	-77.87%	Variance is due to anticipated work for Transmission Pipeline integrity was not required.
20	Total Transmission		83,000	375,000	(292,000)	-77.87%	
21	Distribution						
22	Operation						
23	870.00	Operation Supervision and Engineering	387,000	642,000	(255,000)	-39.72%	
24	871.00	Distribution Load Dispatching	29,000	215,000	(186,000)	-86.51%	
25	874.00	Mains and Services Expenses	578,000	1,582,000	(1,004,000)	-63.46%	
26	878.00	Meter and House Regulator Expenses	924,000	96,000	828,000	862.50%	
27	879.00	Customer Installations Expenses	371,000	(36,000)	407,000	-1130.56%	
28	880.00	Other Expenses	554,000	535,000	19,000	3.55%	
29	881.00	Rents	10,000	12,000	(2,000)	-16.67%	
30		Total Operation	2,853,000	3,046,000	(193,000)	-6.34%	
31	Maintenance						
32	885.00	Maintenance Supervision and Engineering	204,000	27,000	177,000	655.56%	
33	886.00	Maintenance of Structures and Improvements	9,000	-	9,000	-	
34	887.00	Maintenance of Mains	503,000	974,000	(471,000)	-48.36%	
35	889.00	Maintenance of Measuring and Regulating Station - General	2,000	-	2,000	-	
36	890.00	Maintenance of Measuring and Regulating Station - Industrial	1,000	-	1,000	-	
37	891.00	Maintenance of Measuring and Regulating Station - City Gate	86,000	12,000	74,000	616.67%	
38	892.00	Maintenance of Services	890,000	108,000	782,000	724.07%	
39	893.00	Maintenance of Meters and House Regulators	39,000	9,000	30,000	333.33%	
40		Total Maintenance	1,734,000	1,130,000	604,000	53.45%	Variance is due to unanticipated maintenance expenses requiring contractor resources, natural gas purchases budgeted elsewhere, travel time that is recorded as payroll in budget but non-payroll in actual months and service regulator vent guards after PHMSA recommendation.
41	Total Distribution		4,587,000	4,176,000	411,000	9.84%	

Note: (1) For 2009, the budget column represents a revised budget that was used for management purposes due to the economic downturn. The revised budget was addressed in Docket Nos. 09-0166/0167 (Cons.).

North Shore Gas Company

Comparison of Budgeted Non-Payroll Expense to Actual

Line No.	Account Number and Description	Historical Year Ended December 31, 2009				Explanation of Variance
		Actual	Budget (1)	Variance	% Variance	
		[B]	[C]	[D]	[E]	
1	Customer Accounts					
2	901.00 Customer Accounts Supervision	\$ 639,000	\$ 187,000	\$ 452,000	241.71%	
3	902.00 Meter Reading Expenses	33,000	(339,000)	372,000	-109.73%	
4	903.00 Customer Records and Collection Expenses	4,315,000	4,878,000	(563,000)	-11.54%	
5	904.00 Uncollectible Accounts	1,936,000	1,848,000	88,000	4.76%	
6	905.00 Miscellaneous Customer Accounts Expenses	701,000	248,000	453,000	182.66%	
7	Total Customer Accounts	7,624,000	6,822,000	802,000	11.76%	
8	Customer Service and Informational Expenses					
9	907.00 Customer Service Supervision	144,000	161,000	(17,000)	-10.56%	
10	908.00 Customer Assistance Expenses	207,000	236,000	(29,000)	-12.29%	
11	909.00 Information and Instructional Advertising Expense	257,000	297,000	(40,000)	-13.47%	
12	Total Customer Service and Informational Expenses	608,000	694,000	(86,000)	-12.39%	
13	Administrative and General					
14	Operation					
15	920.00 Administrative and General Salaries	5,618,000	4,184,000	1,434,000	34.27%	
16	921.00 Office Supplies and Expense	1,475,000	5,815,000	(4,340,000)	-74.63%	
17	922.00 Administrative Expenses Transferred - Credit	-	(1,330,000)	1,330,000	-100.00%	
18	923.00 Outside Services Employed	1,179,000	354,000	825,000	233.05%	
19	924.00 Property Insurance	34,000	31,000	3,000	9.68%	
20	925.00 Injuries and Damages	2,068,000	1,099,000	969,000	88.17%	
21	926.00 Employee Pensions and Benefits	7,201,000	7,480,000	(279,000)	-3.73%	
22	927.00 Franchise Requirements	1,421,000	-	1,421,000	-	
23	928.00 Regulatory Commission Expenses	434,000	434,000	-	0.00%	
24	929.00 Duplicate Charges - Credit	(463,000)	-	(463,000)	-	
25	930.10 General Advertising Expenses	12,000	2,000	10,000	500.00%	
26	930.20 Miscellaneous General Expenses	9,893,000	10,078,000	(185,000)	-1.84%	
27	931.00 Rents	793,000	1,002,000	(209,000)	-20.86%	
28	Total Operation	29,665,000	29,149,000	516,000	1.77%	
29	Maintenance					
30	932.00 Maintenance of General Plant	3,000	-	3,000	-	
31	Total Maintenance	3,000	-	3,000	-	
32	Total Administrative and General	29,668,000	29,149,000	519,000	1.78%	
33	Total Operation and Maintenance Non-Payroll	\$ 42,781,000	\$ 41,258,000	\$ 1,523,000	3.69%	

Note: (1) For 2009, the budget column represents a revised budget that was used for management purposes due to the economic downturn. The revised budget was addressed in Docket Nos. 09-0166/0167 (Cons.).

North Shore Gas Company

Budgeted Payroll Expense

		Historical Year Ended December 31, 2009				
Line No.	Account Number and Description [A]	Actual [B]	Budget (1) [C]	Variance [D]	% Variance [E]	Explanation of Variance
1	Production					
2	Operation					
3	710.00 Operation Supervision and Engineering	\$ -	\$ 40,000	\$ (40,000)	-100.00%	
4	717.00 Liquefied Petroleum Gas Expenses	-	10,000	(10,000)	-100.00%	
5	735.00 Miscellaneous Production Expenses	51,000	77,000	(26,000)	-33.77%	
6	807.50 Other Purchased Gas Expense	-	-	-	-	
7	Total Operation	51,000	127,000	(76,000)	-59.84%	Variance due to inadvertent error in recording supervisor time for actuals.
8	Maintenance					
9	740.00 Maintenance Supervision and Engineering	-	88,000	(88,000)	-100.00%	
10	741.00 Maintenance of Structures and Improvements	-	1,000	(1,000)	-100.00%	
11	742.00 Maintenance of Production Equipment	19,000	51,000	(32,000)	-62.75%	
12	Total Maintenance	19,000	140,000	(121,000)	-86.43%	Variance due to inadvertent error in recording supervisor time for actuals.
13	Total Production	70,000	267,000	(197,000)	-73.78%	
14	Transmission					
15	Operation					
16	856.00 Mains Expenses	10,000	-	10,000	-	Variance due to unanticipated supervisory and technician expenses.
17	Total Transmission	10,000	-	10,000	-	
18	Distribution					
19	Operation					
20	870.00 Operation Supervision and Engineering	278,000	186,000	92,000	49.46%	
21	871.00 Distribution Load Dispatching	41,000	42,000	(1,000)	-2.38%	
22	874.00 Mains and Services Expenses	1,048,000	817,000	231,000	28.27%	
23	875.00 Measuring and Regulating Station Expense - General	-	-	-	-	
24	878.00 Meter and House Regulator Expenses	864,000	803,000	61,000	7.60%	
25	879.00 Customer Installations Expenses	304,000	275,000	29,000	10.55%	
26	880.00 Other Expenses	1,822,000	2,659,000	(837,000)	-31.48%	
27	Total Operation	4,357,000	4,782,000	(425,000)	-8.89%	
28	Maintenance					
29	885.00 Maintenance Supervision and Engineering	951,000	1,030,000	(79,000)	-7.67%	
30	886.00 Maintenance of Structures and Improvements	7,000	19,000	(12,000)	-63.16%	
31	887.00 Maintenance of Mains	570,000	494,000	76,000	15.38%	
32	889.00 Maintenance of Measuring and Regulating Station - General	-	-	-	-	
33	890.00 Maintenance of Measuring and Regulating Station - Industrial	5,000	-	5,000	-	
34	891.00 Maintenance of Measuring and Regulating Station - City Gate	12,000	-	12,000	-	
35	892.00 Maintenance of Services	904,000	409,000	495,000	121.03%	
36	893.00 Maintenance of Meters and House Regulators	-	-	-	-	
37	894.00 Maintenance of Other Equipment	-	-	-	-	
38	Total Maintenance	2,449,000	1,952,000	497,000	25.46%	Variance due to an increase in service maintenance work.
39	Total Distribution	6,806,000	6,734,000	72,000	1.07%	

Note: (1) For 2009, the budget column represents a revised budget that was used for management purposes due to the economic downturn. The revised budget was addressed in Docket Nos. 09-0166/0167 (Cons.).

North Shore Gas Company

Budgeted Payroll Expense

Historical Year Ended December 31, 2009

Line No.	Account Number and Description [A]	Actual [B]	Budget (1) [C]	Variance [D]	% Variance [E]	Explanation of Variance
1	Customer Accounts					
2	902.00 Meter Reading Expenses	\$ 535,000	\$ 578,000	\$ (43,000)	-7.44%	
3	903.00 Customer Records and Collection Expenses	225,000	92,000	133,000	144.57%	
4	Total Customer Accounts	760,000	670,000	90,000	13.43%	
5	Administrative and General					
6	Operation					
7	920.00 Administrative and General Salaries	23,000	-	23,000	-	
8	926.00 Employee Pensions and Benefits	(109,000)	-	(109,000)	-	
9	930.20 Miscellaneous General Expenses	-	-	-	-	
10	Total Operation	(86,000)	-	(86,000)	-	Variance is due to overallocation of the clearing of absent time (vacation & holiday time).
11	Maintenance					
12	932.00 Maintenance of General Plant	-	-	-	-	
13	Total Maintenance	-	-	-	-	
14	Total Administrative and General	(86,000)	-	(86,000)	-	
15	Total Operation and Maintenance Payroll	\$ 7,560,000	\$ 7,671,000	\$ (111,000)	-1.45%	

Note: (1) For 2009, the budget column represents a revised budget that was used for management purposes due to the economic downturn. The revised budget was addressed in Docket Nos. 09-0166/0167 (Cons.).

North Shore Gas Company

Budgeted Payroll Expense

Historical Year Ended December 31, 2008

Line No.	Account Number and Description	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Total Actual
1	Production													
2	Operation													
3	710.00 Operation Supervision and Engineering	\$ 4,000	\$ 3,000	\$ 4,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 2,000	\$ 4,000	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ 32,000
4	717.00 Liquefied Petroleum Gas Expenses	1,000	1,000	-	-	1,000	1,000	-	-	-	-	-	-	4,000
5	735.00 Miscellaneous Production Expenses	7,000	8,000	6,000	5,000	5,000	4,000	4,000	4,000	3,000	4,000	3,000	5,000	58,000
6	Total Operation	12,000	12,000	10,000	8,000	9,000	8,000	6,000	8,000	6,000	7,000	3,000	5,000	94,000
7	Maintenance													
8	740.00 Maintenance Supervision and Engineering	7,000	7,000	8,000	6,000	7,000	6,000	6,000	8,000	6,000	10,000	3,000	4,000	78,000
9	741.00 Maintenance of Structures and Improvements	-	-	-	-	-	-	1,000	1,000	1,000	3,000	1,000	3,000	10,000
10	742.00 Maintenance of Production Equipment	1,000	2,000	1,000	1,000	6,000	2,000	1,000	3,000	4,000	5,000	(1,000)	1,000	26,000
11	Total Maintenance	8,000	9,000	9,000	7,000	13,000	8,000	8,000	12,000	11,000	18,000	3,000	8,000	114,000
12	Total Production	20,000	21,000	19,000	15,000	22,000	16,000	14,000	20,000	17,000	25,000	6,000	13,000	208,000
13	Transmission													
14	Operation													
15	856.00 Mains Expenses	-	-	-	-	-	-	-	-	-	-	1,000	-	1,000
16	Total Transmission	-	1,000	-	1,000									
17	Distribution													
18	Operation													
19	870.00 Operation Supervision and Engineering	84,000	81,000	85,000	78,000	76,000	73,000	75,000	86,000	72,000	82,000	54,000	88,000	934,000
20	871.00 Distribution Load Dispatching	4,000	4,000	4,000	4,000	3,000	3,000	3,000	7,000	(3,000)	5,000	3,000	3,000	40,000
21	874.00 Mains and Services Expenses	57,000	57,000	69,000	96,000	104,000	92,000	92,000	95,000	100,000	81,000	52,000	78,000	973,000
22	878.00 Meter and House Regulator Expenses	50,000	61,000	78,000	71,000	50,000	51,000	60,000	68,000	59,000	65,000	58,000	79,000	750,000
23	879.00 Customer Installations Expenses	28,000	20,000	27,000	26,000	26,000	24,000	37,000	57,000	42,000	37,000	32,000	40,000	396,000
24	880.00 Other Expenses	178,000	265,000	179,000	141,000	139,000	113,000	151,000	169,000	146,000	171,000	131,000	266,000	2,049,000
25	Total Operation	401,000	488,000	442,000	416,000	398,000	356,000	418,000	482,000	416,000	441,000	330,000	554,000	5,142,000
26	Maintenance													
27	885.00 Maintenance Supervision and Engineering	84,000	83,000	88,000	79,000	75,000	72,000	78,000	89,000	70,000	86,000	53,000	88,000	945,000
28	886.00 Maintenance of Structures and Improvements	1,000	1,000	3,000	2,000	1,000	5,000	1,000	-	-	12,000	(3,000)	1,000	24,000
29	887.00 Maintenance of Mains	47,000	49,000	22,000	36,000	35,000	41,000	46,000	32,000	35,000	58,000	45,000	40,000	486,000
30	889.00 Maintenance of Measuring and Regulating Station - General	-	-	-	2,000	-	-	-	-	-	-	-	-	2,000
31	890.00 Maintenance of Measuring and Regulating Station - Industrial	-	-	-	-	-	-	-	-	2,000	9,000	2,000	-	13,000
32	891.00 Maintenance of Measuring and Regulating Station - City Gate	-	-	-	-	-	-	-	1,000	2,000	1,000	1,000	1,000	6,000
33	892.00 Maintenance of Services	61,000	36,000	40,000	35,000	47,000	46,000	53,000	48,000	56,000	72,000	30,000	59,000	583,000
34	Total Maintenance	193,000	169,000	153,000	154,000	158,000	164,000	178,000	170,000	165,000	238,000	128,000	189,000	2,059,000
35	Total Distribution	594,000	657,000	595,000	570,000	556,000	520,000	596,000	652,000	581,000	679,000	458,000	743,000	7,201,000
36	Customer Accounts													
37	902.00 Meter Reading Expenses	53,000	40,000	43,000	48,000	44,000	41,000	43,000	47,000	46,000	49,000	36,000	58,000	548,000
38	903.00 Customer Records and Collection Expenses	4,000	4,000	1,000	17,000	32,000	18,000	9,000	12,000	11,000	44,000	17,000	14,000	183,000
39	Total Customer Accounts	57,000	44,000	44,000	65,000	76,000	59,000	52,000	59,000	57,000	93,000	53,000	72,000	731,000
40	Administrative and General													
41	Operation													
42	920.00 Administrative and General Salaries	-	-	-	6,000	6,000	1,000	1,000	-	-	-	2,000	-	16,000
43	926.00 Employee Pensions and Benefits	(3,000)	(65,000)	(63,000)	(41,000)	29,000	(12,000)	26,000	(143,000)	29,000	(104,000)	131,000	(182,000)	(398,000)
44	Total Administrative and General	(3,000)	(65,000)	(63,000)	(35,000)	35,000	(11,000)	27,000	(143,000)	29,000	(104,000)	133,000	(182,000)	(382,000)
45	Total Operation and Maintenance Payroll	\$ 668,000	\$ 657,000	\$ 595,000	\$ 615,000	\$ 689,000	\$ 584,000	\$ 689,000	\$ 588,000	\$ 684,000	\$ 693,000	\$ 651,000	\$ 646,000	\$ 7,759,000

North Shore Gas Company

Budgeted Payroll Expense

Historical Year Ended December 31, 2008

Line No.	Account Number and Description	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	July Budget	August Budget	September Budget	October Budget	November Budget	December Budget	2008 Budget
1	Production													
2	Operation													
3	710.00 Operation Supervision and Engineering	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 2,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 2,000	\$ 3,000	\$ 34,000
4	717.00 Liquefied Petroleum Gas Expenses	2,000	1,000	1,000	1,000	1,000	1,000	2,000	1,000	1,000	2,000	1,000	2,000	16,000
5	735.00 Miscellaneous Production Expenses	1,000	-	-	-	-	-	1,000	-	-	1,000	-	1,000	4,000
6	Total Operation	6,000	4,000	4,000	4,000	4,000	3,000	6,000	4,000	4,000	6,000	3,000	6,000	54,000
7	Maintenance													
8	740.00 Maintenance Supervision and Engineering	2,000	1,000	1,000	1,000	1,000	1,000	2,000	1,000	1,000	2,000	1,000	2,000	16,000
9	741.00 Maintenance of Structures and Improvements	1,000	-	-	-	-	-	-	-	-	-	-	-	1,000
10	742.00 Maintenance of Production Equipment	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	5,000	4,000	4,000	49,000
11	Total Maintenance	7,000	5,000	5,000	5,000	5,000	5,000	6,000	5,000	5,000	7,000	5,000	6,000	66,000
12	Total Production	13,000	9,000	9,000	9,000	9,000	8,000	12,000	9,000	9,000	13,000	8,000	12,000	120,000
13	Distribution													
14	Operation													
15	870.00 Operation Supervision and Engineering	27,000	25,000	27,000	26,000	27,000	27,000	29,000	26,000	29,000	28,000	25,000	29,000	325,000
16	874.00 Mains and Services Expenses	95,000	88,000	94,000	93,000	94,000	96,000	101,000	93,000	102,000	100,000	88,000	102,000	1,146,000
17	875.00 Measuring and Regulating Station Expense - General	3,000	3,000	3,000	3,000	3,000	4,000	3,000	3,000	4,000	3,000	3,000	3,000	38,000
18	878.00 Meter and House Regulator Expenses	70,000	64,000	69,000	68,000	69,000	70,000	74,000	69,000	75,000	74,000	64,000	75,000	841,000
19	879.00 Customer Installations Expenses	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	7,000	6,000	6,000	6,000	73,000
20	880.00 Other Expenses	116,000	107,000	115,000	114,000	115,000	117,000	123,000	114,000	124,000	122,000	107,000	125,000	1,399,000
21	Total Operation	317,000	293,000	314,000	310,000	314,000	320,000	336,000	311,000	341,000	333,000	293,000	340,000	3,822,000
22	Maintenance													
23	885.00 Maintenance Supervision and Engineering	63,000	58,000	59,000	62,000	63,000	60,000	67,000	62,000	64,000	67,000	58,000	65,000	748,000
24	887.00 Maintenance of Mains	39,000	35,000	36,000	38,000	38,000	36,000	41,000	38,000	39,000	41,000	35,000	39,000	455,000
25	889.00 Maintenance of Measuring and Regulating Station - General	2,000	2,000	2,000	2,000	2,000	3,000	3,000	2,000	3,000	3,000	2,000	2,000	28,000
26	890.00 Maintenance of Measuring and Regulating Station - Industrial	-	1,000	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	9,000
27	891.00 Maintenance of Measuring and Regulating Station - City Gate	3,000	3,000	3,000	3,000	3,000	3,000	4,000	4,000	3,000	3,000	3,000	3,000	38,000
28	892.00 Maintenance of Services	23,000	21,000	21,000	23,000	23,000	22,000	25,000	23,000	24,000	25,000	21,000	24,000	275,000
29	893.00 Maintenance of Meters and House Regulators	29,000	27,000	27,000	28,000	29,000	27,000	31,000	28,000	29,000	30,000	26,000	30,000	341,000
30	Total Maintenance	159,000	147,000	148,000	157,000	159,000	152,000	172,000	158,000	163,000	170,000	146,000	163,000	1,894,000
31	Total Distribution	476,000	440,000	462,000	467,000	473,000	472,000	508,000	469,000	504,000	503,000	439,000	503,000	5,716,000
32	Customer Accounts													
33	902.00 Meter Reading Expenses	20,000	19,000	19,000	20,000	20,000	19,000	21,000	20,000	20,000	21,000	18,000	21,000	238,000
34	903.00 Customer Records and Collection Expenses	36,000	33,000	33,000	35,000	35,000	33,000	35,000	34,000	35,000	36,000	32,000	36,000	413,000
35	Total Customer Accounts	56,000	52,000	52,000	55,000	55,000	52,000	56,000	54,000	55,000	57,000	50,000	57,000	651,000
36	Administrative and General													
37	Operation													
38	930.20 Miscellaneous General Expenses	4,000	4,000	4,000	4,000	4,000	3,000	4,000	4,000	4,000	4,000	4,000	4,000	47,000
39	Total Administrative and General	4,000	4,000	4,000	4,000	4,000	3,000	4,000	4,000	4,000	4,000	4,000	4,000	47,000
40	Total Operation and Maintenance Payroll	\$ 549,000	\$ 505,000	\$ 527,000	\$ 535,000	\$ 541,000	\$ 535,000	\$ 580,000	\$ 536,000	\$ 572,000	\$ 577,000	\$ 501,000	\$ 576,000	\$ 6,534,000

North Shore Gas Company

Budgeted Payroll Expense

Historical Year Ended December 31, 2009

Line No.	Account Number and Description	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Total Actual
1	Production													
2	Operation													
3	735.00 Miscellaneous Production Expenses	4,000	6,000	4,000	4,000	4,000	4,000	4,000	4,000	3,000	3,000	3,000	8,000	51,000
4	Total Operation	4,000	6,000	4,000	4,000	4,000	4,000	4,000	4,000	3,000	3,000	3,000	8,000	51,000
5	Maintenance													
6	742.00 Maintenance of Production Equipment	1,000	2,000	1,000	2,000	2,000	2,000	2,000	1,000	-	4,000	2,000	-	19,000
7	Total Maintenance	1,000	2,000	1,000	2,000	2,000	2,000	2,000	1,000	-	4,000	2,000	-	19,000
8	Total Production	5,000	8,000	5,000	6,000	6,000	6,000	6,000	5,000	3,000	7,000	5,000	8,000	70,000
9	Transmission													
10	Operation													
11	856.00 Mains Expenses	-	-	-	2,000	-	1,000	2,000	-	-	-	-	5,000	10,000
12	Total Transmission	-	-	-	2,000	-	1,000	2,000	-	-	-	-	5,000	10,000
13														
14	Distribution													
15	Operation													
16	870.00 Operation Supervision and Engineering	75,000	45,000	7,000	17,000	17,000	17,000	14,000	16,000	16,000	15,000	13,000	26,000	278,000
17	871.00 Distribution Load Dispatching	2,000	3,000	5,000	3,000	4,000	3,000	4,000	3,000	4,000	3,000	3,000	4,000	41,000
18	874.00 Mains and Services Expenses	52,000	67,000	87,000	103,000	91,000	102,000	100,000	102,000	93,000	96,000	76,000	79,000	1,048,000
19	878.00 Meter and House Regulator Expenses	59,000	66,000	78,000	60,000	55,000	69,000	72,000	73,000	80,000	86,000	76,000	90,000	864,000
20	879.00 Customer Installations Expenses	29,000	39,000	41,000	17,000	21,000	28,000	21,000	22,000	19,000	26,000	18,000	23,000	304,000
21	880.00 Other Expenses	186,000	199,000	163,000	125,000	135,000	135,000	130,000	135,000	136,000	139,000	127,000	212,000	1,822,000
22	Total Operation	403,000	419,000	381,000	325,000	323,000	354,000	341,000	351,000	348,000	365,000	313,000	434,000	4,357,000
23	Maintenance													
24	885.00 Maintenance Supervision and Engineering	78,000	88,000	90,000	77,000	82,000	80,000	61,000	79,000	70,000	67,000	61,000	118,000	951,000
25	886.00 Maintenance of Structures and Improvements	-	-	-	1,000	-	-	1,000	-	4,000	-	-	1,000	7,000
26	887.00 Maintenance of Mains	28,000	48,000	45,000	37,000	56,000	42,000	49,000	52,000	39,000	74,000	45,000	55,000	570,000
27	890.00 Maintenance of Measuring and Regulating Station - Industrial	-	-	-	-	-	-	-	-	3,000	2,000	-	-	5,000
28	891.00 Maintenance of Measuring and Regulating Station - City Gate	1,000	1,000	1,000	-	1,000	1,000	1,000	1,000	2,000	1,000	1,000	1,000	12,000
29	892.00 Maintenance of Services	74,000	81,000	96,000	64,000	67,000	76,000	75,000	63,000	91,000	77,000	73,000	67,000	904,000
30	Total Maintenance	181,000	218,000	232,000	179,000	206,000	199,000	187,000	195,000	209,000	221,000	180,000	242,000	2,449,000
31	Total Distribution	584,000	637,000	613,000	504,000	529,000	553,000	528,000	546,000	557,000	586,000	493,000	676,000	6,806,000
32	Customer Accounts													
33	902.00 Meter Reading Expenses	43,000	50,000	42,000	46,000	38,000	43,000	44,000	43,000	44,000	46,000	48,000	48,000	535,000
34	903.00 Customer Records and Collection Expenses	17,000	1,000	4,000	20,000	34,000	26,000	25,000	14,000	28,000	28,000	21,000	7,000	225,000
35	Total Customer Accounts	60,000	51,000	46,000	66,000	72,000	69,000	69,000	57,000	72,000	74,000	69,000	55,000	760,000
36	Administrative and General													
37	Operation													
38	920.00 Administrative and General Salaries	-	-	1,000	-	1,000	-	-	-	-	-	3,000	18,000	23,000
39	926.00 Employee Pensions and Benefits	36,000	(61,000)	(77,000)	8,000	54,000	(56,000)	89,000	(24,000)	4,000	(60,000)	-	(22,000)	(109,000)
40	Total Administrative and General	36,000	(61,000)	(76,000)	8,000	55,000	(56,000)	89,000	(24,000)	4,000	(60,000)	3,000	(4,000)	(86,000)
41	Total Operation and Maintenance Payroll	\$ 685,000	\$ 635,000	\$ 588,000	\$ 586,000	\$ 662,000	\$ 573,000	\$ 694,000	\$ 584,000	\$ 636,000	\$ 607,000	\$ 570,000	\$ 740,000	\$ 7,560,000

North Shore Gas Company

Budgeted Payroll Expense

Historical Year Ended December 31, 2009 (1)

Line No.	Account Number and Description	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	July Budget	August Budget	September Budget	October Budget	November Budget	December Budget	Total Budget
1	Production													
2	Operation													
3	710.00 Operation Supervision and Engineering	\$ 4,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 4,000	\$ 3,000	\$ 3,000	\$ 4,000	\$ 4,000	\$ 3,000	\$ 3,000	\$ 40,000
4	717.00 Liquefied Petroleum Gas Expenses	1,000	1,000	1,000	-	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000	10,000
5	735.00 Miscellaneous Production Expenses	7,000	8,000	6,000	6,000	6,000	7,000	6,000	6,000	7,000	6,000	6,000	6,000	77,000
6	Total Operation	12,000	12,000	10,000	9,000	9,000	12,000	10,000	10,000	12,000	11,000	10,000	10,000	127,000
7	Maintenance													
8	740.00 Maintenance Supervision and Engineering	8,000	8,000	8,000	7,000	8,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	88,000
9	741.00 Maintenance of Structures and Improvements	-	1,000	-	-	-	-	-	-	-	-	-	-	1,000
10	742.00 Maintenance of Production Equipment	1,000	2,000	1,000	1,000	6,000	6,000	6,000	6,000	6,000	6,000	5,000	5,000	51,000
11	Total Maintenance	9,000	11,000	9,000	8,000	14,000	13,000	13,000	13,000	13,000	13,000	12,000	12,000	140,000
12	Total Production	21,000	23,000	19,000	17,000	23,000	25,000	23,000	23,000	25,000	24,000	22,000	22,000	267,000
13	Distribution													
14	Operation													
15	870.00 Operation Supervision and Engineering	15,000	15,000	15,000	17,000	16,000	17,000	15,000	16,000	17,000	15,000	14,000	14,000	186,000
16	871.00 Distribution Load Dispatching	4,000	4,000	4,000	4,000	4,000	4,000	3,000	3,000	3,000	3,000	3,000	3,000	42,000
17	874.00 Mains and Services Expenses	62,000	59,000	80,000	107,000	97,000	58,000	61,000	57,000	59,000	58,000	58,000	61,000	817,000
18	878.00 Meter and House Regulator Expenses	52,000	63,000	89,000	79,000	47,000	66,000	69,000	66,000	68,000	67,000	67,000	70,000	803,000
19	879.00 Customer Installations Expenses	29,000	20,000	31,000	28,000	25,000	20,000	21,000	20,000	20,000	20,000	20,000	21,000	275,000
20	880.00 Other Expenses	206,000	266,000	197,000	146,000	126,000	243,000	254,000	238,000	246,000	244,000	243,000	250,000	2,659,000
21	Total Operation	368,000	427,000	416,000	381,000	315,000	408,000	423,000	400,000	413,000	407,000	405,000	419,000	4,782,000
22	Maintenance													
23	885.00 Maintenance Supervision and Engineering	87,000	85,000	92,000	86,000	86,000	85,000	84,000	82,000	86,000	92,000	85,000	80,000	1,030,000
24	886.00 Maintenance of Structures and Improvements	1,000	1,000	3,000	2,000	1,000	2,000	1,000	2,000	1,000	2,000	2,000	1,000	19,000
25	887.00 Maintenance of Mains	49,000	49,000	26,000	38,000	34,000	42,000	44,000	41,000	43,000	42,000	42,000	44,000	494,000
26	892.00 Maintenance of Services	63,000	37,000	47,000	39,000	44,000	25,000	27,000	25,000	25,000	25,000	26,000	26,000	409,000
27	Total Maintenance	200,000	172,000	168,000	165,000	165,000	154,000	156,000	150,000	155,000	161,000	155,000	151,000	1,952,000
28	Total Distribution	568,000	599,000	584,000	546,000	480,000	562,000	579,000	550,000	568,000	568,000	560,000	570,000	6,734,000
29	Customer Accounts													
30	902.00 Meter Reading Expenses	48,000	51,000	54,000	49,000	46,000	46,000	48,000	46,000	48,000	50,000	46,000	46,000	578,000
31	903.00 Customer Records and Collection Expenses	4,000	5,000	2,000	18,000	30,000	5,000	4,000	4,000	5,000	5,000	5,000	5,000	92,000
32	Total Customer Accounts	52,000	56,000	56,000	67,000	76,000	51,000	52,000	50,000	53,000	55,000	51,000	51,000	670,000
33	Administrative and General													
34	Operation													
35	926.00 Employee Pensions and Benefits	-	(73,000)	(47,000)	(18,000)	(49,000)	9,000	189,000	156,000	9,000	(7,000)	(33,000)	(136,000)	-
36	Total Administrative and General	-	(73,000)	(47,000)	(18,000)	(49,000)	9,000	189,000	156,000	9,000	(7,000)	(33,000)	(136,000)	-
37	Total Operation and Maintenance Payroll	\$ 641,000	\$ 605,000	\$ 612,000	\$ 612,000	\$ 530,000	\$ 647,000	\$ 843,000	\$ 779,000	\$ 655,000	\$ 640,000	\$ 600,000	\$ 507,000	\$ 7,671,000

Note: (1) For 2009, the budget represents a revised budget that was used for management purposes due to the economic downturn. The revised budget was addressed in Docket Nos. 09-0166/0167 (Cons.).