2013-2014 Budget
(Calendar Year 2012)

Integrys Business Support

General Assumptions Training

May 14, 2012	GB/CHI/Online Meeting
May 15, 2012	GB/CHI/Online Meeting

BUDGETS

Integrys Business Support

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BUDGETS

Corporate Labor

Integrys Business Support

	Today's Training	Budget Preparation
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

Integrys Business Support

Activity							Date	
Cognos open for inputs (all Cognos companies)							June 1	
Deadlines	IBS	PGL / NSG	UPPCO	MERC / MGU	WPS	WRPC	TEG	Small Subs
FTE's & Headcounts finalized * and Labor $'s distributed	7/20	8/7	8/7	8/7	8/7	8/7	N/A	N/A
Capital Budget Input	7/20	8/10	8/14	8/14	8/6	8/12	8/17	8/12
BSIN Budget Input**	8/3	8/27	8/29	8/31	8/22	9/14	9/4	9/4
Depreciation Complete	7/31	8/24	8/28	8/30	8/21	9/7	8/31	8/31
O&M Budget Input	8/3	8/15	8/15	8/15	8/15	9/14	8/20	8/20
Financial Statements	8/21	9/13	9/17	9/20	9/19	9/28	9/26	9/25
Deadline for organizational changes to be reflected in Budget							July 20	
TEGE budget finalized and imported into Psoft							September 17	
TEG Staff review of consolidated budgets with Joe O'Leary							2nd Week of Oct	
Finalize Budget							October 10 – November 30	
Budget package mailed to TEG Board							December 5	
TEG Board approves 2013 Budget							December 13	

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 WPS deadline listed below, deadlines may be communicated directly to budget preparers for their respective companies.

July 13 WPS O&M / Capital due to Amy Jepson and Tricia Quandt

* TEGE headcount also needs to be finalized and provided to the Budgets Group on 8/7

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

Calendar - IBS

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Date	IBS Activity	Process Owner		
		Budget Coordinator	IBS Mgr/ Leader	Budget Group
Jan - June	Business Partner planning	X	X	
May	Ensure appropriate chartfields are set up in Cognos	X		
May	Begin reviewing trends, headcount, assumptions, & updates with Managers & Leaders	X		
June 1	General IBS Assumptions Letter available	X		X
June 1	Cognos system opens up for IBS budget input	X		X
June 1 - July 20	Review HC budget details with Leaders/Managers and input into Cognos. Must be approved by Managers prior to July 20th	X	X	
June 4	Updated allocations in Cognos (refer to communication from Tim Myszkowski)	X		
June 13	IBS top down target - Board review		X	
June 14	IBS top down target communicated to IBS BC's		X	
July 11	First run of IBS allocators			X
July 17	Tentative date for when 6/30 Balance Sheet balances loaded into Cognos			X
July 18 - 23	Complete IBS review template (due date subject to Sr. Leader requirements)	X	X	
July 20	**IBS Labor, Non-Labor, and Capital review and input complete**	**X**		
July 20	Cognos locked for IBS Labor/Non-Labor/Capital *	X		X
July 23	IBS allocators complete; ready for IBS BC review	X		X
July 23	Calculate/input IBS payroll taxes, NPT, and benefits			X
July 20 & 23	IBS Sr. Leader budget review with Charlie Schrock (check with your Sr. Leader for exact date) *		X	
July 31	IBS BOD review of preliminary IBS budget *		X	
July 31	IBS Depreciation calculated			X
Aug 1 - 10	IBS review of cross charges with Internal Management and Business Units (IBS BC's to complete variance analysis)	X	X	
Aug 1	Cognos open for Benefits, incentives, charges into IBS (A00), taxes, interest (IBS Labor/Non-Labor/Capital remain locked) *			X
Aug 7	Final non-IBS headcount (IBS due July 20), benefits, and payroll taxes input for all Business Units			X
Aug 12 - 15	Taxes calculated			X
Aug 16	ROA and depreciation allocation calculated			X
Aug 20	Financing calculated			X
Aug 21	IBS budget completed			X

** Cognos may be opened for individual home centers, if changes are required and approved.*

BUDGETS Roles & Responsibilities

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- 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

BUDGETS Roles & Responsibilities

Integrys Business Support

- 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

BUDGETS Roles & Responsibilities

Integrys Business Support

- 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
    - Verify access to Cognos

Assumptions - General

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- Cognos
  - Opens June 1 for input
  - Incorporates use of Common account and FERC account; reduced non-labor RT's
  - Incorporates PowerPlant funding projects (work orders)
- 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 2013 and 2014 will be open at the same time as the June Reforecast
  - Select the correct version/year during the Reforecast and Budget processes
  - Reforecast version will be locked once completed

Assumptions - General

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- Monthly spreads should be accurate
  - Minimizes actual vs. budget variances caused by timing
  - Some costs may be limited to specific months
  - Explore using 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 budget any direct charges for labor or non-labor to the following business units: 1710, 1711, 1720, 1721, 1730, 1800, 1885, 1890, 1900, 9920, 9930, 9940
  - 1001 (PE LLC) should only receive budgeted direct charges related to pensions

Assumptions - General

Integrys Business Support

LABOR

- Payroll data as of May 26 will be loaded into Labor application

- General Wage Increase (GWI)
  - Includes merit, progressions, and promotions
  - Administrative GWI effective March 1
    - 2013 3.45% (3.05% plus 0.40%)
    - 2014 3.45% (3.05% plus 0.40%)
  - Union salary growth assumptions are per union contract plus 0.60% (Note: where contracts are up for negotiation, assume 3% GWI plus 0.60% for step adjustments and progressions)
  - Wage increases are system generated (applied to current salaries)

Assumptions - General

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LABOR

- IBS – July 20 – total FTE's, headcounts, and labor dollars must be finalized
  - Dollars must be distributed to chartfields
- Utilities – August 7 – total FTE's, headcounts, and labor dollars must be finalized
  - Dollars must be distributed to chartfields
- Complete the Labor application first (prior to Non-Labor and Capital)
- Labor is estimated by Home Center by employee
- Capital labor $'s are budgeted within Home Centers in the Labor application
  - There is no direct tie between the Labor application and the Capital application; though it is assumed all capital project estimates include labor dollars, if applicable

Assumptions - General

Integrys Business Support

NON-LABOR

- Inflation Rates
  - General inflation rates for non-labor items
    - 2013 2.0%
    - 2014 2.7%
    - All companies are asked to keep costs down; remember to forecast cost reductions, process improvement savings, etc.
    - Real escalation estimates inferred by contractual agreements should be used where applicable
  - Nymex Price (per Henry Hub)
    - 2013-2014 (See respective business unit assumptions letters)
    - Contact the Budget Group for monthly estimates and future years, if needed
- Cell Phone Stipends
  - Budget procedures in progress with IT
  - Communication forthcoming
- Travel
  - Rates

Estimates include Tax	Mileage	Rate/Mile	One Way	Round Trip
Train:				
Chicago to Milwaukee			$26	$46
Parking at train station				$5/day
Driving:				
Chicago to Green Bay	230	$0.555	$128	$255
Chicago to Milwaukee	105	$0.555	$58	$117
Green Bay to Chicago	230	$0.555	$128	$255
Green Bay to Milwaukee	125	$0.555	$69	$139
Hotel Accommodations:				
Green Bay-average rate				$85
Chicago-average rate				$144

  - Corporate Airplane
    - Budgeted centrally at company level
  - Apartments
    - Chicago – none
    - Green Bay – none

Years and Versions

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Labor and Non-labor Applications
(Cognos - Chartfield Split tabs)

IBS
- 2012 Last six months – 2012 June Reforecast once completed
- 2013 2013 Filing Update
- 2014 2013 Filing Update

MERC, MGU
- 2012 Last six months – 2012 June Reforecast once completed
- 2013 2013 Budget from 2012 Budget prepared in 2011
- 2014 2013 Budget from 2012 Budget prepared in 2011

NSG, PGL
- 2012 Last six months – 2012 June Reforecast once completed
- 2013 2013 Filing Update
- 2014 2013 Filing Update

UPPCO, WRPC
- 2012 Last six months – 2012 June Reforecast once completed
- 2013 2011 Actuals
- 2014 2011 Actuals

WPS Non-Labor (excluding Pulliam/Weston/Regional Generation)
- 2012 Last six months – 2012 June Reforecast once completed
- 2013 2011 Actuals
- 2014 2011 Actuals

WPS Non-Labor (Pulliam/Regional Generation)
- 2012 Last six months – 2012 June Reforecast once completed
- 2013 2013 Budget from 2012 Budget prepared in 2011
- 2014 2013 Budget from 2012 Budget prepared in 2011

WPS Non-Labor (Weston)
- 2012 Last six months – 2012 June Reforecast once completed
- 2013 2013 Filing Update
- 2014 2013 Filing Update

WPS Labor (excluding Weston)
- 2012 Last six months – 2012 June Reforecast once completed
- 2013 2011 Actuals
- 2014 2011 Actuals

WPS Labor (Weston)
- 2012 Last six months – 2012 June Reforecast once completed
- 2013 2013 Budget from 2012 Budget prepared in 2011
- 2014 2013 Budget from 2012 Budget prepared in 2011

Non-Regs
- 2012 Last six months – 2012 June Reforecast once completed
- 2013 Blank for all periods
- 2014 Blank for all periods

BUDGETS

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Budget Years

BU / Application	Budget Years
IBS, MERC, MGU, NSG, PGL, UPPCO, WPS, and WRPC	
▪ Labor/Non-Labor	2013-2014
▪ BSIN	2012-2014
▪ Capital	2012-2022
Non-Regulated Companies	
▪ Non-Labor	2013-2014
▪ BSIN	2012-2014
▪ Capital	2012-2022

- Labor/Non-Labor – all companies
  - After the June Reforecast is complete, the stub period July-December 2012 will be writeable
    - The starting point will be June Reforecast data

- Capital – all companies
  - Monthly cash flows (capital expenditures) are needed for the remainder of 2012, 2013 and 2014
  - Annual cash flows (capital expenditures) are needed for 2015-2022

BUDGETS

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Business Units

- Numeric - Business Units will be shown as numeric within the Cognos string of chartfields
- Initials - Business Units may be referenced elsewhere by initials

BU Initials	Numeric
PGL	1100
NSG	1200
ITF	1700
IBS	2000
WPS	3000
WRPC	3020
UPPCO	3500
MGU	4000
MERC	4500
TEGE	9000
TEG	9999

- A complete listing of Business Units can be found on the Accounting Information web site

Chartfield Additions

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- Budget Coordinators & Preparers
  - Identify the HC's and applications which need new chartfield strings
  - Group chartfield strings into a single e-mail request using the following format based on the company and Cognos application
    - Place the chartfield strings 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	Affiliate
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			

  - Send e-mail to Josh Frank, Mario Luna, Starlet Sannito, and Monica Winnekens
- Budgets Group
  - Evaluate requested chartfields strings
  - Verify chartfield strings comply with PeopleSoft
  - Update approved chartfield strings in Cognos (not all chartfield strings will be approved)
  - Notify budget preparer when complete

BUDGETS

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Cognos

- Cognos Users – with Experience
  - Optional - Navigation Training in May
    - Cognos refresher
    - Tips & Tricks
    - Q&A

- Cognos Users – New
  - Request Cognos Security
    - Contact Budget Group
    - May take up to 4 days for access
  - Attend new budget preparer training June 1
    - Detailed navigation on multiple applications
    - Sign on and practice
    - Q&A

- Windows 7 Conversion
  - Users who have been upgraded to Windows 7, have new PC's, or PC's reimaged, and have issues with the Cognos installation, should contact the IT Help Desk

Training Opportunities

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- Cognos Navigation – Optional(call-in 1600 4331483)
  - May 22 G3-1/19B-8/Online Mtg 2:00-3:00
  - May 23 G3-1/19B-8/Online Mtg 2:00-3:00
  - May 24 G3-1/19B-8/Online Mtg 2:00-3:00
  - May 30 G3-1/19B-8/Online Mtg 2:00-3:00

- Cognos Navigation – New Budget Preparers
  - June 1 GB A1-4 8:15-10:30

- Open Lab

  Green Bay (call 801-4985)
  - June 27 GB A1-4 8:30-11:30

  Other Locations
  - Call into GB open lab

- Weekly Communications
  - Reminders of upcoming deadlines
  - Updates on budget process
  - FAQ's

Budgets Home Page

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PowerNet

Budgets

- 2013-2014 Cycle
- Allocations - IBS
- Budget Reference
- Budget Training Manuals
- Cognos Connection

- 2013-2014 Cycle
  - Assumptions Letters
  - Budget Communications
- Allocations – IBS
- Budget Reference
  - Common Account Mapping Files
  - Other
- Budget Training Manuals
- Cognos Connection

- Budgets
  - Budget Support
  - Budget Preparers and Coordinators
  - Budget Schedule and Calendar
  - Filing Update/ Rate Case Schedule

PowerNet > Finance & Accounting >

Budgets

Budget Support	Budget Contacts
Budget Preparers and Coordinators	Budget Coordinators, Preparers, DA's
Budget Schedule and Calendar	Reforecast Schedule Master Budget Schedule Calendar by Company Calendar - IBS
Filing Update/ Rate Case Schedule	MGU Filing Update Schedule - 2013 Test Year PGL & NSG Filing Update Schedule - 2013 Test Year WPS Filing Update Schedule - 2013 Test Year

Budget Support

Integrys Business Support

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

Budget Group	Phone	Location	Other Information
Steve Frank	801-4996	GB	Director-Budgets & Forecasts
Mike O'Neil	820-3868	CHI	Manager-Budgets
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

Directors of Accounting			
Chris Gregor	820-4760	CHI	PGL/NSG
Tracy Kupsh	801-2656	GB	IBS
Scott Maas	801-1421	GB	ITF
Jim Massoglia	801-4527	MI	UPPCO
Rick Moras	801-1547	GB	WPS/WRPC
Gary Simons	803-8925	MN	MERC/MGU

Directors of Finance			
Mike Gerth	820-3998	CHI	PGL/NSG/MGU/MERC
George Wiesner	801-2648	GB	WPS/UPPCO/WRPC

Property Accounting Support Group			
Sergio Aguilar	820-4143	CHI	Large Meter Sets, Gas Underground Storage, Plant & Gas Other Storage Plant
Jeff Baumgartner	820-4315	CHI	Gas Transmission Plant, Gas Production
Sue Kajmowicz	820-4223	CHI	Gas Mains, TRC
Maria Torres	820-4271	CHI	Gas, Gate, and Regulator Stations
Nancy Van Straten	801-1095	GB	Electric Distribution-Electric Poles, Conductors, Street Lighting
Rebecca Bauer	801-2550	GB	Substations, WPS ATC Projects, UPPCO ATC Projects
Matt Hoffman	801-2996	GB	Hydros, UPPCO/WRPC CT's
Melissa Seidel	801-4993	GB	Columbia/Edgewater
Kim Seidl	801-2986	GB	WPS CT's & Diesel
Carole Vanness	801-1098	GB	Steam
Sue Ascher	801-1709	GB	Fleet/Off Furn & Equip/Comp Hdwr PC's/Telecom Equip
Jean Dessart	801-2662	GB	Land
Frank Niemi	820-3935	CHI	Structures
Mary Wilde	801-1082	GB	Tools
Tina Wuyts	801-4951	GB	Capital Software

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

Other	
PowerNet	Budgets Home Page, Accounting Information Page

BUDGETS

Questions

Integrys Business Support

2013-2014 Budget
(Calendar Year 2012)

Integrys Business Support

Cognos Navigation Training

May 22, 2012	GB/CHI/Online Meeting
May 23, 2012	GB/CHI/Online Meeting
May 24, 2012	GB/CHI/Online Meeting
May 30, 2012	GB/CHI/Online Meeting

BUDGETS

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Integrys Business Support

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Corporate Labor

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	Today's Training	Budget Preparation
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

Cognos Access

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- Log on to PowerNet

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

- Click on Budgets

Note: User may set up a Favorites link to the Budgets Home Page.

Cognos Access

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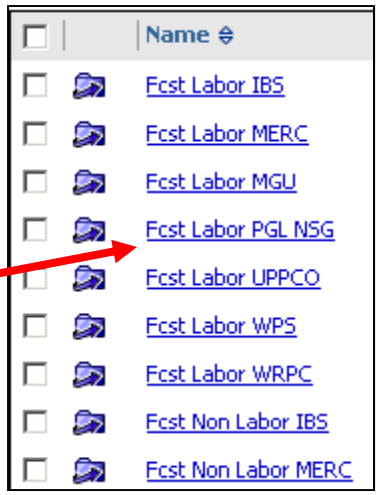
- Click on Cognos Connection in the Budgets box
- Click on blue Cognos Connection link



- Click on My home
- Select an application/BU from the Name list
  - Refer to Labor, Non-Labor, BSIN, Capital, Clearing, and Allocations 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

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- Open Multiple Nodes within Applications

EXAMPLE:

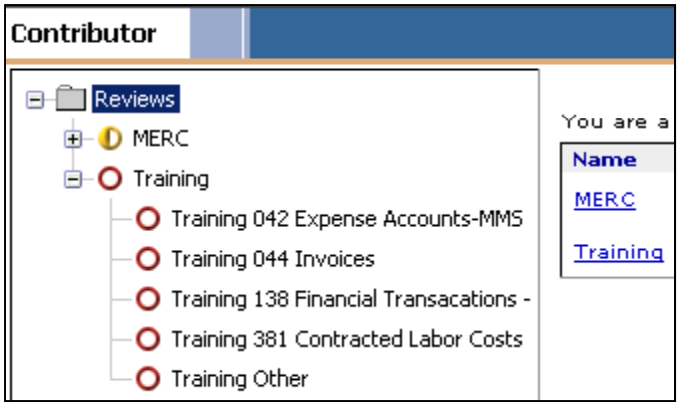
Note: Do not need to open multiple PowerNet sessions to have multiple nodes open.

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

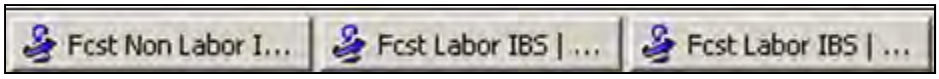
Example: User opens Training Node in IBS Labor Application, but would also like to open the MERC Training node in the Non-Labor application.

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



Contributor Workspace

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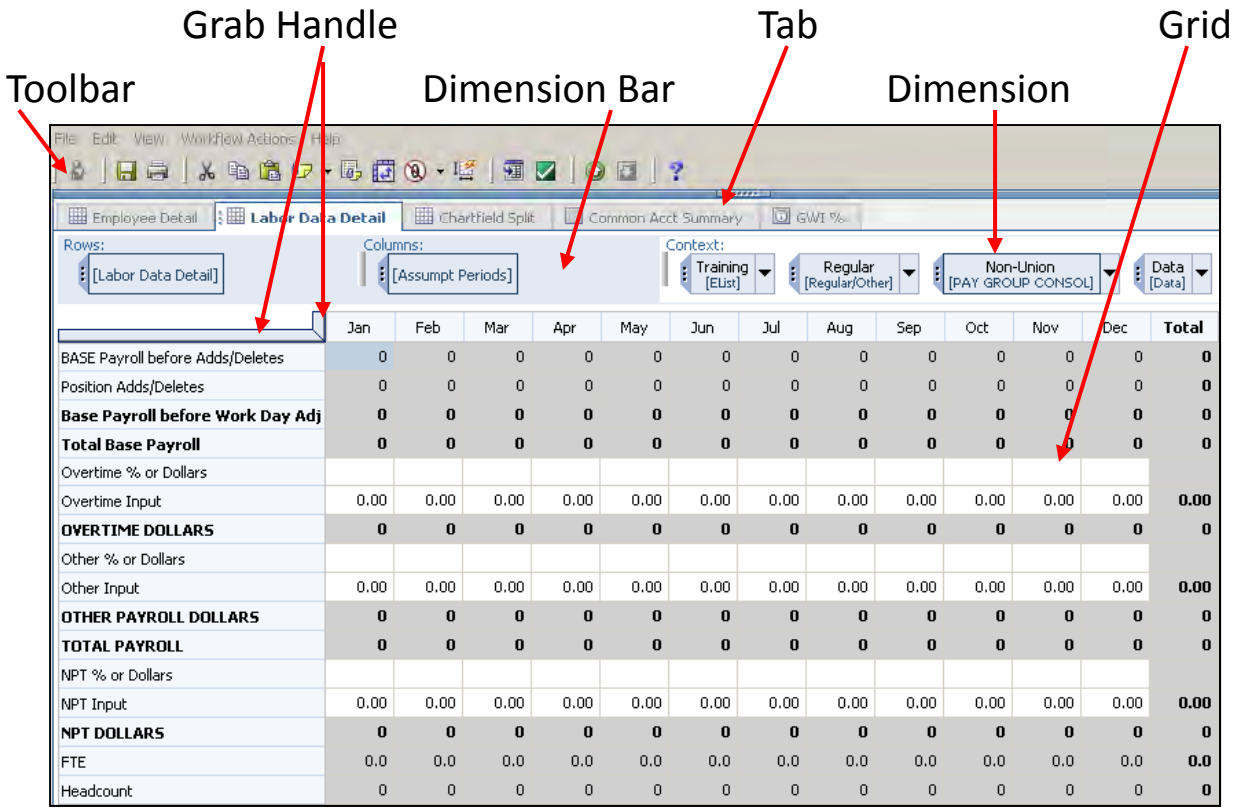

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
BASE Payroll before Adds/Deletes	0	0	0	0	0	0	0	0	0	0	0	0	0
Position Adds/Deletes	0	0	0	0	0	0	0	0	0	0	0	0	0
Base Payroll before Work Day Adj	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total Base Payroll	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**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**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
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**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL PAYROLL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**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**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**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**

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

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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

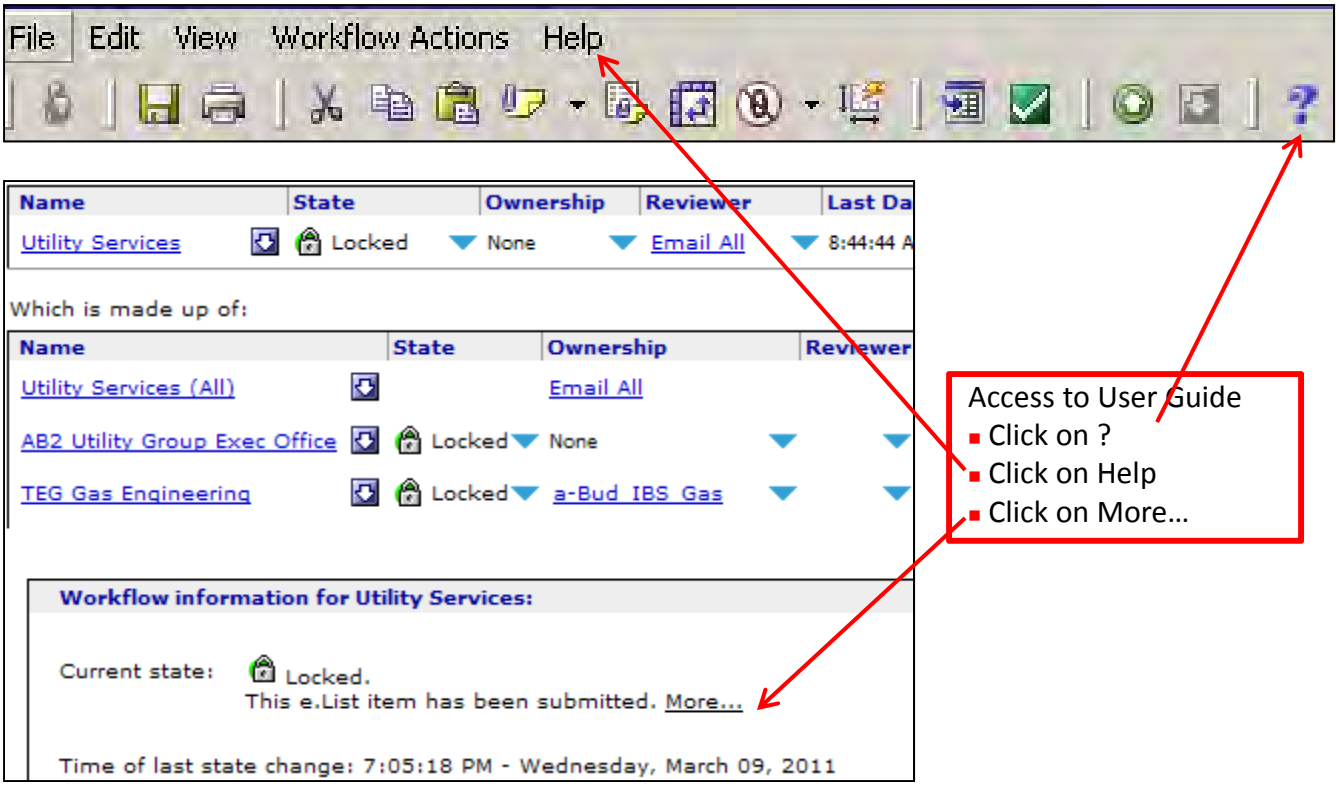
Submit: locks the cube with current data; no more changes allowed

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)

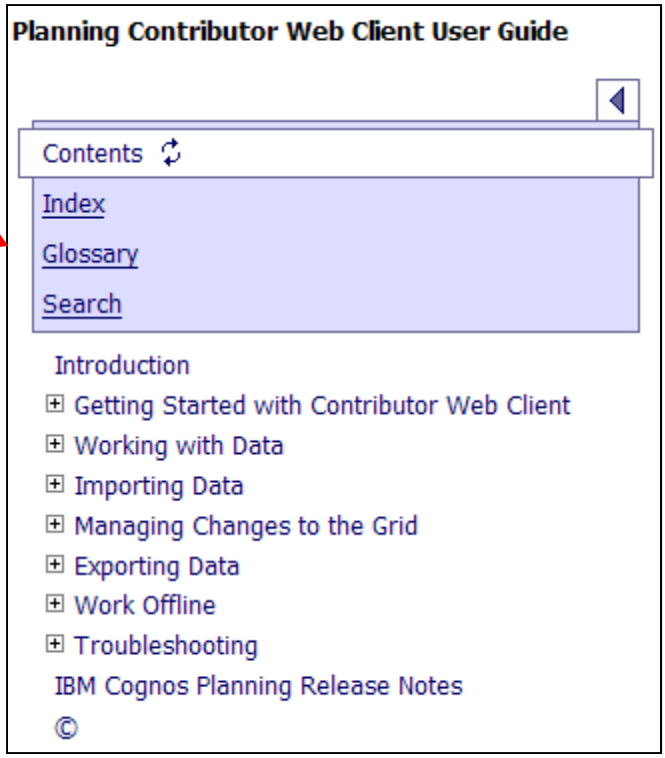
Contributor User Guide

Integrys Business Support



Access to User Guide
- Click on ?
- Click on Help
- Click on More…

For contents, select:
- Index
- Glossary
- Search



Color Codes

Integrys Business Support

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

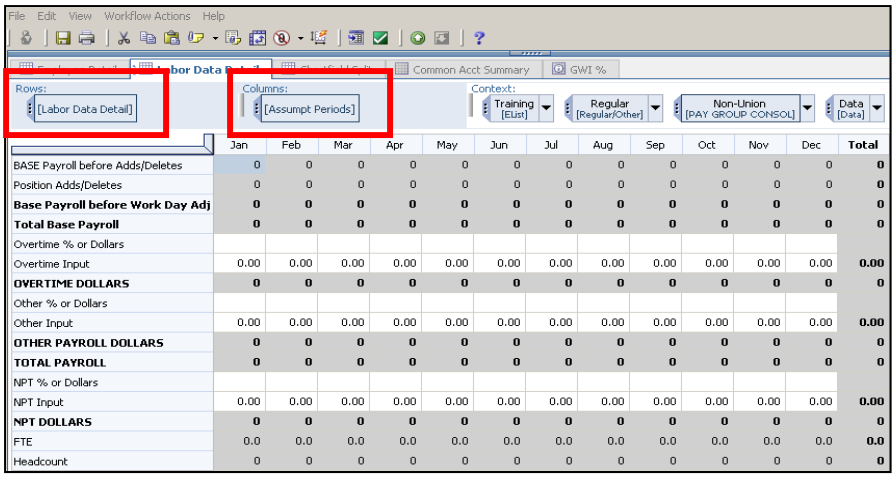
Blue	User does not have ownership
Gray	User has ownership

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

Row & Column Dimensions

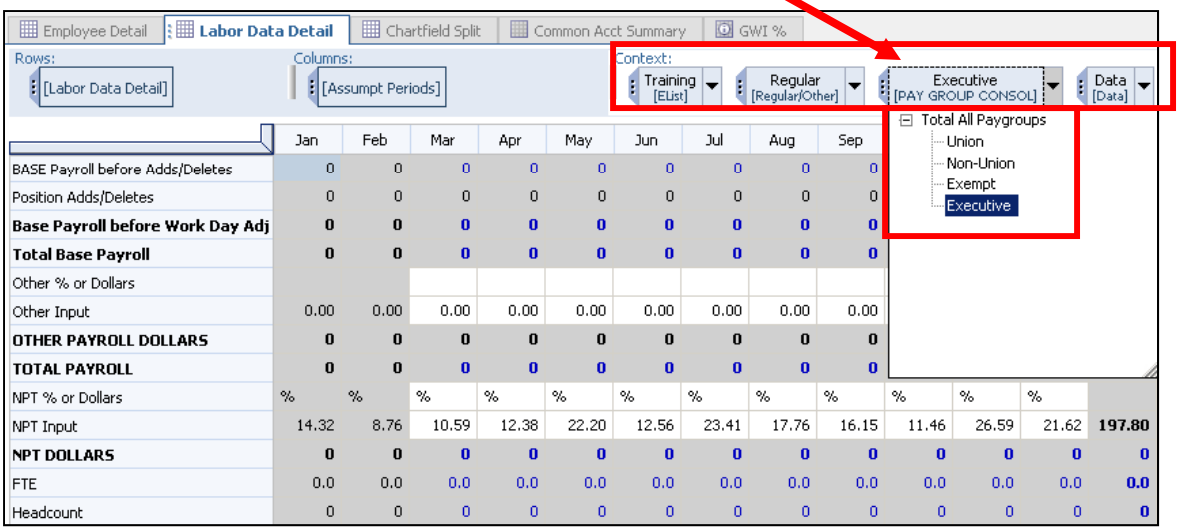
Integrys Business Support

- 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	0	0	0	0	0	0	0	0	0	0	0	0	0
Base Payroll before Work Day Adj	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Payroll	0	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL PAYROLL	0	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	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

- 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

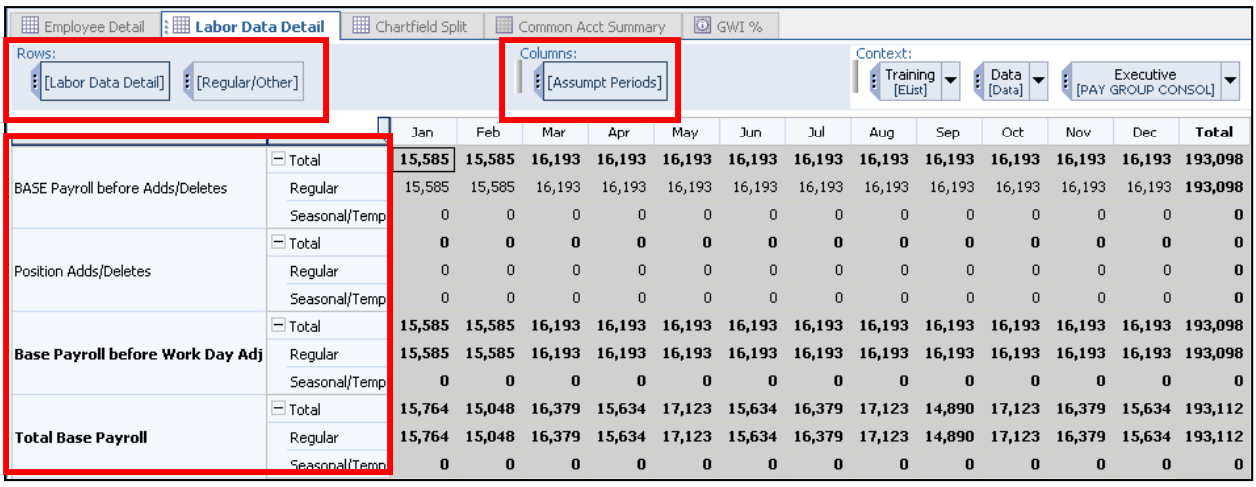


	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep				
BASE Payroll before Adds/Deletes	0	0	0	0	0	0	0	0	0				
Position Adds/Deletes	0	0	0	0	0	0	0	0	0				
Base Payroll before Work Day Adj	0	0	0	0	0	0	0	0	0				
Total Base Payroll	0	0	0	0	0	0	0	0	0				
Other % or Dollars													
Other Input	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
OTHER PAYROLL DOLLARS	0	0	0	0	0	0	0	0	0				
TOTAL PAYROLL	0	0	0	0	0	0	0	0	0				
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	0	0	0	0	0	0	0	0	0	0	0	0	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

Row & Column Dimensions

Integrys Business Support

- 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	Total	15,585	15,585	16,193	16,193	16,193	16,193	16,193	16,193	16,193	16,193	16,193	16,193	193,098
	Regular	15,585	15,585	16,193	16,193	16,193	16,193	16,193	16,193	16,193	16,193	16,193	16,193	193,098
	Seasonal/Temp	0	0	0	0	0	0	0	0	0	0	0	0	0
Position Adds/Deletes	Total	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
Base Payroll before Work Day Adj	Total	15,585	15,585	16,193	16,193	16,193	16,193	16,193	16,193	16,193	16,193	16,193	16,193	193,098
	Regular	15,585	15,585	16,193	16,193	16,193	16,193	16,193	16,193	16,193	16,193	16,193	16,193	193,098
	Seasonal/Temp	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Payroll	Total	15,764	15,048	16,379	15,634	17,123	15,634	16,379	17,123	14,890	17,123	16,379	15,634	193,112
	Regular	15,764	15,048	16,379	15,634	17,123	15,634	16,379	17,123	14,890	17,123	16,379	15,634	193,112
	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 & Column Dimensions

Integrys Business Support

- 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
2011 Reforecast	0	0
2012 Reforecast	0	0
2011 Budget		
2012 Budget	0	0
2013 Budget	0	0
2011 Prior Reforecast	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
O'Brian, Conan
Philbin, Regis

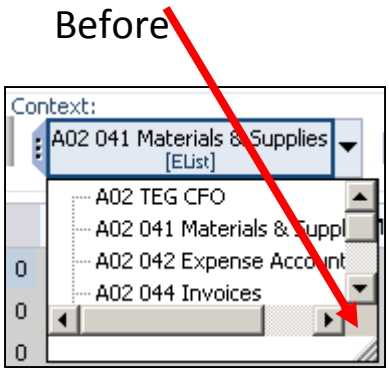
DeGeneres, Ellen
Furlough
Leno, Jay
Letterman, David
O'Brian, Conan
Philbin, Regis
Sam, Uncle
Winfrey, Oprah

Changes to the Grid

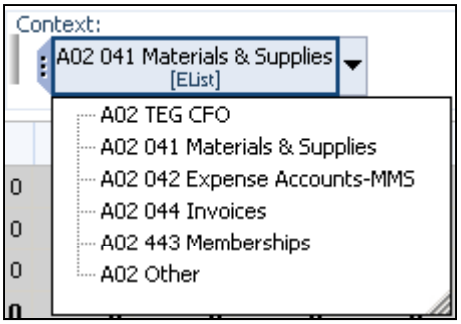
Integrys Business Support

- Flexibility to
  - Arrange the grid and organize data
  - Work with many tabs at one time
  - Freeze pains 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



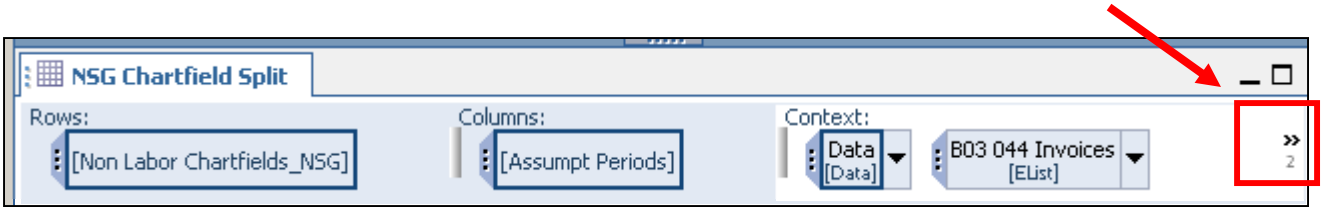
After



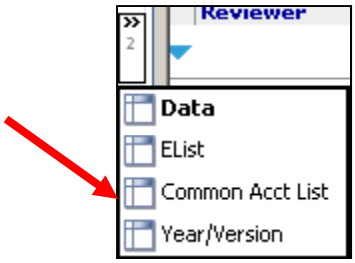
Working with Tabs

Integrys Business Support

- 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



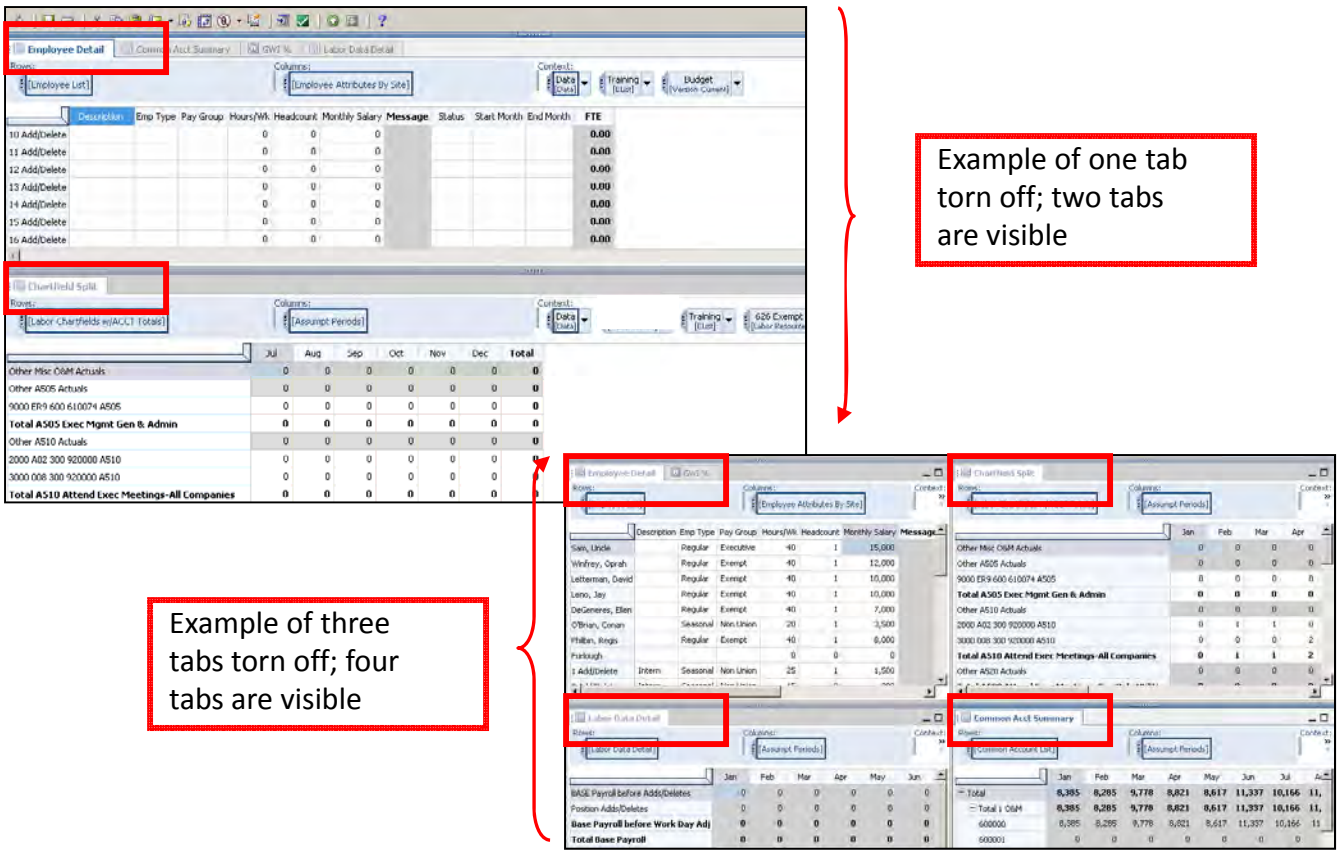
  - Choose one of the hidden tabs
    - Common Acct List
    - Year/Version



Working with Tabs

Integrys Business Support

- Tear Off a Tab (<u>view multiple tabs simultaneously</u>)
  - 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



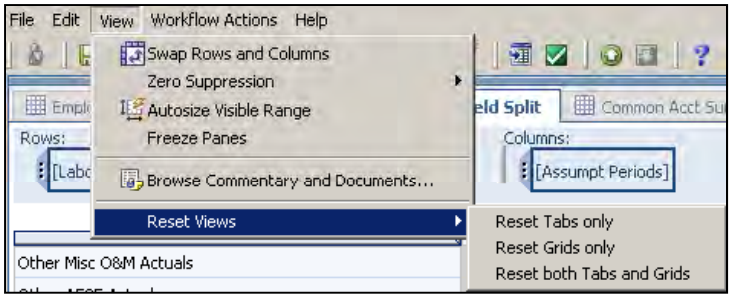
  - Input data and press Enter
    - User will see data update in all appropriate tabs

Working with Tabs

Integrys Business Support

- 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
    - Restore a minimized torn off tab by clicking the restore button in upper right corner

- 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

Integrys Business Support

View a Sum Quickly

- Select the cells to sum
  - Cells can be in consecutive order
  - Cells can be randomly selected using Ctrl key
  - Cells can be in various rows or columns
  - Cells must all be on the same tab
  - Cells must be numeric, not text
- View the sum of numeric values in status bar at bottom right of the window
- Same functionality as Excel

Example 1:
- Cells are in consecutive order
- Sum of highlighted cells (Sep Oct Nov Dec) = 25,000

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Other Misc O&M Actuals	0	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	**0**
9000 ER9 600 600000 A505	5,000	5,000	5,000	10,000	5,000	5,000	10,000	5,000	5,000	10,000	5,000	5,000	**75,000**
Total A505 Exec Mgmt	**5,000**	**5,000**	**5,000**	**10,000**	**5,000**	**5,000**	**10,000**	**5,000**	**5,000**	**10,000**	**5,000**	**5,000**	**75,000**

Sum=25,000

Example 2:
- Cells are randomly chosen using Ctrl key
- Sum of highlighted cells (Mar Jun Sep Dec) = 20,000

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Other Misc O&M Actuals	0	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	**0**
9000 ER9 600 600000 A505	5,000	5,000	5,000	10,000	5,000	5,000	10,000	5,000	5,000	10,000	5,000	5,000	**75,000**
Total A505 Exec Mgmt	**5,000**	**5,000**	**5,000**	**10,000**	**5,000**	**5,000**	**10,000**	**5,000**	**5,000**	**10,000**	**5,000**	**5,000**	**75,000**

Sum=20,000

Working with Data

Integrys Business Support

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

<u>Breakback Example A</u>: 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

Integrys Business Support

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

Integrys Business Support

- 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

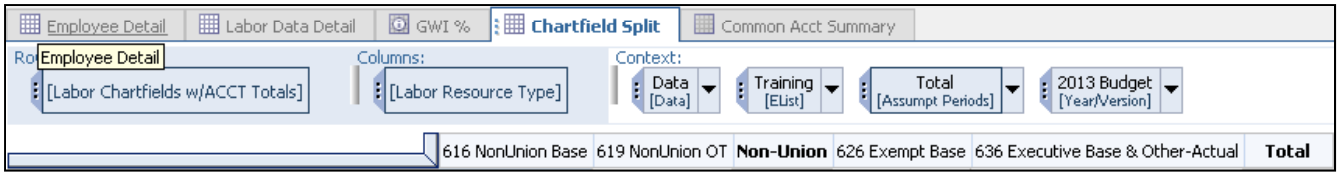
- Right-click the held cell or cells and click Release or click Release All to remove all holds
- Cells are also released if user changes context selection or moves to a different tab

Working with Data

Integrys Business Support

Zero Out Pre-Loaded Data in Applications

- Labor Application – Chartfield Split tab selection
  - Rows – Labor Chartfields w/ACCT Totals
  - Columns – Labor Resource Type
  - Context – Assumpt Periods = Total
  - Context – Year/Version to be zeroed out



  - Input 0 in Total cells
  - Press Enter to process and zero out data

Before

	616 NonUnion Base	Non-Union	626 Exempt Base	Total
2000 A02 300 920000 A510	24,999	24,999	26,351	51,351
Total A510 Attend Exec Meetings-All Companies	24,999	24,999	26,351	51,351
2000 A02 300 920000 B200	31,999	31,999	18,822	50,821
Total B200 Corp Finance Gen & Admin	31,999	31,999	18,822	50,821
2000 A02 300 920000 B301	15,999	15,999	0	15,999
Total B301 Financial Planning & Analysis	15,999	15,999	0	15,999
2000 A02 300 920000 B401	21,999	21,999	75,289	97,289
3000 008 300 920000 B401	0	0	3,764	3,764
Total B401 Financial Reporting & Compliance	21,999	21,999	79,054	101,053
2000 A02 300 920000 B404	0	0	42,986	42,986
Total B404 Manage Investments	0	0	42,986	42,986
Total	94,997	94,997	167,214	262,211
Total O&M	94,997	94,997	167,214	262,211
Labor Data Detail Total	22,195	22,195	167,216	189,410
Difference (LDD Total - Total)	(72,802)	(72,802)	2	(72,801)

After

	616 NonUnion Base	Non-Union	626 Exempt Base	Total
2000 A02 300 920000 A510	0	0	0	0
Total A510 Attend Exec Meetings-All Companies	0	0	0	0
2000 A02 300 920000 B200	0	0	0	0
Total B200 Corp Finance Gen & Admin	0	0	0	0
2000 A02 300 920000 B301	0	0	0	0
Total B301 Financial Planning & Analysis	0	0	0	0
2000 A02 300 920000 B401	0	0	0	0
3000 008 300 920000 B401	0	0	0	0
Total B401 Financial Reporting & Compliance	0	0	0	0
2000 A02 300 920000 B404	0	0	0	0
Total B404 Manage Investments	0	0	0	0
Total	0	0	0	0
Total O&M	0	0	0	0
Labor Data Detail Total	22,195	22,195	167,216	189,410
Difference (LDD Total - Total)	22,195	22,195	167,216	189,410

Note: Even though the chartfields are now zero, the Labor Data Detail Total line will tie to the labor in the Employee Detail and Labor Data Detail tabs.

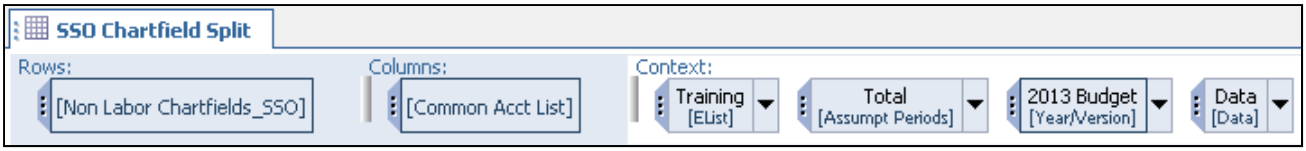
Reminder: Refer to the General Assumptions Training manual for descriptions of the pre-loaded data by BU's and Applications.

Working with Data

Integrys Business Support

Zero Out Pre-Loaded Data in Applications

- Non-Labor Application – Chartfield Split tab selection
  - Rows – Non Labor Chartfields_XXX
  - Columns – Common Acct List
  - Context – Assumpt Periods = Total
  - Context – Year/Version to be zeroed out



  - Input 0 in Total cell with Common Acct = Total selected
  - Press Enter to process and zero out data

Before

	Total	Total O&M	641000 Building Expense	645000 Utilities	Total Other Accounts	Clearing/Balance Sheet
1100 P13 200 881000 Q100	4,367	0	0	0	4,367	4,367
1100 P33 200 860000 Q100	14,085	14,085	4,930	9,155	0	0
1200 B00 200 921000 Q100	14,085	14,085	4,930	9,155	0	0
3000 008 300 921000 Q100	22,535	22,535	7,887	14,648	0	0
3020 W01 100 921000 Q100	1,408	1,408	493	915	0	0
3500 U78 100 921000 Q100	5,634	5,634	1,972	3,662	0	0
3500 U85 100 931000 Q100	8,451	8,451	2,958	5,493	0	0
4000 M05 200 931000 Q100	8,451	8,451	2,958	5,493	0	0
4500 G00 200 931000 Q100	7,042	7,042	2,465	4,577	0	0
4500 G95 200 931000 Q100	7,042	7,042	2,465	4,577	0	0
9000 005 600 609999 Q100	11,268	11,268	3,944	7,324	0	0
Total Q100 Real Estate Services	104,367	100,000	35,000	65,000	4,367	4,367
1100 PA8 200 182024 Q100	30,710	0	0	0	30,710	30,710
3500 U38 100 143240 Q100	39,923	0	0	0	39,923	39,923
Total 2 BSIN Accounts, excl Capital & Clrg	70,633	0	0	0	70,633	70,633
Total O&M	104,367	100,000	35,000	65,000	4,367	4,367
Total	175,000	100,000	35,000	65,000	75,000	75,000

After

	Total	Total O&M	641000 Building Expense	645000 Utilities	Total Other Accounts	Clearing/Balance Sheet

There is no data to display.

Note: The cube in this example is zero suppressed; data is zeroed out, so there is no data to display.

Reminder: Refer to the General Assumptions Training manual for descriptions of the pre-loaded data by BU's and Applications.

Working with Data

Integrys Business Support

- 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

Integrys Business Support

Commentary/Annotations

User annotations and attached documents that are linked to a plan are grouped together to form commentary

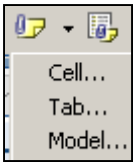
- Annotations can be used to add comments
  - User can explain amounts within a cell, tab, or entire model while in edit mode
- Documents can be attached to support business plans
  - Acceptable file type (Excel or Word documents) and size are configured by Budget Administrators
- Annotation Behaviors
  - Includes user name, date, time, cell value, and comments input by user
  - User cannot edit commentary or delete document once cube is submitted (unless application is unlocked)
  - Only user who created annotation or attached document can edit or delete it
    - A second user can create annotations or attach documents
      - Same rules apply as first user
    - If a second user opens Commentary Browser and selects another user's document or comment from the list, the View Document button will be available, but the Edit Document and Delete buttons remain grayed out and unavailable. The second user can open the document, make changes, and attach it to the Cognos application. The Commentary Browser window would then show two documents attached with two separate user names/times/dates.
      - Likewise, the first user would not be allowed to Edit or Delete a document attached by the second user.

Working with Data

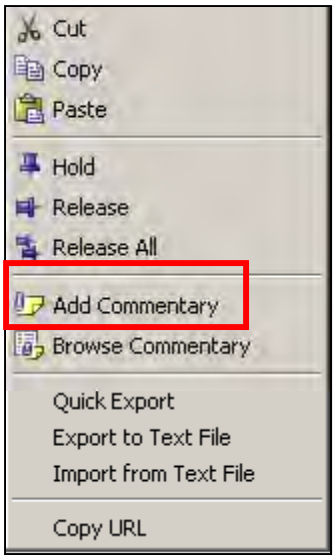
Integrys Business Support

Commentary/Annotations

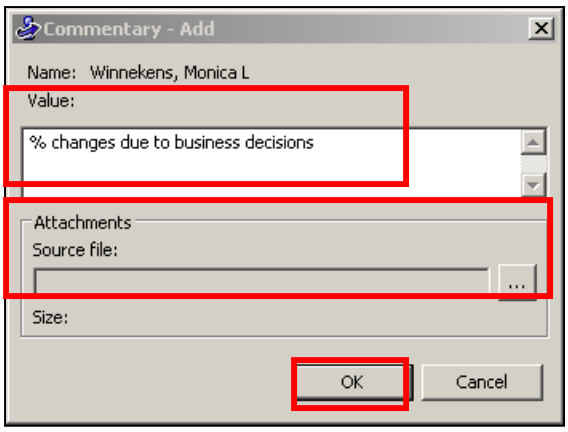
- Add Commentary



  - Right-click on a cell or tab
  - Click Add Commentary



  - Input comments in the Value field
  - Click Source file browse button to attach a document
  - Click OK

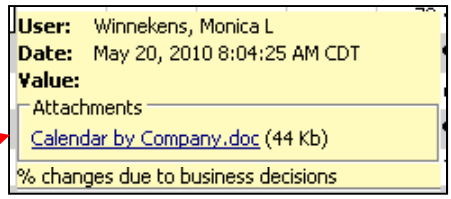


Working with Data

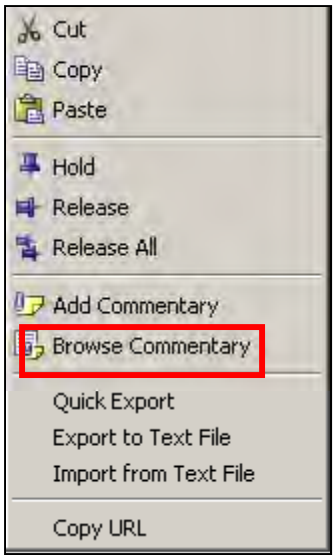
Integrys Business Support

Commentary/Annotations

- View Commentary
  - View annotations and attached documents
    - Who changed what and when
    - Actions such as saving, entering data, importing files, and copy/paste are recorded
  - Quick view
    - Hover cursor over red triangle in top right corner of cell (or over commentary icon on tab)
    - View User, Date, Value, Attachment
      - Click on blue link to open attachment



  - Detailed View
    - Right-click on annotated cell or tab
    - Click Browse Commentary

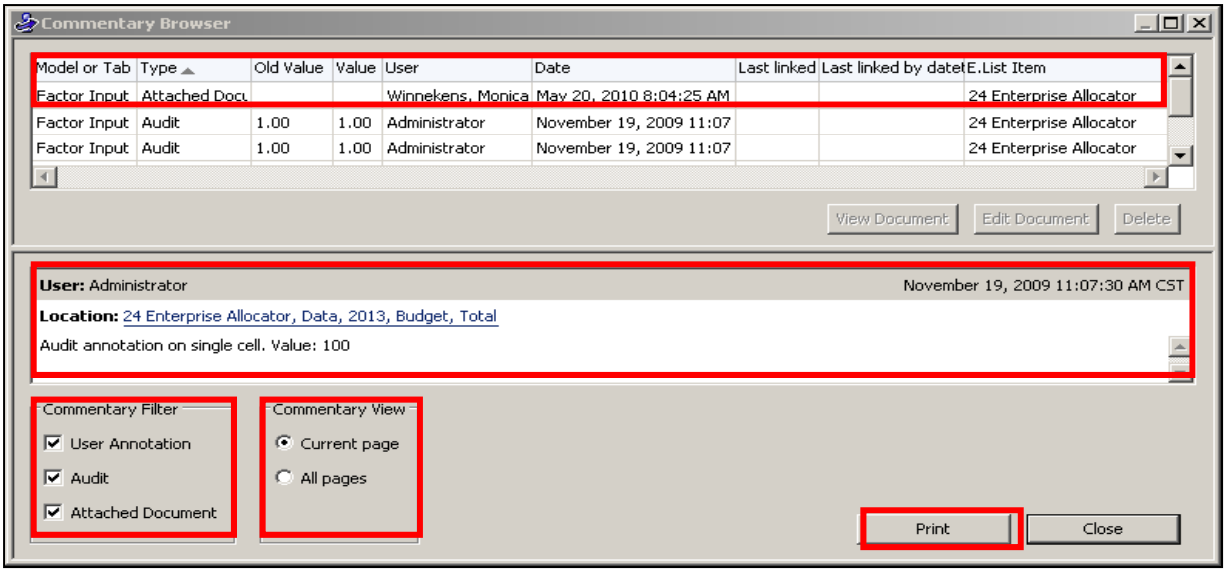


Working with Data

Integrys Business Support

Commentary/Annotations

- View/Edit/Delete Commentary
  - Top box (Model or Tab) - select row to view its details
    - User can View Document, Edit Document, or Delete
    - User cannot edit or delete items in Type column if identified as Audit
  - Center box (User) – details of selected row above appear
    - User, date, time, cell, document, annotations
    - User can click on blue link to return to annotated cell
  - Commentary Filter box
    - Select User Annotation, Audit, or Attached Document to filter the commentary
  - Commentary View box
    - Select Current page or All pages to filter the commentary view
  - Select Print or Close



Working with Data

Integrys Business Support

- 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

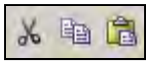
- Submit Data
  - Once user has completed all inputs into Cognos, click on the Submit icon or Workflow Actions, Submit on the Toolbar
    - Submit locks the application and no further changes to the data are allowed

- Locked Data
  - If user clicked on Submit icon prior to completion of data entry, contact the Budget Group for assistance to unlock the cube

Quick Commands

Integrys Business Support

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

Integrys Business Support

Quick Data Entry 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

Integrys Business Support

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

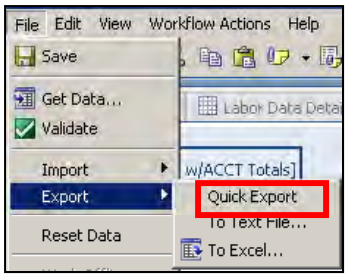
- Steps
  - Click File, Page Setup to change margins, scaling, and alignment
  - Click File, Print
  - Click the items to include (use Ctrl+click to select multiple items)

    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.

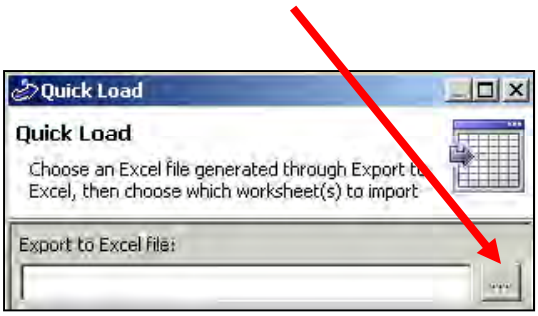
Export/Import Data

Integrys Business Support



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



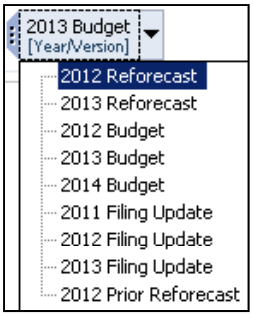
Get Data

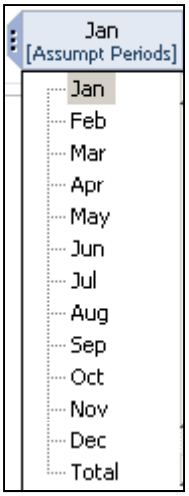
- For users with large volumes of data to input
  - Export Data
    - Allows user to create reports and charts, manipulate data, and send to others for review and approval
    - Utilizes Excel functionality
  - Import Data
    - Allows users to upload data from an Excel file

Years/Versions/Periods

Integrys Business Support

- 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

Note: To choose an item in a list, user must double-click on item in a list to select it and make it active.

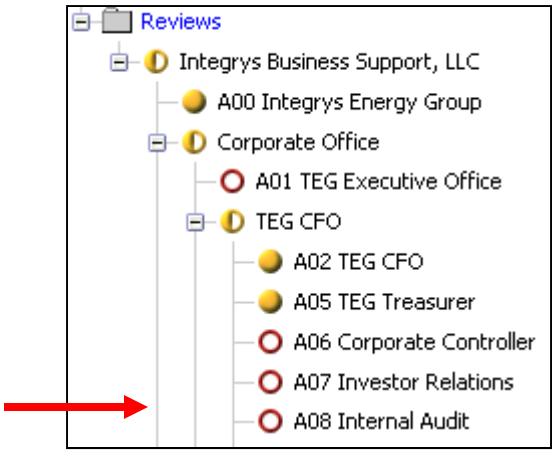
BUDGETS

Labor

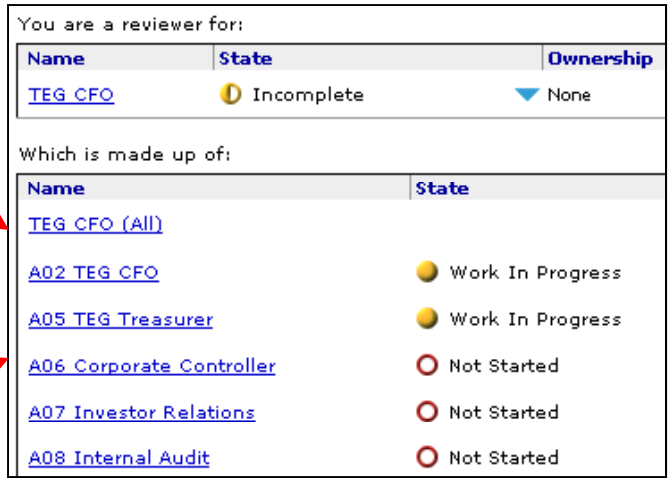
Integrys Business Support

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



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

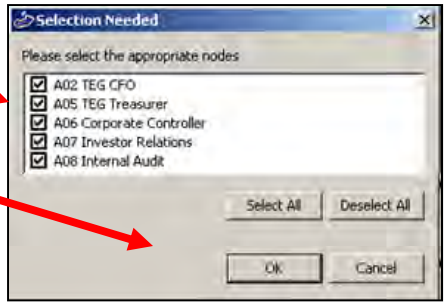
BUDGETS

Labor

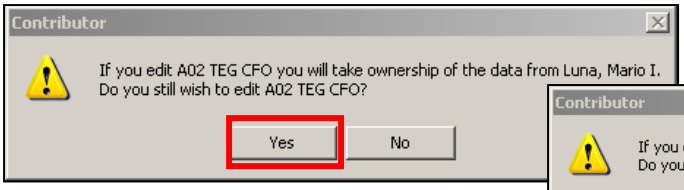
Integrys Business Support

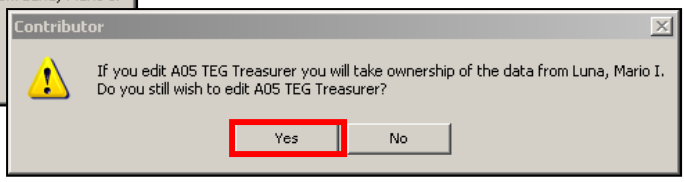
Take Ownership of Multiple Home Centers

- 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

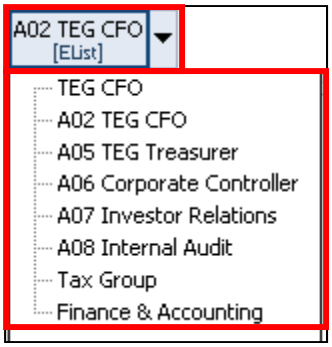


- Click Yes in each pop-up window
  - A window appears for each node selected above
  - Indicates user wants to take ownership





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

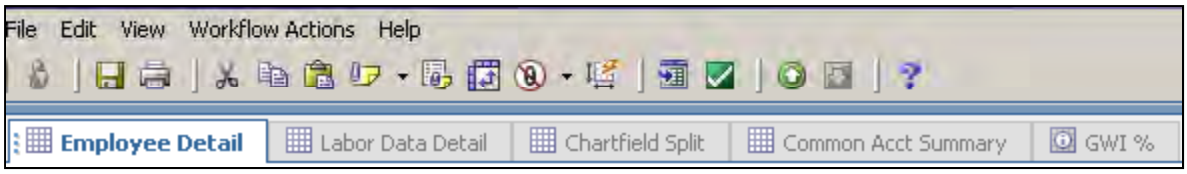


BUDGETS

Labor

Integrys Business Support

Tabs in Labor Application



- Employee Detail
  - List of employees by Home Center as of May 26, 2012
- 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

BUDGETS

Labor

Integrys Business Support

- Employee Detail Tab

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

- 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

BUDGETS

Labor

Integrys Business Support

- 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

BUDGETS

Labor

Integrys Business Support

- 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
  - 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 Inactive or blank, data will not flow through the system

Labor

Integrys Business Support

- 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	20	1	1,500		Active	Jan-13		**0.50**
2 Add/Delete	Intern	Seasonal	Non Union	15	0	900		Active	Jun-13	Aug-13	**0.38**
3 Add/Delete	Intern	Seasonal	Non Union	15	0	900		Active	Jun-14	Aug-14	**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

BUDGETS

Labor

Integrys Business Support

- 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

Integrys Business Support

- Labor Data Detail Tab
  - Base Payroll before Adds/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)
    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)
  - NPT Input

%	Dollars
5.00	600.00

    - 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

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.

Employee Detail | Labor Data Detail | Chartfield Split | Common Acct Summary | GWI %

Rows: [Labor Data Detail] Columns: [Assumpt Periods] Context: Data [Data] | Training [EList] | Regular [Regular/Other] | Non-Union [PAY GROUP CONSOL]

	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	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Payroll	0	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL PAYROLL	0	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	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

BUDGETS

Labor

Integrys Business Support

- 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

BUDGETS

Labor

Integrys Business Support

- 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% for a large group per year
      - Example of NPT by month (no particular BU or year)

Example of NPT as Percent to Total Regular Labor					
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 2011 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
        - 2013 – May and November
        - 2014 – May and October
      - 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

BUDGETS

Labor

Integrys Business Support

- 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 String 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 String 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

Integrys Business Support

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

<u>Example of Distributing Labor Data Detail $'s (done for each RT)</u>:

- 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	51,8				47,330	51,838	49,584	47,330	49,584	49,584	582,527
Difference (LDD Total - Total)	**13,287**	**13,475**	**15,7**				**12,341**	**14,513**	**14,154**	**14,266**	**12,391**	**13,230**	**165,445**

Cut
Copy
Paste

- 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**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

BUDGETS

Labor

Integrys Business Support

- Common Account Summary Tab

Employee Detail | Labor Data Detail | Chartfield Split | **Common Acct Summary** | GWI %

Rows: [Common Account List] Columns: [Assumpt Periods] Context: Data [Data] Training [EList] 626 Exempt Base [Labor Resource Type]

	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	0	0	0	0	0	0	0	0	0	0	0	0
Total 3 Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
Total 4 Other BSIN	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0

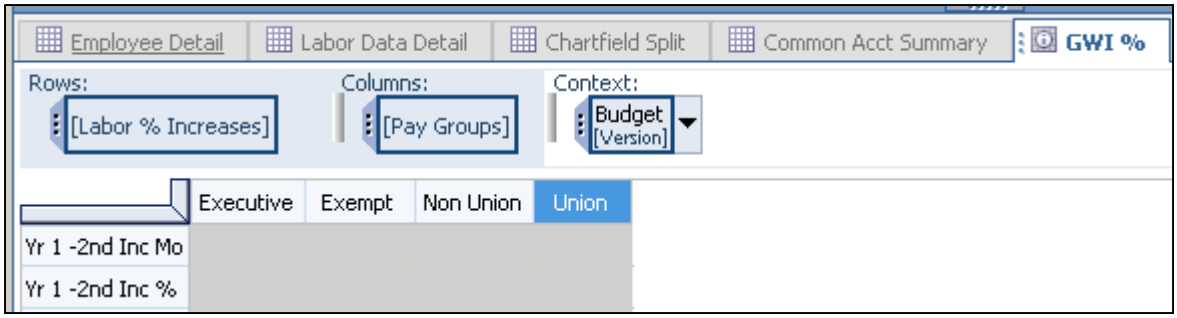
- This tab is locked
  - Informational; no inputs
  - Labor $'s are mapped from Chartfield Split tab to appropriate Common Account based on RT (or FERC account in the case of capital, clearing, or other BSIN)
    - 600000 Base/Other
    - 600001 Overtime
    - 601001 NPT
    - Capital, Clearing, Other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

BUDGETS

Labor

Integrys Business Support

- 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

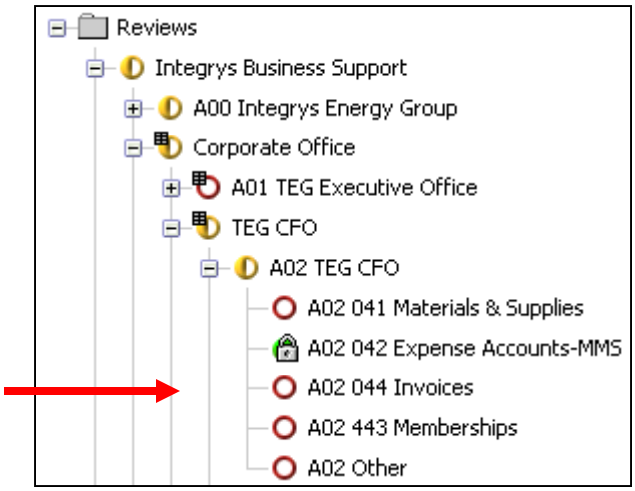


Non-Labor

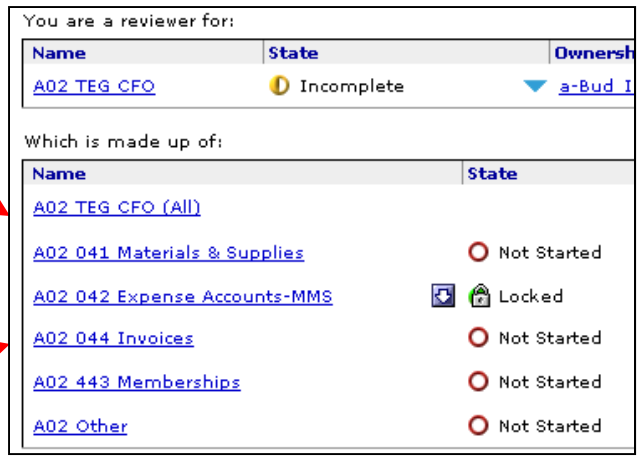
Integrys Business Support

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



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

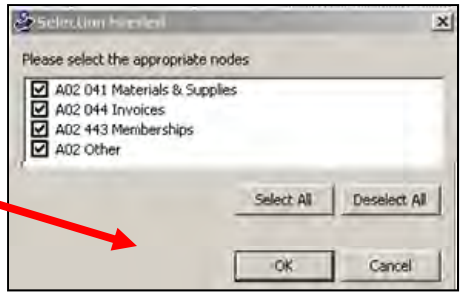
BUDGETS

Non-Labor

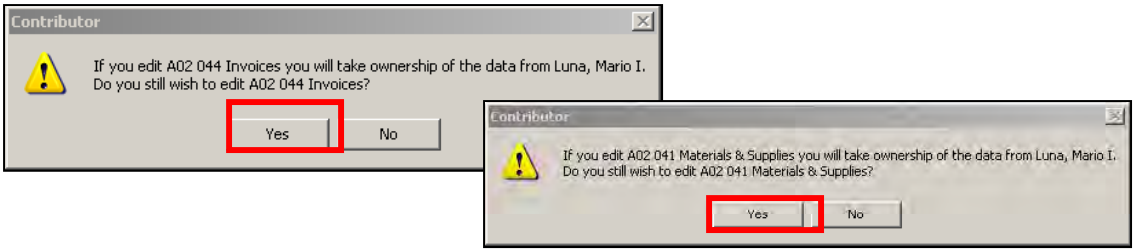
Integrys Business Support

Take Ownership of Multiple Resource Types

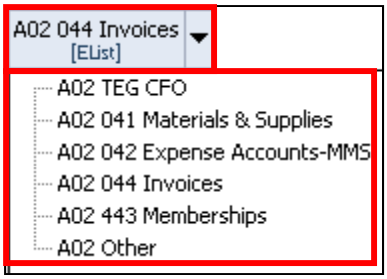
- User selects top node in Name list to view multiple HC/RT nodes (as shown on previous page)
- Click on Take Ownership Icon
- Choose Select All for all Resource Types
  - Or check boxes to take ownership of specific HC/RT
- Click OK



- 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

Integrys Business Support

Corporate Chartfield Split

Rows: [Non Labor Chartfields_Corp] Columns: [Assumpt Periods] Context: A02 041 Materials & Supplies [EList] | 609011 Contractor-Other [Common Acct List] | Data [Data]

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Other Misc O&M Actuals	0	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	0
2000 A02 300 921000 A505	0	0	0	0	0	0	0	0	0	0	0	0	0
Total A505 Exec Mgmt Gen & Admin	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**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]

- Total
  - Total O&M
    - 600999 Non-Labor from Affiliates
    - 604000 Benefits Expense Misc
    - 604008 Employee Physicals Expense
    - 604027 Human Resources Dept Gen
    - 609011 Contractor-Other
    - 618000 Outsources Services
    - 622000 Audit Fees
    - 625000 Legal Fees
    - 626000 Consulting & Other Prof Service
    - 627000 Sales & Marketing

BUDGETS

Non-Labor

Integrys Business Support

- 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

Integrys Business Support

- 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
  - Complete list is available on Budgets Home Page

Cognos Non-Labor Common Account Map

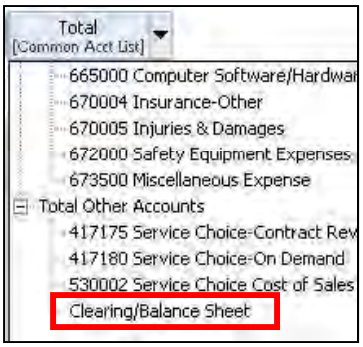
609000 - 684999	OPERATING & MAINTENANCE COSTS (Excluding Labor & Benefit Accounts)	Common Account to Use in Cognos						
		WPS/WRPC	PGL	NSG	MERC	MGU	UPPCO	IBS
Training & Employee Costs - Main ACCT 632000								
632000	Training & Seminars	632000	632000	632000	632000	632000	632000	632000
632001	Training-Operational	632000	632000	632000	632000	632000	632000	632000
632002	Training-Safety	632000	632000	632000	632000	632000	632000	632000
632003	Training-Maintenance	632000	632000	632000	632000	632000	632000	632000
632050	Social, Athletic&Recreation	632000	632000	632000	632000	632000	632000	***632050***
632100	Hiring Expenses	632000	632000	632000	632000	632000	632000	***632100***
632200	Meetings Expense	632000	632000	632000	632000	632000	632000	632000
632201	Meeting Room Expense	632000	632000	632000	632000	632000	632000	632000
632300	Subscriptions & Publications	632000	632000	632000	632000	632000	632000	***632300***
632301	Membership Dues	***632301***	***632301***	***632301***	***632301***	***632301***	***632301***	***632301***
632302	Directors Fees	632000	632000	632000	632000	632000	632000	632000
633000	Recognition Expense	632000	632000	632000	632000	632000	632000	632000
635000	Pcard Expense-Clearing	632000	632000	632000	632000	632000	632000	632000
635010	Accr Credit Card-Pending Correction	632000	632000	632000	632000	632000	632000	632000

BUDGETS

Non-Labor

Integrys Business Support

- 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 needs to match up the FERC account with the specific Common Accounts
      - FERC accounts and corresponding Common accounts are listed below

		Common Account to Use in Cognos						
FERC	Other Income Statement Accounts	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				627000			
417187	ServiceChoice-O&M				673500			673500
417188	Amort of Serv Choice Cust List				691000			
417535	NU Hydro Oper, Supv & Engineer						673500	673500
417543	NUHydro MaintRes,Dams&Wtrways						700202	
417544	NU Hydro Maint of Elec Plant						700202	
417539	NU Hydro Miscellaneous Expense						700202	
426100	Donations over $500	673500						673200
426430	Other Expend for Civic, etc	647001			647001			647001
456000	Other Electric Revenues	450000						
501150	Steam - Fly Ash Disposal Costs	550000						

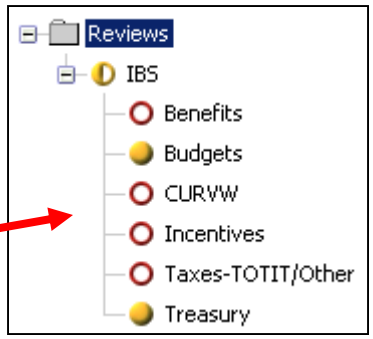
BUDGETS

BSIN

Integrys Business Support

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

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

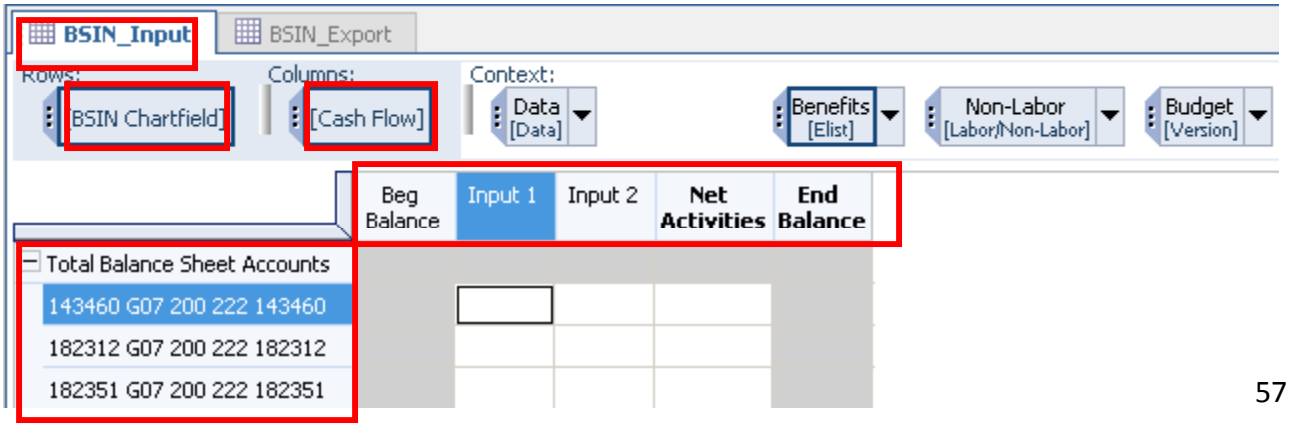
BUDGETS

BSIN

Integrys Business Support

Tabs in 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, 2012 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



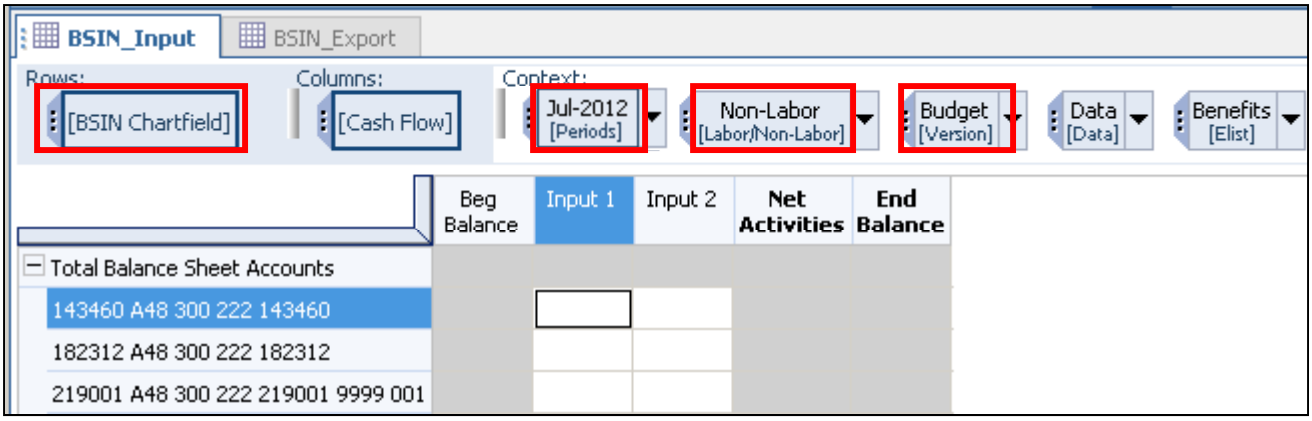
BUDGETS

BSIN

Integrys Business Support

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 (Budget 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



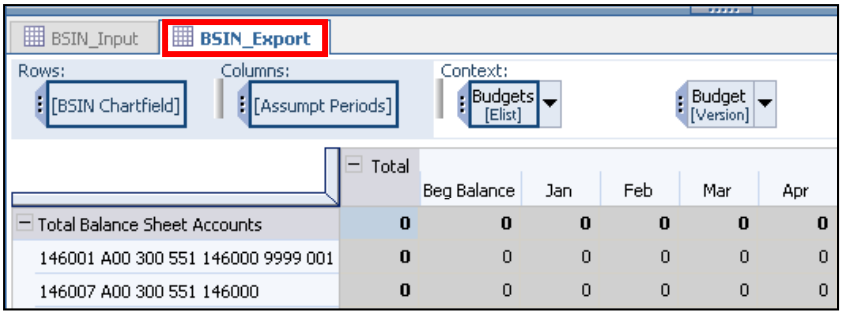
BUDGETS

Integrys Business Support

BSIN

Tabs in BSIN Application

- BSIN Export Tab
  - Informational; no inputs



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

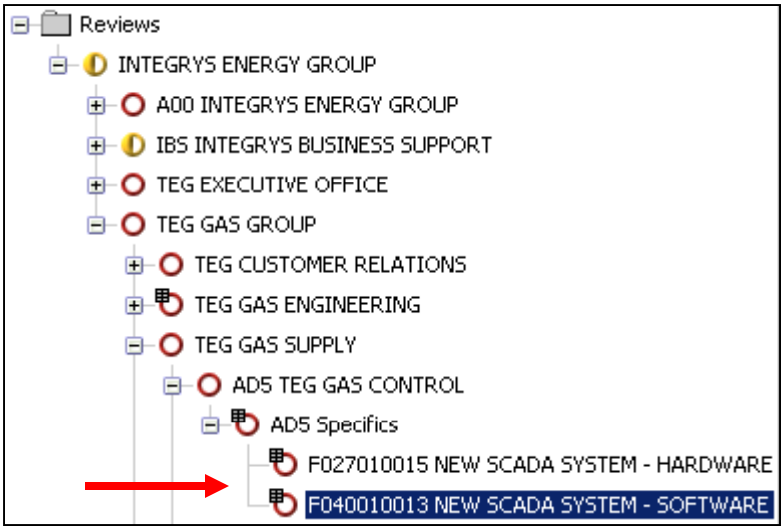
- Intercompany payables and receivables should not be forecasted
  - June 30 balances should not be adjusted (per Consolidations Group)
- Affiliate Field and HC
  - Required on all intercompany transactions
  - Last two items in BSIN chartfield string
  - HC matches Affiliate code
    - Example: 146000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

BUDGETS

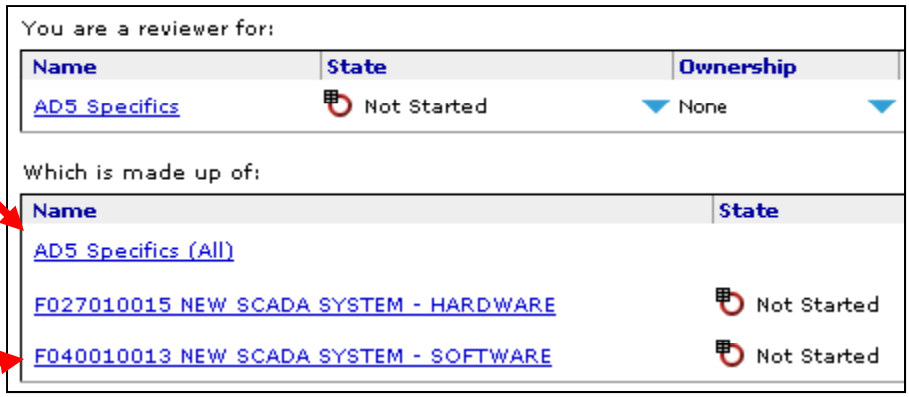
Capital

Integrys Business Support

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



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

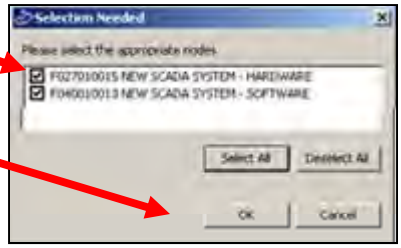
BUDGETS

Capital

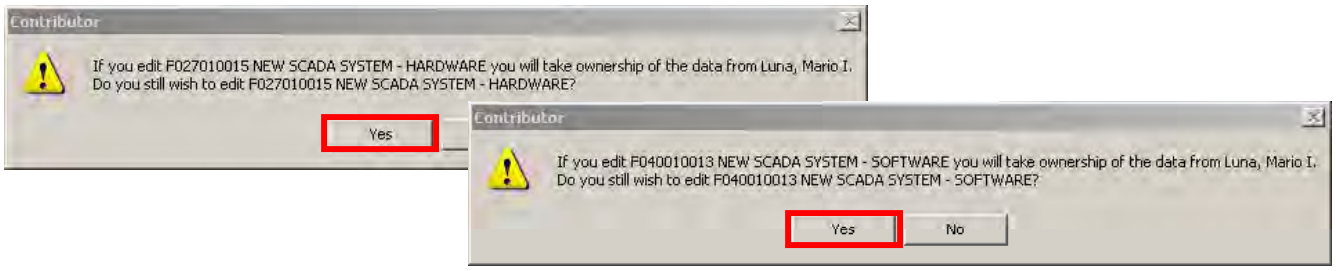
Integrys Business Support

Take Ownership of Multiple Funding Projects

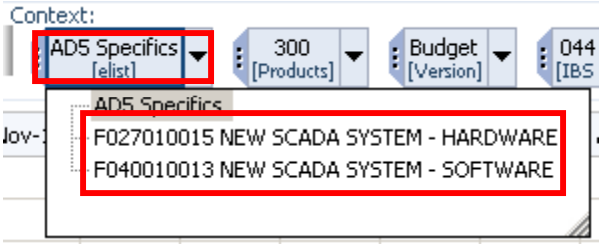
- User selects top node in Name list to view multiple funding projects (as shown on previous page)
- Click on Take Ownership Icon
- Choose Select All for all funding projects
  - Or check boxes to take ownership of specific funding projects
- Click OK



- 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



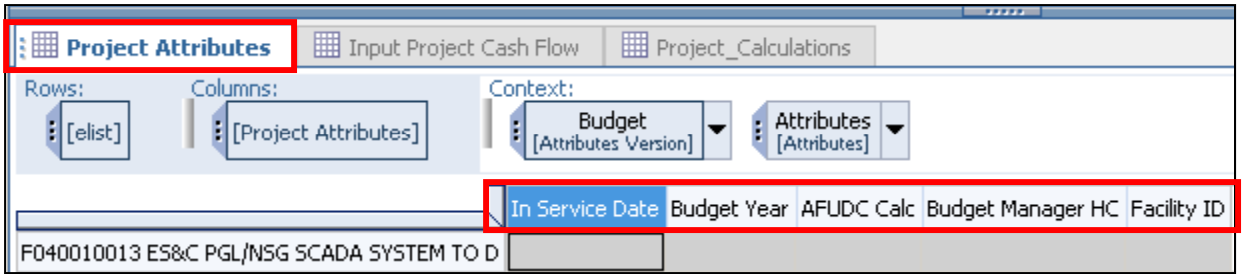
BUDGETS

Capital

Integrys Business Support

Tabs in Capital Application

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



  - 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

BUDGETS

Capital

Integrys Business Support

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

Note: Users will see a complete dropdown list of RT's, but can only select valid RT's by BU as shown here.

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

Project Attributes | **Input Project Cash Flow** | Project_Calculations

Rows: [Plant Account List] Columns: [Input Projects_Periods] Context: F040010013 ES&C PGL/NSG SCADA SYSTEM TO D [elist] | All Resource Types [IBS Capital RTs] | 300 [Products] | Budget [Version]

	Jun-11 YTD WIP	Retirements	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	2011	Jan-12	Feb-12	Mar-12	Apr-12	May-12
Total (BCRS)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Basic Cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0
303300	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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

Reminder: Input Removal/Salvage with correct sign; Salvage's true sign is negative

BUDGETS

Capital

Integrys Business Support

Tabs in Capital Application

- Input Project Cash Flow Tab
  - Jun-12 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

Project Attributes | **Input Project Cash Flow** | Project_Calculations

Rows: [Plant Account List] Columns: [Input Projects_Periods] Context: F023000024 Purchase Capital Garage Tools PGL [elist] | All Resource Types [PGL Capital RTs] | 200 [Products] | Budget [Version]

	Jun-12 YTD WIP	Retirements	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	2012	Jan-13	Feb-13	Mar-13	Apr-13	May-13
Total (BCRS)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Basic Cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0
394000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
395000	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

Integrys Business Support

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

Project Attributes | Input Project Cash Flow | **Project_Calculations**

Rows: [Plant Account List] Columns: [Capital Periods] Context: F023000024 Purchase Capital Garage Tools PGL [elist] | All Resource Types [PGL Capital RTs] | 200 [Products] | Budget [Version] | Data [Data]

	In Service Date	Retirements	Jun-12 YTD WIP	Jul-12	Jul-12 Closing	Jul-12 WIP	Aug-12	Aug-12 Closing	Aug-12 WIP	Sep-12	Sep-12 Closing
Total (BCRS)		0	0	0	0	0	0	0	0	0	0
Basic Cost		0	0	0	0	0	0	0	0	0	0
394000		0	0	0	0	0	0	0	0	0	0
395000		0	0	0	0	0	0	0	0	0	0
Removal & Salvage		0	0	0	0	0	0	0	0	0	0
670000		0	0	0	0	0	0	0	0	0	0
680000		0	0	0	0	0	0	0	0	0	0

BUDGETS

Capital

Integrys Business Support

Terminology

- 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)

BUDGETS

Capital

Integrys Business Support

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:
    - **F**017011023 = 0017001023
    - **F**017011024 = 0017001024, 0017001025, 0017001026, 0017001027
- Budget Preparers can determine roll-ups in PowerPlant
- Contributions (non-refundable construction)
  - Mask 0054 – not used
  - RT 080 will be used on applicable funding projects

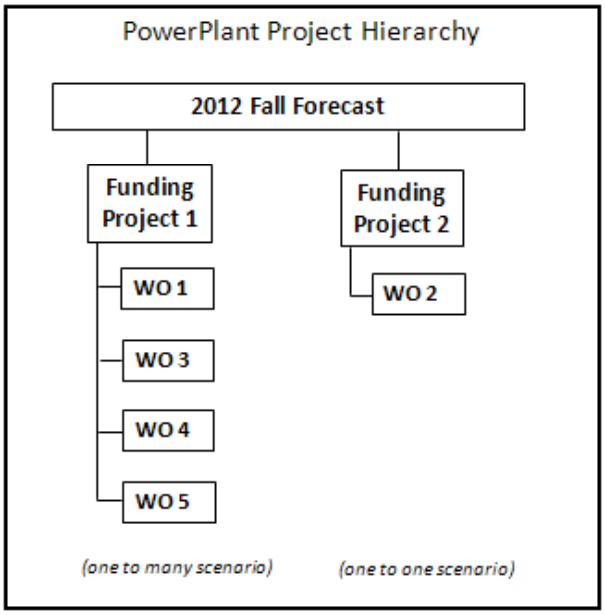
BUDGETS

Capital

Integrys Business Support

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



BUDGETS

Capital

Integrys Business Support

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

BUDGETS

Capital

Integrys Business Support

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

BUDGETS

Integrys Business Support

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
- Critical to meet capital deadlines
  - Affects depreciation/deferred taxes which are calculated outside of Cognos system
  - Other areas have outside deadlines

BUDGETS

Capital

Integrys Business Support

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

BUDGETS

Capital

Integrys Business Support

Assumptions

- CA or CPCN (WPS Only)
  - CA = Certificate of Authority
    - Required by PSCW
    - Required for gas projects to service new areas
    - Gas distribution projects greater than $2,500,000
    - Electric projects greater than $10,000,000 through May 1, 2014
  - 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.

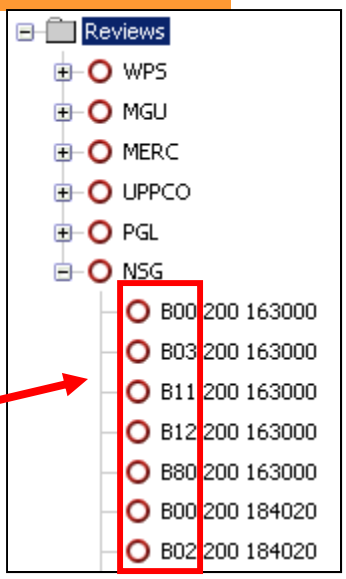
Contact Dave Kyto or Rick Moras with questions

Clearing

Integrys Business Support

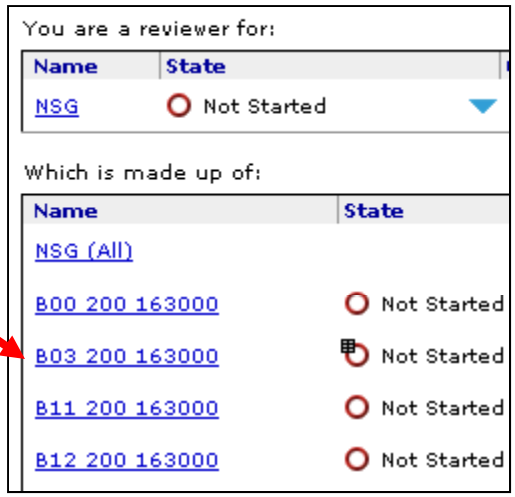
Node Hierarchy

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



Note: 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

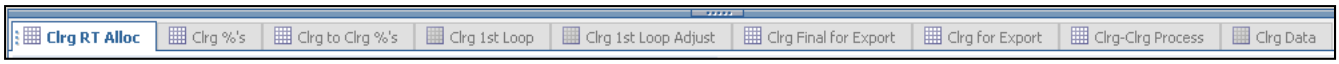


BUDGETS

Clearing

Integrys Business Support

- 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)

BUDGETS

Integrys Business Support

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

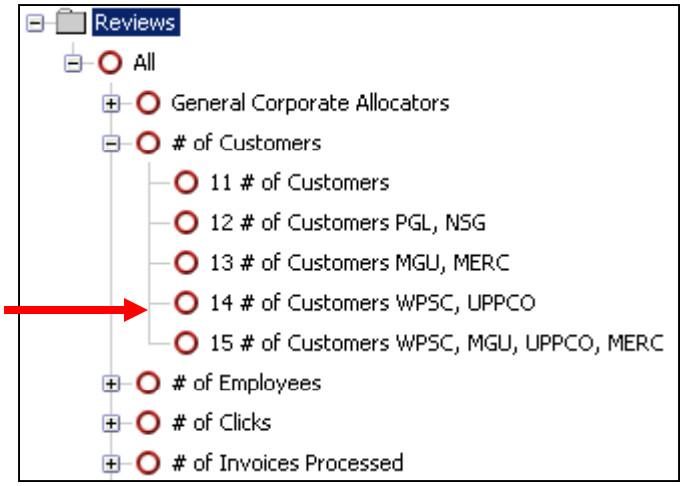
BUDGETS

Allocations

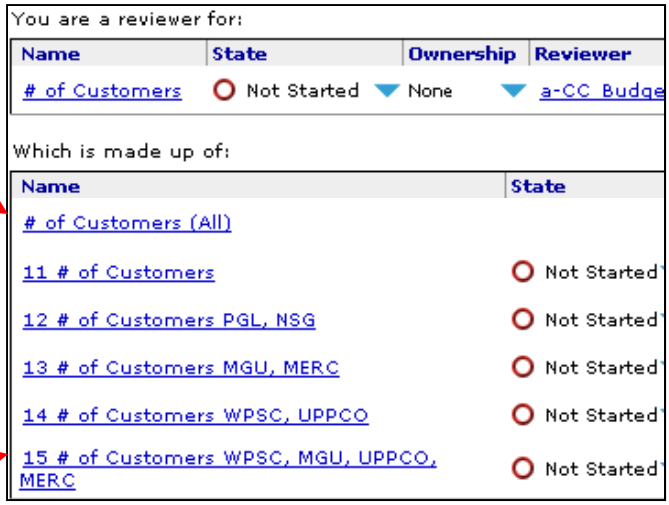
Integrys Business Support

Node Hierarchy

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



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



Note: Allocations with similar methods are grouped together in organized lists in Cognos.

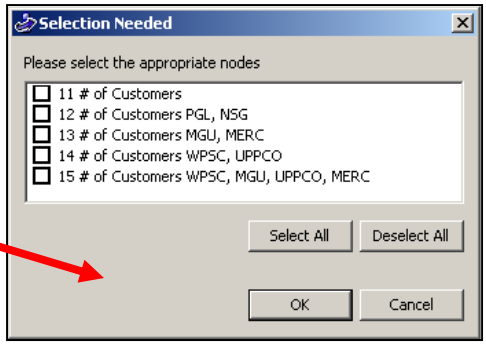
  - Click on a specific allocation node in the Name list
    - Example: 14 # of Customers WPSC, UPPCO
    - Allows user to view this allocation node only

Allocations

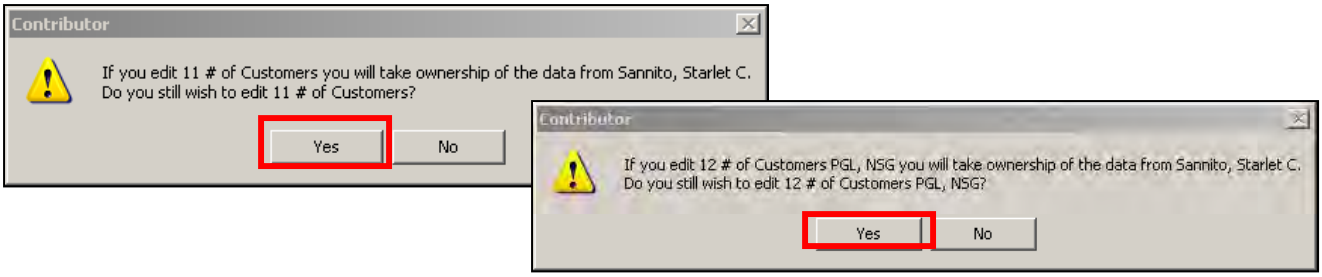
Integrys Business Support

Take Ownership of Multiple Allocation Methods

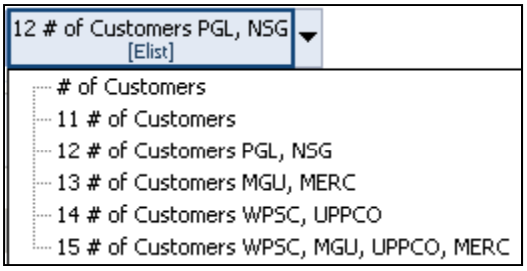
- User selects top node in Name list to view multiple nodes (as shown on previous page)
- Click on Take Ownership Icon
- Choose Select All for all allocation nodes
  - Or check boxes to take ownership of specific nodes
- Click OK



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



  - Choose specific allocations node from drop-down list to edit data



Allocations

Integrys Business Support

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

Key Assumptions

- Due Date
  - Input data (not %'s) into Cognos by June 4 (Cognos allocations application is available in May)
  - Attach supporting documents to Cognos
- Budget Years
  - 2013-2014 (data can vary between years)
  - Use history to create data, unless there is a business reason not to
- IBS Allocations Report
  - Available July 20 with new %'s for the 2013-2014 budget cycle
- ICAC Allocations Team
  - Notify team if user needs to change how data is allocated to business units
    - Team Members
      - Mike O'Neil (lead) 820-3868 Rick Moras 801-1547
      - Liz Breitenfeldt 801-7606 Tim Myszkowski 820-4368
      - Dawn Eggert 804-6113 Tom Wagner 801-2914
      - Josh Frank 801-1760 Cindy Ziolkowski 801-1826
      - Chris Gregor 820-4760

Allocations

Integrys Business Support

Process Flow

- Identify data used in IBS allocation
  - Examples: Number of customers, employees, clicks, invoices processed, meters, moves, etc.
  - Work with business partners to verify accuracy of data
- Identify BU's to receive allocations from IBS
  - %'s will be used to allocate both labor and non-labor $'s to respective BU's

# of Customers
# of Employees
# of Clicks
# of Invoices Processed
# of Meters
# of Moves
$ Associated with # of Inventory
2-Step
Call Volume
Current PEC Allocation
Direct Billed
Feet Installed/Replaced
FTE Work Est
Gas Throughput
Square Footage
Total PPE
Total Spend

- Input data into Cognos application
  - Get Data feature can be used to bring data into Cognos Allocations application
    - Refer to Get Data examples on Budgets Home Page, Training Manuals
- Attach supporting documents
  - Refer to Working with Cognos, Commentary/Annotations section of this manual

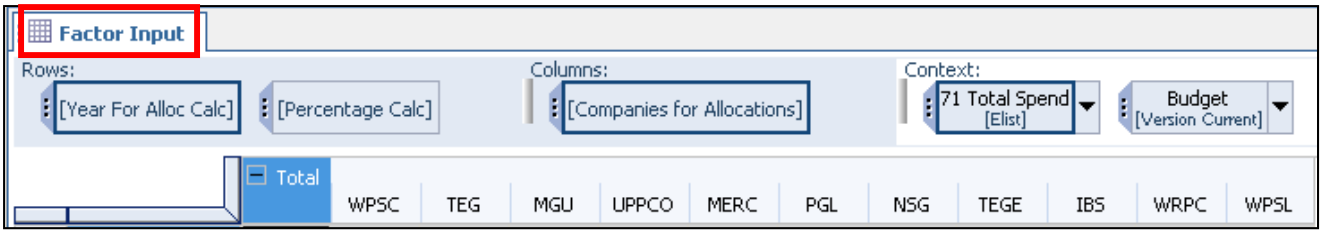
- Save and Submit
  - Budget group
    - Responsible for running the allocations process nightly once IBS is closed
    - Responsible for IBS Allocations report

Allocations

Integrys Business Support

Lists in Factor Input Tab

- Year For Alloc Calc
  - Applicable year
  - Allocations stay the same for entire year
- Percentage Calc
  - Data – used to input data
  - Percentage Calc – automatically calculates % based on data input
- Companies for Allocations
  - List of BU's to allocate to
    - WPS, TEG, MGU, UPPCO, MERC, PGL, NSG, TEGE, IBS, WRPC, WPSL, ITF
- Elist
  - List of allocations with description
- Version Current
  - Budget
  - Reforecast
  - Filing Update



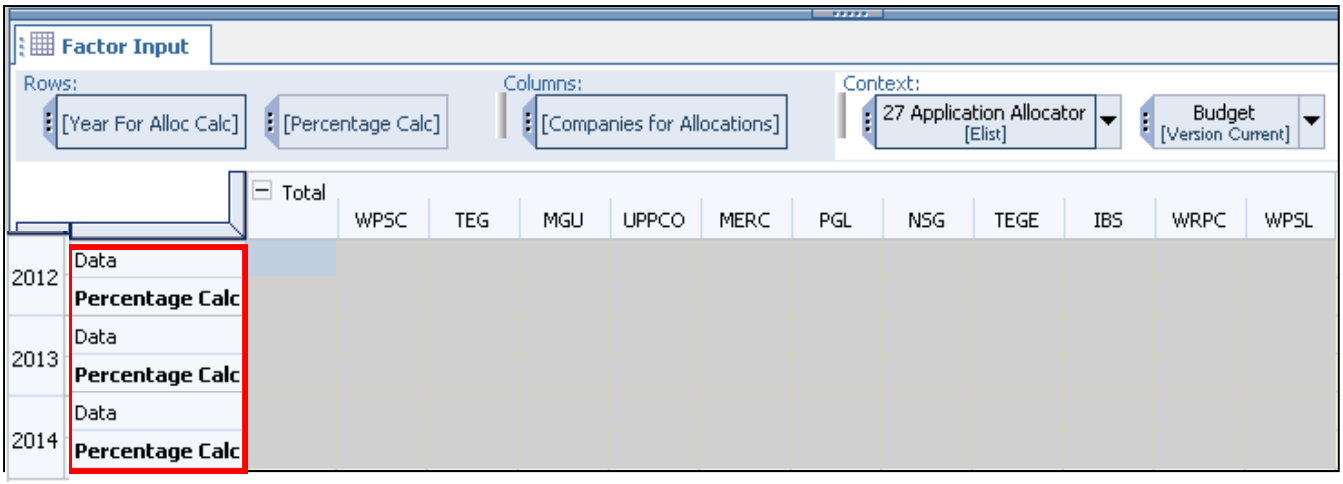
Allocations

Integrys Business Support

Factor Input Tab

- Data
  - Rows used for data entry
  - Preference is that users input data, not percentages

    Note: Data can be in the form of a percentage in special circumstances.
  - Cells are shown with two decimal places
  - Budget version will be blank
- Percentage Calc
  - Rows are locked (gray); no input allowed
  - Calculations done in Cognos based on Data
  - Cognos recognizes the values from Data and creates %'s shown in Percentage Calc
  - If the input data does not add up exactly to 100%, Cognos will breakback the data so Percentage Calc rows equal 100%



Allocations

Integrys Business Support

Factor Input Tab

- Data Entry by Business Unit
  - Example 1
    - Data – Represents a proportional estimate input into the respective BU's
    - % Calc – Breakback against Data, resulting in %'s
  - Example 2
    - Data – Represents 10 BU's receiving the same data
    - % Calc – Breakback against Data; also = to Data
  - Example 3
    - Data – Represents the number of xyz (customers, clicks, meters, moves, etc.)
    - % Calc – Breakback against Data, resulting in %'s
  - Example 4
    - Data – Represents inputs as %'s
    - % Calc – Since Data %'s don't equal 100%, breakback against Data results in redistribution to 100% beyond two decimal places

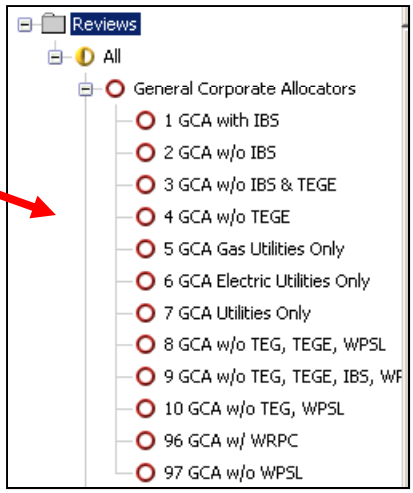
	Total	WPSC	TEG	MGU	UPPCO	MERC	PGL	NSG	TEGE	IBS	WRPC	WPSL	
Data	225.00	50.00		25.00	50.00	25.00	25.00	50.00					Example 1
Percentage Calc	100.00%	22.22%		11.11%	22.22%	11.11%	11.11%	22.22%					
Data	100.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00		Example 2
Percentage Calc	100.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%		
Data	1,045,000.00	325,000.00		75,000.00	80,000.00	90,000.00	125,000.00	350,000.00					Example 3
Percentage Calc	100.00%	31.10%		7.18%	7.66%	8.61%	11.96%	33.49%					
Data	99.98	13.19		8.48	9.31	8.48	13.19	13.19	14.49	16.55	3.10		Example 4
Percentage Calc	100.00%	13.19%		8.48%	9.31%	8.48%	13.19%	13.19%	14.49%	16.55%	3.10%		

Allocations

Integrys Business Support

General Corporate Allocators (GCA)

- Select from allocations list



- Slightly different input method than other allocations

- Factor Input Tab
  - GCA Data O&M – data split between O&M/Assets
  - GCA Data Assets – data split between O&M/Assets
  - Data Subtotal – Sum of GCA Data O&M + GCA Data Assets
  - Percentage Calc – Row are locked (gray); no input allowed

	Total	WPSC	TEG	MGU	UPPCO	MERC	PGL	NSG	TEGE	IBS	WRPC	WPSL
Data												
GCA Data O&M	**100.00**	39.09	3.49	2.90	3.03	3.28	26.05	3.98	9.18	8.94		0.06
GCA Data Assets	**100.00**	39.09	3.49	2.90	3.03	3.28	26.05	3.98	9.18	8.94		0.06
Data Subtotal	**200.00**	**78.18**	**6.98**	**5.80**	**6.06**	**6.56**	**52.10**	**7.96**	**18.36**	**17.88**		**0.12**
Percentage Calc	**100.00%**	**39.09%**	**3.49%**	**2.90%**	**3.03%**	**3.28%**	**26.05%**	**3.98%**	**9.18%**	**8.94%**		**0.06%**

Reports

Integrys Business Support

Cognos Financials			
		Cognos	
Report	Description	FERC	Common
Income Statement	Income Statement high level line item categories; by version, year and month	X	Non-Reg only
Detail Income Statement	Income Statement by account; by version, year and month	X	Non-Reg only
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	Non-Reg only
Detail Balance Sheet	Balance Sheet by account; by version, year and month 13 month average	X	Non-Reg only
Capital Structure	Used by Treasury to help determine financing needs by version, year and month 13 month average	X	Non-Reg only
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

Reports

Integrys Business Support

PeopleSoft

- Budget Reports (annual budget process)
  - IBS - T:\DEPTS\FA_FinancialSys\Private\RPT_REG-OPERATIONS\ *BU#*\2013-2014 Budget*BDTfilename.xls*
  - Utilities - T:\DEPTS\FA_FinancialSys\Private\RPT_REG-FINANCE\ *BU#*\2013-2014 Budget*BDTfilename.xls*
- Reforecast Reports (quarterly Mar-Jun-Sep-Dec)
  - IBS - T:\DEPTS\FA_FinancialSys\Private\RPT_REG-OPERATIONS\ *BU#*\2012 REFORECAST*RFTfilename.xls*
  - Utilities - T:\DEPTS\FA_FinancialSys\Private\RPT_REG-FINANCE\ *BU#*\2012 REFORECAST*RFTfilename.xls*
- Actual Reports (monthly variance analysis)
  - IBS - GLNW3084 (monthly; includes Current YTD, Total 2012 Reforecast, Total 2012 Budget, Total 2011 Prior Year)
  - IBS - FSNW0015 (includes labor and stock data)
  - IBS - FSNW0015-JE (run on WD 6 or 7 with drill details)
- P/S Queries (Budget, Reforecast, Actuals)
  - IBS and utilities
  - Query Training manual available on Budgets Home Page
  - Public queries designed for Budget Preparers
- List of Available P/S Reports
  - PeopleSoft nVision Report Catalog available on Accounting Information Page

Notes:
- View reports; don't need to run.
- Drilldown is available on most reports if user is logged into P/S.

BUDGETS

Appendix I

Integrys Business Support

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

BUDGETS

Appendix I

Integrys Business Support

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).

BUDGETS

Questions

Integrys Business Support

North Shore Gas Company

Operation & Maintenance Budget

Line No.	Description	2013 Test Year	2012 Budget	2011 Budget	2010 Budget	Line No.
1	**O&M (without Selected Items)**					1
2	General & Administrative	$ 25,963,000	$ 24,097,000	$ 20,727,000	$ 20,070,000	2
3	Operations	18,111,000	17,304,000	15,190,000	15,539,000	3
4	Accounting & Finance	6,601,000	5,630,000	6,317,000	5,756,000	4
5	Gas Supply & Engineering	3,303,000	2,646,000	2,730,000	3,355,000	5
6	Facilities	74,000	72,000	136,000	150,000	6
7	**Total O&M (without Selected Items)**	**54,052,000**	**49,749,000**	**45,100,000**	**44,870,000**	7
8	**Selected Items**					8
9	Provision for Uncollectibles	1,356,000	1,479,000	1,617,000	1,731,000	9
10	Amortization of MFG	2,716,000	8,835,000	12,585,000	10,591,000	10
11	Provision for Injuries and Damages	388,000	561,000	558,000	250,000	11
12	Capitalized Benefits	(2,241,000)	(1,930,000)	(1,475,000)	(1,427,000)	12
13	**Total Selected Items**	**2,219,000**	**8,945,000**	**13,285,000**	**11,145,000**	13
14	**Total Operations & Maintenance**	**$ 56,271,000**	**$ 58,694,000**	**$ 58,385,000**	**$ 56,015,000**	14

North Shore Gas Company

Capital Budget

Line No.	Description	2013 Test Year	2012 Budget	2011 Budget	2010 Budget	Line No.
1	**DISTRIBUTION SYSTEM**					1
2	Mains	$ 9,668,000	$ 16,815,000	$ 3,648,000	$ 10,974,000	2
3	Services	9,361,000	9,281,000	5,134,000	6,143,000	3
4	Meters	1,244,000	1,257,000	1,283,000	773,000	4
5	TOTAL DISTRIBUTION SYSTEM	20,273,000	27,353,000	10,065,000	17,890,000	5
6	**TRANSMISSION SYSTEM**					6
7	Station Plant and Equipment	2,342,000	5,339,000	358,000	220,000	7
8	TOTAL TRANSIMISSION SYSTEM	2,342,000	5,339,000	358,000	220,000	8
9	**INFORMATION TECHNOLOGY**					9
10	IT-Other	123,000	355,000	1,219,000	137,000	10
11	TOTAL INFORMATION TECHNOLOGY	123,000	355,000	1,219,000	137,000	11
12	**OTHER**					12
13	Building Improvements	875,000	851,000	555,000	70,000	13
14	Operating Equipment	85,000	85,000	65,000	98,000	14
15	Transportation and Power Operating Equipment	1,291,000	1,075,000	737,000	795,000	15
16	TOTAL OTHER	2,251,000	2,011,000	1,357,000	963,000	16
17	**TOTAL CAPITAL BUDGET**	$ 24,989,000	$ 35,058,000	$ 12,999,000	$ 19,210,000	17

North Shore Gas Company

Comparison of Budgeted Non-Payroll Expense to Actual

Line No.	Account Number and Description		Historical Year Ended December 31, 2011 Actual	Budget	Variance	% Variance	Explanation of Variance
	[A]		[B]	[C]	[D]	[E]	
1	**Production**						
2	Operation						
3	717.00	Liquefied Petroleum Gas Expenses	$ 6,000	$ 8,000	$ (2,000)	-25.00%	
4	735.00	Miscellaneous Production Expenses	15,000	30,000	(15,000)	-50.00%	
5		Total Operation	21,000	38,000	(17,000)	-44.74%	Variance is due to lower company use than budgeted
6	Maintenance						
7	740.00	Maintenance Supervision and Engineering	13,000	-	13,000	-	
8	741.00	Maintenance of Structures and Improvements	9,000	17,000	(8,000)	-47.06%	
9	742.00	Maintenance of Production Equipment	30,000	3,000	27,000	900.00%	
10		Total Maintenance	52,000	20,000	32,000	160.00%	Variance is due unforecasted repairs needed on production equipment
11		**Total Production**	**73,000**	**58,000**	**15,000**	25.86%	
12	**Underground Storage**						
13	Operation						
14	814.00	Underground Storage	-	4,000	(4,000)	-100.00%	Variance is due to dollars being budgeted in 814.0 in error.
15		**Total Underground Storage**	**-**	**4,000**	**(4,000)**	-100.00%	
16	**Transmission**						
17	Operation						
18	850.00	Operation Supervision and Engineering	(19,000)	-	(19,000)	-	
19	856.00	Mains Expenses	236,000	590,000	(354,000)	-60.00%	
20		Total Operation	217,000	590,000	(373,000)	-63.22%	Variance is due to all the anticipated work for Transmission Pipeline integrity not being required.
21	Maintenance						
22	863.00	Maintenance of Mains	116,000	-	116,000	-	
23		Total Maintenance	116,000	-	116,000	-	Variance due to unbudgeted pigging project
24		**Total Transmission**	**333,000**	**590,000**	**(257,000)**	-43.56%	
25	**Distribution**						
26	Operation						
27	870.00	Operation Supervision and Engineering	390,000	1,048,000	(658,000)	-62.79%	
28	871.00	Distribution Load Dispatching	23,000	6,000	17,000	283.33%	
29	874.00	Mains and Services Expenses	915,000	547,000	368,000	67.28%	
30	878.00	Meter and House Regulator Expenses	1,233,000	427,000	806,000	188.76%	
31	879.00	Customer Installations Expenses	465,000	88,000	377,000	428.41%	
32	880.00	Other Expenses	1,539,000	1,709,000	(170,000)	-9.95%	
33	881.00	Rents	14,000	6,000	8,000	133.33%	
34		Total Operation	4,579,000	3,831,000	748,000	19.52%	Variance due to increased distribution operations costs including higher loadings related to building costs, tools, and transportation expenses
35	Maintenance						
36	885.00	Maintenance Supervision and Engineering	58,000	183,000	(125,000)	-68.31%	
37	886.00	Maintenance of Structures and Improvements	17,000	177,000	(160,000)	-90.40%	
38	887.00	Maintenance of Mains	593,000	539,000	54,000	10.02%	
39	889.00	Maintenance of Measuring and Regulating Station - General	21,000	4,000	17,000	425.00%	
40	891.00	Maintenance of Measuring and Regulating Station - City Gate	113,000	14,000	99,000	707.14%	
41	892.00	Maintenance of Services	592,000	675,000	(83,000)	-12.30%	
42	893.00	Maintenance of Meters and House Regulators	65,000	4,000	61,000	1525.00%	
43		Total Maintenance	1,459,000	1,596,000	(137,000)	-8.58%	
44		**Total Distribution**	**6,038,000**	**5,427,000**	**611,000**	11.26%	

North Shore Gas Company

Comparison of Budgeted Non-Payroll Expense to Actual

Line No.	Account Number and Description		Historical Year Ended December 31, 2011 Actual	Budget	Variance	% Variance	Explanation of Variance
	[A]		[B]	[C]	[D]	[E]	
1	**Customer Accounts**						
2	901.00	Customer Accounts Supervision	$ 491,000	$ 237,000	$ 254,000	107.17%	
3	902.00	Meter Reading Expenses	46,000	35,000	11,000	31.43%	
4	903.00	Customer Records and Collection Expenses	4,193,000	3,906,000	287,000	7.35%	
5	904.00	Uncollectible Accounts	1,090,000	1,617,000	(527,000)	-32.59%	
6	905.00	Miscellaneous Customer Accounts Expenses	1,200,000	623,000	577,000	92.62%	
7		**Total Customer Accounts**	**7,020,000**	**6,418,000**	**602,000**	9.38%	
8	**Customer Service and Informational Expenses**						
9	907.00	Customer Service Supervision	93,000	10,000	83,000	830.00%	
10	908.00	Customer Assistance Expenses	371,000	214,000	157,000	73.36%	
11	909.00	Information and Instructional Advertising Expense	10,000	297,000	(287,000)	-96.63%	
12	910.00	Miscellaneous Customer Service and Informational Expense	153,000	-	153,000	-	
13		**Total Customer Service and Informational Expenses**	**627,000**	**521,000**	**106,000**	20.35%	Variance due to increased billings related to the energy efficiency program and advertising dollars budgeted for corporate communications in account 909 but actuals being recorded in account 921
14	**Administrative and General**						
15	Operation						
16	920.00	Administrative and General Salaries	5,149,000	5,275,000	(126,000)	-2.39%	
17	921.00	Office Supplies and Expense	1,393,000	1,621,000	(228,000)	-14.07%	
18	922.00	Administrative Expenses Transferred - Credit	-	(100,000)	100,000	-100.00%	
19	923.00	Outside Services Employed	801,000	999,000	(198,000)	-19.82%	
20	924.00	Property Insurance	33,000	33,000	-	0.00%	
21	925.00	Injuries and Damages	853,000	1,489,000	(636,000)	-42.71%	
22	926.00	Employee Pensions and Benefits	7,411,000	7,649,000	(238,000)	-3.11%	
23	927.00	Franchise Requirements	1,081,000	1,061,000	20,000	1.89%	
24	928.00	Regulatory Commission Expenses	1,128,000	1,057,000	71,000	6.72%	
25	929.00	Duplicate Charges - Credit	(375,000)	-	(375,000)	-	
26	930.10	General Advertising Expenses	10,000	51,000	(41,000)	-80.39%	
27	930.20	Miscellaneous General Expenses	11,470,000	18,345,000	(6,875,000)	-37.48%	
28	931.00	Rents	884,000	1,076,000	(192,000)	-17.84%	
29		**Total Administrative and General**	**29,838,000**	**38,556,000**	**(8,718,000)**	-22.61%	Variance is primarily due to lower than budgeted environmental costs, injuries and damages and workers compensation expenses.
30		**Total Operation and Maintenance Non-Payroll**	**$ 43,929,000**	**$ 51,574,000**	**$ (7,645,000)**	-14.82%	

North Shore Gas Company

Budgeted Payroll Expense

Line No.	Account Number and Description		Historical Year Ended December 31, 2011 Actual	Budget	Variance	% Variance	Explanation of Variance
	[A]		[B]	[C]	[D]	[E]	[F]
1	**Production**						
2	Operation						
3	710.00	Operation Supervision and Engineering	$ -	$ 40,000	$ (40,000)	-100.00%	
4	735.00	Miscellaneous Production Expenses	48,000	45,000	3,000	6.67%	
5		Total Operation	48,000	85,000	(37,000)	-43.53%	Variance due to error in budgeting supervisor time.
6	Maintenance						
7	740.00	Maintenance Supervision and Engineering	96,000	80,000	16,000	20.00%	
8	741.00	Maintenance of Structures and Improvements	-	11,000	(11,000)	-100.00%	
9	742.00	Maintenance of Production Equipment	22,000	37,000	(15,000)	-40.54%	
10		Total Maintenance	118,000	128,000	(10,000)	-7.81%	
11		**Total Production**	**166,000**	**213,000**	**(47,000)**	-22.07%	
12	**Transmission**						
13	Maintenance						
14	863.00	Maintenance Supervision and Engineering	23,000	-	23,000	-	
15		**Total Transmission**	**23,000**	**-**	**23,000**	-	Variance due to unbudgeted pigging project.
16	**Distribution**						
17	Operation						
18	870.00	Operation Supervision and Engineering	-	66,000	(66,000)	-100.00%	
19	871.00	Distribution Load Dispatching	28,000	39,000	(11,000)	-28.21%	
20	874.00	Mains and Services Expenses	1,367,000	910,000	457,000	50.22%	
21	878.00	Meter and House Regulator Expenses	891,000	869,000	22,000	2.53%	
22	879.00	Customer Installations Expenses	395,000	283,000	112,000	39.58%	
23	880.00	Other Expenses	2,933,000	2,623,000	310,000	11.82%	
24		Total Operation	5,614,000	4,790,000	824,000	17.20%	Variance due to increased distribution operation work, offset is in capital labor.
25	Maintenance						
26	885.00	Maintenance Supervision and Engineering	39,000	201,000	(162,000)	-80.60%	
27	886.00	Maintenance of Structures and Improvements	23,000	19,000	4,000	21.05%	
28	887.00	Maintenance of Mains	723,000	565,000	158,000	27.96%	
29	889.00	Maintenance of Measuring and Regulating Station - General	39,000	-	39,000	-	
30	891.00	Maintenance of Measuring and Regulating Station - City Gate	12,000	13,000	(1,000)	-7.69%	
31	892.00	Maintenance of Services	619,000	576,000	43,000	7.47%	
32		Total Maintenance	1,455,000	1,374,000	81,000	5.90%	
33		**Total Distribution**	**7,069,000**	**6,164,000**	**905,000**	14.68%	
34	**Customer Accounts**						
35	902.00	Meter Reading Expenses	559,000	455,000	104,000	22.86%	
36	903.00	Customer Records and Collection Expenses	73,000	103,000	(30,000)	-29.13%	
37		**Total Customer Accounts**	**632,000**	**558,000**	**74,000**	13.26%	
38	**Administrative and General**						
39	Operation						
40	922.00	Administrative Expenses Transferred - Credit	-	(125,000)	125,000	-100.00%	
41	926.00	Employee Pensions and Benefits	(39,000)	-	(39,000)	-	
42		**Total Administrative and General**	**(39,000)**	**(125,000)**	**86,000**	-68.80%	Variance due to budgeted labor savings that did not occur in actuals.
43		**Total Operation and Maintenance Payroll**	**$ 7,851,000**	**$ 6,810,000**	**$ 1,041,000**	15.29%	

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	**Distribution**														
14	Operation														
15	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
16	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
17	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
18	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
19	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
20	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
21		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
22	Maintenance														
23	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
24	886.00	Maintenance of Structures and Improvements	-	-	-	1,000	-	-	1,000	-	4,000	-	-	1,000	7,000
25	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
26	890.00	Maintenance of Measuring and Regulating Station - Industrial	-	-	-	-	-	-	-	-	3,000	2,000	-	-	5,000
27	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
28	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
29		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
30		**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**
31	**Customer Accounts**														
32	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
33	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
34		**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**
35	**Administrative and General**														
36	Operation														
37	920.00	Administrative and General Salaries	-	-	1,000	-	1,000	-	-	-	-	-	3,000	18,000	23,000
38	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)
39		**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)**
40		**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 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, 2010

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	$ 3,000	$ 5,000	$ 5,000	$ 4,000	$ 8,000	$ 7,000	$ 6,000	$ 5,000	$ 7,000	$ 8,000	$ 7,000	$ 8,000	$ 73,000
4		Total Operation	3,000	5,000	5,000	4,000	8,000	7,000	6,000	5,000	7,000	8,000	7,000	8,000	73,000
5	Maintenance														
6	740.00	Maintenance Supervision and Engineering	6,000	7,000	8,000	5,000	8,000	7,000	7,000	5,000	7,000	8,000	7,000	8,000	83,000
7	742.00	Maintenance of Production Equipment	-	2,000	2,000	-	6,000	3,000	4,000	-	5,000	3,000	4,000	3,000	32,000
8		Total Maintenance	6,000	9,000	10,000	5,000	14,000	10,000	11,000	5,000	12,000	11,000	11,000	11,000	115,000
9		**Total Production**	**9,000**	**14,000**	**15,000**	**9,000**	**22,000**	**17,000**	**17,000**	**10,000**	**19,000**	**19,000**	**18,000**	**19,000**	**188,000**
10	**Distribution**														
11	Operation														
12	870.00	Operation Supervision and Engineering	12,000	18,000	14,000	20,000	(8,000)	-	-	-	-	-	-	-	56,000
13	871.00	Distribution Load Dispatching	3,000	4,000	4,000	3,000	(1,000)	-	-	-	25,000	5,000	3,000	6,000	52,000
14	874.00	Mains and Services Expenses	60,000	60,000	75,000	106,000	124,000	132,000	104,000	129,000	123,000	153,000	110,000	90,000	1,266,000
15	878.00	Meter and House Regulator Expenses	65,000	66,000	77,000	62,000	70,000	72,000	91,000	84,000	84,000	78,000	82,000	96,000	927,000
16	879.00	Customer Installations Expenses	17,000	16,000	15,000	20,000	20,000	26,000	25,000	27,000	25,000	37,000	34,000	41,000	303,000
17	880.00	Other Expenses	163,000	173,000	198,000	139,000	150,000	154,000	189,000	160,000	137,000	168,000	176,000	244,000	2,051,000
18		Total Operation	320,000	337,000	383,000	350,000	355,000	384,000	409,000	400,000	394,000	441,000	405,000	477,000	4,655,000
19	Maintenance														
20	885.00	Maintenance Supervision and Engineering	60,000	78,000	71,000	79,000	76,000	70,000	69,000	63,000	70,000	65,000	60,000	89,000	850,000
21	886.00	Maintenance of Structures and Improvements	1,000	3,000	(1,000)	3,000	1,000	-	-	-	-	-	-	12,000	19,000
22	887.00	Maintenance of Mains	42,000	57,000	64,000	47,000	62,000	63,000	51,000	38,000	60,000	59,000	92,000	59,000	694,000
23	889.00	Maintenance of Measuring and Regulating Station - General	-	-	1,000	4,000	-	5,000	3,000	8,000	5,000	-	-	-	26,000
24	891.00	Maintenance of Measuring and Regulating Station - City Gate	1,000	-	1,000	1,000	1,000	1,000	1,000	-	3,000	4,000	1,000	1,000	15,000
25	892.00	Maintenance of Services	60,000	72,000	122,000	47,000	44,000	50,000	45,000	34,000	50,000	44,000	36,000	38,000	642,000
26		Total Maintenance	164,000	210,000	258,000	181,000	184,000	189,000	169,000	143,000	188,000	172,000	189,000	199,000	2,246,000
27		**Total Distribution**	**484,000**	**547,000**	**641,000**	**531,000**	**539,000**	**573,000**	**578,000**	**543,000**	**582,000**	**613,000**	**594,000**	**676,000**	**6,901,000**
28	**Customer Accounts**														
29	902.00	Meter Reading Expenses	41,000	46,000	46,000	44,000	38,000	43,000	45,000	43,000	43,000	44,000	48,000	52,000	533,000
30	903.00	Customer Records and Collection Expenses	4,000	5,000	5,000	30,000	45,000	14,000	20,000	16,000	15,000	34,000	21,000	5,000	214,000
31		**Total Customer Accounts**	**45,000**	**51,000**	**51,000**	**74,000**	**83,000**	**57,000**	**65,000**	**59,000**	**58,000**	**78,000**	**69,000**	**57,000**	**747,000**
32	**Administrative and General**														
33	Operation														
34	920.00	Administrative and General Salaries	7,000	10,000	45,000	1,000	(2,000)	-	-	-	-	-	-	-	61,000
35	926.00	Employee Pensions and Benefits	71,000	(43,000)	(106,000)	(45,000)	30,000	(18,000)	41,000	12,000	9,000	(50,000)	40,000	(77,000)	(136,000)
36		**Total Administrative and General**	**78,000**	**(33,000)**	**(61,000)**	**(44,000)**	**28,000**	**(18,000)**	**41,000**	**12,000**	**9,000**	**(50,000)**	**40,000**	**(77,000)**	**(75,000)**
37		**Total Operation and Maintenance Payroll**	**$ 616,000**	**$ 579,000**	**$ 646,000**	**$ 570,000**	**$ 672,000**	**$ 629,000**	**$ 701,000**	**$ 624,000**	**$ 668,000**	**$ 660,000**	**$ 721,000**	**$ 675,000**	**$ 7,761,000**

North Shore Gas Company

Budgeted Payroll Expense

Historical Year Ended December 31, 2010

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	$ 2,000	$ 2,000	$ 4,000	$ 2,000	$ 3,000	$ 4,000	$ 3,000	$ 3,000	$ 4,000	$ 3,000	$ 3,000	$ 3,000	$ 36,000
4	735.00	Miscellaneous Production Expenses	4,000	5,000	5,000	5,000	4,000	4,000	3,000	4,000	4,000	4,000	4,000	4,000	50,000
5		Total Operation	6,000	7,000	9,000	7,000	7,000	8,000	6,000	7,000	8,000	7,000	7,000	7,000	86,000
6	Maintenance														
7	740.00	Maintenance Supervision and Engineering	5,000	6,000	8,000	7,000	7,000	7,000	6,000	6,000	6,000	6,000	6,000	6,000	76,000
8	741.00	Maintenance of Structures and Improvements	2,000	2,000	1,000	1,000	1,000	1,000	1,000	2,000	1,000	1,000	1,000	1,000	15,000
9	742.00	Maintenance of Production Equipment	1,000	2,000	1,000	2,000	3,000	3,000	3,000	3,000	4,000	4,000	2,000	3,000	31,000
10		Total Maintenance	8,000	10,000	10,000	10,000	11,000	11,000	10,000	11,000	11,000	11,000	9,000	10,000	122,000
11		**Total Production**	**14,000**	**17,000**	**19,000**	**17,000**	**18,000**	**19,000**	**16,000**	**18,000**	**19,000**	**18,000**	**16,000**	**17,000**	**208,000**
12	**Distribution**														
13	Operation														
14	870.00	Operation Supervision and Engineering	17,000	18,000	7,000	20,000	15,000	16,000	14,000	16,000	16,000	14,000	14,000	13,000	180,000
15	871.00	Distribution Load Dispatching	2,000	3,000	5,000	4,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	2,000	37,000
16	874.00	Mains and Services Expenses	53,000	71,000	98,000	124,000	98,000	60,000	58,000	61,000	60,000	56,000	62,000	61,000	862,000
17	878.00	Meter and House Regulator Expenses	60,000	71,000	88,000	72,000	48,000	68,000	67,000	70,000	68,000	64,000	71,000	70,000	817,000
18	879.00	Customer Installations Expenses	29,000	41,000	44,000	20,000	25,000	20,000	20,000	21,000	21,000	19,000	21,000	21,000	302,000
19	880.00	Other Expenses	172,000	203,000	178,000	139,000	122,000	242,000	240,000	247,000	243,000	230,000	252,000	247,000	2,515,000
20		Total Operation	333,000	407,000	420,000	379,000	311,000	409,000	402,000	418,000	411,000	386,000	423,000	414,000	4,713,000
21	Maintenance														
22	885.00	Maintenance Supervision and Engineering	73,000	80,000	85,000	85,000	80,000	80,000	76,000	80,000	80,000	81,000	82,000	75,000	957,000
23	886.00	Maintenance of Structures and Improvements	-	-	-	2,000	1,000	1,000	1,000	1,000	1,000	1,000	2,000	1,000	11,000
24	887.00	Maintenance of Mains	28,000	50,000	50,000	43,000	35,000	43,000	43,000	44,000	43,000	41,000	45,000	44,000	509,000
25	891.00	Maintenance of Measuring and Regulating Station - City Gate	1,000	1,000	1,000	1,000	1,000	1,000	-	1,000	1,000	-	1,000	-	9,000
26	892.00	Maintenance of Services	75,000	86,000	107,000	75,000	45,000	26,000	26,000	26,000	26,000	24,000	27,000	27,000	570,000
27		Total Maintenance	177,000	217,000	243,000	206,000	162,000	151,000	146,000	152,000	151,000	147,000	157,000	147,000	2,056,000
28		**Total Distribution**	**510,000**	**624,000**	**663,000**	**585,000**	**473,000**	**560,000**	**548,000**	**570,000**	**562,000**	**533,000**	**580,000**	**561,000**	**6,769,000**
29	**Customer Accounts**														
30	902.00	Meter Reading Expenses	51,000	55,000	47,000	48,000	40,000	40,000	39,000	41,000	41,000	40,000	41,000	40,000	523,000
31	903.00	Customer Records and Collection Expenses	17,000	1,000	4,000	24,000	30,000	4,000	4,000	5,000	5,000	4,000	5,000	5,000	108,000
32		**Total Customer Accounts**	**68,000**	**56,000**	**51,000**	**72,000**	**70,000**	**44,000**	**43,000**	**46,000**	**46,000**	**44,000**	**46,000**	**45,000**	**631,000**
33	**Administrative and General**														
34	Operation														
35	922.00	Administrative Expenses Transferred - Credit	(47,000)	(45,000)	(53,000)	(50,000)	(48,000)	(50,000)	(51,000)	(51,000)	(51,000)	(49,000)	(51,000)	(53,000)	(599,000)
36	926.00	Employee Pensions and Benefits	25,000	(105,000)	(83,000)	(20,000)	(48,000)	12,000	34,000	13,000	11,000	(7,000)	4,000	48,000	(116,000)
37		**Total Administrative and General**	**(22,000)**	**(150,000)**	**(136,000)**	**(70,000)**	**(96,000)**	**(38,000)**	**(17,000)**	**(38,000)**	**(40,000)**	**(56,000)**	**(47,000)**	**(5,000)**	**(715,000)**
38		**Total Operation and Maintenance Payroll**	**$ 570,000**	**$ 547,000**	**$ 597,000**	**$ 604,000**	**$ 465,000**	**$ 585,000**	**$ 590,000**	**$ 596,000**	**$ 587,000**	**$ 539,000**	**$ 595,000**	**$ 618,000**	**$ 6,893,000**

North Shore Gas Company

Budgeted Payroll Expense

Historical Year Ended December 31, 2011

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	$ 3,000	$ 7,000	$ 3,000	$ 3,000	$ 4,000	$ 4,000	$ 2,000	$ 5,000	$ 3,000	$ 6,000	$ 4,000	$ 4,000	$ 48,000
4		Total Operation	3,000	7,000	3,000	3,000	4,000	4,000	2,000	5,000	3,000	6,000	4,000	4,000	48,000
5	Maintenance														
6	740.00	Maintenance Supervision and Engineering	3,000	7,000	3,000	3,000	4,000	4,000	2,000	11,000	16,000	17,000	13,000	13,000	96,000
7	742.00	Maintenance of Production Equipment	1,000	1,000	1,000	1,000	4,000	1,000	3,000	-	3,000	5,000	1,000	1,000	22,000
8		Total Maintenance	4,000	8,000	4,000	4,000	8,000	5,000	5,000	11,000	19,000	22,000	14,000	14,000	118,000
9		**Total Production**	**7,000**	**15,000**	**7,000**	**7,000**	**12,000**	**9,000**	**7,000**	**16,000**	**22,000**	**28,000**	**18,000**	**18,000**	**166,000**
10	**Transmission**														
11	Maintenance														
12	863.00	Maintenance Supervision and Engineering	-	-	-	18,000	-	2,000	-	-	-	-	2,000	1,000	23,000
13		**Total Transmission**	**-**	**-**	**-**	**18,000**	**-**	**2,000**	**-**	**-**	**-**	**-**	**2,000**	**1,000**	**23,000**
14	**Distribution**														
15	Operation														
16	871.00	Distribution Load Dispatching	1,000	5,000	1,000	2,000	3,000	2,000	3,000	2,000	2,000	3,000	2,000	2,000	28,000
17	874.00	Mains and Services Expenses	66,000	67,000	98,000	122,000	142,000	150,000	135,000	153,000	125,000	131,000	95,000	83,000	1,367,000
18	878.00	Meter and House Regulator Expenses	64,000	58,000	77,000	67,000	78,000	80,000	74,000	91,000	70,000	79,000	81,000	72,000	891,000
19	879.00	Customer Installations Expenses	60,000	33,000	50,000	21,000	27,000	27,000	30,000	40,000	26,000	28,000	30,000	23,000	395,000
20	880.00	Other Expenses	292,000	270,000	297,000	238,000	228,000	220,000	199,000	230,000	251,000	232,000	222,000	254,000	2,933,000
21		Total Operation	483,000	433,000	523,000	450,000	478,000	479,000	441,000	516,000	474,000	473,000	430,000	434,000	5,614,000
22	Maintenance														
23	885.00	Maintenance Supervision and Engineering	(1,000)	1,000	(2,000)	4,000	3,000	2,000	2,000	1,000	6,000	11,000	8,000	4,000	39,000
24	886.00	Maintenance of Structures and Improvements	3,000	13,000	2,000	(1,000)	-	-	-	2,000	3,000	1,000	-	-	23,000
25	887.00	Maintenance of Mains	75,000	93,000	73,000	29,000	39,000	53,000	41,000	79,000	62,000	51,000	43,000	85,000	723,000
26	889.00	Maintenance of Measuring and Regulating Station - General	-	-	7,000	1,000	5,000	7,000	8,000	7,000	3,000	-	1,000	-	39,000
27	891.00	Maintenance of Measuring and Regulating Station - City Gate	1,000	1,000	1,000	1,000	1,000	1,000	-	2,000	-	2,000	1,000	1,000	12,000
28	892.00	Maintenance of Services	50,000	63,000	40,000	59,000	49,000	41,000	51,000	64,000	42,000	57,000	40,000	63,000	619,000
29		Total Maintenance	128,000	171,000	121,000	93,000	97,000	104,000	102,000	155,000	116,000	122,000	93,000	153,000	1,455,000
30		**Total Distribution**	**611,000**	**604,000**	**644,000**	**543,000**	**575,000**	**583,000**	**543,000**	**671,000**	**590,000**	**595,000**	**523,000**	**587,000**	**7,069,000**
31	**Customer Accounts**														
32	902.00	Meter Reading Expenses	51,000	52,000	39,000	48,000	47,000	45,000	46,000	46,000	42,000	45,000	47,000	51,000	559,000
33	903.00	Customer Records and Collection Expenses	2,000	3,000	2,000	16,000	8,000	4,000	3,000	3,000	6,000	13,000	11,000	2,000	73,000
34		**Total Customer Accounts**	**53,000**	**55,000**	**41,000**	**64,000**	**55,000**	**49,000**	**49,000**	**49,000**	**48,000**	**58,000**	**58,000**	**53,000**	**632,000**
35	**Administrative and General**														
36	Operation														
37	926.00	Employee Pensions and Benefits	(10,000)	(35,000)	(59,000)	24,000	11,000	(12,000)	59,000	(21,000)	71,000	(90,000)	21,000	2,000	(39,000)
38		**Total Administrative and General**	**(10,000)**	**(35,000)**	**(59,000)**	**24,000**	**11,000**	**(12,000)**	**59,000**	**(21,000)**	**71,000**	**(90,000)**	**21,000**	**2,000**	**(39,000)**
39		**Total Operation and Maintenance Payroll**	**$661,000**	**$639,000**	**$633,000**	**$656,000**	**$653,000**	**$631,000**	**$658,000**	**$715,000**	**$731,000**	**$591,000**	**$622,000**	**$661,000**	**$7,851,000**

North Shore Gas Company

Budgeted Payroll Expense

Historical Year Ended December 31, 2011

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	$ 3,000	$ 3,000	$ 4,000	$ 3,000	$ 3,000	$ 4,000	$ 3,000	$ 4,000	$ 3,000	$ 4,000	$ 3,000	$ 3,000	$ 40,000
4	735.00	Miscellaneous Production Expenses	1,000	4,000	5,000	5,000	4,000	4,000	3,000	4,000	4,000	4,000	4,000	3,000	45,000
5		Total Operation	4,000	7,000	9,000	8,000	7,000	8,000	6,000	8,000	7,000	8,000	7,000	6,000	85,000
6	Maintenance														
7	740.00	Maintenance Supervision and Engineering	6,000	7,000	8,000	8,000	7,000	7,000	6,000	7,000	6,000	6,000	6,000	6,000	80,000
8	741.00	Maintenance of Structures and Improvements	-	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	2,000	1,000	11,000
9	742.00	Maintenance of Production Equipment	2,000	6,000	1,000	2,000	3,000	3,000	3,000	4,000	4,000	4,000	2,000	3,000	37,000
10		Total Maintenance	8,000	13,000	10,000	11,000	11,000	11,000	10,000	12,000	11,000	11,000	10,000	10,000	128,000
11		**Total Production**	**12,000**	**20,000**	**19,000**	**19,000**	**18,000**	**19,000**	**16,000**	**20,000**	**18,000**	**19,000**	**17,000**	**16,000**	**213,000**
12	**Distribution**														
13	Operation														
14	870.00	Operation Supervision and Engineering	6,000	7,000	3,000	7,000	5,000	6,000	5,000	6,000	6,000	5,000	5,000	5,000	66,000
15	871.00	Distribution Load Dispatching	3,000	4,000	5,000	4,000	3,000	3,000	2,000	3,000	3,000	3,000	3,000	3,000	39,000
16	874.00	Mains and Services Expenses	67,000	66,000	101,000	125,000	105,000	67,000	57,000	69,000	64,000	66,000	64,000	59,000	910,000
17	878.00	Meter and House Regulator Expenses	73,000	71,000	91,000	73,000	51,000	76,000	65,000	79,000	73,000	76,000	73,000	68,000	869,000
18	879.00	Customer Installations Expenses	19,000	19,000	46,000	20,000	27,000	23,000	19,000	24,000	22,000	22,000	22,000	20,000	283,000
19	880.00	Other Expenses	182,000	201,000	185,000	138,000	129,000	265,000	233,000	275,000	256,000	262,000	258,000	239,000	2,623,000
20		Total Operation	350,000	368,000	431,000	367,000	320,000	440,000	381,000	456,000	424,000	434,000	425,000	394,000	4,790,000
21	Maintenance														
22	885.00	Maintenance Supervision and Engineering	16,000	16,000	16,000	17,000	17,000	18,000	16,000	18,000	17,000	18,000	16,000	16,000	201,000
23	886.00	Maintenance of Structures and Improvements	5,000	2,000	-	2,000	1,000	2,000	1,000	2,000	1,000	1,000	1,000	1,000	19,000
24	887.00	Maintenance of Mains	49,000	61,000	52,000	44,000	38,000	48,000	41,000	50,000	46,000	47,000	46,000	43,000	565,000
25	891.00	Maintenance of Measuring and Regulating Station - City Gate	5,000	2,000	1,000	-	1,000	1,000	-	1,000	-	-	1,000	1,000	13,000
26	892.00	Maintenance of Services	67,000	80,000	111,000	75,000	48,000	29,000	25,000	30,000	28,000	29,000	28,000	26,000	576,000
27		Total Maintenance	142,000	161,000	180,000	138,000	105,000	98,000	83,000	101,000	92,000	95,000	92,000	87,000	1,374,000
28		**Total Distribution**	**492,000**	**529,000**	**611,000**	**505,000**	**425,000**	**538,000**	**464,000**	**557,000**	**516,000**	**529,000**	**517,000**	**481,000**	**6,164,000**
29	**Customer Accounts**														
30	902.00	Meter Reading Expenses	39,000	50,000	40,000	40,000	35,000	37,000	33,000	38,000	36,000	38,000	35,000	34,000	455,000
31	903.00	Customer Records and Collection Expenses	4,000	5,000	4,000	24,000	32,000	5,000	4,000	5,000	5,000	5,000	5,000	5,000	103,000
32		**Total Customer Accounts**	**43,000**	**55,000**	**44,000**	**64,000**	**67,000**	**42,000**	**37,000**	**43,000**	**41,000**	**43,000**	**40,000**	**39,000**	**558,000**
33	**Administrative and General**														
34	Operation														
35	922.00	Administrative Expenses Transferred - Credit	(11,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(11,000)	(10,000)	(11,000)	(10,000)	(11,000)	(11,000)	(125,000)
36		**Total Administrative and General**	**(11,000)**	**(10,000)**	**(10,000)**	**(10,000)**	**(10,000)**	**(10,000)**	**(11,000)**	**(10,000)**	**(11,000)**	**(10,000)**	**(11,000)**	**(11,000)**	**(125,000)**
37		**Total Operation and Maintenance Payroll**	**$ 536,000**	**$ 594,000**	**$ 664,000**	**$ 578,000**	**$ 500,000**	**$ 589,000**	**$ 506,000**	**$ 610,000**	**$ 564,000**	**$ 581,000**	**$ 563,000**	**$ 525,000**	**$ 6,810,000**