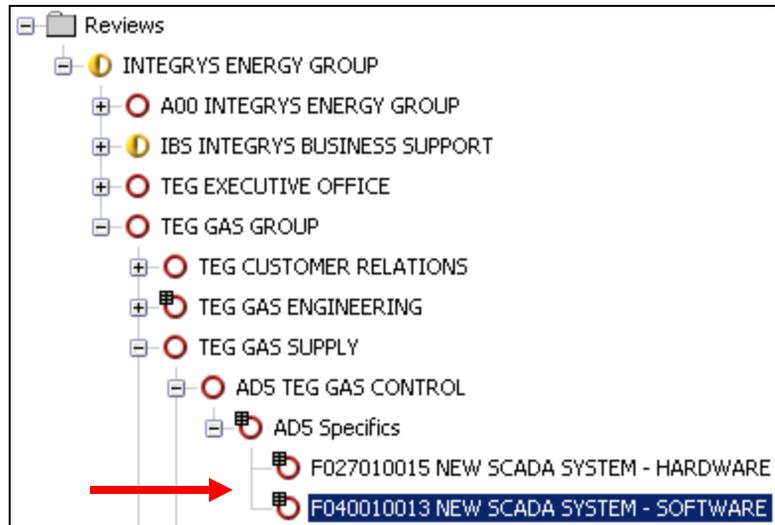


Node Hierarchy

- 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

| Name | State | Ownership |
|-------------------------------|-------------|-----------|
| AD5 Specifics | Not Started | None |

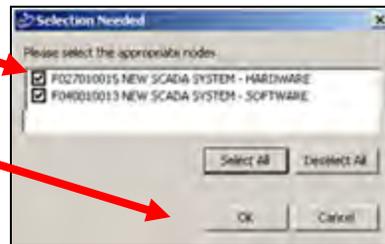
Which is made up of:

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

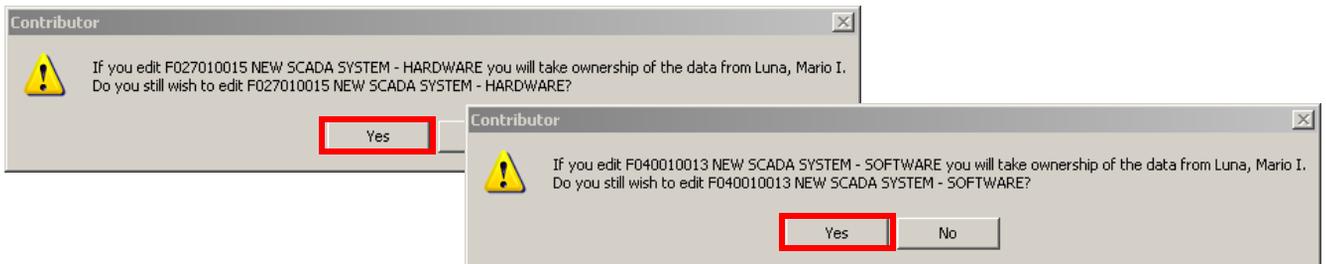
- Click on a specific node in the Name list
 - Example: F040010013 NEW SCADA SYSTEM-SOFTWARE
 - Allows user to view this project only

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

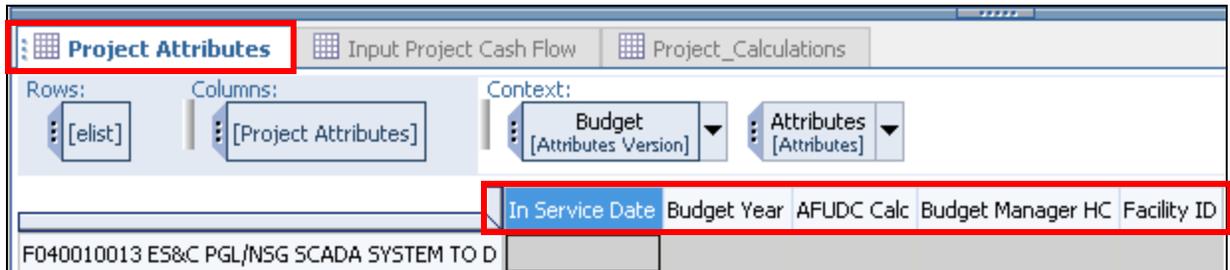


- Choose specific funding project from drop-down list to edit data



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

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
 - 041 – Materials
 - 044 – Invoices
 - 080 – Non-Refundable Construction (Contributions)
 - 365 – Non-Service Revenues
 - 725 – Labor
 - 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: | Columns: | Context: | | | | | | | | | | | | | | |
| [Plant Account List] | [Input Projects_Periods] | F017000000 NON-REV GAS MAIN OVER \$25000 BLANKET [elist] | | | | | | | | | | | | All Resource Types [PGL Capital RTs] | 200 [Products] | Budget [Version] |
| | Jun-13 YTD WIP | Retirements | Jul-13 | Aug-13 | Sep-13 | Oct-13 | Nov-13 | Dec-13 | 2013 | Jan-14 | Feb-14 | Mar-14 | Apr-14 | May-14 | Jun-14 | |
| Total (BCRS) | 0 | 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 | 0 | |
| 303100 | 0 | 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 | 0 | |
| 303500 | 0 | 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 | 0 | |
| Removal & Salvage | 0 | 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 | 0 | |
| 680000 | 0 | 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

Tabs in Capital Application

- Input Project Cash Flow Tab
 - Jun-13 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: F017000000 NON-REV GAS MAIN OVER \$25000 BLANKET [elist] | | | | | | | | | | | | |
| | | | | All Resource Types [PGL Capital RTs] | | | | | | | | | | | | |
| | | | | 200 [Products] | | | | | | | | | | | | |
| | | | | Budget [Version] | | | | | | | | | | | | |
| | | Jun-13 YTD WIP | Retirements | Jul-13 | Aug-13 | Sep-13 | Oct-13 | Nov-13 | Dec-13 | 2013 | Jan-14 | Feb-14 | Mar-14 | Apr-14 | May-14 | Jun-14 |
| Total (BCRS) | | 0 | 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 | 0 |
| 303100 | | 0 | 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 | 0 |
| 303500 | | 0 | 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 | 0 |
| Removal & Salvage | | 0 | 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 | 0 |
| 680000 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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 Calculations | | | | | | | | | | | | |
|----------------------|-------------------|--|----------------|------------------|----------------|------------|--------|----------------|------------|--------|----------------|------------|
| Rows: | Columns: | Context: | | | | | | | | | | |
| [Plant Account List] | [Capital Periods] | F017000000 NON-REV GAS MAIN OVER \$25000 BLANKET [elist] | | | | | | | | | | |
| | | All Resource Types [PGL Capital RTs] | 200 [Products] | Budget [Version] | Data [Data] | | | | | | | |
| | In Service Date | Retirements | Jun-13 YTD WIP | Jul-13 | Jul-13 Closing | Jul-13 WIP | Aug-13 | Aug-13 Closing | Aug-13 WIP | Sep-13 | Sep-13 Closing | Sep-13 WIP |
| Total (BCRS) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Basic Cost | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 394000 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 395000 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Removal & Salvage | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 670000 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 680000 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Terminology

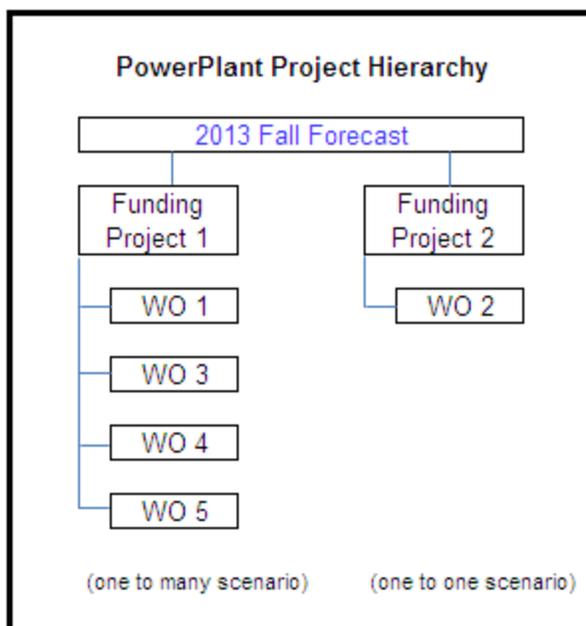
- **Funding Project**
 - Ten-digit number with an **F** in the first position
 - Can span many years
 - Has a start and stop date (in-service date)
 - Created in PowerPlant
 - Used to cash flow projects in Cognos
- **Work Order**
 - Same as project in PeopleSoft
 - PowerPlant work orders roll up to funding 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)

Funding Projects

- Work in progress dollars for existing funding projects will be pulled into Cognos in mid-July, after the June books are closed
- All cash flows will be entered into Cognos at the Funding Project (Budget) level
- All projects in the Capital Application will start with an **F** for Funding
- Funding Projects may have a one to one or one to many relationship to a Work Order (Actual)
 - Examples:
 - F017011023 = 0017001023
 - F017011024 = 0017001024, 0017001025, 0017001026, 0017001027
- Budget Preparers can determine roll-ups in PowerPlant
- Contributions (non-refundable construction)
 - Mask 0054 – not used
 - RT 080 will be used on applicable funding projects

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



PowerPlant System

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

Property Accounting Support Person

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

Capital 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

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

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

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
 - 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.

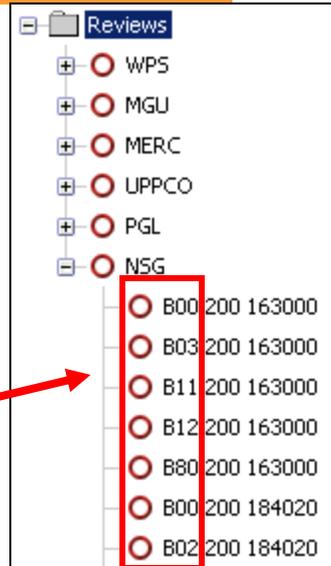
Contact Dave Kyto or Rick Moras with questions

Clearing

Integrus Business Support

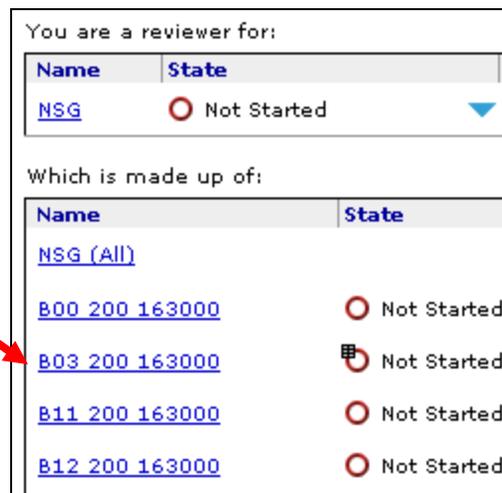
Node Hierarchy

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

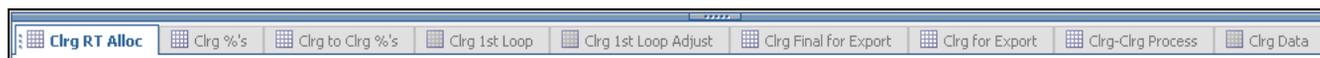


Note: All utilities include RC (NSG/PGL also include Prod/Acct).

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



■ 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)

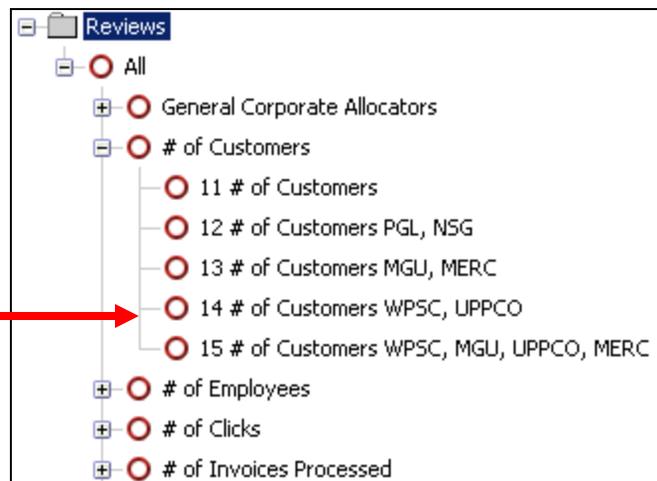
- Utilities Clearing
 - MERC, MGU, NSG, PGL, UPPCO, WPS
 - Each utility inputs clearing %'s by year and chartfields
 - Accounts 163000 and 184xxx
- WRPC
 - Application not applicable
- Non-Regulated Companies
 - Application not applicable
- IBS
 - Application not applicable

Allocations

Integrus 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

You are a reviewer for:

| Name | State | Ownership | Reviewer |
|--------------------------------|-----------------------------------|-----------|--------------|
| # of Customers | <input type="radio"/> Not Started | ▼ None | ▼ a-CC Budge |

Which is made up of:

| Name | State |
|--|-----------------------------------|
| # of Customers (All) | |
| 11 # of Customers | <input type="radio"/> Not Started |
| 12 # of Customers PGL, NSG | <input type="radio"/> Not Started |
| 13 # of Customers MGU, MERC | <input type="radio"/> Not Started |
| 14 # of Customers WPSC, UPPCO | <input type="radio"/> Not Started |
| 15 # of Customers WPSC, MGU, UPPCO, MERC | <input type="radio"/> Not Started |

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

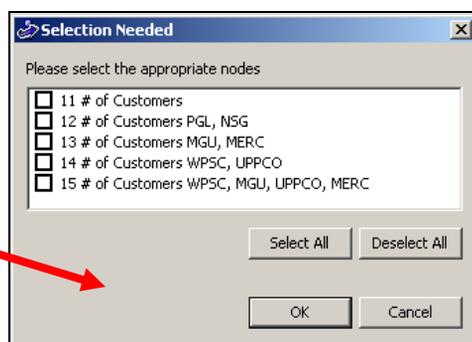
- Click on a specific allocation node in the Name list
 - Example: 14 # of Customers WPSC, UPPCO
 - Allows user to view this allocation node only

Allocations

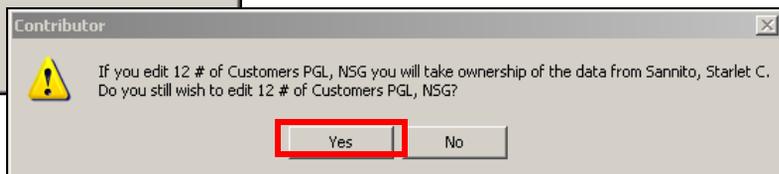
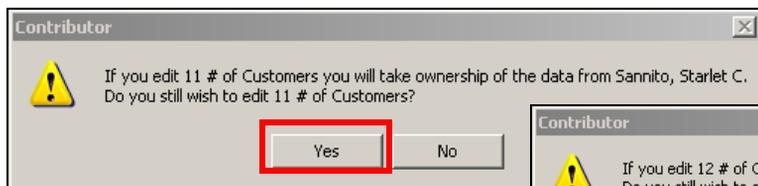
Integrus Business Support

Take Ownership of Multiple Allocation Methods

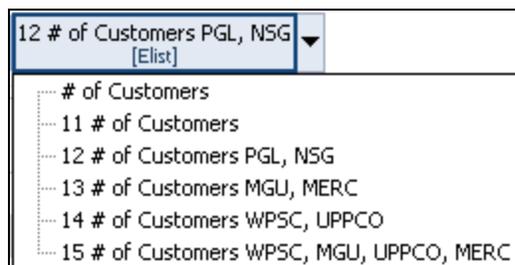
- User selects top node in Name list to view multiple nodes (as shown on previous page)
- Click on Take Ownership Icon 
- Choose Select All for all allocation nodes
 - Or check boxes to take ownership of specific nodes
- Click OK



- 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

Integrays 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

- **Important Dates**
 - May 2012 thru April 2013 – data collection period for allocation percentages
 - May 3, 2013 – Cognos allocations application open for input
 - June 10, 2013 – allocation data (not %'s) input in Cognos
 - July 19, 2013 – approximate date allocations report is available (after ICAC Allocations Team reviews %'s)
- **Budget Years**
 - 2014-2015 (data can vary between years)
- **Users provide supporting documents**
 - Use history to create data, unless there is a business reason not to
- **ICAC Allocations Team**
 - Notify team member(s) below if user needs to change how data is allocated to business units

| | |
|---|--------------------------|
| Jean Dessart | Facilitator |
| Chris Gregor | Gas Operations |
| Rick Moras | Electric Operations |
| Dawn Eggert | Non-Regulated Operations |
| Amanda Brockman, Ashley Kinjerski, Wanda Rivera | Accounting |
| Josh Frank | Budgets |
| Tracy Kupsh | IBS |
| Shannon Ryerson | Budget Coordinator |

Allocations

Integritys 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 IBS allocations
 - %'s will be used to allocate both labor and non-labor \$'s to respective BU's
- Input data into Cognos application
- Provide supporting documents
 - Follow Amanda Brockman's May 3 e-mail instructions
 - Place in shared directory:
T:\DEPTS\FA_FinanceAcctng\Private\IBS BC\Budget\2014-2015 Budget\Allocations
 - Optionally attach to Cognos
 - 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
- Final Steps
 - Allocations Team reviews %'s and publishes report
 - Budget Preparers review for reasonableness
 - Verify the service levels of HC's allocation pools had not added or removed a BU

| |
|-----------------------------------|
| # 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 |



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
 - IBS, ITF, MERC, MGU, NSG, PGL, UPPCO, WPS, WRPC, WPSL, TEG, TEGE
- Elist
 - List of allocations with description
- Version Current
 - Budget



Allocations

Integrays 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%

| Factor Input | | Columns: | | | | | | | | | | | | | | |
|--------------|-----------------------|--|-----------------------------|-----|-----|-------|------|-----|-----|------|-----|------|------|-----|------|-----|
| Rows: | [Year For Alloc Calc] | [Percentage Calc] | [Companies for Allocations] | | | | | | | | | | | | | |
| | | Context: 27 Application Allocator [Elist] Budget [Version Current] | | | | | | | | | | | | | | |
| | | Total | WPSC | TEG | MGU | UPPCO | MERC | PGL | NSG | TEGE | IBS | WRPC | WPSL | PEC | IVST | ITF |
| 2013 | Data | Percentage Calc | | | | | | | | | | | | | | |
| 2014 | Data | Percentage Calc | | | | | | | | | | | | | | |
| 2015 | Data | Percentage Calc | | | | | | | | | | | | | | |

Allocations

Integrays 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

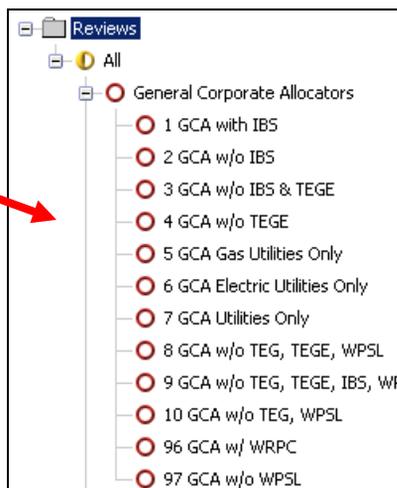
| | Total | WPSC | TEG | MGU | UPPCO | MERC | PGL | NSG | TEGE | IBS | WRPC | WPSL | |
|-----------------|--------------|------------|--------|-----------|-----------|-----------|------------|------------|--------|--------|--------|------|-----------|
| Data | 225.00 | 50.00 | | 25.00 | 50.00 | 25.00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

Allocations

Integrus 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% |

| Cognos Financials | | | |
|---------------------------------|--|---------------|---------------|
| Report | Description | Cognos | |
| | | 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 |

PeopleSoft

- **Budget Reports (annual budget process)**
 - IBS - T:\DEPTS\FA_FinancialSys\Private\RPT_REG-OPERATIONS\BUxx\Area within BU\HC\2014-2015 BUDGET\BDTfilename.xls
 - Utilities - T:\DEPTS\FA_FinancialSys\Private\RPT_REG-FINANCE\BUxx\2014-2015 BUDGET\BDTfilename.xls
- **Reforecast Reports (quarterly Mar-Jun-Sep-Dec)**
 - IBS - T:\DEPTS\FA_FinancialSys\Private\RPT_REG-OPERATIONS\BUxx\Area within BU\HCx\2013 REFORECAST\MMM\RFTfilename.xls
 - Utilities - T:\DEPTS\FA_FinancialSys\Private\RPT_REG-FINANCE\BUxx\2013 REFORECAST\MMM\RFTfilename.xls
- **Actual Reports (monthly variance analysis)**
 - IBS - GLNW3084 (monthly; includes Current YTD, Total 2013 Reforecast, Total 2013 Budget, Total 2012 Prior Year)
 - IBS - FSNW0015 (includes labor and stock data)
 - Includes a column on right that concatenates chartfields in same order as shown in Cognos applications
 - 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
- **Listing of Available PeopleSoft Reports**
 - 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.

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

Centrally Budgeted Items

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

Questions

IntegrYS Business Support



North Shore Gas Company
Operation & Maintenance Budget

| Line No. | Description | 2015 Test Year | 2014 Budget | 2013 Budget | 2012 Budget | Line No. |
|----------|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|----------|
| 1 | <u>O&M (without Selected Items)</u> | | | | | 1 |
| 2 | General & Administrative | \$ 25,271,000 | \$ 26,574,000 | \$ 24,514,000 | \$ 24,097,000 | 2 |
| 3 | Operations | 24,107,000 | 23,930,000 | 18,654,000 | 17,304,000 | 3 |
| 4 | Accounting & Finance | 6,117,000 | 5,993,000 | 7,951,000 | 5,630,000 | 4 |
| 5 | Gas Supply & Engineering | 2,596,000 | 3,467,000 | 2,217,000 | 2,646,000 | 5 |
| 6 | Facilities | 64,000 | 77,000 | 124,000 | 72,000 | 6 |
| 7 | Total O&M (without Selected Items) | <u>58,155,000</u> | <u>60,041,000</u> | <u>53,460,000</u> | <u>49,749,000</u> | 7 |
| 8 | <u>Selected Items</u> | | | | | 8 |
| 9 | Provision for Uncollectibles | 1,431,000 | 1,479,000 | 1,356,000 | 1,479,000 | 9 |
| 10 | Amortization of MFG | 11,082,000 | 14,480,000 | 2,716,000 | 8,835,000 | 10 |
| 11 | Provision for Injuries and Damages | 650,000 | 632,000 | 667,000 | 561,000 | 11 |
| 12 | Capitalized Benefits | <u>(1,645,000)</u> | <u>(1,570,000)</u> | <u>(1,766,000)</u> | <u>(1,930,000)</u> | 12 |
| 13 | Total Selected Items | <u>11,518,000</u> | <u>15,021,000</u> | <u>2,973,000</u> | <u>8,945,000</u> | 13 |
| 14 | Total Operations & Maintenance | <u>\$ 69,673,000</u> | <u>\$ 75,062,000</u> | <u>\$ 56,433,000</u> | <u>\$ 58,694,000</u> | 14 |

North Shore Gas Company

Capital Budget

| Line No. | Description | 2015 Test Year | 2014 Budget | 2013 Budget | 2012 Budget | Line No. |
|-----------------|--|-----------------------|----------------------|----------------------|----------------------|-----------------|
| 1 | DISTRIBUTION SYSTEM | | | | | 1 |
| 2 | Mains | \$ 4,106,000 | \$ 8,254,000 | \$ 9,019,000 | \$ 16,815,000 | 2 |
| 3 | Services | 6,581,000 | 8,976,000 | 7,361,000 | 9,281,000 | 3 |
| 4 | Meters | 1,616,000 | 1,992,000 | 1,410,000 | 1,257,000 | 4 |
| 5 | TOTAL DISTRIBUTION SYSTEM | 12,303,000 | 19,222,000 | 17,790,000 | 27,353,000 | 5 |
| 6 | TRANSMISSION SYSTEM | | | | | 6 |
| 7 | Transmission | 5,750,000 | 6,743,000 | 3,000,000 | - | 7 |
| 8 | Underground Storage | 395,000 | 370,000 | - | - | 8 |
| 9 | Station Plant and Equipment | 6,245,000 | 1,465,000 | 3,842,000 | 5,339,000 | 9 |
| 10 | TOTAL TRANSMISSION SYSTEM | 12,390,000 | 8,578,000 | 6,842,000 | 5,339,000 | 10 |
| 11 | INFORMATION TECHNOLOGY | | | | | 11 |
| 12 | IT-Other | 628,000 | 297,000 | 605,000 | 355,000 | 12 |
| 13 | TOTAL INFORMATION TECHNOLOGY | 628,000 | 297,000 | 605,000 | 355,000 | 13 |
| 14 | OTHER | | | | | 14 |
| 15 | Building Improvements | 1,270,000 | 750,000 | 1,566,000 | 851,000 | 15 |
| 16 | Operating Equipment | 250,000 | 250,000 | 482,000 | 85,000 | 16 |
| 17 | Office Furniture and Equipment | 1,000 | 43,000 | 25,000 | - | 17 |
| 18 | Transportation and Power Operating Equipment | 1,225,000 | 949,000 | 1,150,000 | 1,075,000 | 18 |
| 19 | TOTAL OTHER | 2,746,000 | 1,992,000 | 3,223,000 | 2,011,000 | 19 |
| 20 | TOTAL CAPITAL BUDGET | \$ 28,067,000 | \$ 30,089,000 | \$ 28,460,000 | \$ 35,058,000 | 20 |

North Shore Gas Company

Comparison of Budgeted Non-Payroll Expense to Actual

| | | Historical Year Ended December 31, 2012 | | | | |
|----------|---|---|------------------|-----------------|-------------------|--|
| Line No. | Account Number and Description [A] | Actual [B] | Budget [C] | Variance [D] | % Variance [E] | Explanation of Variance [F] |
| 1 | Production | | | | | |
| 2 | Operation | | | | | |
| 3 | 717 Liquefied Petroleum Gas Expenses | \$ 2,000 | \$ 8,000 | \$ (6,000) | -75.00% | |
| 4 | 735 Miscellaneous Production Expenses | 14,000 | 53,000 | (39,000) | -73.58% | |
| 5 | 813 Other Gas Supply Expenses | 40,000 | - | 40,000 | - | |
| 6 | Total Operation | 56,000 | 61,000 | (5,000) | -8.20% | |
| 7 | Maintenance | | | | | |
| 8 | 740 Maintenance Supervision and Engineering | 12,000 | 24,000 | (12,000) | -50.00% | |
| 9 | 741 Maintenance of Structures and Improvements | 8,000 | 17,000 | (9,000) | -52.94% | |
| 10 | 742 Maintenance of Production Equipment | 84,000 | 3,000 | 81,000 | 2700.00% | |
| 11 | Total Maintenance | 104,000 | 44,000 | 60,000 | 136.36% | Additional maintenance costs that were not budgeted offset slightly by lower transportation costs. |
| 12 | Total Production | 160,000 | 105,000 | 55,000 | 52.38% | |
| 13 | Transmission | | | | | |
| 14 | Operation | | | | | |
| 15 | 856 Mains Expenses | 102,000 | 180,000 | (78,000) | -43.33% | All transmission work was budgeted in account 856, while actual was recorded to accounts 856 and 863. In addition contractor work was lower than budgeted. |
| 16 | Total Operation | 102,000 | 180,000 | (78,000) | -43.33% | |
| 17 | Maintenance | | | | | |
| 18 | 863 Maintenance of Mains | 40,000 | - | 40,000 | - | |
| 19 | Total Maintenance | 40,000 | - | 40,000 | - | |
| 20 | Total Transmission | 142,000 | 180,000 | (38,000) | -21.11% | |
| 21 | Distribution | | | | | |
| 22 | Operation | | | | | |
| 23 | 870 Operation Supervision and Engineering | 2,000 | - | 2,000 | - | |
| 24 | 871 Distribution Load Dispatching | 109,000 | 74,000 | 35,000 | 47.30% | |
| 25 | 874 Mains and Services Expenses | 882,000 | 949,000 | (67,000) | -7.06% | |
| 26 | 878 Meter and House Regulator Expenses | 1,173,000 | 700,000 | 473,000 | 67.57% | |
| 27 | 879 Customer Installations Expenses | 395,000 | 154,000 | 241,000 | 156.49% | |
| 28 | 880 Other Expenses | 957,000 | 1,503,000 | (546,000) | -36.33% | |
| 29 | 881 Rents | 57,000 | 6,000 | 51,000 | 850.00% | |
| 30 | Total Operation | 3,575,000 | 3,386,000 | 189,000 | 5.58% | |
| 31 | Maintenance | | | | | |
| 32 | 885 Maintenance Supervision and Engineering | 157,000 | 178,000 | (21,000) | -11.80% | |
| 33 | 886 Maintenance of Structures and Improvements | 6,000 | 6,000 | - | - | |
| 34 | 887 Maintenance of Mains | 1,037,000 | 763,000 | 274,000 | 35.91% | |
| 35 | 889 Maintenance of Measuring and Regulating Station - General | 27,000 | 4,000 | 23,000 | 575.00% | |
| 36 | 891 Maintenance of Measuring and Regulating Station - City Gate | 112,000 | 14,000 | 98,000 | 700.00% | |
| 37 | 892 Maintenance of Services | 658,000 | 695,000 | (37,000) | -5.32% | |
| 38 | 893 Maintenance of Meters and House Regulators | 31,000 | 4,000 | 27,000 | 675.00% | |
| 39 | Total Maintenance | 2,028,000 | 1,664,000 | 364,000 | 21.88% | Increased material and contractor expenses due to additional main maintenance. In addition the budget did not include amounts for mercaptan. |
| 40 | Total Distribution | 5,603,000 | 5,050,000 | 553,000 | 10.95% | |

North Shore Gas Company

Comparison of Budgeted Non-Payroll Expense to Actual

| Historical Year Ended December 31, 2012 | | | | | | |
|---|--|----------------------|----------------------|------------------------|-------------------|---|
| Line No. | Account Number and Description [A] | Actual [B] | Budget [C] | Variance [D] | % Variance [E] | Explanation of Variance [F] |
| 1 | Customer Accounts | | | | | |
| 2 | 901 Customer Accounts Supervision | \$ - | \$ 48,000 | \$ (48,000) | -100.00% | |
| 3 | 902 Meter Reading Expenses | 42,000 | 176,000 | (134,000) | -76.14% | |
| 4 | 903 Customer Records and Collection Expenses | 2,857,000 | 3,062,000 | (205,000) | -6.69% | |
| 5 | 904 Uncollectible Accounts | 914,000 | 1,479,000 | (565,000) | -38.20% | |
| 6 | 905 Miscellaneous Customer Accounts Expenses | 348,000 | 716,000 | (368,000) | -51.40% | |
| 7 | Total Customer Accounts | 4,161,000 | 5,481,000 | (1,320,000) | -24.08% | Lower bad debt and lower amortization of Rider UEA costs than budgeted. In addition, customer costs were slightly lower than budget due to lower call volume. Also, transportation costs were less than budget due to lower usage for customer activity. |
| 8 | Customer Service and Informational Expenses | | | | | |
| 9 | 907 Customer Service Supervision | - | 7,000 | (7,000) | -100.00% | |
| 10 | 908 Customer Assistance Expenses | 115,000 | 6,000 | 109,000 | 1816.67% | |
| 11 | 909 Information and Instructional Advertising Expense | 188,000 | 229,000 | (41,000) | -17.90% | |
| 12 | 910 Miscellaneous Customer Service and Informational Expense | 139,000 | 44,000 | 95,000 | 215.91% | |
| 13 | Total Customer Service and Informational Expenses | 442,000 | 286,000 | 156,000 | 54.55% | Additional costs for the call center that were not budgeted and some actual amounts were recorded in account 908 while being budgeted for in account 901. |
| 14 | Administrative and General | | | | | |
| 15 | Operation | | | | | |
| 16 | 920 Administrative and General Salaries | 120,000 | 179,000 | (59,000) | -32.96% | |
| 17 | 921 Office Supplies and Expense | 1,624,000 | 2,169,000 | (545,000) | -25.13% | WAM GAP contingency and operations software maintenance was less then expected. |
| 18 | 923 Outside Services Employed | 821,000 | 1,367,000 | (546,000) | -39.94% | Research costs budgeted for did not come through in actual. |
| 19 | 924 Property Insurance | 32,000 | 29,000 | 3,000 | 10.34% | |
| 20 | 925 Injuries and Damages | 1,334,000 | 1,221,000 | 113,000 | 9.25% | |
| 21 | 926 Employee Pensions and Benefits | 7,385,000 | 6,991,000 | 394,000 | 5.64% | |
| 22 | 927 Franchise Requirements | 841,000 | 934,000 | (93,000) | -9.96% | |
| 23 | 928 Regulatory Commission Expenses | 1,718,000 | 1,805,000 | (87,000) | -4.82% | |
| 24 | 929 Duplicate Charges - Credit | (392,000) | - | (392,000) | - | Franchise credits were budgeted in account 927. |
| 25 | 930.1 General Advertising Expenses | 2,000 | 40,000 | (38,000) | -95.00% | Lower than anticipated costs related to the environmental rider, lower amortization of cost to achieve due to new amortization schedule based on latest rate order, write-off of capitalized incentive costs that were disallowed in a previous rate case, amortization of Rider EEP refund was not budgeted. |
| 26 | 930.2 Miscellaneous General Expenses | 6,184,000 | 15,574,000 | (9,390,000) | -60.29% | |
| 27 | 931 Rents | 789,000 | 883,000 | (94,000) | -10.65% | |
| 28 | Total Administrative and General | 20,458,000 | 31,192,000 | (10,734,000) | -34.41% | |
| 29 | Total Operation and Maintenance Non-Payroll | \$ 30,966,000 | \$ 42,294,000 | \$ (11,328,000) | -26.78% | |

North Shore Gas Company

Budgeted Payroll Expense

Historical Year Ended December 31, 2012

| Line No. | Account Number and Description [A] | Actual [B] | Budget [C] | Variance [D] | % Variance [E] | Explanation of Variance [F] |
|----------|---|----------------------|----------------------|--------------------|-------------------|---|
| 1 | Production | | | | | |
| 2 | Operation | | | | | |
| 3 | 735 Miscellaneous Production Expenses | \$ 52,000 | \$ 43,000 | \$ 9,000 | 20.93% | |
| 4 | 813 Other Gas Supply Expenses | 239,000 | - | 239,000 | - | |
| 5 | Total Operation | 291,000 | 43,000 | 248,000 | 576.74% | Labor was recorded in account 813 but was budgeted for in account 920. |
| 6 | Maintenance | | | | | |
| 7 | 740 Maintenance Supervision and Engineering | 148,000 | 127,000 | 21,000 | 16.54% | |
| 8 | 742 Maintenance of Production Equipment | 33,000 | 44,000 | (11,000) | -25.00% | |
| 9 | Total Maintenance | 181,000 | 171,000 | 10,000 | 5.85% | |
| 10 | Total Production | 472,000 | 214,000 | 258,000 | 120.56% | |
| 11 | Transmission | | | | | |
| 12 | Maintenance | | | | | |
| 13 | 863 Maintenance Supervision and Engineering | 7,000 | - | 7,000 | - | |
| 14 | Total Transmission | 7,000 | - | 7,000 | - | Budget assumed all transmission work would be contractor work. |
| 15 | Distribution | | | | | |
| 16 | Operation | | | | | |
| 17 | 870 Operation Supervision and Engineering | 377,000 | 855,000 | (478,000) | -55.91% | |
| 18 | 871 Distribution Load Dispatching | 46,000 | 243,000 | (197,000) | -81.07% | |
| 19 | 874 Mains and Services Expenses | 1,604,000 | 925,000 | 679,000 | 73.41% | |
| 20 | 878 Meter and House Regulator Expenses | 1,040,000 | 885,000 | 155,000 | 17.51% | |
| 21 | 879 Customer Installations Expenses | 399,000 | 288,000 | 111,000 | 38.54% | |
| 22 | 880 Other Expenses | 4,077,000 | 2,900,000 | 1,177,000 | 40.59% | |
| 23 | Total Operation | 7,543,000 | 6,096,000 | 1,447,000 | 23.74% | Budget assumed more labor would be allocated to capital. Some of the capital projects were delayed and therefore the labor was spent on distribution. |
| 24 | Maintenance | | | | | |
| 25 | 885 Maintenance Supervision and Engineering | 142,000 | 220,000 | (78,000) | -35.45% | |
| 26 | 886 Maintenance of Structures and Improvements | 4,000 | 68,000 | (64,000) | -94.12% | |
| 27 | 887 Maintenance of Mains | 809,000 | 616,000 | 193,000 | 31.33% | |
| 28 | 889 Maintenance of Measuring and Regulating Station - General | 36,000 | - | 36,000 | - | |
| 29 | 891 Maintenance of Measuring and Regulating Station - City Gate | 19,000 | 14,000 | 5,000 | 35.71% | |
| 30 | 892 Maintenance of Services | 759,000 | 592,000 | 167,000 | 28.21% | |
| 31 | 893 Maintenance of Meters and House Regulators | 33,000 | - | 33,000 | - | |
| 32 | Total Maintenance | 1,802,000 | 1,510,000 | 292,000 | 19.34% | Budget assumed more labor would be allocated to capital. Some of the capital projects were delayed and therefore the labor was spent on distribution. |
| 33 | Total Distribution | 9,345,000 | 7,606,000 | 1,739,000 | 22.86% | |
| 34 | Customer Accounts | | | | | |
| 35 | 901 Customer Service Supervision | 476,000 | 247,000 | 229,000 | 92.71% | |
| 36 | 902 Meter Reading Expenses | 529,000 | 469,000 | 60,000 | 12.79% | |
| 37 | 903 Customer Records and Collection Expenses | 1,214,000 | 1,632,000 | (418,000) | -25.61% | |
| 38 | 905 Miscellaneous Customer Accounts Expenses | 184,000 | 290,000 | (106,000) | -36.55% | |
| 39 | Total Customer Accounts | 2,403,000 | 2,638,000 | (235,000) | -8.91% | |
| 40 | Customer Service and Informational Expenses | | | | | |
| 41 | 907 Customer Service Supervision | 65,000 | 135,000 | (70,000) | -51.85% | |
| 42 | 908 Customer Assistance Expenses | 266,000 | 79,000 | 187,000 | 236.71% | |
| 43 | 909 Information and Instructional Advertising Expenses | 21,000 | 67,000 | (46,000) | -68.66% | |
| 44 | Total Customer Service and Informational Expenses | 352,000 | 281,000 | 71,000 | 25.27% | Some actuals were recorded in account 908 that were budgeted for in account 901. |
| 45 | Administrative and General | | | | | |
| 46 | Operation | | | | | |
| 47 | 920 Administrative and General Salaries | 4,557,000 | 5,537,000 | (980,000) | -17.70% | |
| 48 | 925 Injuries and Damages | - | 4,000 | (4,000) | -100.00% | |
| 49 | 926 Employee Pensions and Benefits | (146,000) | 56,000 | (202,000) | -360.71% | |
| 50 | 930.1 General Advertising Expenses | - | 14,000 | (14,000) | -100.00% | |
| 51 | 930.2 Miscellaneous General Expenses | 8,000 | 50,000 | (42,000) | -84.00% | |
| 52 | Total Administrative and General | 4,419,000 | 5,661,000 | (1,242,000) | -21.94% | Some labor budgeted in account 920 was recorded in accounts 813 and 880 in actual. |
| 53 | Total Operation and Maintenance Payroll | \$ 16,998,000 | \$ 16,400,000 | \$ 598,000 | 3.65% | |

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 Miscellaneous Production Expenses - Manufactured Gas Productic | \$ 3,000 | \$ 5,000 | \$ 5,000 | \$ 4,000 | \$ 8,000 | \$ 7,000 | \$ 7,000 | \$ 5,000 | \$ 7,000 | \$ 7,000 | \$ 7,000 | \$ 8,000 | \$ 73,000 |
| 4 | 813 Other Gas Supply Expenses | 9,000 | 9,000 | 8,000 | 7,000 | 9,000 | (16,000) | - | - | - | - | - | - | 26,000 |
| 5 | Total Operation | 12,000 | 14,000 | 13,000 | 11,000 | 17,000 | (9,000) | 7,000 | 5,000 | 7,000 | 7,000 | 7,000 | 8,000 | 99,000 |
| 6 | Maintenance | | | | | | | | | | | | | |
| 7 | 740 Maintenance Supervision and Engineering Manufactured Gas Proc | 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 |
| 8 | 742 Maintenance of Production Equipment Manufactured Gas Product | - | 2,000 | 2,000 | - | 6,000 | 3,000 | 4,000 | - | 5,000 | 3,000 | 4,000 | 3,000 | 32,000 |
| 9 | 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 |
| 10 | Total Production | 18,000 | 23,000 | 23,000 | 16,000 | 31,000 | 1,000 | 18,000 | 10,000 | 19,000 | 18,000 | 18,000 | 19,000 | 214,000 |
| 11 | Transmission | | | | | | | | | | | | | |
| 12 | Operation | | | | | | | | | | | | | |
| 13 | 850 Operation Supervision and Engineering | - | - | - | - | - | - | - | - | - | - | 1,000 | - | 1,000 |
| 14 | 856 Mains Expense | (1,000) | - | - | - | - | - | - | - | - | - | - | - | (1,000) |
| 15 | Total Operation | (1,000) | - | - | - | - | - | - | - | - | - | 1,000 | - | - |
| 16 | Total Transmission | (1,000) | - | 1,000 | - | - |
| 17 | Distribution | | | | | | | | | | | | | |
| 18 | Operation | | | | | | | | | | | | | |
| 19 | 870 Operation Supervision and Engineering | 46,000 | 66,000 | 64,000 | 47,000 | 41,000 | 36,000 | 42,000 | 39,000 | 36,000 | 38,000 | 23,000 | 24,000 | 502,000 |
| 20 | 871 Distribution Load Dispatching | 3,000 | 4,000 | 4,000 | 3,000 | (1,000) | - | - | - | 25,000 | 5,000 | 3,000 | 6,000 | 52,000 |
| 21 | 874 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 |
| 22 | 878 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 |
| 23 | 879 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 |
| 24 | 880 Other Expenses | 211,000 | 219,000 | 254,000 | 181,000 | 197,000 | 194,000 | 240,000 | 220,000 | 190,000 | 239,000 | 223,000 | 563,000 | 2,931,000 |
| 25 | Total Operation | 402,000 | 431,000 | 489,000 | 419,000 | 451,000 | 460,000 | 502,000 | 499,000 | 483,000 | 550,000 | 475,000 | 820,000 | 5,981,000 |
| 26 | Maintenance | | | | | | | | | | | | | |
| 27 | 885 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 |
| 28 | 886 Maintenance of Structures and Improvements | 1,000 | 3,000 | (1,000) | 3,000 | 1,000 | - | - | - | - | - | - | 12,000 | 19,000 |
| 29 | 887 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 |
| 30 | 889 Maintenance of Measuring & Regulating Station Equipment - Gene | - | - | 1,000 | 4,000 | - | 5,000 | 3,000 | 8,000 | 5,000 | - | - | - | 26,000 |
| 31 | 891 Measuring and Regulating Station Equipment - City Gate - Distribu | 1,000 | - | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | - | 3,000 | 4,000 | 1,000 | 1,000 | 15,000 |
| 32 | 892 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 |
| 33 | 893 Maintenance of Meters and House Regulators | - | 8,000 | 3,000 | - | 5,000 | 1,000 | 1,000 | 1,000 | - | 4,000 | - | 1,000 | 24,000 |
| 34 | Total Maintenance | 164,000 | 218,000 | 261,000 | 181,000 | 189,000 | 190,000 | 170,000 | 144,000 | 188,000 | 176,000 | 189,000 | 200,000 | 2,270,000 |
| 35 | Total Distribution | 566,000 | 649,000 | 750,000 | 600,000 | 640,000 | 650,000 | 672,000 | 643,000 | 671,000 | 726,000 | 664,000 | 1,020,000 | 8,251,000 |
| 36 | Customer Accounts | | | | | | | | | | | | | |
| 37 | 901 Customer Accounts Supervision | 36,000 | 45,000 | 50,000 | 43,000 | 41,000 | 45,000 | 40,000 | 39,000 | 41,000 | 54,000 | 41,000 | 60,000 | 535,000 |
| 38 | 902 Meter Reading Expenses | 41,000 | 46,000 | 46,000 | 44,000 | 38,000 | 43,000 | 50,000 | 38,000 | 43,000 | 44,000 | 48,000 | 51,000 | 532,000 |
| 39 | 903 Customer Records and Collection Expenses | 81,000 | 94,000 | 100,000 | 113,000 | 83,000 | 62,000 | 67,000 | 56,000 | 58,000 | 88,000 | 69,000 | 444,000 | 1,315,000 |
| 40 | 905 Miscellaneous Customer Accounts Expenses | 32,000 | 30,000 | 16,000 | 14,000 | 25,000 | 19,000 | 25,000 | 23,000 | 21,000 | 24,000 | 20,000 | 27,000 | 276,000 |
| 41 | Total Customer Accounts | 190,000 | 215,000 | 212,000 | 214,000 | 187,000 | 169,000 | 182,000 | 156,000 | 163,000 | 210,000 | 178,000 | 582,000 | 2,658,000 |
| 42 | Customer Service and Informational Services | | | | | | | | | | | | | |
| 43 | 907 Customer Service Supervision | 8,000 | 8,000 | 11,000 | 10,000 | 9,000 | 9,000 | 8,000 | 9,000 | 9,000 | 12,000 | 9,000 | 11,000 | 113,000 |
| 44 | 908 Customer Assistance Expenses | 13,000 | 17,000 | 12,000 | 20,000 | 19,000 | 17,000 | 13,000 | 16,000 | 17,000 | 21,000 | 17,000 | 21,000 | 203,000 |
| 45 | 909 Informational and Instructional Advertising Expenses | 4,000 | 6,000 | 4,000 | 6,000 | (2,000) | - | - | - | - | - | - | - | 18,000 |
| 46 | Total Customer Service and Informational Services | 25,000 | 31,000 | 27,000 | 36,000 | 26,000 | 26,000 | 21,000 | 25,000 | 26,000 | 33,000 | 26,000 | 32,000 | 334,000 |
| 47 | Administrative and General | | | | | | | | | | | | | |
| 48 | Operation | | | | | | | | | | | | | |
| 49 | 920 Administrative and General Salaries | 265,000 | 349,000 | 534,000 | 348,000 | 411,000 | 585,000 | 400,000 | 421,000 | 850,000 | 533,000 | 424,000 | 250,000 | 5,370,000 |
| 50 | 921 Office Supplies and Expenses | 1,000 | 2,000 | 2,000 | 1,000 | (1,000) | - | - | - | - | - | - | - | 5,000 |
| 51 | 925 Injuries and Damages | 1,000 | - | - | - | - | - | - | - | - | - | - | - | 1,000 |
| 52 | 926 Employee Pensions and Benefits | 71,000 | (43,000) | (106,000) | (45,000) | 30,000 | (18,000) | 41,000 | 13,000 | 9,000 | (50,000) | 40,000 | (77,000) | (135,000) |
| 53 | 930.1 General Advertising Expenses | - | - | - | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 9,000 |
| 54 | 930.2 Miscellaneous General Expenses | 7,000 | (1,000) | 9,000 | 6,000 | 3,000 | (3,000) | (3,000) | 6,000 | 5,000 | 7,000 | 3,000 | (1,000) | 38,000 |
| 55 | Total Administrative and General | 345,000 | 307,000 | 439,000 | 311,000 | 444,000 | 565,000 | 439,000 | 441,000 | 865,000 | 491,000 | 468,000 | 173,000 | 5,288,000 |
| 56 | Total Operation and Maintenance Payroll | \$ 1,143,000 | \$ 1,225,000 | \$ 1,451,000 | \$ 1,177,000 | \$ 1,328,000 | \$ 1,411,000 | \$ 1,332,000 | \$ 1,275,000 | \$ 1,744,000 | \$ 1,478,000 | \$ 1,355,000 | \$ 1,826,000 | \$ 16,745,000 |

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 Operation Supervision and Engineering MGP | \$ 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 Miscellaneous Production Expenses - Manufactured Gas Productio | 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 | 813 Other Gas Supply Expenses | 16,000 | 15,000 | 18,000 | 17,000 | 17,000 | 17,000 | 18,000 | 17,000 | 17,000 | 16,000 | 18,000 | 18,000 | 204,000 |
| 6 | Total Operation | 22,000 | 22,000 | 27,000 | 24,000 | 24,000 | 25,000 | 24,000 | 24,000 | 25,000 | 23,000 | 25,000 | 25,000 | 290,000 |
| 7 | Maintenance | | | | | | | | | | | | | |
| 8 | 740 Maintenance Supervision and Engineering Manufactured Gas Prod | 5,000 | 6,000 | 8,000 | 8,000 | 7,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 76,000 |
| 9 | 741 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 |
| 10 | 742 Maintenance of Production Equipment Manufactured Gas Product | 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 |
| 11 | Total Maintenance | 8,000 | 10,000 | 10,000 | 11,000 | 11,000 | 10,000 | 10,000 | 11,000 | 11,000 | 11,000 | 9,000 | 10,000 | 122,000 |
| 12 | Total Production | 30,000 | 32,000 | 37,000 | 35,000 | 35,000 | 35,000 | 34,000 | 35,000 | 36,000 | 34,000 | 34,000 | 35,000 | 412,000 |
| 13 | Distribution | | | | | | | | | | | | | |
| 14 | Operation | | | | | | | | | | | | | |
| 15 | 870 Operation Supervision and Engineering | 57,000 | 57,000 | 54,000 | 64,000 | 58,000 | 63,000 | 59,000 | 63,000 | 60,000 | 56,000 | 62,000 | 63,000 | 716,000 |
| 16 | 871 Distribution Load Dispatching | 21,000 | 20,000 | 25,000 | 23,000 | 22,000 | 23,000 | 22,000 | 22,000 | 23,000 | 22,000 | 23,000 | 23,000 | 269,000 |
| 17 | 874 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 |
| 18 | 878 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 |
| 19 | 879 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 |
| 20 | 880 Other Expenses | 187,000 | 218,000 | 196,000 | 155,000 | 136,000 | 258,000 | 255,000 | 262,000 | 259,000 | 245,000 | 267,000 | 263,000 | 2,701,000 |
| 21 | Total Operation | 407,000 | 478,000 | 505,000 | 458,000 | 387,000 | 492,000 | 481,000 | 499,000 | 491,000 | 462,000 | 506,000 | 501,000 | 5,667,000 |
| 22 | Maintenance | | | | | | | | | | | | | |
| 23 | 885 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 |
| 24 | 886 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 |
| 25 | 887 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 |
| 26 | 891 Measuring and Regulating Station Equipment - City Gate - Distribut | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | - | 1,000 | 1,000 | - | 1,000 | - | 9,000 |
| 27 | 892 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 |
| 28 | 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 |
| 29 | Total Distribution | 584,000 | 695,000 | 748,000 | 664,000 | 549,000 | 643,000 | 627,000 | 651,000 | 642,000 | 609,000 | 663,000 | 648,000 | 7,723,000 |
| 30 | Customer Accounts | | | | | | | | | | | | | |
| 31 | 901 Customer Accounts Supervision | 23,000 | 21,000 | 26,000 | 24,000 | 23,000 | 24,000 | 24,000 | 25,000 | 24,000 | 23,000 | 25,000 | 24,000 | 286,000 |
| 32 | 902 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 |
| 33 | 903 Customer Records and Collection Expenses | 138,000 | 116,000 | 172,000 | 156,000 | 158,000 | 138,000 | 137,000 | 139,000 | 138,000 | 130,000 | 139,000 | 145,000 | 1,706,000 |
| 34 | 905 Miscellaneous Customer Accounts Expenses | 42,000 | 41,000 | 48,000 | 45,000 | 44,000 | 46,000 | 46,000 | 47,000 | 45,000 | 43,000 | 46,000 | 47,000 | 540,000 |
| 35 | Total Customer Accounts | 254,000 | 233,000 | 293,000 | 273,000 | 265,000 | 248,000 | 246,000 | 252,000 | 248,000 | 236,000 | 251,000 | 256,000 | 3,055,000 |
| 36 | Customer Service and Informational Services | | | | | | | | | | | | | |
| 37 | 907 Customer Service Supervision | 7,000 | 7,000 | 8,000 | 8,000 | 7,000 | 8,000 | 7,000 | 8,000 | 8,000 | 7,000 | 8,000 | 8,000 | 91,000 |
| 38 | 908 Customer Assistance Expenses | 12,000 | 11,000 | 14,000 | 13,000 | 12,000 | 13,000 | 13,000 | 13,000 | 13,000 | 12,000 | 13,000 | 13,000 | 152,000 |
| 39 | 909 Informational and Instructional Advertising Expenses | 8,000 | 8,000 | 11,000 | 9,000 | 8,000 | 10,000 | 9,000 | 9,000 | 10,000 | 10,000 | 8,000 | 10,000 | 110,000 |
| 40 | Total Customer Service and Informational Services | 27,000 | 26,000 | 33,000 | 30,000 | 27,000 | 31,000 | 29,000 | 30,000 | 31,000 | 29,000 | 29,000 | 31,000 | 353,000 |
| 41 | Administrative and General | | | | | | | | | | | | | |
| 42 | Operation | | | | | | | | | | | | | |
| 43 | 920 Administrative and General Salaries | 313,000 | 307,000 | 416,000 | 351,000 | 336,000 | 424,000 | 353,000 | 367,000 | 409,000 | 355,000 | 347,000 | 408,000 | 4,386,000 |
| 44 | 921 Office Supplies and Expenses | (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) |
| 45 | 926 Employee Pensions and Benefits | 25,000 | (104,000) | (83,000) | (20,000) | (49,000) | 12,000 | 34,000 | 13,000 | 11,000 | (7,000) | 4,000 | 48,000 | (116,000) |
| 46 | Total Administrative and General | 291,000 | 158,000 | 280,000 | 281,000 | 239,000 | 386,000 | 336,000 | 329,000 | 369,000 | 299,000 | 300,000 | 403,000 | 3,671,000 |
| 47 | Total Operation and Maintenance Payroll | \$ 1,186,000 | \$ 1,144,000 | \$ 1,391,000 | \$ 1,283,000 | \$ 1,115,000 | \$ 1,343,000 | \$ 1,272,000 | \$ 1,297,000 | \$ 1,326,000 | \$ 1,207,000 | \$ 1,277,000 | \$ 1,373,000 | \$ 15,214,000 |

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 Miscellaneous Production Expenses - Manufactured Gas Productio | \$ 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 Maintenance Supervision and Engineering Manufactured Gas Prod | 3,000 | 7,000 | 3,000 | 3,000 | 4,000 | 4,000 | 3,000 | 10,000 | 16,000 | 17,000 | 13,000 | 13,000 | 96,000 |
| 7 | 742 Maintenance of Production Equipment Manufactured Gas Product | 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 | 6,000 | 10,000 | 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 | 8,000 | 15,000 | 22,000 | 28,000 | 18,000 | 18,000 | 166,000 |
| 10 | Transmission | | | | | | | | | | | | | |
| 11 | Maintenance | | | | | | | | | | | | | |
| 12 | 863 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 | 870 Operation Supervision and Engineering | 27,000 | 29,000 | 36,000 | 34,000 | 31,000 | 35,000 | 27,000 | 31,000 | 32,000 | 43,000 | 35,000 | 29,000 | 389,000 |
| 17 | 871 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 |
| 18 | 874 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 |
| 19 | 878 Meter and House Regulator Expenses | 65,000 | 58,000 | 77,000 | 67,000 | 78,000 | 80,000 | 74,000 | 91,000 | 70,000 | 79,000 | 81,000 | 72,000 | 892,000 |
| 20 | 879 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 |
| 21 | 880 Other Expenses | 349,000 | 321,000 | 341,000 | 290,000 | 281,000 | 279,000 | 253,000 | 294,000 | 321,000 | 294,000 | 288,000 | 315,000 | 3,626,000 |
| 22 | Total Operation | 568,000 | 513,000 | 603,000 | 536,000 | 562,000 | 573,000 | 522,000 | 611,000 | 576,000 | 578,000 | 531,000 | 524,000 | 6,697,000 |
| 23 | Maintenance | | | | | | | | | | | | | |
| 24 | 885 Maintenance Supervision and Engineering | (1,000) | 1,000 | (2,000) | 4,000 | 3,000 | 2,000 | 6,000 | 7,000 | 4,000 | 11,000 | 8,000 | 4,000 | 47,000 |
| 25 | 886 Maintenance of Structures and Improvements | 3,000 | 13,000 | 2,000 | (1,000) | - | - | - | 2,000 | 3,000 | 1,000 | - | - | 23,000 |
| 26 | 887 Maintenance of Mains | 75,000 | 93,000 | 72,000 | 29,000 | 39,000 | 53,000 | 41,000 | 80,000 | 62,000 | 51,000 | 43,000 | 85,000 | 723,000 |
| 27 | 889 Maintenance of Measuring & Regulating Station Equipment - Gene | - | - | 7,000 | 1,000 | 5,000 | 7,000 | 8,000 | 7,000 | 3,000 | - | 1,000 | - | 39,000 |
| 28 | 891 Measuring and Regulating Station Equipment - City Gate - Distribut | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | - | 2,000 | - | 2,000 | 1,000 | 1,000 | 12,000 |
| 29 | 892 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 |
| 30 | 893 Maintenance of Meters and House Regulators | 3,000 | 1,000 | 1,000 | 7,000 | 3,000 | 1,000 | 1,000 | 2,000 | 3,000 | 4,000 | - | 1,000 | 27,000 |
| 31 | Total Maintenance | 131,000 | 172,000 | 121,000 | 100,000 | 100,000 | 105,000 | 107,000 | 164,000 | 117,000 | 126,000 | 93,000 | 154,000 | 1,490,000 |
| 32 | Total Distribution | 699,000 | 685,000 | 724,000 | 636,000 | 662,000 | 678,000 | 629,000 | 775,000 | 693,000 | 704,000 | 624,000 | 678,000 | 8,187,000 |
| 33 | Customer Accounts | | | | | | | | | | | | | |
| 34 | 901 Customer Accounts Supervision | 33,000 | 38,000 | 43,000 | 41,000 | 40,000 | 42,000 | 33,000 | 37,000 | 43,000 | 54,000 | 43,000 | 43,000 | 490,000 |
| 35 | 902 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 |
| 36 | 903 Customer Records and Collection Expenses | 73,000 | 98,000 | 105,000 | 123,000 | 106,000 | 100,000 | 98,000 | 106,000 | 96,000 | 136,000 | 107,000 | 85,000 | 1,233,000 |
| 37 | 905 Miscellaneous Customer Accounts Expenses | 14,000 | 18,000 | 20,000 | 20,000 | 22,000 | 20,000 | 16,000 | 19,000 | 26,000 | 32,000 | 24,000 | 18,000 | 249,000 |
| 38 | Total Customer Accounts | 171,000 | 206,000 | 207,000 | 232,000 | 215,000 | 207,000 | 193,000 | 208,000 | 207,000 | 267,000 | 221,000 | 197,000 | 2,531,000 |
| 39 | Customer Service and Informational Services | | | | | | | | | | | | | |
| 40 | 907 Customer Service Supervision | 8,000 | 9,000 | 9,000 | 9,000 | 8,000 | 7,000 | 7,000 | 6,000 | 8,000 | 10,000 | 6,000 | 6,000 | 93,000 |
| 41 | 908 Customer Assistance Expenses | 16,000 | 19,000 | 22,000 | 18,000 | 18,000 | 24,000 | 18,000 | 22,000 | 25,000 | 30,000 | 22,000 | 17,000 | 251,000 |
| 42 | Total Customer Service and Informational Services | 24,000 | 28,000 | 31,000 | 27,000 | 26,000 | 31,000 | 25,000 | 28,000 | 33,000 | 40,000 | 28,000 | 23,000 | 344,000 |
| 43 | Administrative and General | | | | | | | | | | | | | |
| 44 | Operation | | | | | | | | | | | | | |
| 45 | 920 Administrative and General Salaries | 368,000 | 349,000 | 573,000 | 407,000 | 371,000 | 648,000 | 292,000 | 365,000 | 489,000 | 442,000 | 334,000 | 380,000 | 5,018,000 |
| 46 | 926 Employee Pensions and Benefits | (10,000) | (35,000) | (59,000) | 24,000 | 11,000 | (12,000) | 59,000 | (21,000) | 67,000 | (79,000) | 16,000 | 3,000 | (36,000) |
| 47 | 930.1 General Advertising Expenses | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | - | - | 1,000 | 1,000 | - | - | 8,000 |
| 48 | 930.2 Miscellaneous General Expenses | 2,000 | (1,000) | 10,000 | 2,000 | 4,000 | 6,000 | (2,000) | (3,000) | (12,000) | 5,000 | (2,000) | 5,000 | 14,000 |
| 49 | Total Administrative and General | 361,000 | 314,000 | 525,000 | 434,000 | 387,000 | 643,000 | 349,000 | 341,000 | 545,000 | 369,000 | 348,000 | 388,000 | 5,004,000 |
| 50 | Total Operation and Maintenance Payroll | \$ 1,262,000 | \$ 1,248,000 | \$ 1,494,000 | \$ 1,354,000 | \$ 1,302,000 | \$ 1,570,000 | \$ 1,204,000 | \$ 1,367,000 | \$ 1,500,000 | \$ 1,408,000 | \$ 1,241,000 | \$ 1,305,000 | \$ 16,255,000 |

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 Operation Supervision and Engineering MGP | \$ 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 Miscellaneous Production Expenses - Manufactured Gas Produ | 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 Maintenance Supervision and Engineering Manufactured Gas P | 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 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 Maintenance of Production Equipment Manufactured Gas Produ | 2,000 | 6,000 | 1,000 | 2,000 | 3,000 | 3,000 | 3,000 | 3,000 | 4,000 | 4,000 | 2,000 | 3,000 | 36,000 |
| 10 | Total Maintenance | 8,000 | 13,000 | 10,000 | 11,000 | 11,000 | 11,000 | 10,000 | 11,000 | 11,000 | 11,000 | 10,000 | 10,000 | 127,000 |
| 11 | Total Production | 12,000 | 20,000 | 19,000 | 19,000 | 18,000 | 19,000 | 16,000 | 19,000 | 18,000 | 19,000 | 17,000 | 16,000 | 212,000 |
| 12 | Distribution | | | | | | | | | | | | | |
| 13 | Operation | | | | | | | | | | | | | |
| 14 | 870 Operation Supervision and Engineering | 37,000 | 41,000 | 51,000 | 50,000 | 50,000 | 51,000 | 44,000 | 51,000 | 48,000 | 49,000 | 45,000 | 46,000 | 563,000 |
| 15 | 871 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 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 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 Customer Installations Expenses | 19,000 | 19,000 | 46,000 | 20,000 | 26,000 | 23,000 | 20,000 | 24,000 | 22,000 | 22,000 | 22,000 | 20,000 | 283,000 |
| 19 | 880 Other Expenses | 211,000 | 233,000 | 222,000 | 172,000 | 164,000 | 300,000 | 264,000 | 310,000 | 289,000 | 296,000 | 289,000 | 272,000 | 3,022,000 |
| 20 | Total Operation | 410,000 | 434,000 | 516,000 | 444,000 | 399,000 | 520,000 | 452,000 | 536,000 | 499,000 | 512,000 | 496,000 | 468,000 | 5,686,000 |
| 21 | Maintenance | | | | | | | | | | | | | |
| 22 | 885 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 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 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 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 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 | 104,000 | 98,000 | 83,000 | 101,000 | 92,000 | 96,000 | 92,000 | 87,000 | 1,374,000 |
| 28 | Total Distribution | 552,000 | 595,000 | 696,000 | 582,000 | 503,000 | 618,000 | 535,000 | 637,000 | 591,000 | 608,000 | 588,000 | 555,000 | 7,060,000 |
| 29 | Customer Accounts | | | | | | | | | | | | | |
| 30 | 901 Customer Accounts Supervision | 17,000 | 19,000 | 22,000 | 20,000 | 20,000 | 20,000 | 18,000 | 20,000 | 19,000 | 20,000 | 18,000 | 19,000 | 232,000 |
| 31 | 902 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 |
| 32 | 903 Customer Records and Collection Expenses | 103,000 | 114,000 | 164,000 | 138,000 | 152,000 | 125,000 | 101,000 | 119,000 | 112,000 | 115,000 | 106,000 | 108,000 | 1,457,000 |
| 33 | 905 Miscellaneous Customer Accounts Expenses | 18,000 | 20,000 | 23,000 | 20,000 | 21,000 | 21,000 | 18,000 | 21,000 | 20,000 | 21,000 | 19,000 | 19,000 | 241,000 |
| 34 | Total Customer Accounts | 177,000 | 203,000 | 249,000 | 218,000 | 228,000 | 203,000 | 170,000 | 198,000 | 187,000 | 194,000 | 178,000 | 180,000 | 2,385,000 |
| 35 | Customer Service and Informational Services | | | | | | | | | | | | | |
| 36 | 907 Customer Service Supervision | 1,000 | 1,000 | 2,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 2,000 | 1,000 | 1,000 | 14,000 |
| 37 | 908 Customer Assistance Expenses | 15,000 | 17,000 | 20,000 | 18,000 | 18,000 | 18,000 | 16,000 | 18,000 | 18,000 | 18,000 | 17,000 | 17,000 | 210,000 |
| 38 | 909 Informational and Instructional Advertising Expenses | 5,000 | 4,000 | 6,000 | 5,000 | 5,000 | 6,000 | 5,000 | 6,000 | 6,000 | 6,000 | 5,000 | 6,000 | 65,000 |
| 39 | Total Customer Service and Informational Services | 21,000 | 22,000 | 28,000 | 24,000 | 24,000 | 25,000 | 22,000 | 25,000 | 25,000 | 26,000 | 23,000 | 24,000 | 289,000 |
| 40 | Administrative and General | | | | | | | | | | | | | |
| 41 | Operation | | | | | | | | | | | | | |
| 42 | 920 Administrative and General Salaries | 345,000 | 372,000 | 456,000 | 370,000 | 383,000 | 440,000 | 340,000 | 393,000 | 410,000 | 396,000 | 359,000 | 434,000 | 4,698,000 |
| 43 | 921 Office Supplies and Expenses | (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) |
| 44 | 930.1 General Advertising Expenses | 1,000 | - | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 11,000 |
| 45 | Total Administrative and General | 335,000 | 362,000 | 447,000 | 361,000 | 374,000 | 431,000 | 330,000 | 384,000 | 400,000 | 387,000 | 349,000 | 424,000 | 4,584,000 |
| 46 | Total Operation and Maintenance Payroll | \$ 1,097,000 | \$ 1,202,000 | \$ 1,439,000 | \$ 1,204,000 | \$ 1,147,000 | \$ 1,296,000 | \$ 1,073,000 | \$ 1,263,000 | \$ 1,221,000 | \$ 1,234,000 | \$ 1,155,000 | \$ 1,199,000 | \$ 14,530,000 |

North Shore Gas Company

Budgeted Payroll Expense

Historical Year Ended December 31, 2012

| 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 Miscellaneous Production Expenses - Manufactured Gas Productio | \$ 5,000 | \$ 5,000 | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ 5,000 | \$ 5,000 | \$ 3,000 | \$ 5,000 | \$ 4,000 | \$ 4,000 | \$ 52,000 |
| 4 | 813 Other Gas Supply Expenses | 9,000 | 9,000 | 8,000 | 8,000 | 7,000 | 9,000 | 7,000 | 6,000 | 7,000 | 10,000 | 5,000 | 154,000 | 239,000 |
| 5 | Total Operation | 14,000 | 14,000 | 12,000 | 12,000 | 11,000 | 13,000 | 12,000 | 11,000 | 10,000 | 15,000 | 9,000 | 158,000 | 291,000 |
| 6 | Maintenance | | | | | | | | | | | | | |
| 7 | 740 Maintenance Supervision and Engineering Manufactured Gas Prod | 12,000 | 11,000 | 16,000 | 12,000 | 14,000 | 13,000 | 14,000 | 9,000 | 9,000 | 11,000 | 13,000 | 14,000 | 148,000 |
| 8 | 742 Maintenance of Production Equipment Manufactured Gas Product | 1,000 | 1,000 | 1,000 | 3,000 | 2,000 | 4,000 | 3,000 | 3,000 | 6,000 | 1,000 | 3,000 | 5,000 | 33,000 |
| 9 | Total Maintenance | 13,000 | 12,000 | 17,000 | 15,000 | 16,000 | 17,000 | 17,000 | 12,000 | 15,000 | 12,000 | 16,000 | 19,000 | 181,000 |
| 10 | Total Production | 27,000 | 26,000 | 29,000 | 27,000 | 27,000 | 30,000 | 29,000 | 23,000 | 25,000 | 27,000 | 25,000 | 177,000 | 472,000 |
| 11 | Transmission | | | | | | | | | | | | | |
| 12 | Operation | | | | | | | | | | | | | |
| 13 | 863 Maintenance Supervision and Engineering | - | - | - | - | - | - | 7,000 | - | - | - | - | - | 7,000 |
| 14 | Total Transmission | - | - | - | - | - | - | 7,000 | - | - | - | - | - | 7,000 |
| 15 | Distribution | | | | | | | | | | | | | |
| 16 | Operation | | | | | | | | | | | | | |
| 17 | 870 Operation Supervision and Engineering | 20,000 | 23,000 | 31,000 | 26,000 | 32,000 | 26,000 | 32,000 | 34,000 | 40,000 | 49,000 | 32,000 | 32,000 | 377,000 |
| 18 | 871 Distribution Load Dispatching | 3,000 | 2,000 | 2,000 | 2,000 | 4,000 | 3,000 | 3,000 | 3,000 | 4,000 | 21,000 | 6,000 | (7,000) | 46,000 |
| 19 | 874 Mains and Services Expenses | 73,000 | 89,000 | 115,000 | 146,000 | 155,000 | 148,000 | 159,000 | 219,000 | 166,000 | 137,000 | 114,000 | 83,000 | 1,604,000 |
| 20 | 878 Meter and House Regulator Expenses | 85,000 | 78,000 | 72,000 | 83,000 | 83,000 | 84,000 | 80,000 | 103,000 | 91,000 | 108,000 | 90,000 | 83,000 | 1,040,000 |
| 21 | 879 Customer Installations Expenses | 29,000 | 38,000 | 28,000 | 30,000 | 31,000 | 25,000 | 29,000 | 23,000 | 29,000 | 51,000 | 43,000 | 43,000 | 399,000 |
| 22 | 880 Other Expenses | 394,000 | 384,000 | 331,000 | 339,000 | 301,000 | 292,000 | 277,000 | 362,000 | 254,000 | 365,000 | 363,000 | 415,000 | 4,077,000 |
| 23 | Total Operation | 604,000 | 614,000 | 579,000 | 626,000 | 606,000 | 578,000 | 580,000 | 744,000 | 584,000 | 731,000 | 648,000 | 649,000 | 7,543,000 |
| 24 | Maintenance | | | | | | | | | | | | | |
| 25 | 885 Maintenance Supervision and Engineering | 13,000 | 6,000 | 10,000 | 13,000 | 15,000 | 13,000 | 17,000 | 15,000 | 6,000 | 19,000 | 7,000 | 8,000 | 142,000 |
| 26 | 886 Maintenance of Structures and Improvements | 3,000 | (1,000) | - | - | - | 1,000 | - | - | 2,000 | (1,000) | - | - | 4,000 |
| 27 | 887 Maintenance of Mains | 79,000 | 112,000 | 96,000 | 32,000 | 74,000 | 67,000 | 51,000 | 67,000 | 38,000 | 83,000 | 45,000 | 65,000 | 809,000 |
| 28 | 889 Maintenance of Measuring & Regulating Station Equipment - Gene | - | - | 5,000 | 2,000 | 5,000 | 7,000 | 6,000 | 2,000 | 7,000 | 2,000 | - | - | 36,000 |
| 29 | 891 Measuring and Regulating Station Equipment - City Gate - Distribut | 2,000 | - | 1,000 | 3,000 | 1,000 | 2,000 | 3,000 | 1,000 | 1,000 | 1,000 | 1,000 | 3,000 | 19,000 |
| 30 | 892 Maintenance of Services | 76,000 | 54,000 | 81,000 | 52,000 | 62,000 | 59,000 | 43,000 | 65,000 | 52,000 | 89,000 | 68,000 | 58,000 | 759,000 |
| 31 | 893 Maintenance of Meters and House Regulators | 6,000 | 2,000 | - | 19,000 | 1,000 | - | 2,000 | 1,000 | - | - | - | 2,000 | 33,000 |
| 32 | Total Maintenance | 179,000 | 173,000 | 193,000 | 121,000 | 158,000 | 149,000 | 122,000 | 151,000 | 106,000 | 193,000 | 121,000 | 136,000 | 1,802,000 |
| 33 | Total Distribution | 783,000 | 787,000 | 772,000 | 747,000 | 764,000 | 727,000 | 702,000 | 895,000 | 690,000 | 924,000 | 769,000 | 785,000 | 9,345,000 |
| 34 | Customer Accounts | | | | | | | | | | | | | |
| 35 | 901 Customer Accounts Supervision | 36,000 | 47,000 | 50,000 | 21,000 | 35,000 | 32,000 | 30,000 | 35,000 | 43,000 | 57,000 | 41,000 | 49,000 | 476,000 |
| 36 | 902 Meter Reading Expenses | 55,000 | 49,000 | 40,000 | 43,000 | 46,000 | 40,000 | 45,000 | 37,000 | 30,000 | 54,000 | 46,000 | 44,000 | 529,000 |
| 37 | 903 Customer Records and Collection Expenses | 91,000 | 111,000 | 108,000 | 100,000 | 103,000 | 96,000 | 101,000 | 99,000 | 92,000 | 123,000 | 99,000 | 91,000 | 1,214,000 |
| 38 | 905 Miscellaneous Customer Accounts Expenses | 20,000 | 25,000 | 23,000 | 16,000 | 13,000 | 9,000 | 19,000 | 17,000 | 13,000 | 7,000 | 10,000 | 12,000 | 184,000 |
| 39 | Total Customer Accounts | 202,000 | 232,000 | 221,000 | 180,000 | 197,000 | 177,000 | 195,000 | 188,000 | 178,000 | 241,000 | 196,000 | 196,000 | 2,403,000 |
| 40 | Customer Service and Informational Services | | | | | | | | | | | | | |
| 41 | 907 Customer Service Supervision | 5,000 | 7,000 | 7,000 | 6,000 | 5,000 | 5,000 | 4,000 | 4,000 | 4,000 | 7,000 | 5,000 | 6,000 | 65,000 |
| 42 | 908 Customer Assistance Expenses | 19,000 | 20,000 | 25,000 | 25,000 | 23,000 | 22,000 | 22,000 | 24,000 | 15,000 | 25,000 | 22,000 | 24,000 | 266,000 |
| 43 | 909 Informational and Instructional Advertising Expenses | - | - | - | - | 2,000 | 2,000 | 3,000 | 4,000 | 2,000 | 4,000 | 2,000 | 2,000 | 21,000 |
| 44 | Total Customer Service and Informational Services | 24,000 | 27,000 | 32,000 | 31,000 | 30,000 | 29,000 | 29,000 | 32,000 | 21,000 | 36,000 | 29,000 | 32,000 | 352,000 |
| 45 | Administrative and General | | | | | | | | | | | | | |
| 46 | Operation | | | | | | | | | | | | | |
| 47 | 920 Administrative and General Salaries | 313,000 | 373,000 | 541,000 | 365,000 | 341,000 | 532,000 | 298,000 | 329,000 | 426,000 | 398,000 | 315,000 | 326,000 | 4,557,000 |
| 48 | 921 Office Supplies and Expenses | 1,000 | (1,000) | - | - | - | - | - | - | - | - | - | - | - |
| 49 | 926 Employee Pensions and Benefits | (67,000) | (109,000) | (20,000) | 36,000 | (2,000) | 38,000 | 65,000 | (34,000) | 70,000 | (30,000) | 7,000 | (100,000) | (146,000) |
| 50 | 930.2 Miscellaneous General Expenses | (1,000) | 2,000 | 3,000 | 2,000 | (4,000) | 7,000 | 6,000 | (9,000) | (1,000) | 3,000 | (1,000) | 1,000 | 8,000 |
| 51 | Total Administrative and General | 246,000 | 265,000 | 524,000 | 403,000 | 335,000 | 577,000 | 369,000 | 286,000 | 495,000 | 371,000 | 321,000 | 227,000 | 4,419,000 |
| 52 | Total Operation and Maintenance Payroll | \$ 1,282,000 | \$ 1,337,000 | \$ 1,578,000 | \$ 1,388,000 | \$ 1,353,000 | \$ 1,540,000 | \$ 1,331,000 | \$ 1,424,000 | \$ 1,409,000 | \$ 1,599,000 | \$ 1,340,000 | \$ 1,417,000 | \$ 16,998,000 |

North Shore Gas Company

Budgeted Payroll Expense

Historical Year Ended December 31, 2012

| 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 | 735 Miscellaneous Production Expenses - Manufactured Gas Product | \$ 4,000 | \$ 4,000 | \$ 5,000 | \$ 5,000 | \$ 4,000 | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ 43,000 |
| 4 | Total Operation | 4,000 | 4,000 | 5,000 | 5,000 | 4,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 43,000 |
| 5 | Maintenance | | | | | | | | | | | | | |
| 6 | 740 Maintenance Supervision and Engineering Manufactured Gas Prc | 10,000 | 11,000 | 12,000 | 12,000 | 12,000 | 9,000 | 10,000 | 11,000 | 9,000 | 12,000 | 10,000 | 9,000 | 127,000 |
| 7 | 742 Maintenance of Production Equipment Manufactured Gas Produc | 2,000 | 6,000 | 1,000 | 2,000 | 5,000 | 4,000 | 4,000 | 4,000 | 4,000 | 6,000 | 3,000 | 3,000 | 44,000 |
| 8 | Total Maintenance | 12,000 | 17,000 | 13,000 | 14,000 | 17,000 | 13,000 | 14,000 | 15,000 | 13,000 | 18,000 | 13,000 | 12,000 | 171,000 |
| 9 | Total Production | 16,000 | 21,000 | 18,000 | 19,000 | 21,000 | 16,000 | 17,000 | 18,000 | 16,000 | 21,000 | 16,000 | 15,000 | 214,000 |
| 10 | Distribution | | | | | | | | | | | | | |
| 11 | Operation | | | | | | | | | | | | | |
| 12 | 870 Operation Supervision and Engineering | 66,000 | 73,000 | 74,000 | 74,000 | 81,000 | 67,000 | 68,000 | 75,000 | 65,000 | 80,000 | 66,000 | 66,000 | 855,000 |
| 13 | 871 Distribution Load Dispatching | 19,000 | 21,000 | 23,000 | 21,000 | 23,000 | 19,000 | 19,000 | 21,000 | 18,000 | 22,000 | 19,000 | 18,000 | 243,000 |
| 14 | 874 Mains and Services Expenses | 72,000 | 69,000 | 98,000 | 129,000 | 116,000 | 59,000 | 61,000 | 68,000 | 59,000 | 73,000 | 64,000 | 57,000 | 925,000 |
| 15 | 878 Meter and House Regulator Expenses | 79,000 | 74,000 | 90,000 | 76,000 | 57,000 | 69,000 | 70,000 | 79,000 | 68,000 | 84,000 | 74,000 | 65,000 | 885,000 |
| 16 | 879 Customer Installations Expenses | 20,000 | 20,000 | 45,000 | 21,000 | 30,000 | 20,000 | 21,000 | 24,000 | 20,000 | 25,000 | 22,000 | 20,000 | 288,000 |
| 17 | 880 Other Expenses | 217,000 | 230,000 | 200,000 | 161,000 | 165,000 | 260,000 | 270,000 | 298,000 | 256,000 | 314,000 | 279,000 | 250,000 | 2,900,000 |
| 18 | Total Operation | 473,000 | 487,000 | 530,000 | 482,000 | 472,000 | 494,000 | 509,000 | 565,000 | 486,000 | 598,000 | 524,000 | 476,000 | 6,096,000 |
| 19 | Maintenance | | | | | | | | | | | | | |
| 20 | 885 Maintenance Supervision and Engineering | 18,000 | 18,000 | 17,000 | 19,000 | 20,000 | 17,000 | 18,000 | 19,000 | 17,000 | 22,000 | 18,000 | 17,000 | 220,000 |
| 21 | 886 Maintenance of Structures and Improvements | 5,000 | 6,000 | 6,000 | 7,000 | 5,000 | 5,000 | 6,000 | 6,000 | 5,000 | 6,000 | 6,000 | 5,000 | 68,000 |
| 22 | 887 Maintenance of Mains | 52,000 | 66,000 | 56,000 | 50,000 | 46,000 | 46,000 | 48,000 | 53,000 | 46,000 | 57,000 | 51,000 | 45,000 | 616,000 |
| 23 | 891 Measuring and Regulating Station Equipment - City Gate - Distrib | 4,000 | 1,000 | 2,000 | 1,000 | 1,000 | - | 1,000 | 1,000 | - | 1,000 | 1,000 | 1,000 | 14,000 |
| 24 | 892 Maintenance of Services | 72,000 | 84,000 | 110,000 | 79,000 | 53,000 | 26,000 | 27,000 | 30,000 | 26,000 | 32,000 | 28,000 | 25,000 | 592,000 |
| 25 | Total Maintenance | 151,000 | 175,000 | 191,000 | 156,000 | 125,000 | 94,000 | 100,000 | 109,000 | 94,000 | 118,000 | 104,000 | 93,000 | 1,510,000 |
| 26 | Total Distribution | 624,000 | 662,000 | 721,000 | 638,000 | 597,000 | 588,000 | 609,000 | 674,000 | 580,000 | 716,000 | 628,000 | 569,000 | 7,606,000 |
| 27 | Customer Accounts | | | | | | | | | | | | | |
| 28 | 901 Customer Accounts Supervision | 19,000 | 21,000 | 22,000 | 21,000 | 23,000 | 19,000 | 20,000 | 22,000 | 19,000 | 23,000 | 19,000 | 19,000 | 247,000 |
| 29 | 902 Meter Reading Expenses | 42,000 | 53,000 | 40,000 | 42,000 | 39,000 | 33,000 | 35,000 | 39,000 | 34,000 | 43,000 | 36,000 | 33,000 | 469,000 |
| 30 | 903 Customer Records and Collection Expenses | 116,000 | 129,000 | 167,000 | 150,000 | 178,000 | 121,000 | 121,000 | 135,000 | 115,000 | 150,000 | 125,000 | 125,000 | 1,632,000 |
| 31 | 905 Miscellaneous Customer Accounts Expenses | 22,000 | 24,000 | 26,000 | 25,000 | 27,000 | 23,000 | 23,000 | 25,000 | 22,000 | 27,000 | 23,000 | 23,000 | 290,000 |
| 32 | Total Customer Accounts | 199,000 | 227,000 | 255,000 | 238,000 | 267,000 | 196,000 | 199,000 | 221,000 | 190,000 | 243,000 | 203,000 | 200,000 | 2,638,000 |
| 33 | Customer Service and Informational Services | | | | | | | | | | | | | |
| 34 | 907 Customer Service Supervision | 10,000 | 11,000 | 12,000 | 11,000 | 13,000 | 10,000 | 11,000 | 12,000 | 10,000 | 13,000 | 11,000 | 11,000 | 135,000 |
| 35 | 908 Customer Assistance Expenses | 6,000 | 7,000 | 7,000 | 7,000 | 8,000 | 6,000 | 6,000 | 7,000 | 6,000 | 7,000 | 6,000 | 6,000 | 79,000 |
| 36 | 909 Informational and Instructional Advertising Expenses | 5,000 | 5,000 | 7,000 | 5,000 | 5,000 | 6,000 | 5,000 | 6,000 | 6,000 | 6,000 | 5,000 | 6,000 | 67,000 |
| 37 | Total Customer Service and Informational Services | 21,000 | 23,000 | 26,000 | 23,000 | 26,000 | 22,000 | 22,000 | 25,000 | 22,000 | 26,000 | 22,000 | 23,000 | 281,000 |
| 38 | Administrative and General | | | | | | | | | | | | | |
| 39 | Operation | | | | | | | | | | | | | |
| 40 | 920 Administrative and General Salaries | 360,000 | 397,000 | 616,000 | 401,000 | 450,000 | 566,000 | 383,000 | 425,000 | 554,000 | 439,000 | 376,000 | 570,000 | 5,537,000 |
| 41 | 925 Injuries and Damages | 1,000 | - | - | 1,000 | - | - | 1,000 | - | - | 1,000 | - | - | 4,000 |
| 42 | 926 Employee Pensions and Benefits | 56,000 | (35,000) | (83,000) | (52,000) | (56,000) | 52,000 | 63,000 | 26,000 | 24,000 | (87,000) | 62,000 | 86,000 | 56,000 |
| 42 | 930.1 General Advertising Expenses | 1,000 | 2,000 | 1,000 | 2,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 14,000 |
| 43 | 930.2 Miscellaneous General Expenses | 1,000 | 1,000 | 9,000 | 2,000 | 2,000 | 9,000 | 2,000 | 2,000 | 9,000 | 2,000 | 2,000 | 9,000 | 50,000 |
| 44 | Total Administrative and General | 419,000 | 365,000 | 543,000 | 354,000 | 397,000 | 628,000 | 450,000 | 454,000 | 588,000 | 356,000 | 441,000 | 666,000 | 5,661,000 |
| 45 | Total Operation and Maintenance Payroll | \$ 1,279,000 | \$ 1,298,000 | \$ 1,563,000 | \$ 1,272,000 | \$ 1,308,000 | \$ 1,450,000 | \$ 1,297,000 | \$ 1,392,000 | \$ 1,396,000 | \$ 1,362,000 | \$ 1,310,000 | \$ 1,473,000 | \$ 16,400,000 |