

**HOPPING GREEN & SAMS**

PROFESSIONAL ASSOCIATION

ATTORNEYS AND COUNSELORS

123 SOUTH CALHOUN STREET

POST OFFICE BOX 6526

TALLAHASSEE, FLORIDA 32314

(850) 222-7500

FAX (850) 224-8551

www.hgss.com

**ORIGINAL**

JAMES S. ALVES  
BRIAN H. BIBEAU  
RICHARD S. BRIGHTMAN  
DIANE W. CARR  
KEVIN B. COVINGTON  
T. SPENCER CROWLEY, III  
BRIAN A. CRUMBAKER  
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DAN R. STENGLE  
CHERYL G. STUART  
JENNIFER A. TSCHESTER  
VICTORIA L. WEBER

OF COUNSEL  
ELIZABETH C. BOWMAN  
REX D. WARE

August 6, 2002

Ms. Blanca S. Bayo, Director  
Division of Records and Reporting  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, FL 32399-0850

RECEIVED-FPSC  
AUG -7 AM 7:38  
COMMISSION  
CLERK

Re: NUI/City Gas Company; Docket No. <sup>030004-GU</sup>~~020004-GU~~

Dear Ms. Bayo:

Enclosed please find a copy of above referenced docket audit workpapers on which the information for which confidentiality is requested has been highlighted.

Sincerely,



Gary V. Perko

Attorneys for NUI/City Gas Company  
of Florida

Enclosure

<sup>1-7-03</sup>  
**DECLASSIFIED**  
**CONFIDENTIAL**

DOCUMENT NUMBER DATE

08266 AUG-78

FPSC-COMMISSION CLERK

**SPECIFIED CONFIDENTIAL**

**WP No. 41-1/1 – NUI Rate Schedules**

DOCUMENT NUMBER-DATE

08266 AUG-78

FPSC-COMMISSION CLERK



**NUI CITY GAS  
RATE SCHEDULE  
Therms**

BTU Factor 1.081  
Propane BTU factor 2.500

CONFIDENTIAL

September 1, 2001

Line #

Rate Code	Customer Class	Service Charge	Margin	ECCR Factor	CRA Factor	2/16/01 Base Rates	Cost of Gas			PGA Total	TOTAL Volumetric Rate per Therm
							PGA True-up	WACOG	Assessment 0.503%		
							Cost pre tax >	\$0.55000			
<b>TRANSPORTATION SERVICES</b>											
880-825	Commercial Transportation Ser	CTS	\$55.00	\$0.17847	\$0.01134	\$0.01134	\$0.20115				\$0.20115
883-830	Small Commercial - Firm	SCTS	\$25.00	\$0.23877	\$0.01488	\$0.01134	\$0.26499				\$0.26499
884-831	ED, Small Comm. - Interruptible	SCTS	\$25.00	\$0.23877			\$0.23877				\$0.23877
	ED SCTS, 4/31 - 10/31 *	SCTS	\$25.00	\$0.11939			\$0.11939				\$0.11939
883-830	Natural Gas Vehicle -SCTS	SCTS-NGV	\$15.00	\$0.17500			\$0.17500				\$0.17500
885-821	Interruptible	ITS	\$175.00	\$0.15787			\$0.15787				\$0.15787
882-842	Contract Interruptible	CI-TS	\$175.00	\$0.15787			\$0.15787				\$0.15787
886-822	Interruptible Large Volume	ILT	\$400.00	\$0.11198			\$0.11198				\$0.11198
896-823	Contract Interruptible, Large Volume	CI-LVT	\$400.00	\$0.11198			\$0.11198				\$0.11198
	<u>Contract Interruptible:</u>										
① 887-832	- Fla Transp. 82	CI-TS	\$175.00	\$0.07000			\$0.07000				\$0.07000
② 888-832	- Rainbow Mills	CI-TS	\$175.00	\$0.04650			\$0.04650				\$0.04650
③ 897-844	- Alexander Orr	CI-LVT	\$0.00	\$0.01000			\$0.01000				\$0.01000
④ 898-845	- Hialeah Water	CI-LVT	\$0.00	\$0.03000			\$0.03000				\$0.03000
⑤ 899-846	- Preferred Freezer, Merritt Sq.	CI-LVT	\$400.00	\$0.05000			\$0.05000				\$0.05000
⑥ 895-848	- Baptist Hospital	CI-LVT	\$175.00	\$0.04150			\$0.04150				\$0.04150
	Parman Kendall, annual threshold begin 2/1/xx	CI-TS	\$100.00								
	First 400,000			\$0.15787			\$0.15787				\$0.15787
	400,000 - 500,000			\$0.15787			\$0.15787				\$0.15787
	500,000 - 600,000			\$0.15787			\$0.15787				\$0.15787
	Over 600,000			\$0.15787			\$0.15787				\$0.15787

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Appliance	Charge (\$/Mth)
Water Heater	\$7.49
Dryer	\$7.49
Range	\$8.79

1 Exempt from Utility and Franchise Taxes  
 2 Exempt from all State Taxes  
 \* Effective 4/1-10/31 for usage over 35 therms.  
 Full sales rate applied Nov-Mar.

①

211



NUI CITY GAS  
RATE SCHEDULE  
Therms

BTU Factor 1.080  
Propane BTU factor 2.500

CONFIDENTIAL

October 1, 2001

Line #

Rate Code	Customer Class	Service Charge	Margin	ECCR Factor	CRA Factor	2/16/01 Base Rates	Cost of Gas			PGA Total	TOTAL Volumetric Rate per Therm
							PGA True-up	WACOG	Assessment 0.503%		
							Cost pre tax >	\$0.50000			
<b>TRANSPORTATION SERVICES</b>											
880-825	Commercial Transportation Ser	CTS	\$55.00	\$0.17847	4L \$0.01134	\$0.01134	\$0.20115				\$0.20115
883-830	Small Commercial - Firm	SCTS	\$25.00	\$0.23877	\$0.01488	\$0.01134	\$0.26499				\$0.26499
884-831	ED, Small Comm. - Interruptible	SCTS	\$25.00	\$0.23877			\$0.23877				\$0.23877
	ED SCTS, 4/31 - 10/31 *	SCTS	\$25.00	\$0.11939			\$0.11939				\$0.11939
883-830	Natural Gas Vehicle -SCTS	SCTS-NGV	\$15.00	\$0.17500			\$0.17500				\$0.17500
885-821	Interruptible	ITS	\$175.00	\$0.15787			\$0.15787				\$0.15787
882-842	Contract Interruptible	CI-TS	\$175.00	\$0.15787			\$0.15787				\$0.15787
886-822	Interruptible Large Volume	ILT	\$400.00	\$0.11198			\$0.11198				\$0.11198
896-823	Contract Interruptible, Large Volume	CI-LVT	\$400.00	\$0.11198			\$0.11198				\$0.11198
	<u>Contract Interruptible:</u>										
887-832	- Fla Transp. 82	CI-TS	\$175.00	\$0.07000			\$0.07000				\$0.07000
888-832	- Rainbow Mills	CI-TS	\$175.00	\$0.04650			\$0.04650				\$0.04650
897-844	- Alexander Orr	CI-LVT	\$0.00	\$0.01000			\$0.01000				\$0.01000
898-845	- Hialeah Water	CI-LVT	\$0.00	\$0.03000			\$0.03000				\$0.03000
899-846	- Preferred Freezer	CI-LVT	\$400.00	\$0.05000			\$0.05000				\$0.05000
894-846	- Merritt Sq.	CI-LVT	\$400.00	\$0.02500			\$0.02500				\$0.02500
895-848	- Baptist Hospital	CI-LVT	\$175.00	\$0.04150			\$0.04150				\$0.04150
	Parman Kendall, annual threshold begin 2/1/00	CI-TS	\$100.00								
	First 400,000			\$0.15787			\$0.15787				\$0.15787
	400,000 - 500,000			\$0.15787			\$0.15787				\$0.15787
	500,000 - 600,000			\$0.15787			\$0.15787				\$0.15787
	Over 600,000			\$0.15787			\$0.15787				\$0.15787

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41-3

Appliance	Charge (\$/Mth)
Water Heater	\$7.49
Dryer	\$7.49
Range	\$8.79

1 Exempt from Utility and Franchise Taxes  
2 Exempt from all State Taxes  
\* Effective 4/1-10/31 for usage over 35 therms.  
Full sales rate applied Nov-Mar.

P/S

2



**NUI CITY GAS  
RATE SCHEDULE**  
Therms

BTU Factor 1.077  
Propane BTU factor 2.500

CONFIDENTIAL

November 1, 2001

Line #	Rate / Rev Code	Customer Class	Service Charge	Distribution Charge			11/1/01 Billing Rate	Cost of Gas			TOTAL Volumetric Rate per Therm
				Margin (Tariff Rate)	ECCR Factor	CRA Factor		PGA True-up	WACOG	Assessment 0.503%	
						11/1/2001		Cost pre tax >	\$0.50000		
<b>TRANSPORTATION SERVICES</b>											
	880-825	Commercial Transportation Ser	CTS	\$55.00	\$0.17847	\$0.01134	\$0.01206	\$0.20187			\$0.20187
	883-830	Small Commercial - Firm	SCTS	\$25.00	\$0.23877	\$0.01488	\$0.01206	\$0.26571			\$0.26571
	884-831	SCTS- Interruptible w/ED*	ED *	\$25.00	0.23877			\$0.23877			\$0.23877
								\$0.11939			
	862-847	Natural Gas Vehicle -SCTS	SCTS-NGV	\$15.00	\$0.17500			\$0.17500			\$0.17500
	885-821	Interruptible	ITS	\$175.00	\$0.15787			\$0.15787			\$0.15787
	882-842	Contract Interruptible	CI-TS	\$175.00	\$0.15787			\$0.15787			\$0.15787
	886-822	Interruptible Large Volume	ILT	\$400.00	\$0.11198			\$0.11198			\$0.11198
	896-823	Contract Interruptible, Large Volume	CI-LVT	\$400.00	\$0.11198			\$0.11198			\$0.11198
		<u>Contract Interruptible:</u>									
1	887-832	- Fla Transp. 82	CI-TS	\$175.00	\$0.07000			\$0.07000			\$0.07000
2	888-832	- Rainbow Mills	CI-TS	\$175.00	\$0.04650			\$0.04650			\$0.04650
3	897-844	- Alexander Orr	CI-LVT	\$0.00	\$0.01000			\$0.01000			\$0.01000
4	898-845	- Hialeah Water	CI-LVT	\$0.00	\$0.03000			\$0.03000			\$0.03000
5	899-846	- Preferred Freezer	CI-LVT	\$400.00	\$0.05000			\$0.05000			\$0.05000
6	894-846	- Merritt Sq.	CI-LVT	\$400.00	\$0.02500			\$0.02500			\$0.02500
7	895-848	- Baptist Hospital	CI-LVT	\$175.00	\$0.04150			\$0.04150			\$0.04150
8		Parman Kendall, annual threshold begin 2/1/00	CI-TS	\$100.00							
		First 400,000			\$0.15787			\$0.15787			\$0.15787
		400,000 - 500,000			\$0.15787			\$0.15787			\$0.15787
		500,000 - 600,000			\$0.15787			\$0.15787			\$0.15787
		Over 600,000			\$0.15787			\$0.15787			\$0.15787

Appliance	Charge (\$/Mth)
Water Heater	\$7.49
Dryer	\$7.49
Range	\$8.79

1 Exempt from Utility and Franchise Taxes

2 Exempt from all State Taxes

\* Discount Effective 4/1-10/31, Full Rates Applied Nov-Mar. must qualify for Load Profile Enhancement Discount (ED)

3



**NUI CITY GAS  
RATE SCHEDULE  
Terms**

BTU Factor 1.069  
Propane BTU factor 2.500

CONFIDENTIAL

December 1, 2001

LINE #

Rate / Rev Code	Customer Class	Service Charge	Distribution Charge			11/1/01 Billing Rate	Cost of Gas			TOTAL Volumetric Rate per Therm
			Margin (Tariff Rate)	ECCR Factor	CRA Factor		PGA True-up	WACOG	Assessment 0.503%	
					11/1/2001		Cost pre tax >	\$0.58000		
<b>TRANSPORTATION SERVICES</b>										
880-825	Commercial Transportation Ser	CTS	\$55.00	\$0.17847	\$0.01134	\$0.01206	\$0.20187			\$0.20187
883-830	Small Commercial - Firm	SCTS	\$25.00	\$0.23877	\$0.01488	\$0.01206	\$0.26571			\$0.26571
884-831	SCTS- Interruptible w/ED*	ED *	\$25.00	0.23877			\$0.23877			\$0.23877
							\$0.11939			
862-847	Natural Gas Vehicle -SCTS	SCTS-NGV	\$15.00	\$0.17500			\$0.17500			\$0.17500
885-821	Interruptible	ITS	\$175.00	\$0.15787			\$0.15787			\$0.15787
882-842	Contract Interruptible	CI-TS	\$175.00	\$0.15787			\$0.15787			\$0.15787
886-822	Interruptible Large Volume	ILT	\$400.00	\$0.11198			\$0.11198			\$0.11198
896-823	Contract Interruptible, Large Volume	CI-LVT	\$400.00	\$0.11198			\$0.11198			\$0.11198
	<u>Contract Interruptible:</u>									
887-832	- Fla Transp. 82	CI-TS	\$175.00	\$0.07000			\$0.07000			\$0.07000
888-832	- Rainbow Mills	CI-TS	\$175.00	\$0.04650			\$0.04650			\$0.04650
897-844	- Alexander Orr	CI-LVT	\$0.00	\$0.01000			\$0.01000			\$0.01000
898-845	- Hialeah Water	CI-LVT	\$0.00	\$0.03000			\$0.03000			\$0.03000
899-846	- Preferred Freezer	CI-LVT	\$400.00	\$0.05000			\$0.05000			\$0.05000
894-846	- Merritt Sq.	CI-LVT	\$400.00	\$0.02500			\$0.02500			\$0.02500
895-848	- Baptist Hospital	CI-LVT	\$175.00	\$0.04150			\$0.04150			\$0.04150
	Parman Kendall, annual threshold begin 2/1/01	CI-TS	\$100.00							
	First 400,000			\$0.15787			\$0.15787			\$0.15787
	400,000 - 500,000			\$0.15787			\$0.15787			\$0.15787
	500,000 - 600,000			\$0.15787			\$0.15787			\$0.15787
	Over 600,000			\$0.15787			\$0.15787			\$0.15787

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Appliance	Charge (\$/Mth)
Water Heater	\$7.49
Dryer	\$7.49
Range	\$8.79

1 Exempt from Utility and Franchise Taxes  
 2 Exempt from all State Taxes  
 \* Discount Effective 4/1-10/31, Full Rates Applied Nov-Mar.  
 must qualify for Load Profile Enhancement Discount (ED)

4

**WP No. 44 p. 2 & 3 – Exception No. 1**

EXCEPTIONS

Exception No.1

**Statement of Fact:** The payroll for the months of January, May, and December of 2001 were selected for testing. The hours of the employees recorded in the "Payroll Report" were compared to individual "Monthly Time Voucher". The following discrepancies were found:

LINE #

- ① 1. Carmine Laurice's "Conservation Payroll Report" for May 2001 shown 207 hours but the "Monthly Time Voucher" recorded 149.34 hours for conservation programs. A total of 58 hours (207 - 149.34) were incorrectly recorded. 44-1 P-2
- ② 2. Neena McAfee's "Monthly Time Voucher for May 2001" allocated 148 hours to conservation, but the Payroll Report had 168 hours. So 20 hours must be removed (168-148) from conservation payroll. 44-1 P-2
- ③ 3. Peggy Mendez distributes her time between conservation program (ECP9) and sales. The amount of time varies from month to month, so the percentage cannot be determined. Mendez recorded 5 hours of vacation on "May 2001 Monthly Time Voucher", which should be excluded from the "Conservation Payroll Report". 44-1 P-2
- ④ 4. Acela Robaina spends about 53% (92/172) on conservation and 47% (80/172) on appliance sales and lease. Her December 2001 "Monthly Time Voucher" recorded 24 hours as time worked on "Conservation Programs". She was hospitalized for the remaining 56 hours. The "Conservation Payroll Report", on the other hand, recorded 80 hours, so 30 ((80 - 24)\*53%) hours should be removed from conservation payroll. 44-1 P-1
- ⑤ 5. Terrie Shackelford distributes her time between conservation and administration, which varies from month to month. 44-1/13  

She only worked 20 hours instead of the 40 hours recorded in the first week of May 2001. As the result, 20 hours must be removed from the conservation payroll. 44-1 P-3
- ⑥ 7. Shackelford's "Monthly Time Voucher" for December 2001 recorded a total of 100 hours, while the Conservation Payroll Report had 50 hours, so 50 hours more should be added to the conservation payroll. 44-1/1-13 P-5

The total hours to be added are 30 hours (50-20).

See the calculation on page 2.

**Recommendation:** The total amount to be removed from payroll is \$2,496.47. The company used 35% of labor expense to calculate benefits; therefore, an adjustment of



\$647.23 (\$1,849.24 \* 35%) is also needed to correct the benefits.

LINE #	Employee	Month	Hours	Hourly Rate	Total
8	Carmine Laurice	05/31/01	44-1 P. 2 (58)	22.28	(1,292.24)
9	Neena McAfee	05/31/01	P. 3 (20)	22.28	(445.60)
10	Peggy Lowe Mendez	05/31/01	P. 2 (5)	14.18	(70.90)
11	Acela Robaina	12/31/01	P. 3 (30)	15.35	(460.50)
12	Terry Shackelford	12/31/01	P. 3 30	14.00	420.00
	Total				(1849.24)
	% Allocated to Benefits				35.00%
	Benefits				(647.23)
	Total amount to be removed from Payroll & Benefit				(2,496.47)

*constraint*

Due to time ~~restraint~~, staff was unable to test the entire 2001 year end payroll. Since similar discrepancies also occurred in prior audit RGO #01-068-4-1, Docket No. 010004-GU, the company should closely examine the recording of the payroll to prevent future mistakes.

**WP No. 44-2 – Payroll**

Confidential

730  
Column #

Pay Run ID	ID	Name	Unit	De ptl D	GL Acct No.	Check Dt	Sum Amount	Sum Hrs.
E50	46008	Boyes, Geri L.	CGFCO	346	602096	2001-01-25	1,582.14	71.00
E49	43558	Carlson, Richard	CGFCO	346	602096	2001-01-11	1,499.10	40.00
E50	43558	Carlson, Richard	CGFCO	346	602096	2001-01-25	1,499.10	40.00
O27	45443	Herkel, Tracey M	CGFCO	346	602096	2001-01-11	359.72	34.00
E49	46195	Laurice, Carmine	CGFCO	346	602096	2001-01-11	66.85	3.00
E50	46195	Laurice, Carmine	CGFCO	346	602096	2001-01-25	66.85	3.00
E49	45214	McAfee, Neena	CGFCO	346	602096	2001-01-11	490.24	22.00
E50	45214	McAfee, Neena	CGFCO	346	602096	2001-01-25	490.24	22.00
E49	45278	Shackelford, Terrie	CGFCO	346	602096	2001-01-11	111.98	8.00
E50	45278	Shackelford, Terrie	CGFCO	346	602096	2001-01-25	111.98	8.00
E49	45286	Sicre, Ramiro J	CGFCO	346	602096	2001-01-11	969.87	30.00
E50	45286	Sicre, Ramiro J	CGFCO	346	602096	2001-01-25	969.87	30.00
E49	45286	Sicre, Ramiro J	CGFCO	346	602107	2001-01-11	646.58	20.00
E50	45286	Sicre, Ramiro J	CGFCO	346	602107	2001-01-25	646.58	20.00
N27	44533	Del Pino, Ana R	CGFCO	346	602118	2001-01-11	234.21	16.00
N28	44536	Del Pino, Ana R	CGFCO	346	602118	2001-01-25	585.53	40.00
N27	46031	Gaviria, Ingrid M.	CGFCO	346	602118	2001-01-11	74.14	6.00
N28	46031	Gaviria, Ingrid M.	CGFCO	346	602118	2001-01-25	247.14	20.00
E49	46195	Laurice, Carmine	CGFCO	346	602118	2001-01-11	89.13	4.00
E50	46195	Laurice, Carmine	CGFCO	346	602118	2001-01-25	89.13	4.00
E49	45214	McAfee, Neena	CGFCO	346	602118	2001-01-11	178.27	8.00
E50	45214	McAfee, Neena	CGFCO	346	602118	2001-01-25	178.27	8.00
E49	43847	Russen, John Burke	CGFCO	346	602118	2001-01-11	130.00	5.00
E50	43847	Russen, John Burke	CGFCO	346	602118	2001-01-25	130.00	5.00
E49	45278	Shackelford, Terrie	CGFCO	346	602118	2001-01-11	447.94	32.00
E50	45278	Shackelford, Terrie	CGFCO	346	602118	2001-01-25	447.94	32.00
N27	44536	Del Pino, Ana R	CGFCO	346	602132	2001-01-11	58.55	4.00
N28	44536	Del Pino, Ana R	CGFCO	346	602132	2001-01-25	117.11	8.00
N27	46031	Gaviria, Ingrid M.	CGFCO	346	602132	2001-01-11	74.14	6.00
N28	46031	Gaviria, Ingrid M.	CGFCO	346	602132	2001-01-25	247.14	20.00
E49	46195	Laurice, Carmine	CGFCO	346	602132	2001-01-11	445.67	20.00
E50	46195	Laurice, Carmine	CGFCO	346	602132	2001-01-25	445.67	20.00
E49	45311	Robaina, Acela J	CGFCO	346	602132	2001-01-11	607.97	40.00
E50	45311	Robaina, Acela J	CGFCO	346	602132	2001-01-25	614.05	40.00
N27	44536	Del Pino, Ana R	CGFCO	346	602133	2001-01-11	58.55	4.00
N28	44536	Del Pino, Ana R	CGFCO	346	602133	2001-01-25	117.11	8.00
N27	46031	Gaviria, Ingrid M.	CGFCO	346	602133	2001-01-11	74.14	6.00
N28	46031	Gaviria, Ingrid M.	CGFCO	346	602133	2001-01-25	247.14	20.00
E49	43558	Carlson, Richard	CGFCO	346	602134	2001-01-11	374.77	10.00
E50	43558	Carlson, Richard	CGFCO	346	602134	2001-01-25	374.77	10.00
E49	45180	Delgado, Eduardo	CGFCO	346	602134	2001-01-11	1,272.66	50.00
E50	45180	Delgado, Eduardo	CGFCO	346	602134	2001-01-25	1,272.66	50.00
E49	45432	Ferralls, Pedro	CGFCO	346	602134	2001-01-11	1,237.98	50.00
E50	45432	Ferralls, Pedro	CGFCO	346	602134	2001-01-25	1,237.98	50.00
N27	46031	Gaviria, Ingrid M.	CGFCO	346	602134	2001-01-11	74.14	6.00
N28	46031	Gaviria, Ingrid M.	CGFCO	346	602134	2001-01-25	222.43	18.00
E49	46195	Laurice, Carmine	CGFCO	346	602134	2001-01-11	891.35	40.00
E50	46195	Laurice, Carmine	CGFCO	346	602134	2001-01-25	891.35	40.00

21

1

Column #

①

Column #

②

N27	45440	Lowe Mendez, Peggy L	CGFCO	346	602134	2001-01-11	297.78	21.00	CE
N28	45440	Lowe Mendez, Peggy L	CGFCO	346	602134	2001-01-25	404.12	28.50	CE
E49	45214	McAfee, Neena	CGFCO	346	602134	2001-01-11	579.38	26.00	CM
E50	45214	McAfee, Neena	CGFCO	346	602134	2001-01-25	579.38	26.00	CM
E49	43847	Russen, John Burke	CGFCO	346	602134	2001-01-11	1,690.00	65.00	CM
E50	43847	Russen, John Burke	CGFCO	346	602134	2001-01-25	1,690.00	65.00	CM
E49	45286	Sicre, Ramiro J	CGFCO	346	602134	2001-01-11	646.58	20.00	CM
E50	45286	Sicre, Ramiro J	CGFCO	346	602134	2001-01-25	646.58	20.00	CM
E49	45180	Delgado, Eduardo	CGFCO	346	602135	2001-01-11	509.07	20.00	CM
E50	45180	Delgado, Eduardo	CGFCO	346	602135	2001-01-25	509.07	20.00	CM
E49	45432	Ferralls, Pedro	CGFCO	346	602135	2001-01-11	495.19	20.00	CM
E50	45432	Ferralls, Pedro	CGFCO	346	602135	2001-01-25	495.19	20.00	CM
E49	46195	Laurice, Carmine	CGFCO	346	602135	2001-01-11	44.57	2.00	CM
E50	46195	Laurice, Carmine	CGFCO	346	602135	2001-01-25	44.57	2.00	CM
E57	46008	Boyes, Geri L.	CGFCO	346	602096	2001-05-03	1,582.14	71.00	CM
E58	46008	Boyes, Geri L.	CGFCO	346	602096	2001-05-17	1,582.14	71.00	CM
E59	46008	Boyes, Geri L.	CGFCO	346	602096	2001-05-31	1,582.14	71.00	CM
E57	43558	Carlson, Richard	CGFCO	346	602096	2001-05-03	1,124.32	30.00	CM
E58	43558	Carlson, Richard	CGFCO	346	602096	2001-05-17	562.16	15.00	CM
E59	43558	Carlson, Richard	CGFCO	346	602096	2001-05-31	562.16	15.00	CM
E57	46195	Laurice, Carmine	CGFCO	346	602096	2001-05-03	66.85	3.00	CM
E58	46195	Laurice, Carmine	CGFCO	346	602096	2001-05-17	66.85	3.00	CM
E59	46195	Laurice, Carmine	CGFCO	346	602096	2001-05-31	66.85	3.00	CM
E57	45214	McAfee, Neena	CGFCO	346	602096	2001-05-03	490.24	22.00	CM
E58	45214	McAfee, Neena	CGFCO	346	602096	2001-05-17	490.24	22.00	CM
E59	45214	McAfee, Neena	CGFCO	346	602096	2001-05-31	490.24	22.00	CM
E57	45278	Shackelford, Terrie	CGFCO	346	602096	2001-05-03	559.92	40.00	CI
E58	45278	Shackelford, Terrie	CGFCO	346	602096	2001-05-17	279.96	20.00	CI
E59	45278	Shackelford, Terrie	CGFCO	346	602096	2001-05-31	279.96	20.00	CI
E57	45286	Sicre, Ramiro J	CGFCO	346	602096	2001-05-03	969.87	30.00	CI
E58	45286	Sicre, Ramiro J	CGFCO	346	602096	2001-05-17	969.87	30.00	CI
E59	45286	Sicre, Ramiro J	CGFCO	346	602096	2001-05-31	775.90	24.00	CI
E57	45286	Sicre, Ramiro J	CGFCO	346	602107	2001-05-03	646.58	20.00	CI
E58	45286	Sicre, Ramiro J	CGFCO	346	602107	2001-05-17	646.58	20.00	CI
E59	45286	Sicre, Ramiro J	CGFCO	346	602107	2001-05-31	646.58	20.00	CI
N35	44536	Del Pino, Ana R	CGFCO	346	602118	2001-05-03	585.53	40.00	CI
N36	44536	Del Pino, Ana R	CGFCO	346	602118	2001-05-17	556.26	38.00	CI
N37	44536	Del Pino, Ana R	CGFCO	346	602118	2001-05-31	541.62	37.00	CI
N35	46031	Gaviria, Ingrid M.	CGFCO	346	602118	2001-05-03	197.71	16.00	CI
N36	46031	Gaviria, Ingrid M.	CGFCO	346	602118	2001-05-17	197.71	16.00	CI
N37	46031	Gaviria, Ingrid M.	CGFCO	346	602118	2001-05-31	197.71	16.00	CI
E57	46195	Laurice, Carmine	CGFCO	346	602118	2001-05-03	89.13	4.00	CI
E58	46195	Laurice, Carmine	CGFCO	346	602118	2001-05-17	89.13	4.00	CI
E59	46195	Laurice, Carmine	CGFCO	346	602118	2001-05-31	89.13	4.00	CI
E57	45214	McAfee, Neena	CGFCO	346	602118	2001-05-03	178.27	8.00	CI
E58	45214	McAfee, Neena	CGFCO	346	602118	2001-05-17	178.27	8.00	CI
E59	45214	McAfee, Neena	CGFCO	346	602118	2001-05-31	178.27	8.00	CI
E57	43847	Russen, John Burke	CGFCO	346	602118	2001-05-03	130.00	5.00	CI
E58	43847	Russen, John Burke	CGFCO	346	602118	2001-05-17	130.00	5.00	CI
E59	43847	Russen, John Burke	CGFCO	346	602118	2001-05-31	130.00	5.00	CI
E57	45278	Shackelford, Terrie	CGFCO	346	602118	2001-05-03	419.94	30.00	CI

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E58	45278	Shackelford, Terrie	CGFCO	346	602118	2001-05-17	419.94	30.00	C
E59	45278	Shackelford, Terrie	CGFCO	346	602118	2001-05-31	419.94	30.00	C
N35	44536	Del Pino, Ana R	CGFCO	346	602132	2001-05-03	117.11	8.00	C
N36	44536	Del Pino, Ana R	CGFCO	346	602132	2001-05-17	117.11	8.00	C
N37	44536	Del Pino, Ana R	CGFCO	346	602132	2001-05-31	131.75	9.00	C
N35	46031	Gaviria, Ingrid M.	CGFCO	346	602132	2001-05-03	197.71	16.00	C
N36	46031	Gaviria, Ingrid M.	CGFCO	346	602132	2001-05-17	197.71	16.00	C
N37	46031	Gaviria, Ingrid M.	CGFCO	346	602132	2001-05-31	148.28	12.00	C
E57	46195	Laurice, Carmine	CGFCO	346	602132	2001-05-03	445.67	20.00	C
E58	46195	Laurice, Carmine	CGFCO	346	602132	2001-05-17	445.67	20.00	C
E59	46195	Laurice, Carmine	CGFCO	346	602132	2001-05-31	445.67	20.00	C
E57	45311	Robaina, Acela J	CGFCO	346	602132	2001-05-03	614.05	40.00	C
E58	45311	Robaina, Acela J	CGFCO	346	602132	2001-05-17	614.05	40.00	C
E59	45311	Robaina, Acela J	CGFCO	346	602132	2001-05-31	614.05	40.00	C
N35	44536	Del Pino, Ana R	CGFCO	346	602133	2001-05-03	117.11	8.00	C
N36	44536	Del Pino, Ana R	CGFCO	346	602133	2001-05-17	117.11	8.00	C
N37	44536	Del Pino, Ana R	CGFCO	346	602133	2001-05-31	131.75	9.00	C
N35	46031	Gaviria, Ingrid M.	CGFCO	346	602133	2001-05-03	179.18	14.50	C
N36	46031	Gaviria, Ingrid M.	CGFCO	346	602133	2001-05-17	197.71	16.00	C
N37	46031	Gaviria, Ingrid M.	CGFCO	346	602133	2001-05-31	197.71	16.00	C
E57	43558	Carlson, Richard	CGFCO	346	602134	2001-05-03	112.43	3.00	C
E58	43558	Carlson, Richard	CGFCO	346	602134	2001-05-17	112.43	3.00	C
E59	43558	Carlson, Richard	CGFCO	346	602134	2001-05-31	299.82	8.00	C
E57	45180	Delgado, Eduardo	CGFCO	346	602134	2001-05-03	1,272.66	50.00	C
E58	45180	Delgado, Eduardo	CGFCO	346	602134	2001-05-17	254.53	10.00	C
E57	45432	Ferralls, Pedro	CGFCO	346	602134	2001-05-03	1,237.98	50.00	C
E58	45432	Ferralls, Pedro	CGFCO	346	602134	2001-05-17	1,250.00	50.00	C
E59	45432	Ferralls, Pedro	CGFCO	346	602134	2001-05-31	500.00	20.00	C
N35	46031	Gaviria, Ingrid M.	CGFCO	346	602134	2001-05-03	197.71	16.00	C
N36	46031	Gaviria, Ingrid M.	CGFCO	346	602134	2001-05-17	197.71	16.00	C
N37	46031	Gaviria, Ingrid M.	CGFCO	346	602134	2001-05-31	197.71	16.00	C
E57	46195	Laurice, Carmine	CGFCO	346	602134	2001-05-03	891.35	40.00	C
E58	46195	Laurice, Carmine	CGFCO	346	602134	2001-05-17	891.35	40.00	C
E59	46195	Laurice, Carmine	CGFCO	346	602134	2001-05-31	891.35	40.00	C
N35	45440	Lowe Mendez, Peggy L	CGFCO	346	602134	2001-05-03	496.29	35.00	C
N36	45440	Lowe Mendez, Peggy L	CGFCO	346	602134	2001-05-17	567.19	40.00	C
N37	45440	Lowe Mendez, Peggy L	CGFCO	346	602134	2001-05-31	283.60	20.00	C
E57	45214	McAfee, Neena	CGFCO	346	602134	2001-05-03	579.38	26.00	C
E58	45214	McAfee, Neena	CGFCO	346	602134	2001-05-17	579.38	26.00	C
E59	45214	McAfee, Neena	CGFCO	346	602134	2001-05-31	579.38	26.00	C
E57	43847	Russen, John Burke	CGFCO	346	602134	2001-05-03	1,690.00	65.00	C
E58	43847	Russen, John Burke	CGFCO	346	602134	2001-05-17	1,690.00	65.00	C
E59	43847	Russen, John Burke	CGFCO	346	602134	2001-05-31	1,690.00	65.00	C
E57	45286	Sicre, Ramiro J	CGFCO	346	602134	2001-05-03	484.94	15.00	C
E58	45286	Sicre, Ramiro J	CGFCO	346	602134	2001-05-17	484.94	15.00	C
E59	43558	Carlson, Richard	CGFCO	346	602135	2001-05-31	299.82	8.00	C
E57	45180	Delgado, Eduardo	CGFCO	346	602135	2001-05-03	509.07	20.00	C
E58	45180	Delgado, Eduardo	CGFCO	346	602135	2001-05-17	509.07	20.00	C
E57	45432	Ferralls, Pedro	CGFCO	346	602135	2001-05-03	495.19	20.00	C
E58	45432	Ferralls, Pedro	CGFCO	346	602135	2001-05-17	500.00	20.00	C
E59	45432	Ferralls, Pedro	CGFCO	346	602135	2001-05-31	350.00	14.00	C

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E57	46195	Laurice, Carmine	CGFCO	346	602135	2001-05-03	44.57	2.00	CI
E58	46195	Laurice, Carmine	CGFCO	346	602135	2001-05-17	44.57	2.00	CI
E59	46195	Laurice, Carmine	CGFCO	346	602135	2001-05-31	44.57	2.00	CI
E57	45286	Sicre, Ramiro J	CGFCO	346	602135	2001-05-03	161.65	5.00	CI
E58	45286	Sicre, Ramiro J	CGFCO	346	602135	2001-05-17	161.65	5.00	CI
N35	46031	Gaviria, Ingrid M.	CGFCO	346	602138	2001-05-03	197.71	16.00	CI
N36	46031	Gaviria, Ingrid M.	CGFCO	346	602138	2001-05-17	197.71	16.00	CI
N37	46031	Gaviria, Ingrid M.	CGFCO	346	602138	2001-05-31	197.71	16.00	CI
E57	43558	Carlson, Richard	CGFCO	346	602188	2001-05-03	562.16	15.00	CI
E58	43558	Carlson, Richard	CGFCO	346	602188	2001-05-17	1,124.32	30.00	CI
E59	43558	Carlson, Richard	CGFCO	346	602188	2001-05-31	637.12	17.00	CI
E74	46008	Boyes, Geri L.	CGFCO	346	602096	2001-12-27	1,337.02	60.00	C
E73	43558	Carlson, Richard	CGFCO	346	602096	2001-12-13	599.64	16.00	C
E74	43558	Carlson, Richard	CGFCO	346	602096	2001-12-27	599.64	16.00	C
E74	45214	McAfee, Neena	CGFCO	346	602096	2001-12-27	445.67	20.00	C
E74	45278	Shackelford, Terrie	CGFCO	346	602096	2001-12-27	279.96	20.00	C
E73	45286	Sicre, Ramiro J	CGFCO	346	602096	2001-12-13	420.28	13.00	C
E74	45286	Sicre, Ramiro J	CGFCO	346	602096	2001-12-27	646.58	20.00	C
E73	45286	Sicre, Ramiro J	CGFCO	346	602107	2001-12-13	193.97	6.00	C
E74	45286	Sicre, Ramiro J	CGFCO	346	602107	2001-12-27	161.65	5.00	C
N51	44536	Del Pino, Ana R	CGFCO	346	602118	2001-12-13	585.53	40.00	C
N52	44536	Del Pino, Ana R	CGFCO	346	602118	2001-12-27	468.43	32.00	C
N51	46031	Gaviria, Ingrid M.	CGFCO	346	602118	2001-12-13	197.71	16.00	C
N52	46031	Gaviria, Ingrid M.	CGFCO	346	602118	2001-12-27	197.71	16.00	C
E74	45214	McAfee, Neena	CGFCO	346	602118	2001-12-27	178.27	8.00	C
E74	45278	Shackelford, Terrie	CGFCO	346	602118	2001-12-27	419.94	30.00	C
E73	45286	Sicre, Ramiro J	CGFCO	346	602118	2001-12-13	226.30	7.00	C
E74	45286	Sicre, Ramiro J	CGFCO	346	602118	2001-12-27	226.30	7.00	C
N51	44536	Del Pino, Ana R	CGFCO	346	602132	2001-12-13	146.38	10.00	C
N52	44536	Del Pino, Ana R	CGFCO	346	602132	2001-12-27	117.11	8.00	C
N51	46031	Gaviria, Ingrid M.	CGFCO	346	602132	2001-12-13	197.71	16.00	C
N52	46031	Gaviria, Ingrid M.	CGFCO	346	602132	2001-12-27	197.71	16.00	C
E73	45311	Robaina, Acela J	CGFCO	346	602132	2001-12-13	614.05	40.00	C
E74	45311	Robaina, Acela J	CGFCO	346	602132	2001-12-27	614.05	40.00	C
E73	45286	Sicre, Ramiro J	CGFCO	346	602132	2001-12-13	64.66	2.00	C
N51	44536	Del Pino, Ana R	CGFCO	346	602133	2001-12-13	146.38	10.00	C
N52	44536	Del Pino, Ana R	CGFCO	346	602133	2001-12-27	117.11	8.00	C
N51	46031	Gaviria, Ingrid M.	CGFCO	346	602133	2001-12-13	197.71	16.00	C
N52	46031	Gaviria, Ingrid M.	CGFCO	346	602133	2001-12-27	197.71	16.00	C
E73	45286	Sicre, Ramiro J	CGFCO	346	602133	2001-12-13	193.97	6.00	C
E74	45286	Sicre, Ramiro J	CGFCO	346	602133	2001-12-27	290.96	9.00	C
E73	45180	Delgado, Eduardo	CGFCO	346	602134	2001-12-13	1,425.38	56.00	C
E74	45180	Delgado, Eduardo	CGFCO	346	602134	2001-12-27	1,781.73	70.00	C
E73	45432	Ferralls, Pedro	CGFCO	346	602134	2001-12-13	825.00	33.00	C
E74	45432	Ferralls, Pedro	CGFCO	346	602134	2001-12-27	1,725.00	69.00	C
N51	46031	Gaviria, Ingrid M.	CGFCO	346	602134	2001-12-13	98.86	8.00	C
N52	46031	Gaviria, Ingrid M.	CGFCO	346	602134	2001-12-27	98.86	8.00	C
E74	46195	Laurice, Carmine	CGFCO	346	602134	2001-12-27	958.20	43.00	C
N51	45440	Lowe Mendez, Peggy L	CGFCO	346	602134	2001-12-13	453.75	32.00	C
N52	45440	Lowe Mendez, Peggy L	CGFCO	346	602134	2001-12-27	553.01	39.00	C
E74	45214	McAfee, Neena	CGFCO	346	602134	2001-12-27	534.81	24.00	C

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E73	46764	Pankratz, Joseph	CGFCO	346	602134	2001-12-13	1,211.54	56.00	CI
E74	46764	Pankratz, Joseph	CGFCO	346	602134	2001-12-27	1,514.42	70.00	CI
E74	43847	Russen, John Burke	CGFCO	346	602134	2001-12-27	780.00	30.00	CI
E73	45286	Sicre, Ramiro J	CGFCO	346	602134	2001-12-13	387.95	12.00	CI
E74	45286	Sicre, Ramiro J	CGFCO	346	602134	2001-12-27	452.61	14.00	CI
E73	43558	Carlson, Richard	CGFCO	346	602135	2001-12-13	299.82	8.00	CI
E74	43558	Carlson, Richard	CGFCO	346	602135	2001-12-27	299.82	8.00	CI
E73	45180	Delgado, Eduardo	CGFCO	346	602135	2001-12-13	25.45	1.00	CI
E73	45432	Ferrals, Pedro	CGFCO	346	602135	2001-12-13	50.00	2.00	CI
E74	45432	Ferrals, Pedro	CGFCO	346	602135	2001-12-27	50.00	2.00	CI
E74	46195	Laurice, Carmine	CGFCO	346	602135	2001-12-27	66.85	3.00	CI
E73	43558	Carlson, Richard	CGFCO	346	602138	2001-12-13	299.82	8.00	CI
E74	43558	Carlson, Richard	CGFCO	346	602138	2001-12-27	299.82	8.00	CI
N51	46031	Gaviria, Ingrid M.	CGFCO	346	602138	2001-12-13	296.57	24.00	CI
N52	46031	Gaviria, Ingrid M.	CGFCO	346	602138	2001-12-27	296.57	24.00	CI
E73	43558	Carlson, Richard	CGFCO	346	602188	2001-12-13	449.73	12.00	CI
E74	43558	Carlson, Richard	CGFCO	346	602188	2001-12-27	449.73	12.00	CI

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**WP No. 1 p. 3 & 4 – Exception No. 1**



## II. EXCEPTIONS

### Exception No.1

**Subject: Payroll**

**Statement of Fact:** The payroll for the months of January, May, and December of 2001 were selected for testing. The hours of the employees recorded in the "Payroll Report" were compared to individual "Monthly Time Voucher". The following discrepancies were found:

LINE  
#

- ① 1. Carmine Laurice's "Conservation Payroll Report" for May 2001 shows 207 hours but the "Monthly Time Voucher" recorded 149.34 hours for conservation programs. A total of 58 hours (207 - 149.34) were incorrectly recorded.
- ② 2. Neena McAfee's "Monthly Time Voucher for May 2001" allocated 148 hours to conservation, but the "Payroll Report" had 168 hours. So 20 hours must be removed (168-148) from conservation payroll.
- ③ 3. Peggy Mendez distributed her time between conservation program (Number 9) and sales. The amount of time varies from month to month, so the percentage cannot be determined. Mendez recorded 5 hours of vacation on "May 2001 Monthly Time Voucher", which should be excluded from the "Conservation Payroll Report".
- ④ 4. Acela Robaina spends about 53% (92/172) on conservation and 47% (80/172) on appliance sales and leasing. Her December 2001 "Monthly Time Voucher" recorded 24 hours as time worked on "Conservation Programs". She was on sick leave for the remaining 56 hours. The "Conservation Payroll Report", on the other hand, recorded 80 hours, so 30 ((80 - 24)\*53%) hours should be removed from conservation payroll.
- ⑤ 5. Terrie Shackelford distributes her time between conservation and administration, which varies from month to month.  
  
She only worked 20 hours instead of the 40 hours recorded in the first week of May 2001. As the result, 20 hours must be removed from the conservation payroll.
- ⑥ 7. Shackelford's "Monthly Time Voucher" for December 2001 recorded a total of 100 hours, while the "Conservation Payroll Report" had 50 hours, so 50 hours more should be added to the conservation payroll.

The total hours to be added are 30 hours (50-20).

See the calculation on the following page.

**Recommendation:** The total amount to be removed from payroll is \$2,496.47. The revised total net true-up should be increased increased by \$2,543.00 or \$745,762.00. The revised

interest provision should be increased by \$46.00 or \$29,548.00 (see revised schedules in pages 5&6).

<u>LINE #</u>	Employee	Month	Hours	Hourly Rate	Total
8	Carmine Laurice	05/31/01	(58)	22.28	(1,292.24)
9	Neena McAfee	05/31/01	(20)	22.28	(445.60)
10	Peggy Lowe Mendez	05/31/01	(5)	14.18	(70.90)
11	Acela Robaina	12/31/01	(30)	15.35	(460.50)
12	Terry Shackelford	12/31/01	30	14.00	420.00
	Total				(1849.24)
	% Allocated to Benefits				35.00%
	Benefits				(647.23)
	Total amount to be removed from Payroll & Benefit				<u>(2,496.47)</u>

Due to time constraints, staff was unable to test the entire 2001 year end payroll. Since similar discrepancies also occurred in prior audit RGO #01-068-4-1, Docket No. 010004-GU, the company should closely examine the recording of the payroll to prevent future mistakes.