

COMMONWEALTH OF KENTUCKY  
BEFORE THE ENERGY REGULATORY COMMISSION

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In the Matter of:

ADJUSTMENT OF RATES FOR WHOLESALE )  
ELECTRIC POWER TO MEMBER COOPERATIVES ) CASE NO. 7981  
OF EAST KENTUCKY POWER COOPERATIVE, )  
INC. )

IT IS ORDERED that East Kentucky Power Cooperative, Inc., shall file with the Commission by December 8, 1980, the following information. Each copy of the data requested should be placed in a bound volume with each item tabbed. Where a number of sheets are required for an item, each sheet should be appropriately indexed. Careful attention should be given to copied material to insure that it is legible.

1. In comparative form, a total company income statement, a statement of changes in financial position, and a balance sheet for the test year and the twelve-month period immediately preceding the test year.

2. A trial balance as of the last day of the test year (all income statement accounts should show activity for 12 months) showing account number, account title, and amount. Show the balance in each control and all underlying subaccounts per company books.

3. a. The balance in each current asset and each current liability account and subaccount included in the applicant's chart of accounts by months for the test year. Additionally, show total current assets, total current liabilities, and net current position (current assets less current liabilities) by months and average (13 month) for the test year. Provide a reconciliation of current assets, current liabilities, and net current position provided in response to the above with the current assets and current liabilities as shown on the balance sheet for each month of the test year.

b. A calculation of the average (thirteen month) and end-of-period long-term and short-term debt composite interest costs for the twelve months of the test year. Supporting details underlying calculations should be provided.

4. Provide calculations of embedded cost of long-term debt at the end of each calendar year for the previous five (5) years. Also provide the calculation for the end of the test period.

5. The following monthly account balances and a calculation of the average (thirteen month) account balances for the test year.

- a. Plant in service (Account 101)
- b. Plant purchased or sold (Account 102)
- c. Property held for future use (Account 105)
- d. Construction work in progress (Account 107)
- e. Completed construction not classified (Account 106)
- f. Depreciation reserve (Account 108)
- g. Plant acquisition adjustment (Account 114)
- h. Amortization plant acquisition adjustment (Account 115)
- i. Materials and supplies (Accounts 151, 154.1, 154.3, 154.4, and applicable portion of 163)
- j. Unpaid for balance in materials and supplies applicable to each account in 5i above\*
- k. Balance in Accounts Payable applicable to amounts included in utility plant in service\*
- l. Balance in Accounts Payable applicable to amounts included in plant under construction\*
- m. Short-term borrowings
- n. Interest on short-term borrowings (expense)

6. The cash account balances at the beginning of the test year and at the end of each month during the test year.

7. Provide the following information for each item of electric property held for future use at the end of the test year:

- a. Description of property
- b. Location
- c. Date purchased
- d. Cost
- e. Estimated date to be placed in service
- f. Brief description of intended use
- g. Current status of each project

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\* If actual is unavailable, give reasonable estimate.

8. Schedules in comparative form showing by months for the test year and the year preceding the test year the total company balance in each electric plant and reserve account or subaccount included in the applicant's chart of accounts as shown in Format 8 attached.

9. Provide the journal entries relating to the purchase of utility plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise since the inception of the Company. Also, a schedule showing the calculation of the acquisition adjustment at the date of purchase of each item of electric plant, the amortization period, and the unamortized balance at the end of the test year.

10. The detailed work papers showing calculations supporting all accounting, pro forma, end-of-period, and proposed rate adjustments in the rate application to revenue, expense, investment, and reserve accounts for the test year and a complete detailed narrative explanation of each adjustment including the reason why each adjustment is required. Explain all components used in each calculation. Index each calculation to the accounting, pro forma, end-of-period, and proposed rate adjustment which it supports.

11. a. A schedule showing a comparison of the balance in each operating expense account for each month of the test year to the same month of the preceding year for each account or subaccount included in the applicant's chart of accounts. See Format 8.

b. A schedule in comparative form showing the operating expense account balances for the test year and each of the five years preceding the test year for each account or subaccount included in the applicant's annual report (FPC Form No. 1, Pages 417-420). Show the percentage of increase of each year over the prior year.

c. A schedule of total company salaries and wages for the test year and each of the five calendar years preceding the test year as shown in Format 11 attached.

12. A schedule of total company net income per 1000 KWH sold per company books for the test year and the five years preceding the test year. This data should be provided as shown in Format 12 attached.

13. The comparative operating statistics as shown in Format 13 attached.

14. A schedule of average electric plant in service per 1000 KWH sold by account per company books for the test year and the five calendar years preceding the test year. This data should be provided as shown in Format 14 attached.

15. A statement of electric plant in service per company books for the test year. This data should be presented as shown in Format 15 attached.

16. a. Provide a detailed analysis of all (jurisdictional) charges booked during the test period for advertising expenditures. This analysis should include a complete breakdown of Account 913 - Advertising Expenses, as shown in Format 16a attached and further should show any other advertising expenditures included in any other expense accounts. The analysis should be specific as to the purpose of the expenditure and the expected benefit to be derived.

b. Provide an analysis of Account 930 - Miscellaneous General Expenses for the test period. This analysis should show a complete breakdown of this account as shown in attached Format 16b and further provide all detailed working papers supporting this analysis. As a minimum, the work papers should show the date, vendor, reference (i.e. voucher no., etc.), dollar amount and brief description of each expenditure. Detailed analysis is not required for amounts of less than \$50 provided the items are grouped by classes as shown in Format 16b attached.

c. Provide an analysis of Account 426 - Other Income Deductions for the test period. This analysis should show a complete breakdown of this account as shown in attached Format 16c, and further provide all detailed working papers supporting this analysis. As a minimum the work papers should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount and brief description of each expenditure. Detailed analysis is not required for amounts of less than \$500 provided the items are grouped by classes as shown in Format 16c attached.

17. A detailed analysis of contributions for charitable and political purposes (in cash or services), if any, recorded in accounts other than Account 426. This analysis should indicate the amount of the expenditure, the recipient of the contribution and the specific account charged.

18. The amount of contributions for political purposes (in cash or services) if any.

19. A statement describing the applicant's lobbying activities and a schedule showing the name of the individual, his salary, his organizations and/or trade associations involved in, and all company-paid or reimbursed expenses or allowances and the account charged for all personnel for whom a principal function is that of lobbying, whether it be lobbying on the local, state, or national level.

20. A schedule showing the test year and the year preceding the test year with each year shown separately the following information regarding the applicant's investments in subsidiaries and joint ventures:

- (1) Name of subsidiary or joint venture
- (2) Date of initial investment
- (3) Amount and type of investment made for each of the two (2) years included in this report
- (4) Balance sheet and income statement for the test year and the year preceding the test year. Where only internal statements are prepared, furnish copies of these.
- (5) Show on a separate schedule all income of any type received by applicant from its subsidiaries or joint ventures for each of the two (2) year report periods and indicate how this income is reflected in the reports filed with the Commission and the stockholder reports.
- (6) Name of officers of each of the subsidiaries or joint ventures, officer's annual compensation, and portion of compensation charged to the subsidiary or joint venture. Also, indicate the position each officer holds with the applicant and the compensation received from the applicant.

21. a. A schedule showing by month the dollar amount of fuel purchased from affiliated and nonaffiliated suppliers for the test year.

b. A calculation of the dollar amount paid for fuel purchased each month from affiliated suppliers for the test year.

c. A calculation showing the average (thirteen month) number of days' supply of coal on hand for the test year and each of the five years preceding the test year (include a copy of all work papers). Also, include a written detailed explanation of factors considered in determining what constitutes an average day's supply of coal.

22. A listing of nonutility property and property taxes and the account where those amounts are recorded.

23. Rates of return in Format 23 attached.

24. Employee data in Format 24 attached.

25. A calculation of the rate or rates used to capitalize interest during construction for the test year and the three preceding calendar years. Provide a narrative explanation of each component entering into the calculation of this rate.

26. A schedule reflecting additional debt issued and outstanding subsequent to the test year including the amount, date of issue, maturity date, rate of interest and in whose favor.

27. A list of generation units completed or under construction during the test year. This list should include the capacity, actual or estimated total cost, type of fuel to be utilized, and the in-service or estimated completion date for each unit.

28. Purchased power costs for the test year. These costs should be separated into demand and energy costs. The actual KW demands and KWH purchased should be included.

29. Actual fuel costs for the test year. The costs should be given in total dollars, cents per KWH generated, and cents per MBTU for each type fuel. Data should also be supplied on the actual amounts of each type of fuel used, the number of BTUs obtained from each type of fuel, and the KWH generated by each type of fuel.

30. Provide a detailed analysis of the estimated operating costs of any generating units declared commercial during or subsequent to the test year.

31. A listing of present or proposed research efforts dealing with the pricing of electricity and the current status of such efforts.

32. What is the date of the last depreciation study prepared by or for your company? When is the next planned study?

33. When were the latest depreciation study findings and recommendations implemented?

34. For purposes of booking depreciation expense to what depreciable plant base does the company apply accrual rates?

- a. Average of beginning and end-of year estimated balances.
- b. Average of January 1 and July 1 balances.
- c. End-of-month plant balances.
- d. Other. Explain.

35. If averages of beginning and end-of-year estimated balances are used, are estimated additions revised when actual amounts are known?

36. How is estimated net salvage treated?

- a. The depreciable plant base is increased or decreased as appropriate.
- b. The accrual rate is adjusted to reflect the net salvage percentage of plant original cost.

37. What method is used to allocate total depreciation requirements to accounting periods falling within the asset life span?

- a. Straight-line method.
- b. Compound interest or sinking fund method.
- c. Unit of production.
- d. Combination of methods. Explain.

38. How are mass property units priced for retirement purposes?

- a. Actual cost.
- b. First in - first out.
- c. Moving average cost.
- d. Yearly average cost.
- e. Average costs for each year or bands of years (state band of years used).
- f. Other. Explain.

39. Are company estimates of service life and net salvage determined:

- a. For each unit of property (unit summation for plant groupings (i.e., an entire transmission line), or by plant location (i.e., a specific compressor station or structure). Explain.
- b. For each primary plant account or subaccount.
- c. For plant functional classification only?
- d. For all system depreciable plant (i.e., a single composite estimate)?
- e. Other? Explain.

40. Are accruals based on estimates of:

- a. Total service period of the asset(s)?
- b. Total remaining service period of the asset(s)?
- c. Average service life for a plant group?
- d. Average remaining life for a plant group?
- e. Other? Specify?

41. Are accrual rates based on estimates of:

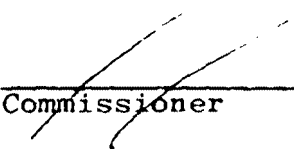
- a. Historical gross salvage?
- b. Future gross salvage?
- c. Average of historical and future gross salvage?
- d. Historical cost of removal?
- e. Future cost of removal?
- f. Average of historical and future cost of removal?

Done at Frankfort, Kentucky, this 18th day of November, 1980.

ENERGY REGULATORY COMMISSION

  
\_\_\_\_\_  
Chairman

\_\_\_\_\_  
Vice Chairman

  
\_\_\_\_\_  
Commissioner

ATTEST:

\_\_\_\_\_  
Secretary







East Kentucky Power Cooperative, Inc.

Case No. 7981

Line No.	Item (a)	12 Months Ended										Test Year (m)	
		5th		4th		3rd		2nd		1st			Test Year (m)
		Amount (b)	% (c)	Amount (d)	% (e)	Amount (f)	% (g)	Amount (h)	% (i)	Amount (j)	% (k)		

7. Administrative and general expenses (continued):

- (g) Employee pensions and benefits
- (h) Franchise requirements
- (l) Regulatory commission expense
- (j) Duplicate charges-cr.
- (k) Miscellaneous general expense
- (l) Rents
- (m) Maintenance of general plant

8. Total administrative and general expenses L7(a) through L7 (m)

9. Total salaries and wages charged expense (L2 through L6 + L8)

10. Wages capitalized

11. Total of salaries and wages

12. Ratio of salaries and wages charged expense to total wages (L9 + L11)

13. Ratio of salaries and wages capitalized to total wages (L10 + L11)

NOTE: Show percent increase of each year over the prior year in Columns (c), (e), (g), (i), (k), and (m).

East Kentucky Power Cooperative, Inc.  
Case No. 7981  
NET INCOME PER 1000 KWH SOLD

For the Calendar Year 1975 through 1979

And for the 12 Months Ended June 30, 1980

(000's)

Line No.	Item (a)	12 Months Ended					Test Year (g)
		Calendar Years					
		Prior to Test Year					
		5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	
1.	<u>Operating Income</u>						
2.	Operating Revenues						
3.	<u>Operating Income Deductions</u>						
4.	Operation and maintenance expenses:						
5.	Fuel						
6.	Other power production expenses						
7.	Transmission expenses						
8.	Distribution expenses						
9.	Customer accounts expense						
10.	Sales expense						
11.	Administrative and general expense						
12.	Total (L15 through L11)						
13.	Depreciation expenses						
14.	Amortization of utility plant acquisition adjustment						
15.	Taxes other than income taxes						
16.	Income taxes - Federal						
17.	Income taxes - other						
18.	Provision for deferred income taxes						
19.	Investment tax credit adjustment - net						
20.	Total utility operating expenses						
21.	Net utility operating income						
22.	<u>Other Income and Deductions</u>						
23.	Other income:						
24.	Nonutility operating income						
25.	Equity in earnings of Subsidiary Company						
26.	Interest and dividend income						
27.	Allowance for funds used during construction						
28.	Miscellaneous nonoperating income						
29.	Gain on Disposition of Property						
30.	Total other income						
31.	Other income deductions:						
32.	Loss on Disposition of Property						
33.	Miscellaneous income deductions						
34.	Taxes applicable to other income and deductions:						
35.	Income taxes and investment tax credits						
36.	Taxes other than income taxes						
37.	Total taxes on other income and deductions						
38.	Net other income and deductions						

East Kentucky Power Cooperative, Inc.

Case No. 7981

NET INCOME PER 1000 KWH SOLD

For the Calendar Year 1975 through 1979

And for the 12 Months Ended June 30, 1980

(000's)

<u>Line No.</u>	<u>Item</u> (a)	12 Months Ended					<u>Test Year</u> (g)
		Calendar Years					
		Prior to Test Year					
		<u>5th</u> (b)	<u>4th</u> (c)	<u>3rd</u> (d)	<u>2nd</u> (e)	<u>1st</u> (f)	
39.	<u>Interest Charges</u>						
40.	Interest on long-term debt						
41.	Amortization of debt discount and expense						
42.	Amortization of premium on debt - credit						
43.	Other interest expense						
44.	Total interest charges						
45.	Net income						
46.	1000 KWH sold						

East Kentucky Power Cooperative, Inc.

Case NO. 7981

COMPARATIVE OPERATING STATISTICS

For the Calendar Years 1975 Through 1979  
and the 12-Month Period Ended June 30, 1980

Line No.	Item (a)	12 Months Ended											
		Calendar Years Prior to Test Year				Test Year							
		5th	4th	3rd	2nd	1st	Test Year	%	Cost	Inc.	%	Cost	Inc.
Cost (b)	Inc. (c)	Cost (d)	Inc. (e)	Cost (f)	Inc. (g)	Cost (h)	Inc. (i)	Cost (j)	Inc. (k)	Cost (l)	Inc. (m)	%	

1. Fuel Costs:
2. Coal - cost per ton
3. Oil - cost per gallon
4. Gas - cost per MCF
5. Cost Per Million BTU:
6. Coal
7. Oil
8. Gas
9. Cost Per 1000 KWH Sold:
10. Coal
11. Oil
12. Gas
13. Wages and Salaries - Charged Expense:
14. Per average employee
15. Depreciation Expense:
16. Per \$100 of average gross plant in service



East Kentucky Power Cooperative, Inc.

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AVERAGE ELECTRIC PLANT IN SERVICE BY ACCOUNT PER 1000 KWH SOLD

For the Calendar Year 19 75 Through 19 79 and the 12 Months Ended June 30, 1980

Account Number	Title of Accounts (a)	12 Month Ended					Test Year (g)
		5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	

Intangible Plant  
301 Organization

Steam Production Plant

310 Land and land rights  
311 Structures and improvements  
312 Boiler plant equipment  
314 Turbogenerator units  
315 Accessory electric equipment  
316 Miscellaneous power plant equipment  
106 Completed construction - not classified  
Total steam production plant

Hydraulic Production Plant

330 Land and land rights  
331 Structures and improvements  
332 Reservoirs, dams and waterways  
333 Water wheels turbines and generators  
334 Accessory electric equipment  
335 Miscellaneous power plant equipment  
336 Roads, railroads and bridges  
106 Completed construction - not classified  
Total hydraulic production plant



Ease Kentucky Power Cooperative, Inc.

Case No. 7981

Account Number	Title of Accounts (a)	12 Month Ended					Test Year (g)
		5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	
	<u>Other Production Plant</u>						
340	Land and Land rights						
341	Structures and improvements						
342	Fuel holders, producers and accessories						
343	Prime movers						
344	Generators						
345	Accessory electric equipment						
346	Miscellaneous power plant equipment						
106	Completed construction - not classified						
	Total other production plant						
	Total production plant						
	<u>Transmission Plant</u>						
350	Land and Land rights						
352	Structures and improvements						
353	Station equipment						
354	Towers and fixtures						
355	Poles and fixtures						
356	Overhead conductors and devices						
357	Underground conduit						
358	Underground conductors and devices						
359	Roads and trails						
106	Completed construction - not classified						
	Total transmission plant						
	<u>Distribution Plant</u>						
360	Land and Land rights						
361	Structures and improvements						
362	Station equipment						
364	Poles, towers and fixtures						
365	Overhead conductors and devices						
366	Underground conduit						
367	Underground conductors and devices						
368	Line transformers						
369	Services						
370	Meters						
371	Installations on customers' premises						
372	Leased property on customers' premises						
373	Street lighting and signal systems						
106	Completed construction - not classified						
	Total distribution plant						

East Kentucky Power Cooperative, Inc.  
Case No. 7981

Account Number	Title of Accounts (a)	Beginning Balance (b)	Additions (c)	Retirements (d)	Transfers (e)	Ending Balance (f)
	<u>General Plant</u>					
389	Land and Land rights					
390	Structures and improvements					
391	Office furniture and equipment					
392	Transportation equipment					
393	Stores equipment					
394	Tools, shop and garage equipment					
395	Laboratory equipment					
396	Power operated equipment					
397	Communication equipment					
398	Miscellaneous equipment					
399	Other tangible property					
106	Completed construction - not classified					
	Total General Plant					
100.1	Total electric plant in service					
	1000 KWH SOLD					

STATEMENT OF ELECTRIC PLANT IN SERVICE

12 Months Ended June 30, 1980

(Total Company)

Account Number	Title of Accounts (a)	Beginning Balance (b)	Additions (c)	Retirements (d)	Transfers (e)	Ending Balance (f)
301	<u>Intangible Plant</u> Organization					
	<u>Steam Production Plant</u>					
310	Land and land rights					
311	Structures and improvements					
312	Boiler plant equipment					
314	Turbogenerator units					
315	Accessory electric equipment					
316	Miscellaneous power plant equipment					
106	Completed construction - not classified					
	Total steam production plant					
	<u>Hydraulic Production Plant</u>					
330	Land and land rights					
331	Structures and improvements					
332	Reservoirs, dams and waterways					
333	Water wheels turbines and generators					
334	Accessory electric equipment					
335	Miscellaneous power plant equipment					
336	Roads, railroads and bridges					
106	Completed construction - not classified					
	Total hydraulic production plant					

Account Number	Title of Accounts (a)	Beginning Balance (b)	Additions (c)	Retirements (d)	Transfers (e)	Beginning Balance (f)
<u>Other Production Plant</u>						
340	Land and land rights					
341	Structures and improvements					
342	Fuel holders, producers and accessories					
343	Prime movers					
344	Generators					
345	Accessory electric equipment					
346	Miscellaneous power plant equipment					
106	Completed construction - not classified					
	Total other production plant					
	Total production plant					
<u>Transmission Plant</u>						
350	Land and land rights					
352	Structures and improvements					
353	Station equipment					
354	Towers and fixtures					
355	Poles and fixtures					
356	Overhead conductors and devices					
357	Underground conduit					
358	Underground conductors and devices					
359	Roads and trails					
106	Completed construction - not classified					
	Total transmission plant					
<u>Distribution Plant</u>						
360	Land and land rights					
361	Structures and improvements					
362	Station equipment					
364	Poles, towers and fixtures					
365	Overhead conductors and devices					
366	Underground conduit					
367	Underground conductors and devices					
368	Line transformers					
369	Services					
370	Meters					
371	Installations on customers' premises					
372	Leased property on customers' premises					
373	Street lighting and signal systems					
106	Completed construction - not classified					
	Total distribution plant					

East Kentucky Power Cooperative, Inc.

Case No. 7981

<u>Account Number</u>	<u>Title of Accounts</u> (a)	<u>Beginning Balance</u> (b)	<u>Additions</u> (c)	<u>Retirements</u> (d)	<u>Transfers</u> (e)	<u>Ending Balance</u> (f)
	<u>General Plant</u>					
389	Land and land rights					
390	Structures and improvements					
391	Office furniture and equipment					
392	Transportation equipment					
393	Stores equipment					
394	Tools, shop and garage equipment					
395	Laboratory equipment					
396	Power operated equipment					
397	Communication equipment					
398	Miscellaneous equipment					
399	Other tangible property					
106	Completed construction - not classified					
	Total general plant					
100.1	Total electric plant in service					
	1000 KWH Sold					

East Kentucky Power Cooperative, Inc.

Case Number 7981

ACCOUNT 913 - ADVERTISING EXPENSE

For the 12 Months Ended June 30, 1980

(Total Company)

(000's)

<u>Line No.</u>	<u>Item</u> (a)	<u>Sales or Promotional Advertising</u> (b)	<u>Institutional Advertising</u> (c)	<u>Conservation Advertising</u> (d)	<u>Rate Case</u> (e)	<u>Total</u> (f)
1.	Newspaper					
2.	Magazines and Other					
3.	Television					
4.	Radio					
5.	Direct Mail					
7.	Sales Aids					
8.	Total					

## East Kentucky Power Cooperative, Inc.

Case Number 7981

## ACCOUNT 930 - MISCELLANEOUS GENERAL EXPENSES

For the 12 Months Ended June 30, 1980

(Total Company)

(000's)

<u>Line No.</u>	<u>Item (a)</u>	<u>Amount (b)</u>
1.	Industry Association Dues	
2.	Institutional Advertising	
3.	Conservation Advertising	
4.	Rate Department Load Studies	
5.	Water, and Other Testing and Research	
6.	Directors' Fees and Expenses	
7.	Dues and Subscriptions	
8.	Miscellaneous	
9.	Total	

## East Kentucky Power Cooperative, Inc.

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## ACCOUNT 426 - MISCELLANEOUS INCOME DEDUCTIONS

For the 12 Months Ended June 30, 1980

(Total Company)

(000's)

<u>Line No.</u>	<u>Item (a)</u>	<u>Amount (b)</u>
1.	Donations	
2.	Civic Activities	
3.	Political Activities	
4.	Other	
5.	Total	



## East Kentucky Power Cooperative, Inc.

Case Number 7981

## AVERAGE RATES OF RETURN

12 Months Ended June 30, 1980

<u>Line No.</u>	<u>Calendar Years Prior to Test Year</u> (a)
1.	Original Cost Net Investment:
2.	5th Year
3.	4th Year
4.	3rd Year
5.	2nd Year
6.	1st Year
7.	Test Year
8.	Times Interest Earned Ratio:
9.	5th Year
10.	4th Year
11.	3rd Year
12.	2nd Year
13.	1st Year
14.	Test Year
15.	Debt Service Coverage
16.	5th Year
17.	4th Year
18.	3rd Year
19.	2nd Year
20.	1st Year
21.	Test Year

NOTE: Provide workpapers in support of the above calculations.

East Kentucky Power Cooperative, Inc.  
Case Number 7981

SCHEDULE OF NUMBER OF EMPLOYEES, HOURS PER EMPLOYEE, AND AVERAGE WAGES  
PER EMPLOYEE

Calendar Years	Production		Transmission		Distribution		Customer Accounts		Sales		Administrative and General		Construction		Total							
	Prior to Test Year (A)	$\frac{\text{No. Hrs. Wages}}{\text{Test Year (B)}}$	$\frac{\text{No. Hrs. Wages}}{\text{(C)}}$	$\frac{\text{No. Hrs. Wages}}{\text{(E)}}$	$\frac{\text{No. Hrs. Wages}}{\text{(F)}}$	$\frac{\text{No. Hrs. Wages}}{\text{(H)}}$	$\frac{\text{No. Hrs. Wages}}{\text{(I)}}$	$\frac{\text{No. Hrs. Wages}}{\text{(K)}}$	$\frac{\text{No. Hrs. Wages}}{\text{(L)}}$	$\frac{\text{No. Hrs. Wages}}{\text{(N)}}$	$\frac{\text{No. Hrs. Wages}}{\text{(O)}}$	$\frac{\text{No. Hrs. Wages}}{\text{(P)}}$	$\frac{\text{No. Hrs. Wages}}{\text{(Q)}}$	$\frac{\text{No. Hrs. Wages}}{\text{(R)}}$	$\frac{\text{No. Hrs. Wages}}{\text{(S)}}$	$\frac{\text{No. Hrs. Wages}}{\text{(T)}}$	$\frac{\text{No. Hrs. Wages}}{\text{(U)}}$	$\frac{\text{No. Hrs. Wages}}{\text{(V)}}$	$\frac{\text{No. Hrs. Wages}}{\text{(W)}}$	$\frac{\text{No. Hrs. Wages}}{\text{(X)}}$	$\frac{\text{No. Hrs. Wages}}{\text{(Y)}}$	
5th Year																						
% Change																						
4th Year																						
% Change																						
3rd Year																						
% Change																						
2nd Year																						
% Change																						
1st Year																						
% Change																						
Test Year																						
% Change																						

NOTE: (1) Where an employee's wages are charged to more than one function include employee in function receiving largest portion of total wages.  
 (2) Show percent increase (decrease) of each year over the prior year on lines designated above "% Change."  
 (3) Employees, weekly hours per employee, and weekly wages, per employee for the week including December 31 of each year and the last day of the test year.