

COMMONWEALTH OF KENTUCKY
BEFORE THE ENERGY REGULATORY COMMISSION

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In the Matter of:

GENERAL ADJUSTMENT OF ELECTRIC)
RATES OF THE UNION LIGHT, HEAT) CASE NO. 8046
AND POWER COMPANY)

O R D E R

IT IS ORDERED that Union Light, Heat and Power Company shall file with the Commission by January 30, 1981, 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, for example, Item 1 (a), Sheet 2 of 6. Careful attention should be given to copied material to insure that it is legible. When an item is needed for both the electric department and the gas department, provide this information on separate schedules.

Staff Request No. 1

1. A total company income statement, a statement of changes in financial position, and a balance sheet for 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. Clearly identify accounts maintained on a total company basis and accounts maintained on a separate basis for each the electric department and the gas departments. Show the balance in each control and all underlying sub-accounts 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 the net current position by months, annually, and the 13 month average 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 total company average (thirteen month) and end-of-period debt, and common equity capital for the test year in the format as shown in Format 3b to this request.

c. A calculation of the average (thirteen month) and end-of-period long-term debt composite interest for the twelve months of the test year. Supporting details underlying calculations should be provided. The average long-term debt composite interest cost is calculated by dividing the sum of book interest accrued on long-term debt and related amortization of discount, premium, and issuance cost by average long-term debt as calculated in Format 3b, column c, line 15.

4. List each general office account (asset, reserve, and expense accounts) for the electric department covering the twelve months of the test year. If any amounts were allocated show a calculation of the factors used to allocate each amount.

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

- a. Plant purchased or sold (Account 102)
- b. Property held for future use (Account 105)
- c. Plant acquisition adjustment (Account 114)
- d. Amortization of utility plant acquisition adjustment (Account 115)
- e. Balance in accounts payable applicable to each materials and supplies account or subaccount. (If actual is indeterminable, give reasonable estimate)
- f. Unamortized investment credit - Pre-Revenue Act of 1971
- g. Unamortized investment credit - Revenue Act of 1971
- h. Accumulated deferred income taxes
- i. A summary of customer deposits as shown in Format 5 to this request
- j. Balance in Accounts Payable applicable to amounts included in utility plant in service (If actual is inderteminable, give reasonable estimate)
- k. Balance in accounts payable applicable to amounts included in plant under construction (If actual is indeterminable, give reasonable estimate)
- l. Short-term borrowings
- m. 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 for total company.

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

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.

9. The detailed workpapers 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.

10. For the electric department, a schedule showing a comparison of the balance in the revenue accounts for each month of the test year to the same month of the preceding year for each revenue account or subaccount included in the applicant's chart of accounts. Include appropriate footnotes to show the month each rate increase was granted and the month the full increase was recorded in the accounts. See Format 8.

11. a. For the electric department, a schedule showing a comparison of the balance in the operating expense accounts 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. For the electric department, a schedule in comparative form showing the operating expense account balance for the test year and each of the five years preceding the test year for each account or subaccounts included in the applicant's annual report. (Electric - 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 in the format as shown in Format 11c to this request.

12. The following tax data for the test year for the electric department.

a. Income taxes:

- (1) Federal operating income taxes deferred - accelerated tax depreciation
- (2) Federal operating income taxes deferred - other (explain)
- (3) Federal income taxes - operating
- (4) Income credits resulting from prior deferrals of Federal income taxes
- (5) Investment tax credit net
 - (i) Investment credit realized
 - (ii) Investment credit amortized - Pre-Revenue Act of 1971
 - (iii) Investment credit amortized - Revenue Act of 1971
- (6) Provide the information in 12a (1) through 12a (4) for state income taxes
- (7) Reconciliation of book to taxable income as shown in Format 12a (7) and a calculation of the book Federal and state income tax expense for the test year using book taxable income as the starting point
- (8) A copy of Federal and state income tax returns for the taxable year ended during the test year including supporting schedules
- (9) Schedule of franchise fees paid to cities, towns or municipalities during the test year including the basis of these fees

b. An analysis of other operating taxes in the format as shown in attached Format 12b, for the electric department

13. A schedule of electric department net income 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 13 attached.

14. The comparative operating statistics for the electric department as shown in Format 14 attached.

15. 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 15 attached.

16. A statement of electric plant in service per company books for the test year. This data should be presented as shown in Format 16 attached.

17. For the electric department provide the following information. If any amounts were allocated, show a calculation of the factor used to allocate each amount.

- a. A detailed analysis of all 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 17a 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. 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 17b 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 17b attached.
- c. 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 17c, 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 17c attached.

18. 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. If amounts are allocated to the electric department show a calculation of the factor used to allocate each amount.

19. For the electric department, provide a statement describing the applicant's lobbying activities and a schedule showing the name of the individual, his salary, his organizations 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, on the local, state, or national level. If any amounts are allocated, show a calculation of the factor used to allocate each amount.

20. For the electric department, provide the following information with regard to uncollectible accounts for the test year and five preceding calendar years (taxable year acceptable) for total company:

- a. Reserve account balance at the beginning of the year
- b. Charges to reserve account (accounts charged off)
- c. Credits to reserve account
- d. Current year provision
- e. Reserve account balance at the end of the year
- f. Percent of provision to total revenue

21. Provide a detailed analysis of the retained earnings account for the test period and the twelve (12) month period immediately preceding the test period.

22. a. A listing of non-utility property and property taxes and account where amounts are recorded.
- b. A schedule for all non-utility property giving a description, the date purchased and the cost.

23. Rate of return in Format 23 attached.

24. Employee data in Format 24 attached.

25. The studies for the test year including all applicable work papers which are the basis of common plant allocations and expense account allocations.

26. Schedule of company's home office and/or intercompany charges; monthly for the test year and yearly for the last two calendar years. State the type of goods or services provided (i.e., supplies capitalized, data service, management services, etc.). The amount by type from each billing unit and the method used in billing (i.e., direct, allocated) and basis for allocating common charges.

27. 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.

28. Purchased power costs. These costs should be separated into demand and energy costs. The actual and estimated KW demands and KWH purchased should be included. Indicate any estimates used.

29. A. Capital structure at end of each calendar year for the previous ten (10) years.
- B. Capital structure at end of latest available quarter.
- C. Capital structure at end of historical test period.

These items should include the following information:

- (i) class of capital
- (ii) amount of each class (\$)
- (iii) ratio of each class to total capitalization
- (iv) total capitalization (\$)

These items should be furnished for the parent, the subsidiary and for the system consolidated.

30. A. List all outstanding issues of long-term debt as of the end of the latest calendar year and at the end of the test period.

This should include the following information for each outstanding issue:

- | | |
|-------------------------|---|
| 1. date of issue | 5. cost rate at issue |
| 2. date of maturity | 6. cost rate to maturity |
| 3. amount outstanding | 7. bond rating at issue -
(Moody's, Standard & Poor's) |
| 4. coupon interest rate | 8. type of obligation |

B. Provide calculations of embedded cost of long-term debt at the end of each calendar year for the previous ten (10) years. Also provide this calculation for end of the test period.

Items 30 A & B should be provided for the parent and for subsidiary where applicable and not included in the record to date.

31. A. List all outstanding issues of preferred stock as of end of the latest available calendar year and quarter and at end of the historical test period.

This should include the following information for each outstanding issue:

- | | |
|---------------------|-------------------------------------|
| 1. issue date | 4. cost rate at issue (%) |
| 2. amount sold (\$) | 5. amount outstanding (\$) |
| 3. dividend rate | 6. note any convertibility features |

B. Provide calculations of embedded cost of preferred stock at the end of each of the previous ten (10) years.

Also provide this calculation for the most recent quarter available and for the historical test period.

Items 31 A & B should be provided for the parent company.

32. A. Provide a listing of all issues of common stock in the primary market during the most recent ten (10) year period.

Include the following information:

- | | |
|--|--|
| 1. Date of issue | 5. net proceeds to company |
| 2. number of shares | 6. book value per share at time of issue (\$) |
| 3. date of announcement | 7. selling expenses as % of gross issue amount |
| 4. price per share (net to company) (\$) | 8. price per share to public |

- B. Provide the following information on a quarterly and yearly basis for the most recent ten (10) year period available, through the latest available quarter. (Items (5) and (6) refer to yearly figures only.)
- (1) Average number of shares of common outstanding
 - (2) Book value at end of quarter (year)
 - (3) Quarterly (yearly) earnings per share
 - (4) Declared quarterly (yearly) dividend rate per share
 - (5) Rate of return on average common equity
 - (6) Rate of return on year-end common equity.
- C. Provide a monthly market price figures for common stock for each month during the month recent ten (10) year period. Include the following:
- (1) Monthly high price
 - (2) Monthly low price
 - (3) Monthly closing price
 - (4) Note all stock splits by date and type and adjust prices accordingly.

33. Items 32 A, B & C refer to the parent company. Provide figures showing computation of fixed charge coverage ratio (SEC Method, PRETAX, including Short Term Debt payments) at the end of each of the 10 most recent prior years.

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

35. What is the date of the last depreciation study prepared by or for your company?

36. What was the interval between the last depreciation study and the next planned study?

37. Were the latest depreciation study findings and the recommendations:

- a. adopted completely?
- b. adopted with minor exceptions?
- c. unaccepted?
- d. if any fully adopted, state the recommendations not adopted and furnish reasons.

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

39. For purpose 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.

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

41. 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.

42. 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 production.
- d. Combination of methods. Explain.

43. 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.

44. 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 transmissions line), or by plant location (i.e. a specific compressor station or structure). Explain.

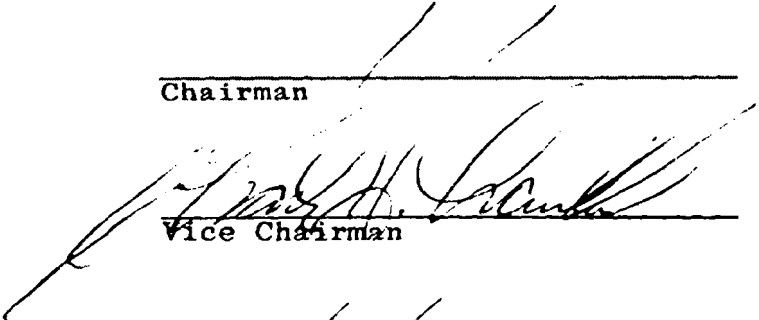
- b. For each primary plant account or subaccount.
 - c. For plant functional classification only?
 - d. For all system depreciable plant (i.e. a single composite estimate)?
 - e. Other? Explain.
45. Are accrual based on estimates of:
- a. Total service period of the asset(s)?
 - c. Average service life for a plant group?
 - d. Average remaining life for a plant group?
 - e. Other? Specify?
46. 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 of cost removal?
47. Provide analyses of customer's bills in such detail that the revenues from the present and proposed electric rates can be determined for all rate schedules including those for which no change is proposed. This includes rates POL, URD, FL, SL, and TL as well as any other rates on which revenues were received in the test year.
48. For all rate classes provide a detailed reconciliation of the analyzed total present rate revenue with the adjusted base revenue as presented in exhibit H-1 of your notice.
49. Provide a detailed reconciliation of the adjusted revenues in column 5 of page 1 of your exhibit E-1 with the adjusted revenues on page 2 of your exhibit J-2.

The Commission is aware that some of this requested information could be compiled from information available in the Commission files (i.e. annual reports, monthly reports, filings in previous cases). At the present time, however, the Commission's lack of computer capabilities and the magnitude of the case load leave the Commission no alternative but to request the Company to provide this information. Moreover, until such time as the Commission, who is presently in the first stages of acquiring computer capabilities, is able, the Company may be required to file this or similar data in all rate cases.

Done at Frankfort, Kentucky, this 9th day of January, 1981.

ENERGY REGULATORY COMMISSION

Chairman



Vice Chairman

Commissioner

ATTEST:

Secretary

Union Light, Heat & Power Company

Commonwealth of Kentucky

Case No. 8046

CALCULATION OF AVERAGE AND END-OF-PERIOD CAPITAL

12 Months Ended June 30, 1980

Line No.	Item (a)	Total Capital ^{1/} (b)	Long-Term Debt (c)	Preferred Stock ^{2/} (d)	Common Stock ^{2/} (e)	Other Capital (f)	Retained Earnings (g)	Total Common Equity (h)
1.	Balance beginning of test year							
2.	1st Month							
3.	2nd Month							
4.	3rd Month							
5.	4th Month							
6.	5th Month							
7.	6th Month							
8.	7th Month							
9.	8th Month							
10.	9th Month							
11.	10th Month							
12.	11th Month							
13.	12th Month							
14.	Total (L1 through L13)							
15.	Average balance (L14 + L13)							
16.	Average capitalization ratios							
17.	End-of-period capitalization ratios							

^{1/} If applicable, provide an additional schedule in the above format excluding common equity in subsidiaries from the total company capital structure. Show the amount of common equity excluded.

^{2/} Include premium on class of stock.

Union Light, Heat & Power Company

Case Number 8046

SUMMARY OF CUSTOMER DEPOSITS

12 Months Ended June 30, 1980

<u>Line No.</u>	<u>Month</u> (a)	<u>Receipts</u> (b)	<u>Refunds</u> (c)	<u>Balance</u> (d)
1.	Balance beginning of test year			
2.	1st Month			
3.	2nd Month			
4.	3rd Month			
5.	4th Month			
6.	5th Month			
7.	6th Month			
8.	7th Month			
9.	8th Month			
10.	9th Month			
1.	10th Month			
2.	11th Month			
3.	12th Month			
4.	Total (L1 through L13)			
5.	Average balance (L14 \div 13)			
.	Amount of deposits received during test period			
.	Amount of deposits refunded during test period			
.	Number of deposits on hand end of test year			
.	Average amount of deposit (L15, Column (d) \div L18)			
.	Interest paid during test period			
.	Interest accrued during test period			
.	Interest rate			

Union Light, Heat & Power Company
Case No. 8046

ANALYSIS OF SALARIES AND WAGES

For the Calendar Years 19 75 Through 19 79

And the 12-Month Period Ending June 30, 1980

(000's)

Line No.	Item (a)	12 Months Ended											
		5th		4th		3rd		2nd		1st		Test Year	
		Amount (b)	% (c)	Amount (d)	% (e)	Amount (f)	% (g)	Amount (h)	% (i)	Amount (j)	% (k)	Amount (l)	% (m)
1.	Wages charged to expense:												
2.	Power production expenses												
3.	Transmission expenses												
4.	Distribution expenses												
5.	Customer accounts expense												
6.	Sales expenses												
7.	Administrative and general expenses:												
	(a) Administrative and general salaries												
	(b) Office supplies and expense												
	(c) Administrative expense transferred-cr.												
	(d) Outside services employed												
	(e) Property insurance												
	(f) Injuries and damages												

Union Light, Heat & Power Company

Case No. 8046

12 Months Ended

Line No.	Item (a)	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).

Union Light, Heat & Power Company

Case No. 8046

RECONCILIATION OF BOOK NET INCOME AND FEDERAL TAXABLE INCOME

12 Months Ended June 30, 1980

Line No.	Item (a)	Total Company		Operating	
		Company (b)	Nonoperating (c)	Electric Department (d)	Gas Department
1.	Net income per books				
2.	Add income taxes:				
3.	A. Federal income tax - Current				
4.	B. Federal income tax deferred - Depreciation				
5.	C. Federal income tax deferred - Other				
6.	D. Investment tax credit adjustment				
7.	E. Federal income taxes charged to other income and deductions				
8.	F. State income taxes				
9.	G. State income taxes charged to other income and deductions				
10.	Total				
11.	Flow through items:				
12.	Add (Itemize)				
13.	Deduct (Itemize)				
14.	Book taxable income				
15.	Differences between book taxable income and taxable income per tax return:				
16.	Add (Itemize)				
17.	Deduct (Itemize)				
18.	Taxable income per return				

Footnote: (1) Provide a calculation of the amounts shown on lines 3 through 7 above.
 (2) Provide work papers showing the calculation of straight-line tax depreciation and accelerated tax depreciation and all other work papers in support of the calculation of Federal income tax expense.
 (3) Provide a schedule setting forth the basis of allocation of each item of revenue or cost allocated above.

Union Light, Heat & Power Company

Case No. 8046

ANALYSIS OF OTHER OPERATING TAXES - Electric

12 Months Ended January 31, 1980

(000's)

Line No.	Item (a)	Charged Expense (b)	Charged to Construction (c)	Charged to Other Accounts (d)	Amounts Accrued (e)	Amount Paid (f)
1. Electric Department						
(a)	State Income					
(b)	Franchise Fees					
(c)	Ad Valorem					
(d)	Payroll (Employers Portion)					
(e)	Other taxes					
2. Total Electric Department (L 1(a) through L 1(e))						
3. Gas Department						
Total per books (L 2 and L 3)						
<u>1/</u> Explain items in this column.						

Union Light, Heat & Power Company

Case No. 8046

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)	
<u>Operating Income</u>							
	Operating Revenues						
<u>Operating Income Deductions</u>							
	Operation and maintenance expenses:						
	Purchased power						
	Transmission expenses						
	Distribution expenses						
	Customer accounts expense						
	Sales expense						
	Administrative and general expense						
	Total (L15 through L11)						
	Depreciation expenses						
	Amortization of utility plant acquisition adjustment						
	Taxes other than income taxes						
	Income taxes - Federal						
	Income taxes - other						
	Provision for deferred income taxes						
	Investment tax credit adjustment - net						
	Total utility operating expenses						
	Net utility operating income						
<u>Other Income and Deductions</u>							
	Other income:						
	Nonutility operating income						
	Equity in earnings of Subsidiary Company						
	Interest and dividend income						
	Allowance for funds used during construction						
	Miscellaneous nonoperating income						
	Gain on Disposition of Property						
	Total other income						
	Other income deductions:						
	Loss on Disposition of Property						
	Miscellaneous income deductions						
	Taxes applicable to other income and deductions:						
	Income taxes and investment tax credits						
	Taxes other than income taxes						
	Total taxes on other income and deductions						
	Net other income and deductions						

Union Light, Heat & Power Company

Case No. 8046

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</u> <u>No.</u>	<u>Item</u> <u>(a)</u>	<u>12 Months Ended</u>					<u>Test</u> <u>Year</u> <u>(g)</u>
		<u>Calendar Years</u>					
		<u>Prior to Test Year</u>					
		<u>5th</u> <u>(b)</u>	<u>4th</u> <u>(c)</u>	<u>3rd</u> <u>(d)</u>	<u>2nd</u> <u>(e)</u>	<u>1st</u> <u>(f)</u>	
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						

Union Light, Heat & Power Company

Case Number 8046

AVERAGE ELECTRIC PLANT IN SERVICE BY ACCOUNT PER 1000 KWH SOLD
 For the Calendar Year 1975 Through 1979 and the 12 Months Ended June 30, 1980
 (Total Company)

<u>Title of Accounts</u> (a)	12 Month Ended					<u>Test Year</u> (g)
	<u>5th</u> (b)	<u>4th</u> (c)	<u>3rd</u> (d)	<u>2nd</u> (e)	<u>1st</u> (f)	
	<u>Calendar Years Prior to Test Year</u>					

Intangible Plant
Organization

- 310
- 311
- 312
- 314
- 315
- 316
- 106

- 330
- 331
- 332
- 333
- 334
- 335
- 336
- 106

Account Number

Account

Title of Accounts
(a)

12 Month Ended
Calendar Years Prior to Test Year
5th (b) 4th (c) 3rd (d) 2nd (e) 1st (f)
Test Year (g)

340
341
342
343
344
345
346
106

Transmission Plant

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

Distribution Plant

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

Account Number

Title of Accounts
 (a)

Beginning Balance

Additions

Retirements

Transfers

Ending Balance

General Plant

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

Case Number 8046
 Union Light, Heat & Power Company
 STATEMENT OF ELECTRIC PLANT IN SERVICE

12 Months Ended June 30, 1980

<u>Account Number</u>	<u>Title of Accounts (a)</u>	<u>Beginning Balance (b)</u>	<u>Additions (c)</u>	<u>Retirements (d)</u>	<u>Transfers (e)</u>	<u>Ending Balance (f)</u>
310	<u>Intangible Plant</u> Organization					
311						
312						
314						
315						
316						
106						
330						
331						
332						
333						
334						
335						
336						
106						

Account Number	Title of Accounts (a)	Beginning Balance (b)	Additions (c)	Retirements (d)	Transfers (e)	Beginning Balance (f)
340						
341						
342						
343						
344						
345						
346						
106						
	<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					

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

Union Light, Heat & Power Company

Case Number 8046

ACCOUNT 913 - ADVERTISING EXPENSE

For the 12 Months Ended June 30, 1980

(Total Company)

(000's)

e	<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>Other</u> (f)	<u>Total</u> (g)
	Newspaper						
	Magazines and Other						
	Television						
	Radio						
	Direct Mail						
	Sales Aids						
	Total						

Union Light, Heat & Power Company

Case Number 8046

ACCOUNT 930 - MISCELLANEOUS 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.	Stockholder and Debt Servicing Expenses	
3.	Institutional Advertising	
4.	Conservation Advertising	
5.	Rate Department Load Studies	
6.	Testing and Research	
7.	Directors' Fees and Expenses	
8.	Dues and Subscriptions	
9.	Miscellaneous	
10.	Total	

Union Light, Heat & Power Company

Case Number 8046

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	

Union Light, Heat & Power Company

Case Number 8046

AVERAGE RATES OF RETURN

12 Months Ended June 30, 1980

<u>Line No.</u>	<u>Calendar Years Prior to Test Year</u> (a)	<u>Electric Department</u> (b)	<u>Gas Department</u> (c)	<u>Total Company</u> (d)
1.	Original Cost Net Investment:			
2.	5th Year			
3.	4th Year			
4.	3rd Year			
5.	2nd Year			
6.	1st Year			
7.	Test Year			
8.	Original Cost Common Equity:			
9.	5th Year			
10.	4th Year			
11.	3rd Year			
12.	2nd Year			
13.	1st Year			
14.	Test Year			

NOTE: Provide workpapers in support of the above calculations.

Case Number 8046

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	No. Hrs.	Wages	No. Hrs.	Wages	No. Hrs.	Wages	No. Hrs.	Wages	No. Hrs.	Wages	No. Hrs.	Wages	No. Hrs.	Wages	No. Hrs.	Wages									
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)		
th Year																											
% Change																											
th Year																											
% Change																											
rd Year																											
% Change																											
nd Year																											
% Change																											
st Year																											
% Change																											
est 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.