

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ADJUSTMENT OF RATES FOR)
WHOLESALE ELECTRIC POWER)
TO MEMBER COOPERATIVES OF) CASE NO. 8400
EAST KENTUCKY POWER)
COOPERATIVE, INC.)

O R D E R

IT IS ORDERED that East Kentucky Power Cooperative, Inc., shall file an original and five copies of the following information with the Commission by February 4, 1982, with a copy to the Attorney General's Division of Consumer Protection. Each copy of the response should be placed in a bound volume with each item tabbed. If a number of sheets are required for an item, each sheet should be appropriately indexed; for example, Item 1a, Page 1 of 3. Carefull attention should be given to copied material to insure that it is legible.

Information Request No. 1

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 12-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. 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.

4. For each item of electric property held for future use at the end of the test year provide the data as shown in Format 4.

5. The following monthly account balances and a calculation of the average (13 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. Schedules in comparative form showing by months for the test year and the year preceding the test year the balance in each electric plant and reserve account or subaccount included in the applicant's chart of accounts as shown in Format 6.

7. 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 end of the test period in the last rate case. 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.

8. 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.

9. 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 6.

b. A schedule in comparative form showing the operating expense account balances for the test year and each of the 5 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 5 calendar years preceding the test year as shown in Format 9 attached.

10. A schedule of total company net income per 1000 KWH sold per company books for the test year and the 5 years preceding the test year. This data should be provided as shown in Format 10 attached.

11. The comparative operating statistics as shown in Format 11 attached.

12. A schedule of average electric plant in service per 1000 KWH sold by account per company books for the test year and the 5 calendar years preceding the test year. This data should be provided as shown in Format 12 attached.

13. A statement of electric plant in service per company books for the test year. This data should be presented as shown in Format 13 attached.

14. Provide the following data:

a. A detailed analysis of all charges booked during the test period for advertising expenditures as shown in Format 14a. The analysis should be specific as to the purpose of the expenditures 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 Format 14b.

15. 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 Format 15.

16. 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.

17. 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 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 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.

18. a. A schedule showing by month the dollar amount of fuel purchased from affiliated and non-affiliated 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 (13 month) number of days' supply of coal on hand for the test year and each of the 5 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.

19. A schedule of non-utility property and property taxes and accounts where amounts are recorded as shown in Format 19.

20. Rates of return in Format 20 attached. Provide work papers showing calculations of all returns and ratios.

21. Employee data in Format 21 attached.

22. A calculation of the rate or rates used to capitalize interest during construction for the test year and the 3 preceding calendar years. Provide a narrative explanation of each component entering into the calculation of this rate.

23. A list of generation units completed or under construction during the test year. This list should include the capacity, actual or estimated total cost, the total amount expended to date and the amount expended during the test year for each project, type of fuel to be utilized, and the in-service or estimated completion date for each unit. Provide all costs, including capital costs.

24. a. Monthly purchased power costs for the test year. These costs should be separated into demand and energy costs and broken down by supplier. The actual KW demands and KWH purchased should be included for each month.

b. Provide a schedule of energy sales and interchange outside the East Kentucky system for the test year. For each month show by purchaser KWH sales and deliveries, and revenues and cost reductions. Provide details of all settlements other than cash.

25. 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.

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

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

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

b. A calculation of the average (13 months) and end-of-period long-term and short-term debt composite interest costs for the 12 months of the test year. Supporting details underlying calculations should be provided.

c. 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.

29. Provide a schedule showing a comparison of volume sales to each of the 18 member cooperatives served by East Kentucky for the test year and the 12-month period immediately preceding the test year.

30. Provide a schedule reflecting the salaries and other compensation of each officer, division director, and department manager with an annual salary in excess of \$30,000 for the test year and the 5 preceding calendar years. Include the percentage annual increase and the effective date of each increase.

Done at Frankfort, Kentucky, this 15th day of January, 1982.

PUBLIC SERVICE COMMISSION

Marlin M. Voss
For the Commission

ATTEST:

Secretary

EAST KENTUCKY POWER COOPERATIVE

Case No. 8400

Schedule of Total Company Property Held for Future Use
For the Test Year Ended September 30, 1981

"000 Omitted"

<u>Description of Property</u>	<u>Location</u>	<u>Date Purchased</u>	<u>Cost</u>	<u>Planned In-service Date</u>	<u>Description of Intended Use</u>	<u>Current Status</u>
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EAST KENTUCKY POWER

Case No. 8400

ANALYSIS OF SALARIES AND WAGES

For the Calendar Years 1976 Through 19 80
And the 12-Month Period Ending September 30, 1981

"000 Omitted"

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

1. Wages charged to expense:
2. Power production expense
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) Property insurance
 - (e) Injuries and damages

"000 Omitted"

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

- 7. Administrative and general expenses (continued):
 - (f) Employee pensions and benefits
 - (g) Franchise requirements
 - (h) Regulatory commission expenses
 - (i) Duplicate charges-cr.
 - (j) General advertising expenses
 - (k) Miscellaneous general expense
 - (l) Maintenance of general plant
- 8. Total administrative and general expenses L7(a) through L7(l)
- 9. Total salaries and wages charged expense (L2 through L6 + L8)
- 10. Wages capitalized
- 11. Total 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)

Instruction:

1. Show percent increase of each year over the prior year in Columns (b), (d), (f), (h), (j), and (l).

EAST KENTUCKY POWER

Case No. 8400

NET INCOME PER 1000 KWH SOLD

For the Calendar Year 1976 through 19 80
And for the 12 Months Ended September 30, 1981
(Total Company)

(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 (L5 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.	Allowance for funds used during construction						
25.	Miscellaneous nonoperating income						
26.	Total other income						
27.	Other income deductions:						
28.	Miscellaneous income deductions						
29.	Taxes applicable to other income and deductions:						
30.	Income taxes and investment tax credits						
31.	Taxes other than income taxes						
32.	Total taxes on other income and deductions						
33.	Net other income and deductions						

Case No. 8400

NET INCOME PER 1000 KWH SOLD

For the Calendar Year 1976 through 1980

And for the 12 Months Ended September 30, 1981

(Total Company)

(000's)

<u>Line No.</u>	<u>Item</u> (a)	<u>12 Months Ended</u>					<u>Test Year</u> (g)
		<u>Calendar Years</u>					
		<u>Prior to Test Year</u>					
		<u>5th</u> (b)	<u>4th</u> (c)	<u>3rd</u> (d)	<u>2nd</u> (e)	<u>1st</u> (f)	
34.	<u>Interest Charges</u>						
35.	Interest on long-term debt						
36.	Amortization of debt expense						
37.	Other interest expense						
38.	Total interest charges						
39.	Net income						
40.	1000 KWH sold						

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

17. Purchased Power:
18. Per 1000 KWH purchased
19. Rents:
20. Per \$100 of average gross plant in service
21. Property Taxes:
22. Per \$100 of average gross (net) plant in service
23. Payroll Taxes:
24. Per average number of employees whose salary is charged to expense
25. Per average salary of employees whose salary is charged to expense
26. Per 1000 KWH sold
27. Interest Expense:
28. Per \$100 of average debt outstanding
29. Per \$100 of average plant investment
30. Per \$100 KWH sold

Case No. 8400

AVERAGE ELECTRIC PLANT IN SERVICE BY ACCOUNT PER 1000 KWH SOLD

For the Calendar Year 1976 Through 1980 and the Test Year Ended September 30, 1981

(Total Company)

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

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

Other Production Plant
 Land and land rights
 Structures and improvements
 Fuel holders, producers and accessories
 Prime movers
 Generators
 Accessory electric equipment
 Miscellaneous power plant equipment
 Completed construction - not classified
 Total other production plant
 Total production plant

340
341
342
343
344
345
346
106

Transmission Plant
 Land and land rights
 Structures and improvements
 Station equipment
 Towers and fixtures
 Poles and fixtures
 Overhead conductors and devices
 Underground conduit
 Underground conductors and devices
 Roads and trails
 Completed construction - not classified
 Total transmission plant

350
352
353
354
355
356
357
358
359
106

Distribution Plant
 Land and land rights
 Structures and improvements
 Station equipment
 Poles, towers and fixtures
 Overhead conductors and devices
 Underground conduit
 Underground conductors and devices
 Line transformers
 Services
 Meters
 Installations on customers' premises
 Leased property on customers' premises
 Street lighting and signal systems
 Completed construction - not classified
 Total distribution plant

360
361
362
364
365
366
367
368

371
372
373
106

Account
Number

Title of Accounts
(a)

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

	<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

Case No. 8400

STATEMENT OF ELECTRIC PLANT IN SERVICE

12 Months Ended September 30, 1981

(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)	Ending 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					

Account
No.

Title of Accounts
(a)

Beginning
Balance
(b)

Additions
(c)

Retirements
(d)

Transfers
(e)

Ending
Balance
(f)

389	General Plant				
390	Land and land rights				
391	Structures and improvements				
392	Office furniture and equipment				
393	Transportation equipment				
394	Stores equipment				
395	Tools, shop and garage equipment				
396	Laboratory equipment				
397	Power operated equipment				
398	Communication equipment				
399	Miscellaneous equipment				
106	Other tangible property				
	Completed construction - not classified				
	Total general plant				

100.1 Total electric plant in service

1000 KWH Sold

EAST KENTUCKY POWER

Case No. 8400

Advertising Expense

For the 12 Months Ended September 30, 1981

(Total Company Electric Operations)

Line No.	Advertising Medium	Account Number Charged (a)	Sales or Promotional Advertising (b)	Institutional or Goodwill Advertising (c)	Conservation Advertising (d)	Rate Case (e)	Total (f)	Number of Expenditures Less Than Five Hundred (\$500) Dollars (g)
1.	Newspaper							
2.	Magazines							
3.	Television							
4.	Radio							
5.	Direct Mail							
6.	Gold Medallion Home Advertising							
7.	Sales Aids							
8.	Other							
9.	Total							
10.	Amount Assigned to Kentucky Retail Electric Operations							

Instructions: For each advertising medium listed, show the amount recorded in each account.

2. Expenditures of less than \$500 may be grouped by type of advertising medium only if the number of items grouped is reported in Column (g).

EAST KENTUCKY POWER

Case No. 8400

ACCOUNT 930 - MISCELLANEOUS GENERAL EXPENSES

For the 12 Months Ended September 30, 1981

<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	

Instructions:

1. Provide detailed workpapers supporting this analysis. As a minimum the workpapers should show the date, vendor, reference (i.e., voucher number, etc.), dollar amount and brief description of each expenditure.
2. Detailed workpapers do not have to show the date, vendor, and reference for expenditures less than \$500 provided these expenditures are grouped by item and the number of expenditures less than \$500 is shown for each group.

EAST KENTUCKY POWER

Case No. 8400

ACCOUNT 426 - MISCELLANEOUS INCOME DEDUCTIONS

For the 12 Months Ended September 30, 1981

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

Instructions:

1. Provide detailed workpapers supporting this analysis. As a minimum the workpapers should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount and brief description of each expenditure.
2. Detailed workpapers do not have to show the date, vendor or reference for expenditures less than \$500 provided these expenditures are grouped by item and the number of expenditures less than \$500 is shown for each group.
3. If expenditures for the above items were recorded in accounts other than Account 426, provide, in the above format, a summary of the items charged each of those accounts. This includes expenditures of the above type billed by the parent or affiliated corporation if the applicant is a member of an affiliated group.

EAST KENTUCKY POWER

CASE NO. 8400

Schedule of Non-Utility Property and Related Property Taxes

For the Test Year Ended September 30, 1981

(Total Company)

<u>Line</u> <u>No.</u>	<u>Item Description</u>	<u>Account</u> <u>No.</u> (a)	<u>Amount</u> <u>Invested</u> (b)	<u>Account</u> <u>No.</u> (c)	<u>Amount of</u> <u>Property</u> <u>Taxes</u> (d)
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EAST KENTUCKY POWER

Case No. 8400

Average Rate of Return and Coverage Ratios

12 Months Ended September 30, 1981

Line No.	Calendar Years <u>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

Case Number 8400

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											
	No. Hrs. Wages	No. Hrs. Wages	No. Hrs. Wages	No. Hrs. Wages	No. Hrs. Wages	No. Hrs. Wages	No. Hrs. Wages	No. Hrs. Wages	No. Hrs. Wages	No. Hrs. Wages	No. Hrs. Wages	No. Hrs. Wages	No. Hrs. Wages	No. Hrs. Wages	No. Hrs. Wages	No. Hrs. Wages										
Prior to Test Year (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)		
5th Year																										
4 Change																										
4th Year																										
3 Change																										
3rd Year																										
2 Change																										
2nd Year																										
1 Change																										
1st Year																										
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.