

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

\* \* \* \* \*

In the Matter of:

AN ADJUSTMENT OF            )  
RATES OF COLUMBIA        ) CASE NO. 8738  
GAS OF KENTUCKY, INC.    )

O R D E R

IT IS ORDERED that Columbia Gas of Kentucky, Inc. shall file an original and 12 copies of the following information with the Commission by 2 weeks after the case is filed. Each copy of the data requested should be placed in a bound volume with each item tabbed. When a number of sheets are required for an item, each sheet should be appropriately indexed, for example, Item 1(a), Sheet 2 of 6. Include with each response the name of the witness who will be responsible for responding to questions relating to the information provided. Careful attention should be given to copied material to insure that it is legible. Where information requested herein has been provided along with the original application, in the format requested herein, reference may be made to the specific location of said information in responding to this information request. If neither the requested information nor a motion for an extension of time is filed by the stated date, the case may be dismissed.

1. Capital structure at the end of each of the periods as shown in Format 1.

2. a. Provide a list of all outstanding issues of long term debt as of end of the latest calendar year and the end of the test period together with the related information as shown in Format 2a. A separate schedule is to be provided for each time period. Report in Column (k) of Format 2a, Schedule 2 the actual dollar amount of debt cost for the test year. Compute the actual and annualized composite debt cost rates and report them in Column (j) of Format 2a, Schedule 2.

b. Provide an analysis of end of period short term debt and a calculation of the average and end of period cost rates as shown in Format 2b.

3. Provide a list of all outstanding issues of preferred stock as of end of the latest calendar year and the end of the test period as shown in Format 3. A separate schedule is to be provided for each time period. Report in Column (h) of Format 3, Schedule 2, the actual dollar amount of preferred stock cost accrued and/or paid during the test year. Compute the actual and annualized preferred stock cost rate and report the results in Column (h) of Format 3, Schedule 2.

4. a. Provide a listing of all issues of common stock in the primary market during the most recent 10 year period as shown in Format 4a.

b. Provide the common stock information on a quarterly and yearly basis for the most recent 5 calendar years available, and through the latest available quarter as shown in Format 4b.

c. Provide monthly market price figures for common stock for each month during the most recent 5 year period and for the months through the date the application is filed as shown in Format 4c. Provide a listing of all stock splits by date and type.

5. Provide a computation of fixed charge coverage ratios for the 10 most recent calendar years and for the test year as shown in Format 5.

6. a. A schedule of the present and proposed rates, charges, terms and conditions, and service rates and regulations which the applicant seeks to change, shown in comparative form.

b. A detailed analysis of customers' bills, adjusted to actual usage and in such detail that the revenues from the present and proposed rates can be readily determined.

c. A schedule of test year revenues for each rate schedule per book rates, present rates annualized, and proposed rates annualized.

d. A schedule setting forth the effect upon average consumer bills.

e. A statement setting forth estimates of the effect that the new rate or rates will have upon the revenues of the

utility, the total amount of money resulting from the increase or decrease and the percentage increase or decrease.

f. A schedule showing by customer class (i.e., residential, commercial, industrial, etc.) the amount and percent of any proposed increase or decrease in revenue distributed to each class. This schedule is to be accompanied by a statement which explains in detail the methodology or bases used to allocate the requested increase or decrease in revenue to each of the respective customer classes.

g. A schedule showing how the increase or decrease in (f) above was further distributed to each rate charge (i.e., customer or facility charge, MCF charge, etc.). This schedule is to be accompanied by a statement which explains, in detail, the methodology or bases used to allocate the increase or decrease.

h. A statement showing by cross-outs and italicized inserts all proposed changes in rates, charges, terms and conditions, and service rules and regulations for each rate or charge. Copy of current tariff may be used. Item 6 should be provided where not previously included in the record.

7. a. 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.

b. Detailed statements for the applicant's Kentucky gas operation for the test year.

8. 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. Provide this information on a total company and Kentucky operations basis. Show the balance in each control and all underlying subaccounts per company books.

9. 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. If any amounts were allocated, provide a calculation of the factor used to allocate each amount.

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

11. The following monthly account balances and a calculation of the average (thirteen month) account balances for the test year for the total company and Kentucky operations:

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 of utility plant acquisition adjustment (Account 115)
- i. Materials and supplies (include all accounts and subaccounts)
- j. Balance in accounts payable applicable to each account in i above. (If actual is indeterminable, give reasonable estimate.)
- k. Unamortized investment credit - Pre-Revenue Act of 1971.
- l. Unamortized investment credit - Revenue Act of 1971
- m. Accumulated deferred income taxes
- n. A summary of customer deposits as shown in Format 6 to this request
- o. Computation and development of minimum cash requirements
- p. Balance in accounts payable applicable to amounts included in utility plant in service (If actual is indeterminable, give reasonable estimate)
- q. Balance in accounts payable applicable to pre-payments by major category or subaccount.
- r. Balance in accounts payable applicable to amounts included in plant under construction (If actual is indeterminable, give reasonable estimate)

12. 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 and Kentucky.

13. Provide the following information for each item of gas 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

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

15. Provide the journal entries relating to the purchase of gas 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 utility plant, the amortization period, and the unamortized balance at the end of the test year.

16. 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 in detail all components used in each calculation including the methodology employed and all assumptions applied in the derivation of each adjustment. Index each calculation to the accounting, pro forma, end-of-period, and proposed rate adjustment which it supports.

17. A schedule showing a comparison of the balance in the total company and Kentucky 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 14.

18. a. A schedule showing a comparison of the balance in the total company and Kentucky 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 14.

b. A schedule in comparative form showing the total company and Kentucky operating expense account balance for the test year and each of the 5 years preceding the test year for



each account or subaccounts included in the applicant's annual report. (FERC Form No. 2, pages 320-325). Show the percentage of increase of each year over the prior year.

c. A schedule of total company and Kentucky 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 15c to this request. Show for each time period the amount of overtime pay.

d. A schedule showing the percentage of increase in salaries and wages for both union and non-union employees for the test year and the five preceding years.

19. Provide the amount of excess deferred federal income taxes resulting from the reduction in the corporate tax rate from 48 percent to 46 percent in 1979, as of the end of the test year.

20. The following tax data for the test year for total company and Kentucky.

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 13a (1) through 13a (4) for state income taxes
- (7) Reconciliation of book to taxable income as shown in Format 16a (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 Kentucky other operating taxes in the format as shown in attached Format 16b.

21. A schedule of total company and Kentucky net income per MCF sold 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 17 attached.

22. The comparative operating statistics as shown in Format 18 attached.

23. A schedule of total company and Kentucky average gas plant in service per MCF sold by account per company books for the test year and the 5 calendar years preceding the test year. This data should be provided in the format as shown in Format 19 to this request.

24. A statement of gas plant in service per company books for the test year. This data should be presented in the format as shown in Format 20 to this request.

25. 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 21a 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 21b 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 21b 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 21c, 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 21c attached.

26. Provide a detailed analysis of expenses incurred during the test year for professional services, as shown in Format 23, and all working papers supporting the analysis. At minimum, the working papers should show the payee, dollar amount, reference (i.e., voucher no., etc.), account charged, hourly rates and time charged to the company according to each invoice, and a description of the service provided.

27. 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 show a calculation of the factor used to allocate each amount.

28. a. 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.

b. 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 dividends or 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.

29. Provide the following information with regard to uncollectible accounts for the test year and 5 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

30. Provide a detailed analysis of the retained earnings account for the test period and the 12 month period immediately preceding the test period.

31. a. A listing of non-utility property and property taxes and accounts where amounts are recorded.

b. A schedule for all non-utility property giving a description, the date purchased and the cost.

32. Rates of return in Format 28 attached.

33. Employee data in Format 29 attached.

34. The studies for the test year including all applicable workpapers which are the basis of common plant allocations and expenses account allocations.

35. 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.

36. The information as soon as it is known, which would have a material effect on net operating income, rate base, and cost of capital which occurred after the test year and was not incorporated in the filed testimony and exhibits.

37. A detailed monthly income statement for each month after the test period including the month in which the hearing ends, as they become available.

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

39. Provide a schedule reflecting the salaries and other compensation of each executive officer for the test year and the preceding 2 calendar years. Include the percentage annual increase and the effective date of each increase, the job title,

duty and responsibility of each officer, the number of employees who report to each executive officer and who each executive officer reports to. Also, for employees elected to executive officer status during the test year, provide the salaries, for the test year, for those persons whom they replaced. Provide this information as shown in Format 39 attached.

40. Provide an analysis of the Company's expenses for research and development activities for the test year and the 5 preceding calendar years. For the test year include the following details:

a. Basis of fees paid to research organizations and the company's portion of the total revenue of each organization. Where the contribution is monthly, provide the current rate and the effective date.

b. Details of the research activities conducted by each organization.

c. Details of services and other benefits provided to the company by each organization during the test year and the calendar year 1981.

d. Total expenditures of each organization during 1981 including the basic nature of costs incurred by the organization.

e. Details of expected benefits to the company.

41. Provide the average number of customers for each customer class (i.e., residential, commercial, and industrial) for the test period and for each month of the test period.

42. Provide the information for total salaries and wages  
for all employees in Format 42 attached.

Done at Frankfort, Kentucky, this 12th day of January, 1983.

PUBLIC SERVICE COMMISSION

  
For the Commission

ATTEST:

\_\_\_\_\_  
Secretary







COMPANY NAME

Case No. 8738

Comparative Capital Structures (Excluding JDITC)

For the Periods as Shown

"000 Omitted"

<u>Line No.</u>	<u>Type of Capital</u>	<u>Latest Available Quarter</u>	
		<u>Amount</u>	<u>Ratio</u>
1.	Long Term Debt	_____	_____
2.	Short Term Debt	_____	_____
3.	Preferred & Preference Stock	_____	_____
4.	Common Equity	_____	_____
5.	Other (Itemize by Type)	_____	_____
6.	Total Capitalization	=====	=====

Instructions:

1. Provide a calculation of the average test year data as shown in Format 1, Schedule 2.
2. If the applicant is a member of an affiliated group, the above data is to be provided for the parent company and the systems consolidated.

COMPANY NAME

Case No. 8738

Calculation of Average Test Period Capital Structure  
12 Months Ended \_\_\_\_\_

"000 Omitted"

Line No.	Item (a)	Total Capital (b)	Long-Term Debt (c)	Short-Term Debt (d)	Preferred Stock (e)	Common Stock (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							

Instructions:

- 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.
- Include premium on class of stock.

COMPANY NAME

Case No. 8738

Schedule of Outstanding Long-Term Debt  
For the Calendar Year Ended December 31

Line No.	Type of Debt Issue (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Coupon Interest Rate (e)	Cost Rate At Issue (f)	Cost Rate to Maturity (g)	Bond Rating At Time of Issue (h)	Type of Obligation (i)	Annualized Cost Col.(d)xCol.(k) (j)

Total Long-Term Debt and Annualized Cost

Annualized Cost Rate (Total Col.(j) + Total Col.(d))

- 1 Nominal Rate
- 2 Nominal Rate Plus Discount or Premium Amortization
- 3 Nominal Rate Plus Discount or Premium Amortization and Issuance Cost
- 4 Standard and Poor's, Moody, etc.

COMPANY NAME \_\_\_\_\_

Case No. 9738

Schedule of Outstanding Long-Term Debt  
For the Test Year Ended \_\_\_\_\_

Line No.	Type of Debt Issue (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Coupon Interest Rate (e)	Cost At Issue (f)	Cost Rate to Maturity (g)	Bond Rating At Time of Issue (h)	Type of Obligation (i)	Annualized Cost Col. (d) x Col. (g) (j)	Actual Test Year Interest Cost (k)
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Total Long Term Debt and Annualized Cost

Annualized Cost Rate (Total Col. (j) + Total Col. (d))

Actual Long-Term Debt Cost Rate (Total Col. k + Total Reported in Col. (c) Line 15 of Format 1, Schedule 2)

- 1 Nominal Rate
- 2 Nominal Rate Plus Discount or Premium Amortization
- 3 Nominal Rate Plus Discount or Premium Amortization and Issuance Cost
- 4 Standard and Poor's, Moody, etc.
- 5 Sum of Accrued Interest Amortization of Discount or Premium and Issuance Cost

Case No. 8738

Long-Term Debt and Preferred Stock Cost Rates

<u>Annualized Cost Rate</u>	
<u>Long-Term Debt</u>	<u>Preferred Stock</u>

Parent Company:

Test Year

Latest Calendar year

System Consolidated:

Test Year

Latest Calendar year

Instruction:

1. This schedule is to be completed only by applicants that are members of an affiliated group.
2. Detailed workpapers showing calculation of the above cost rates are to be available on request.

COMPANY NAME

Case No. 8738

Schedule of Short-Term Debt  
For the Test Year Ended \_\_\_\_\_

Line No.	Type of Debt Instrument (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Nominal Interest Rate (e)	Effective Interest Cost Rate (f)	Annualized Interest Cost Col. (d) x Col. (f) (g)
Total Short-Term Debt							
				\$ _____		\$ _____	\$ _____
Annual Cost Rate (Total Col.(g) + Total Col.(d))							
Actual Interest Paid or Accrued on Short Term Debt during the Test Year (Report in Col.(g) of this schedule)							
Average Short-Term Debt - Format 1, Schedule 2							
Line 15 Col.(d) (Report in Col.(g) of this schedule)							
Test Year Interest Cost Rate (Actual Interest + Average Short-Term Debt) (Report in Col.(f) of this schedule)							
\$ _____							

Instructions:

- In all instances where the Effective Interest Cost Rate is different from the Nominal Interest Rate provide a calculation of the Effective Interest Cost Rate in sufficient detail to show the items of costs that cause the difference.







COMPANY NAME \_\_\_\_\_

Case No. \_\_\_\_\_

Form 14

Schedule of Common Stock Issues

For the 10 Year Period Ended \_\_\_\_\_

<u>Issue</u>	<u>Date of</u> <u>Announcements</u>	<u>Registration</u>	<u>Number</u> <u>of shares</u> <u>Issued</u>	<u>Price Per</u> <u>Share to</u> <u>Public</u>	<u>Price Per</u> <u>Share (Net</u> <u>to Company)</u>	<u>Book Value</u> <u>per Share At</u> <u>Date of Issue</u>	<u>Selling Exps.</u> <u>As % of Gross</u> <u>Issue Amount</u>	<u>Net</u> <u>Proceeds</u> <u>to Company</u>
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Instructions:

1. If applicant is a member of an affiliate group, provide in a separate schedule the above data for the parent company.

COMPANY NAME

Case No. 8738

Quarterly and Annual Common Stock Information  
For the Periods as Shown

<u>Period</u>	<u>Average No. of Shares Outstanding</u>	<u>Book Value</u>	<u>Earnings per Share</u>	<u>Dividend Rate Per Share</u>	<u>Return on Average Common Equity</u>
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**5th Calendar Year:**

1st Quarter  
2nd Quarter  
3rd Quarter  
4th Quarter  
Annual

**4th Calendar Year:**

1st Quarter  
2nd Quarter  
3rd Quarter  
4th Quarter  
Annual

**3rd Calendar Year:**

1st Quarter  
2nd Quarter  
3rd Quarter  
4th Quarter  
Annual

**2nd Calendar Year:**

1st Quarter  
2nd Quarter  
3rd Quarter  
4th Quarter  
Annual

**1st Calendar Year:**

1st Quarter  
2nd Quarter  
3rd Quarter  
4th Quarter  
Annual

**Latest Available Quarter****Instructions:**

1. Report annual returns only.
2. If applicant is a member of an affiliate group, provide a separate schedule showing the above data for the parent company.

COMPANY NAME

Case No. 8738

Common Stock - Market Price Information

Item	MONTH											
	January	February	March	April	May	June	July	August	September	October	November	December
5th Year:												
Monthly High												
Monthly Low												
Monthly Closing Price												
4th Year:												
Monthly High												
Monthly Low												
Monthly Closing Price												
3rd Year:												
Monthly High												
Monthly Low												
Monthly Closing Price												
2nd Year:												
Monthly High												
Monthly Low												
Monthly Closing Price												
1st Year:												
Monthly High												
Monthly Low												
Monthly Closing Price												
Months to Date of Filing:												
Monthly High												
Monthly Low												
Monthly Closing Price												

Instructions:  
 1. Indicate all stock splits by date and type.

2. If applicant is a member of an affiliate group, provide in a separate schedule the above data for the parent company.

Company Name

Case No. 8738

Format 5  
Page 1 of 2

Computation of Fixed Charge Coverage Ratios  
For the Periods as Shown

No.	Item	10th Calendar Year		9th Calendar Year		8th Calendar Year		7th Calendar Year		6th Calendar Year	
		SEC Method	Bond or Mortg. Indenture Requirement	SEC Method	Bond or Mortg. Indenture Requirement	SEC Method	Bond or Mortg. Indenture Requirement	SEC Method	Bond or Mortg. Indenture Requirement	SEC Method	Bond or Mortg. Indenture Requirement

Net Income  
Additions:  
Itemize

Total Additions  
Deductions:  
Itemize

Total Deductions  
Income Available for  
fixed charge coverage  
Fixed Charges  
Fixed Charge Coverage  
Ratio

COMPANY NAME

Case No. 8738

Computation of Fixed Charge Coverage Ratios  
For the Periods as Shown

No.	Item	5th Calendar Year Bond or Mortg. Indenture Require- ment	4th Calendar Year Bond or Mortg. Indenture Require- ment	3rd Calendar Year Bond or Mortg. Indenture Require- ment	2nd Calendar Year Bond or Mortg. Indenture Require- ment	1st Calendar Year Bond or Mortg. Indenture Require- ment	Test Year Bond or Mortg. Indenture Require- ment
	SEC Method		SEC Method	SEC Method	SEC Method	SBC Method	SEC Method

Net Income  
Additions:  
Itemize

Total Additions  
Deductions:  
Itemize

Total Deductions  
Income Available for  
fixed charge coverage  
Fixed Charges  
Fixed Charge Coverage  
Ratio

COMPANY NAME

Case No. 8738

## Summary of Customer Deposits

Kentucky Only

12 Months Ended \_\_\_\_\_

<u>Line No.</u>	<u>Month</u> (a)	<u>Receipts</u> (b)	<u>Refunds</u> (c)	<u>Balance</u> (d)
1.	Month Preceding 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 (Sum of L1 through L13)			
15.	Average balance (L14 ÷ 13)			
16.	Amount of deposits received during test period			
17.	Amount of deposits refunded during test period			
18.	Number of deposits on hand end of test year			
19.	Average amount of deposit (L15, Column (d) ÷ L18)			
20.	Interest paid during test period			
21.	Interest accrued during test period			
22.	Interest rate			







COMPANY NAME

Case No. 8738

Analysis of Salaries and Wages  
For the Calendar Years 1977 Through 1981  
And the 12-Month Period Ending \_\_\_\_\_

"000 Omitted"

Line No.	Item (a)	12 Months Ended											
		Calendar Years Prior to Test Year					Test Year						
		5th	4th	3rd	2nd	1st	Amount	%	Amount	%	%		
		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 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) Outside services employed
  - (e) Property insurance
  - (f) Injuries and damages

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

9. Administrative and general expenses (continued):

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

10. Total administrative and general expenses L9(a) through L9(m)

11. Total salaries and wages charged expense (L2 through L8 + L10)

12. Wages capitalized

13. Total salaries and wages

14. Ratio of salaries and wages charged expense to total wages (L11 ÷ L13)

13. Total salaries and wages

14. Ratio of salaries and wages charged expense to total wages (L11 ÷ L13)

15. Ratio of salaries and wages capitalized to total wages (L12 ÷ L13)

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

COMPART NAME

Case Number 8738

RECONCILIATION OF BOOK NET INCOME AND STATE TAXABLE INCOME

12 Months Ended

Line No.	Item (a)	Total Company (b)	Total Company Non-operating (c)	Operating	
				Kentucky Retail (d)	Other Jurisdictions (e)
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.	Difference between book taxable income and taxable income per tax return:				
16.	Add (Itemize)				
17.	Deduct (Itemize)				
18.	Taxable income per return				

- NOTE: (1) Provide a calculation of the amounts shown on lines 8 and 9 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.

COMPANY NAME

Case Number 8738

RECONCILIATION OF BOOK NET INCOME AND STATE TAXABLE INCOME

12 Months Ended

Line No.	Item (a)	Total		Operating	
		Total Company (b)	Non-operating (c)	Kentucky Ratio (d)	Other Jurisdiction (e)
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.	Difference between book taxable income and taxable income per tax return:				
16.	Add (itemize)				
17.	Deduct (itemize)				
18.	Taxable income per return				

NOTE: (1) Provide a calculation of the amounts shown on lines 8 and 9 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.

COMPANY NAME

Case No. 8738

ANALYSIS OF OTHER OPERATING TAXES

12 Months Ended

(000's)

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

## COMPANY NAME

Commonwealth of Kentucky

Case No. 8738

NET INCOME PER MCF SOLD  
(TOTAL COMPANY)

Line No.	Item (a)	12 Months Ended					Test Year (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)	
1.	<u>Operating Income</u>						
2.	Operating Revenues						
3.	<u>Operating Expense</u>						
4.	Operating Expenses						
5.	Maintenance Expenses						
6.	Depreciation Expense						
7.	Amortization and Depletion of Utility Plant						
8.	Amortization of Utility Plant Acquisition Adjustment						
9.	Amortization of Property Losses						
10.	Amortization of Conversion Expenses						
11.	Taxes Other Than Income Taxes						
12.	Income Taxes - Federal						
13.	Income Taxes - State						
14.	Income Taxes - Other						
15.	Provision for Deferred Income Taxes						
16.	Investment Tax Credit						
17.	Amortization of Investment Tax Credit						
18.	Total Operating Expenses						
19.	Net Operating Income						
20.	<u>Other Income - Net</u>						
21.	Mdse. Job and Contract Works						
22.	LP Gas Operating						
23.	Nonoperating Rental Income						
24.	Interest and Dividend Income						
25.	Allowance for Funds Used During Construction						
26.	Miscellaneous Nonoperating Income Total Other Income						
27.	Total Income						
28.	Miscellaneous Income Deductions						
29.	Income Before Interest Charges						
30.	<u>Interest Charges</u>						
31.	Interest on Long-Term Debt						
32.	Amortization of Debt Discount and Expense						
33.	Amortization of Premium on Debt-Credit						
34.	Other Interest Expense						
35.	Total Interest Charges						
36.	Net Income						
37.	MCF Sold						



COMPANY NAME  
 Commonwealth of Kentucky  
 Case No. 8738  
 For the Calendar Years 1977 through 1981  
 and the 12-Month Period Ended  
 (Total Company)

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

1. Cost Per MCF of Purchased Gas
2. Cost of Propane Gas Per MCF Equivalent for Peak Shaving
3. Cost Per MCF of Gas Sold
4. Maintenance Cost Per Transmission Mile
5. Maintenance Cost Per Distribution Mile
6. Sales Promotion Expense Per Customer
7. Administration and General Expense Per Customer
8. Wages and Salaries - Charged Expense: Per Average Employee
9. Depreciation Expense: Per \$100 of Average Gross Depreciable Plant in Service
11. Rents: Per \$100 of Average Gross Plant in Service
12. Property Taxes: Per \$100 of Average Net Plant in Service
13. Payroll Taxes: Per Average Employee Whose Salary is Charged to Expense
14. Interest Expense: Per \$100 of Average Debt Outstanding
15. Per \$100 of Average Plant Investment Per MCF Sold
20. Meter reading expense per meter

COMPANY NAME

Commonwealth of Kentucky

Case No. 8738

Format 19  
Sheet 1 of 5

AVERAGE GAS PLANT IN SERVICE BY ACCOUNT PER MCF

For the Calendar Years 1977 Through 1981 and the 12 Month Ended

(Total Company)

Account Number	Title of Accounts	12 Months Ended					Test Year
		Calendar Years Prior to Test Year	Test Year	5th	4th	3rd	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	<u>Intangible Plant</u>						
301	Organization						
302	Franchises and Consents						
303	Miscellaneous Intangible Plant						
	Total Intangible Plant						
	<u>Production Plant</u>						
	<u>Natural Gas Production and Gathering Plant</u>						
325.1	Producing Lands						
325.2	Producing Leaseholds						
325.3	Gas Rights						
325.4	Rights-of-Way						
325.5	Other Land and Land Rights						
326	Gas Well Structures						
327	Field Compressor Station Structures						
328	Field Meas. and Reg. Sta. Structures						
329	Other Structures						
330	Producing Gas Wells-Well Construction						
331	Producing Gas Wells-Well Equipment						
332	Field Lines						
333	Field Compressor Station Equipment						
334	Field Meas. and Reg. Sta. Equipment						
335	Drilling and Cleaning Equipment						
336	Purification Equipment						
337	Other Equipment						
338	Unsuccessful Exploration and Devel. Costs						
	Total Production and Gathering Plant						

COMPANY NAME

Commonwealth of Kentucky

Case No. 8738

AVERAGE GAS PLANT IN SERVICE BY ACCOUNT PER MCF

For the Calendar Years 1977 Through 1981 and the 12 Month Ended

(Total Company)

Account Number	Title of Accounts (a)	12 Months Ended					Test Year (g)
		Calendar Years Prior to Test Year 5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	
<u>Products Extraction Plant</u>							
340	Land and Land Rights						
341	Structures and Improvements						
342	Extraction and Refining Equipment						
343	Pipe Lines						
344	Extracted Products Storage Equipment						
345	Compressor Equipment						
346	Gas Meas. and Reg. Equipment						
347	Other Equipment						
	Total Products Extraction Plant						
	Total Nat. Gas Production Plant						
	Mfd. Gas Prod. Plant (Submit Suppl. Statement)						
	Total Production Plant						
<u>Natural Gas Storage and Processing Plant</u>							
<u>Underground Storage Plant</u>							
350.1	Land						
350.2	Rights-of-Way						
351	Structures and Improvements						
352	Wells						
352.1	Storage Leasable and Rights						
352.2	Reservoirs						
352.3	Non-Recoverable Natural Gas						
353	Lines						
354	Compressor Station Equipment						
355	Measuring and Reg. Equipment						
356	Purification Equipment						
357	Other Equipment						
	Total Underground Storage Plant						

COMPANY NAME  
Commonwealth of Kentucky  
Case No. 8738

AVERAGE GAS PLANT IN SERVICE BY ACCOUNT PER MCF

For the Calendar Years 1977 Through 1981 and the 12 Month Ended

(Total Company)

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

360 Other Storage Plant  
 361 Land and Land Rights  
 362 Structures and Improvements  
 363 Gas Holders  
 363.1 Purification Equipment  
 363.2 Liquefaction Equipment  
 363.3 Vaporizing Equipment  
 363.4 Compressor Equipment  
 363.5 Meas. and Reg. Equipment  
 Other Equipment  
 Total Other Storage Plant

Base Load Liquefied Natural Gas, Terminaling and Processing Plant  
 364.1 Land and Land Rights  
 364.2 Structures and Improvements  
 364.3 LNG Processing Terminal Equipment  
 364.4 LNG Transportation Equipment  
 364.5 Measuring and Regulating Equipment  
 364.6 Compressor Station Equipment  
 364.7 Communications Equipment  
 364.8 Other Equipment  
 Total Base Load Liquefied Natural Gas, Terminaling, and Processing Plant

Total Nat. Gas Storage and Proc. Plant  
Transmission Plant  
 365.1 Land and Land Rights  
 365.2 Rights-of-Way  
 366 Structures and Improvements  
 367 Mains

Commonwealth of Kentucky

Case No. 8738

AVERAGE GAS PLANT IN SERVICE BY ACCOUNT PER MCF

For the Calendar Years 1977 Through 1981 and the 12 Month Ended

(Total Company)

Account Number	Title of Accounts (a)	12 Months Ended					Test Year (g)
		Calendar Years Prior to Test Year 5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	
368	Compressor Station Equipment						
369	Measuring and Reg. Sta. Equipment						
370	Communication Equipment						
371	Other Equipment						
	Total Transmission Plant						
	<u>Distribution Plant</u>						
374	Land and Land Rights						
375	Structures and Improvements						
376	Mains						
377	Compressor Station Equipment						
378	Meas. and Reg. Sta. Equip.-General						
379	Meas. and Reg. Sta. Equip.-City Gate						
380	Services						
381	Meters						
382	Meter Installations						
383	House Regulators						
384	House Reg. Installations						
385	Industrial Meas. and Reg. Sta. Equipment						
386	Other Prop. on Customer's Premises						
387	Other Equipment						
	Total Distribution Plant						
	<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						

COMPANY NAME

Commonwealth of Kentucky

Case No. 8738

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Sheet 5 of 5

AVERAGE GAS PLANT IN SERVICE BY ACCOUNT PER MCF

For the Calendar Years 1977 Through 1981 and the 12 Month Ended

(Total Company)

Account Number	Title of Accounts (a)	12 Months Ended					Test Year (g)
		Calendar Years Prior to Test Year (b)	4th Year (c)	3rd Year (d)	2nd Year (e)	1st Year (f)	
395	Laboratory Equipment						
396	Power Operated Equipment						
397	Communication Equipment						
398	Miscellaneous Equipment						
	Subtotal						
399	Other Tangible Property						
	Total General Plant						
	Total (Accounts 101 and 106)						
102	Gas Plant Purchased						
102	Gas Plant Sold						
03	Experimental Gas Plant Unclassified						
	Total Gas Plant In Service						

COMPANY NAME

Commonwealth of Kentucky

Case No. 8738

Format 20  
Sheet 1 of 5

STATEMENT OF GAS PLANT IN SERVICE  
12 Months Ended

(Total Company)

Account Number	Title of Accounts (a)	Beginning Balance (b)	Additions (c)	Retirements (d)	Transfers (e)	Ending Balance (f)
	<u>Intangible Plant</u>					
301	Organization					
302	Franchises and Consents					
303	Miscellaneous Intangible Plant					
	Total Intangible Plant					
	<u>Production Plant</u>					
	<u>Natural Gas Production and Gathering Plant</u>					
325.1	Producing Lands					
325.2	Producing Leaseholds					
325.3	Gas Rights					
325.4	Rights-of-Way					
325.5	Other Land and Land Rights					
326	Gas Well Structures					
327	Field Compressor Station Structures					
328	Field Meas. and Reg. Sta. Structures					
329	Other Structures					
330	Producing Gas Wells-Well Construction					
331	Producing Gas Wells-Well Equipment					
332	Field Lines					
333	Field Compressor Station Equipment					
334	Field Meas. and Reg. Sta. Equipment					
335	Drilling and Cleaning Equipment					
336	Purification Equipment					
337	Other Equipment					
338	Unsuccessful Exploration and Devel. Costs					
	Total Production and Gathering Plant					

COMPANY NAME

Commonwealth of Kentucky

Case No. 8738

STATEMENT OF GAS PLANT IN SERVICE  
12 Months Ended  
(Total Company)

Account Number	Title of Accounts (a)	Beginning Balance (b)	Additions (c)	Retirements (d)	Transfers (e)	Ending Balance (f)
340	<u>Products Extraction Plant</u>					
341	Land and Land Rights					
342	Structures and Improvements					
343	Extraction and Refining Equipment					
344	Pipe Lines					
345	Extracted Products Storage Equipment					
346	Compressor Equipment					
347	Gas Meas. and Reg. Equipment					
	Other Equipment					
	Total Products Extraction Plant					
	Total Nat. Gas Production Plant					
	Mfd. Gas Prod. Plant (Submit Suppl. Statement)					
	Total Production Plant					
	<u>Natural Gas Storage and Processing Plant</u>					
	<u>Underground Storage Plant</u>					
	Land					
350.1	Rights-of-Way					
350.2	Structures and Improvements					
351	Wells					
352	Storage Leaseholds and Rights					
352.1	Reservoirs					
352.2	Non-Recoverable Natural Gas					
352.3	Lines					
353	Compressor Station Equipment					
354	Measuring and Reg. Equipment					
355	Purification Equipment					
356	Other Equipment					
357	Total Underground Storage Plant					

\* Mfd. Gas Prod. Plant (Submit Suppl. Statement)



COMPANY NAME

Commonwealth of Kentucky

Case No. 8738

Format 20  
Sheet 3 of 5

STATEMENT OF GAS PLANT IN SERVICE

12 Months Ended

(Total Company)

Account Number	Title of Accounts (a)	Beginning Balance (b)	Additions (c)	Retirements (d)	Transfers (e)	Ending Balance (f)
360	Other Storage Plant					
361	Land and Land Rights					
362	Structures and Improvements					
363	Gas Holders					
363.1	Purification Equipment					
363.2	Liquefaction Equipment					
363.3	Vaporizing Equipment					
363.4	Compressor Equipment					
363.5	Meas. and Reg. Equipment					
	Other Equipment					
	Total Other Storage Plant					
	Base Load Liquefied Natural Gas, Terminaling and Processing Plant					
364.1	Land and Land Rights					
364.2	Structures and Improvements					
364.3	LNG Processing Terminal Equipment					
364.4	LNG Transportation Equipment					
364.5	Measuring and Regulating Equipment					
364.6	Compressor Station Equipment					
364.7	Communications Equipment					
364.8	Other Equipment					
	Total Base Load Liquefied Natural Gas, Terminaling, and Processing Plant					
	Total Nat. Gas Storage and Proc. Plant					
	Transmission Plant					
365.1	Land and Land Rights					
365.2	Rights-of-Way					
366	Structures and Improvements					
367	Mains					

Commonwealth of Kentucky

Case No. 8738

STATEMENT OF GAS PLANT IN SERVICE

12 Months Ended

(Total Company)

<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)
368	Compressor Station Equipment					
369	Measuring and Reg. Sta. Equipment					
370	Communication Equipment					
371	Other Equipment					
	<u>Total Transmission Plant</u>					
	<u>Distribution Plant</u>					
374	Land and Land Rights					
375	Structures and Improvements					
376	Mains					
377	Compressor Station Equipment					
378	Meas. and Reg. Sta. Equip.--General					
379	Meas. and Reg. Sta. Equip.--City Gate					
380	Services					
381	Meters					
382	Meter Installations					
383	House Regulators					
384	House Reg. Installations					
385	Industrial Meas. and Reg. Sta. Equipment					
386	Other Prop. on Customer's Premises					
387	Other Equipment					
	<u>Total Distribution Plant</u>					
	<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					

COMPANY NAME

Commonwealth of Kentucky

Case No. 8738

Format 20  
Sheet 5 of 5

STATEMENT OF GAS PLANT IN SERVICE

12 Months Ended

(Total Company)

<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>
395	Laboratory Equipment					
396	Power Operated Equipment					
397	Communication Equipment					
398	Miscellaneous Equipment					
	Subtotal					
199	Other Tangible Property					
	Total General Plant					
	Total (Accounts 101 and 106)					
02	Gas Plant Purchased					
02	Gas Plant Sold					
03	Experimental Gas Plant Unclassified					
	Total Gas Plant In Service					

COMPANY NAME

Case Number 8738

ACCOUNT 913 - ADVERTISING EXPENSE

For the 12 Months Ended

(Total Company)

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

COMPANY NAME

Case No. 8738

## ACCOUNT 930 - MISCELLANEOUS GENERAL EXPENSES

For the 12 Months Ended

(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.	Director's fees and Expenses	
7.	Dues and Subscriptions	
8.	Miscellaneous	
9.	Total	
10.	Amount Assigned to Kentucky	

COMPANY NAME

Case Number 8738

ACCOUNT 426 - MISCELLANEOUS INCOME DEDUCTIONS

For the 12 Months Ended

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

COMPANY NAME

Case No. 8738

Professional Service Expenses

For the Twelve Months Ended

<u>Line No.</u>	<u>Item</u>	<u>Rate Case</u>	<u>Annual Audit</u>	<u>Other</u>	<u>Total</u>
1.	Legal				
2.	Engineering				
3.	Accounting				
4.	Other				
5.	Total				

## COMPANY NAME

Commonwealth of Kentucky

Case No. 8738

AVERAGE RATES OF RETURN12 Months Ended

<u>Line No.</u>	<u>Calendar Years Prior to Test Year</u> (a)	<u>Total Company</u> (b)	<u>Ky. Retail</u> (c)	<u>Other Retail Jurisdictions</u> (d)	<u>FERC Wholesale</u> (e)
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 work papers in support of the above calculations.



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

Calendar Years Prior to Test Year	Production		Natural Gas Storage Terminaling and Processing		Transmission		Distribution		Customer Accounts							
	(A) No.	(B) Hrs. Wages	(C) No.	(D) Hrs. Wages	(E) No.	(F) Hrs. Wages	(G) No.	(H) Hrs. Wages	(I) No.	(J) Hrs. Wages	(K) No.	(L) Hrs. Wages	(M) No.	(N) Hrs. Wages	(O) No.	(P) Hrs. Wages
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.

SCHEDULE OF NUMBER OF EMPLOYEES, HOURS PER EMPLOYEE, AND AVERAGE WAGES  
PER EMPLOYEE (Continued)

Calendar Years Prior to Test Year	Customer Service and Information		Sales		Administrative and General		Construction		Total						
	(A) No. (Q)	Hrs. (R)	Wages (S)	No. (T)	Hrs. (U)	Wages (V)	No. (W)	Hrs. (X)	Wages (Y)	No. (Z)	Hrs. (AA)	Wages (BB)	No. (CC)	Hrs. (DD)	Wages (EE)
% 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.



COMPANY NAME

CASE NO. \_\_\_\_\_

Total Wage and Salary Information

Item	12 months Preceding Test Period (\$)	Percent of Salaries & Wages	Test Period (\$)	Percent of Salaries & Wages (\$)	Test Period Adjusted (\$)	Percent of Salaries & Wages
Wages & Salaries		100%		100%		100%
Group Insurance						
Pensions						
FICA						
FUT						
SUT						
Other Benefits (Itemize)						