

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

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In the Matter of:

NOTICE OF ADJUSTMENT OF RATES OF)
CONTINENTAL TELEPHONE COMPANY) CASE NO. 9011
OF KENTUCKY)

O R D E R

IT IS ORDERED that Continental Telephone Company of Kentucky shall file an original and 15 copies of the following information with the Commission on or before April 20, 1984. 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. When applicable, the information requested herein should be provided for total company operations and jurisdictional operations, separately. 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 the 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 the 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 service category (i.e., exchange access, private line, toll, etc.) the amount and percent of any proposed increase or decrease in revenue distributed to each category. This schedule is to be accompanied by a statement

which explains in detail the methodology or basis used to allocate the requested increase or decrease in revenue to each of the respective service categories.

g. A schedule showing how the increase or decrease in (f) above was further distributed to each rate charge (i.e., exchange access, private line, toll, etc.). This schedule is to be accompanied by a statement which explains, in detail, the methodology or basis 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. 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. (On the total company income statement show net income.)

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 jurisdictional 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 applicable to more than one jurisdiction or utility operation. 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 jurisdictional operations:

- a. Plant in service (Account 101.1)
- b. Plant purchased or sold (Account 277)
- c. Property held for future use (Account 100.3)
- d. Construction work in progress (Account 100.2)
(Separate this balance into CWIP eligible for capitalized interest and other CWIP)
- e. Completed construction not classified
- f. Depreciation reserve (Account 171)
- g. Plant acquisition adjustment (Account 100.4)
- h. Amortization of utility plant acquisition adjustment (Account 172)

- i. Materials and supplies (include all accounts and subaccounts (Account 122))
 - 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 11n to this request
 - o. Balance in accounts payable applicable to amounts included in utility plant in service. (If actual is indeterminable, give reasonable estimate.)
 - p. Balance in accounts payable applicable to amounts included in plant under construction. (If actual is indeterminable, give reasonable estimate.)
12. The dollar amount of employee concession telephone service for the 12 months of the test year as shown in Format 12 attached.
13. Provide the following information for each item of 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 plant and reserve account or subaccount and included in the applicant's chart of accounts as shown in Format 14.

15. Provide the journal entries relating to the purchase or sale of utility plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise since the inception of the Company. Also, a schedule showing the calculation of the acquisition adjustment at the date of purchase of each item of 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 jurisdictional 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 jurisdictional 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 jurisdictional operating expense account balance 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. (FCC Form No. M, Schedule 35). Show the percentage of increase of each year over the prior year.

c. A schedule of total company and Kentucky jurisdictional 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 18c 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 jurisdictional operations.

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 20a (1) through 20a (4) for state income taxes
- (7) Reconciliation of book to taxable income as shown in format 20a (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 20b.

21. A schedule of total company and Kentucky jurisdictional net operating income per average access line (See Format 22, Schedule 2) 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 21 attached.

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

23. A schedule of total company and Kentucky jurisdictional average plant in service per access line 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 23 to this request.

24. A statement of plant in service per company books for the test year. This data should be presented as shown in Format 24 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 642 - Advertising as shown in format 25a 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. Expenses allocated from either the parent company or from affiliated companies should so be identified.

b. An analysis of Account 675 - Other Expenses for the test period. This analysis should show a complete breakdown of this account as shown in attached Format 25b 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 25b attached.

c. An analysis of Account 323 - Miscellaneous Income Charges for the test period. This analysis should show a complete breakdown of this account as shown in attached Format 25c, 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 25c attached.

26. Provide a detailed analysis of expenses incurred during the test year for professional services, as shown in Format 26, 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 323. 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 and its source.

28. a. Provide a statement describing the applicant's lobbying activities and a schedule showing the name of the

individual, his salary, the 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.

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 32 attached.

33. Employee data in Format 33 attached.

34. 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.

35. 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.

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

37. Provide the names and mailing addresses of each of the applicant's directors.

38. Provide all current labor contracts and the most recent contracts previously in effect.

39. 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.

40. Additional data relating to affiliated or parent company(s).

a. Consolidated parent and subsidiaries balance sheet, income statement, and statement of changes in financial position for the test year and the last two calendar years.

b. Schedule showing balance sheet, income statement, and retained earnings adjusting entries for Kentucky subsidiary in its consolidation with the parent company and affiliated companies.

c. Schedule of company's home office and/or inter-company charges; monthly for the test year and yearly for the last 2 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 or allocated) and basis for allocating common charges.

d. Schedule of federal income tax reductions due to filing a consolidated parent tax return for the last 2 taxable years. Show source and type of reduction, and method and basis of allocating to companies and states.

41. The most recently available Embedded Direct Analysis.

42. a. Explanation of the settlement contract or method used with South Central Bell and any other telephone companies to

arrive at applicant's Kentucky intrastate test period toll revenues. (Provide the traffic agreement presently in use for settlement purposes.)

b. Explanation with copies of appropriate supporting material, of the separation procedures used to arrive at the test period Kentucky intrastate portions of revenues, investment, expenses, taxes, reserves and any other items applicable to the case. Include discussions on cost studies which were used and periods for which studies were made.

c. A breakdown by dollar amounts of the Kentucky intrastate toll revenues for the test period into their major class of toll service-message toll including WATS, private line, foreign exchange, and any other items contributing to the intrastate toll revenues. Include all intrastate toll revenues whether received through settlements or otherwise.

43. a. The status of all intrastate toll settlements, by major class of toll service, with South Central Bell that were pending at the beginning and at the end of the test period that would affect the test period intrastate toll revenues. Indicate the finality of these settlements with South Central Bell, and if they are not final, give the expected amounts and the expected dates they will be finalized. These amounts are to be reconciled with book entries including amounts accrued for future settlement adjustments.

b. A statement of concurrence from South Central Bell that the test period intrastate toll settlement revenue is correct giving dollar amounts for each major class of toll service

settled. If concurrence cannot be obtained, provide a detailed statement of differences.

c. Written explanations of each change or adjustment in intrastate toll settlements which was booked during the test period, but was applicable to settlements outside of the test period and which was booked outside the test period, but was applicable to settlements covering portions of the test period.

d. Written explanation of all pro forma adjustments made to normalize the test period intrastate toll revenues such as those caused by settlement contract changes and separation procedure changes that may effect such items as the intrastate toll rate of return used in computing toll settlements for actual cost and division of revenues companies.

e. Any other information the applicant deems necessary to explain the debits and credits to its toll revenues in order to normalize its intrastate toll revenues for the test period.

44. Provide definitive studies showing that each of the major services provided to Continental by its service corporation are on a cost effective basis.

Done at Frankfort, Kentucky, this 23rd day of March, 1984.

PUBLIC SERVICE COMMISSION


For the Commission

ATTEST:

Secretary

COMPANY NAME

Case No. 9011

Comparative Capital Structures (Excluding JDIC)

For the Periods as Shown

"000 Omitted"

<u>Line</u> <u>No.</u>	<u>Type of Capital</u>	<u>10th Year</u>		<u>9th Year</u>		<u>8th Year</u>	
		<u>Amount</u>	<u>Ratio</u>	<u>Amount</u>	<u>Ratio</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						

COMPANY NAME

Case No. 9011

Comparative Capital Structures (Excluding JDIC)

For the Periods as Shown

"000 Omitted"

<u>Line</u> <u>No.</u>	<u>Type of Capital</u>	<u>7th Year</u>		<u>6th Year</u>		<u>5th Year</u>	
		<u>Amount</u>	<u>Ratio</u>	<u>Amount</u>	<u>Ratio</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						

COMPANY NAME

Case No. 9011

Comparative Capital Structures (Excluding JDIC)

For the Periods as Shown

"000 Omitted"

<u>Line</u> <u>No.</u>	<u>Type of Capital</u>	<u>4th Year</u>		<u>3th Year</u>		<u>2th Year</u>	
		<u>Amount</u>	<u>Ratio</u>	<u>Amount</u>	<u>Ratio</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						

COMPANY NAME

Case No. 9011

Comparative Capital Structures (Excluding JDIC)

For the Periods as Shown

"000 Omitted"

<u>Line</u> <u>No.</u>	<u>Type of Capital</u>	<u>1st Year</u>		<u>Test Year</u>		<u>Average</u> <u>Test Year</u>	
		<u>Amount</u>	<u>Ratio</u>	<u>Amount</u>	<u>Ratio</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						

COMPANY NAME

Case No. 9011

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 system consolidated.

COMPANY NAME

Case No. 9011

Format 1
Schedule 2

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)	Common Equity (h)
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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 + 13)
16. Average capitalization ratios
17. End-of-period capitalization ratios

Instructions:

1. If applicable, provide an additional schedule in the above format excluding common equity in subsidiaries for the total company capital structure. Show the amount of common equity excluded.
2. Include premium on class of stock.

COMPANY NAME

Format 2a
Schedule 1

Case No. 9011

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 ² (f)	Cost Rate to Maturity ³ (g)	Bond Rating At Time of Issue ⁴ (h)	Type of Obligation (i)	Annualized Cost Col. (d) x 100 (j)
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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

Format 2a
Schedule 2

Case No. 9011

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 Rate 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 Int. On (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

COMPANY NAME

CASE NO. 9011

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

Format 2b

Case No. 9011

Schedule of Short-Term Debt
For the Test Year Ended _____

<u>Line No.</u>	<u>Type of Debt Instrument (a)</u>	<u>Date of Issue (b)</u>	<u>Date of Maturity (c)</u>	<u>Amount Outstanding (d)</u>	<u>Nominal Interest Rate (e)</u>	<u>Effective Interest Cost Rate (f)</u>	<u>Annualized Interest Cost Col. (d)xCol. (f) (g)</u>
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Total Short-Term Debt

Annualized 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. 9011

Schedule of Outstanding Shares of Preferred Stock
For the Calendar Year Ended _____

Line No.	Description of Issue (a)	Date of Issue (b)	Amount Sold (c)	Amount Outstanding (d)	Dividend Rate (e)	Cost Rate at Issue (f)	Annualized Cost Col. (f) x Col. (d) (g)	Convertibility Features (h)
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Total

Annualized Cost Rate [Total Col. (g) ÷ Total Col. (d)]

Instruction:

1. If the applicant has issued no preferred stock, this schedule may be omitted.

COMPANY NAME

Case No. 9011

Schedule of Outstanding Shares of Preferred Stock
For the Test Year Ended _____

Line No.	Description of Issue (a)	Date of Issue (b)	Amount Sold (c)	Amount Outstanding (d)	Dividend Rate (e)	Cost Rate at Issue (f)	Annualized Cost (g) = Col. (f) x Col. (d)	Actual Test Year Cost (h)	Convertibility Features (i)

Total

Annualized Cost Rate [Total
Col. (g) ÷ Total Col. (d)]

Actual Test Year Cost Rate [Total
Col. (h) ÷ Total Reported in
Col. (e), Line 15 of Format 1,
Schedule 2]

Instruction:

1. If the applicant has issued no preferred stock, this schedule may be omitted.

COMPANY NAME

Case No. 9011

Schedule of Common Stock Issue

For the 10 Year Period Ended _____

<u>DATE OF</u> <u>Issue Announcement</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. 9011

Quarterly and Annual Common Stock Information
For the Periods as Shown

<u>Period</u>	<u>Average No. of Shares Outstanding</u> (000)	<u>Book Value</u> (\$)	<u>Earnings per Share</u> (\$)	<u>Dividend Rate Per Share</u> (\$)	<u>Return on Average Common Equity</u> (%)
5th Calendar Year:					
4th Calendar Year:					
3rd Calendar Year:					
2nd Calendar Year:					
1st Calendar Year:					

Latest Available Quarter

Instructions:

1. Report annual returns only.
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. 9011

Common Stock - Market Price Information

Month

<u>ITEM</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>
<u>5th Year:</u>						
Monthly High						
Monthly Low						
Monthly Closing Price						
<u>4th Year:</u>						
Monthly High						
Monthly Low						
Monthly Closing Price						
<u>3rd Year:</u>						
Monthly High						
Monthly Low						
Monthly Closing Price						
<u>2nd Year:</u>						
Monthly High						
Monthly Low						
Monthly Closing Price						
<u>Months to Date of Filings:</u>						
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. 9011

Computation of Fixed Charge Coverage Ratios
For the Periods as Shown

<u>10th Calendar Year</u>		<u>9th Calendar Year</u>		<u>8th Calendar Year</u>	
<u>SEC</u>	<u>Bond or</u>	<u>SEC</u>	<u>Bond or</u>	<u>SEC</u>	<u>Bond or</u>
<u>Method</u>	<u>Mortg.</u>	<u>Method</u>	<u>Mortg.</u>	<u>Method</u>	<u>Mortg.</u>
	<u>Indenture</u>		<u>Indenture</u>		<u>Indenture</u>
	<u>Require-</u>		<u>Require-</u>		<u>Require-</u>
	<u>ment</u>		<u>ment</u>		<u>ment</u>

No. Item

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. 9011

Computation of Fixed Charge Coverage Ratios
For the Periods as Shown

<u>7th Calendar Year</u>		<u>6th Calendar Year</u>		<u>5th Calendar Year</u>	
<u>SEC</u>	<u>Bond or</u>	<u>SEC</u>	<u>Bond or</u>	<u>SEC</u>	<u>Bond or</u>
<u>Method</u>	<u>Mortg.</u>	<u>Method</u>	<u>Mortg.</u>	<u>Method</u>	<u>Mortg.</u>
	<u>Indenture</u>		<u>Indenture</u>		<u>Indenture</u>
	<u>Require-</u>		<u>Require-</u>		<u>Require-</u>
	<u>ment</u>		<u>ment</u>		<u>ment</u>

No. Item

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. 9011

Computation of Fixed Charge Coverage Ratios
For the Periods as Shown

<u>4th Calendar Year</u>		<u>3th Calendar Year</u>		<u>2nd Calendar Year</u>	
<u>SEC</u>	<u>Bond or</u>	<u>SEC</u>	<u>Bond or</u>	<u>SEC</u>	<u>Bond or</u>
<u>Method</u>	<u>Mortg.</u>	<u>Method</u>	<u>Mortg.</u>	<u>Method</u>	<u>Mortg.</u>
	<u>Indenture</u>		<u>Indenture</u>		<u>Indenture</u>
	<u>Require-</u>		<u>Require-</u>		<u>Require-</u>
	<u>ment</u>		<u>ment</u>		<u>ment</u>

No. Item

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. 9011

Computation of Fixed Charge Coverage Ratios
For the Periods as Shown

<u>1st Calendar Year</u>		<u>Test Year</u>	
SEC Method	Bond or Mortg. Indenture Require- ment	SEC Method	Bond or Mortg. Indenture Require- ment

No. Item

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. 9011

SUMMARY OF CUSTOMER DEPOSITS

Test Year

<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			
11.	10th Month			
12.	11th Month			
13.	12th Month			
14.	Total (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			

COMPANY NAME

COMMONWEALTH OF KENTUCKY

Case No. 9011

EMPLOYEE CONCESSION TELEPHONE SERVICE
TEST YEAR ENDING

<u>No. of</u>	<u>Local</u>		<u>TO11</u>	
	<u>People</u>	<u>Main Stations</u>	<u>Intrastate</u>	<u>Interstate</u>

Kentucky Revenue Loss

General Office Personnel
(By percentage allowance)

Kentucky Operations
(By percentage allowance)

Allowance Provided Employees
Served by Other Telephone
Companies

Retired and Disabled Employees
(By percentage allowance)

Other

COMPANY NAME

Case No. 9011

COMPARISON OF TEST YEAR ACCOUNT BALANCES WITH THOSE OF THE
PRECEDING YEAR

Account Title and Account Number	1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Total
-------------------------------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------	---------------	---------------	---------------	-------

Test Year
Prior Year
Increase
(Decrease)

COMPANY NAME

Commonwealth of Kentucky

Case No. 9011

ANALYSIS OF SALARIES AND WAGES CHARGED TO EXPENSE
TEST YEAR ENDING

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.	Maintenance	\$	\$	\$	\$	\$	\$
2.	Traffic						
3.	Commercial						
4.	Revenue Accounting						
5.	General Office and Adminstrative Salaries:						
6.	(a) Executive Department						
7.	(b) Accounting Department ^{1/}						
8.	(c) Treasury Department						
9.	(d) Law Department						
10.	(e) Other General Office Salaries						
11.	(f) General Office and Administrative Salaries allocated to Kentucky						
12.	Total General Office Administrative Salaries (Line 6 thru 11)						
13.	Total Salaries and Wages Charged Expense (Lines 1 thru 4 + Line 12)						
14.	Construction						
15.	Total Salaries and Wages						

^{1/} Excluding Revenue Accounting Salaries and Wages.

COMPANY NAME

Commonwealth of Kentucky
Case No. 9011
RECONCILIATION OF BOOK NET INCOME AND FEDERAL TAXABLE INCOME
12 Months Ended

Line No.	Item (a)	Total		Kentucky Operations		
		Total Company (b)	Company Non-operating (c)	Combined (d)	Intrastate (e)	Other Jurisdiction (f)
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					

- NOTE:
- (1) Provide a calculation of the amount shown on lines 3 through 7 above.
 - (2) Provide work papers supporting each calculation including the depreciation schedules for straight-line tax and accelerated tax depreciation.
 - (3) Provide a schedule setting forth the basis of allocation of each item of revenue or cost allocated above.

COMPANY NAME

Formal 20a(7)
Schedule 2

Commonwealth of Kentucky

Case No. 9011

RECONCILIATION OF BOOK NET INCOME AND STATE TAXABLE INCOME
12 Months Ended

Line No.	Item (a)	Total Company (b)	Total Company Non-operating (c)	Kentucky Operations Combined (d)	Other Jurisdiction (e)	Other Jurisdiction (f)
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					

NOTE:

- (1) Provide a calculation of the amount shown on lines 8 through 9 above.
- (2) Provide work papers supporting each calculation including the depreciation schedules for straight-line tax and accelerated tax depreciation.
- (3) Provide a schedule setting forth the basis of allocation of each item of revenue or cost allocated above.

COMPANY NAME

Case No. 9011

Analysis of Other Operating Taxes
12 Months Ended

"000 Omitted"

<u>Line No.</u>	<u>Item</u>	<u>Charged Expense (a)</u>	<u>Charged to Construction (b)</u>	<u>Charged to Other Accounts (c)</u>	<u>Amount Accrued (d)</u>	<u>Amount Paid (e)</u>
1.	Kentucky Retail:					
	(a) State Income					
	(b) Gross Receipts*					
	(c) Ad Valorem (Property)					
	(d) Payroll (Employer's Portion)					
	(e) Other Taxes					
2.	Total Kentucky Retail [L1(a) through L1(d)]					
3.	Other Jurisdictions					
	Total Per Books (L2 + L3)					

Instructions:

*Actual payments for test year should be shown under the amount paid column.

1. Explain items in column (c).

COMPANY NAME

Case No. 9011

KENTUCKY COMBINED
NET OPERATING INCOME PER AVERAGE ACCESS LINE
TEST YEAR ENDING

Line No.	Item (a)	12 Month Ended					Test Year (g)
		5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	
<u>Operating Revenues</u>							
1.	Local service revenues						
2.	Toll service revenues						
3.	Miscellaneous revenues						
4.	Uncollectibles - debit						
5.	Total operating revenues						
<u>Operation and Maintenance Expenses</u>							
6.	Maintenance expenses						
7.	Depreciation and amortization						
8.	Traffic expenses						
9.	Commercial expenses						
10.	General office salaries and expenses						
11.	Other operating expenses						
12.	Total operation and maintenance expenses						
13.	Net operating revenue						
14.	Net operating revenue						
<u>Operating Taxes</u>							
15.	Federal income taxes						
16.	State income taxes						
17.	Other operating taxes						
18.	Total operating taxes						
19.	Net operating income						
20.	Net operating income						
21.	Total average primary phone (13-month average)						
22.	Total average primary phone (13-month average)						

COMPANY NAME

Commonwealth of Kentucky

Case No. 9011

NUMBER OF EMPLOYEES
TEST YEAR ENDING

<u>Period</u>	<u>Total</u> (a)	<u>Maintenance</u> (b)	<u>Traffic</u> (c)	<u>Commercial</u> (d)	<u>General Office</u> (e)
Month prior to Test Year					
1st Month of Test Year					
2nd Month					
3rd Month					
4th Month					
5th Month					
6th Month					
7th Month					
8th Month					
9th Month					
10th Month					
11th Month					
12th Month					
A 13-Month Average for Calendar Years Prior to Test Year					
5th Year					
4th Year					
3rd Year					
2nd Year					
1st Year					
Test Year					

COMPANY NAME

Commonwealth of Kentucky

Case No. 9011

STATION DATA

TEST YEAR ENDING

<u>Period</u>	<u>Main</u> (a)	<u>Centrex</u> <u>Trunks</u> (b)	<u>PBX</u> <u>Trunks</u> (c)	<u>Other</u> <u>Equiva-</u> <u>Lents</u> (d)	<u>Total</u> <u>Primary</u> <u>Phones</u> (e)
Month prior to Test Year					
1st Month of Test Year					
2nd Month					
3rd Month					
4th Month					
5th Month					
6th Month					
7th Month					
8th Month					
9th Month					
10th Month					
11th Month					
12th Month					
A 13-Month Average for Calendar Years Prior to Test Year					
5th Year					
4th Year					
3rd Year					
2nd Year					
1st Year					
Test Year					

COMPANY NAME

Commonwealth of Kentucky

Case No. 9011

GENERAL STATISTICAL DATA
TEST YEAR ENDING

<u>Period</u>	<u>Number of Employees Per Access Line</u> (a)	<u>Number of Station Connections Per Installer- Repairman</u> (b)
12 Months Ended December 31:		
Calendar Years Before Test Year		
5th Year		
4th Year		
3rd Year		
2nd Year		
1st Year		
Test Year		

COMPANY NAME
Commonwealth of Kentucky
Case No. 9011

GENERAL STATISTICAL DATA
TEST YEAR ENDING

<u>Average Net Plant In Service</u> (a)	<u>Increase Over Prior Year</u> (b)	<u>Construction Budget Amount</u> (c)	<u>Increase Over Prior Year</u> (d)
--	--	--	--

COMBINED

Calendar Years Before
Test Year

5th Year
4th Year
3rd Year
2nd Year
1st Year
Test Year

INTRASTATE

Calendar Years Before
Test Year

5th Year
4th Year
3rd Year
2nd Year
1st Year
Test Year

COMPANY NAME

Case No. 9011

KENTUCKY COMBINED OPERATIONS
TELEPHONE PLANT IN SERVICE BY CLASS AT YEAR END PER AVERAGE ACCESS LINES
TEST YEAR ENDING

Account Number	Account (a)	12 Month Ended					Test Year (g)
		Calendar Years Prior to Test Year					
		5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	
201	Organization						
202	Franchises						
203	Patent rights						
211	Land						
212	Buildings						
221	Central office equipment						
231	Station apparatus						
232	Station connections						
234	Large private branch exchanges						
241	Pole lines						
242.1	Aerial cable						
242.2	Underground cable						

Account Number	Account (a)	12 Month Ended					Test Year (g)
		5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	
242.3	Buried cable						
242.4	Submarine cable						
243	Aerial cable						
244	Underground conduit						
261	Furniture and office equipment						
264	Vehicles and other work equipment						
100.1	Total telephone plant in service						
	Total average access line (13 month average)						

COMPANY NAME

Case No. 9011

KENTUCKY COMBINED OPERATIONS
STATEMENT OF TELEPHONE PLANT IN SERVICE
TEST YEAR ENDING

Account Number	Account (a)	Balance Beginning Of Year (b)	Additions (c)	Retirements (d)	Balance End Of Year (e)	Intrastate Percent (f)	Intrastate Portion (g)
----------------	-------------	-------------------------------	---------------	-----------------	-------------------------	------------------------	------------------------

Telephone Plant in Service:

201	Organization						
202	Franchises						
203	Patent rights						
211	land						
212	Buildings						
221	Central office equipment						
231	Station apparatus						
232	Station connections						
234	Large private branch exchanges						
241	Pole lines						
242.1	Aerial Cable						
242.2	Underground cable						
242.3	Buried cable						
242.4	Submarine cable						
243	Aerial wire						
244	Underground conduit						
261	Furniture and office equipment						
264	Vehicles and other work equipment						
100.1	Total telephone plant in service						

COMPANY NAME

Case No. 9011

KENTUCKY COMBINED OPERATIONS
ACCOUNT 642 - ADVERTISING
FOR THE TEST YEAR ENDING

<u>Line</u> <u>No.</u>	<u>Item</u> <u>(a)</u>	<u>Sales</u> <u>Advertising</u> <u>(b)</u>	<u>Institutional</u> <u>Advertising</u> <u>(c)</u>	<u>Rate</u> <u>Case</u> <u>(d)</u>	<u>Total</u> <u>(e)</u>
1.	Newspapers and periodicals				
2.	Booklets and pamphlets				
3.	Bill inserts				
4.	Displays, exhibits, posters, and placards				
5.	Motion pictures				
6.	Radio				
7.	Television				
8.	Salaries and wages				
9.	Other advertising				
10.	Other expenses				
11.	Total				

COMPANY NAME

Case No. 9011

KENTUCKY COMBINED OPERATIONS
SUMMARY OF ACCOUNT NO. 675 - OTHER EXPENSES
FOR THE TEST YEAR ENDING

<u>Line No.</u>	<u>Description</u> (a)	<u>Amount</u> (b)
1.	Valuations, inventories, and appraisals	
2.	Business Information System (BIS) expense	
3.	Purchase of employees service emblems	
4.	Membership fees and dues	
5.	Directors' fees and expenses	
6.	Printing Annual Report	
7.	FCC Filing and Grant Fees	
8.	Company apportioned amounts for various items	
9.	Other items (itemize)	
10.	-	
11.	-	
12.	Total	

COMPANY NAME

Case No. 9011

KENTUCKY COMBINED OPERATIONS
ACCOUNT NO. 323 - MISCELLANEOUS INCOME CHARGES
INCLUDED IN OPERATING EXPENSES

<u>Line</u> <u>No.</u>	<u>Item</u> <u>(a)</u>	<u>Amount</u> <u>(b)</u>
1.	Contributions (a)	
2.	Membership fees and dues (a)	
3.	Abandoned construction projects	
4.	Other (itemize)	
5.	Total	

(a) Detail attached

COMPANY NAME

CASE NO. 9011

Professional Service Expenses
For the Twelve Months Ended

<u>Line</u> <u>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

Case No. 9011

AVERAGE RATES OF RETURN

For the Calendar Years Through and the 12 Months Ended

Line No.	<u>Calendar Years Prior to Test Year</u> (a)	<u>Total Company</u> (b)	<u>Ky. Jurisdiction</u> (c)	<u>Other Jurisdictions</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 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	Officials & Managerial Assistants		Professional and Semi- Professional		Business Office and Sales		Sales	
	No. (b)	Hrs. Wages (c) (d)	No. (e)	Hrs. Wages (f) (g)	No. (h)	Hrs. Wages (i) (j)	No. (k)	Hrs. Wages (l) (m)
5th Year								
% Change								
4th Year								
% Change								
3rd Year								
% Change								
2nd Year								
% Change								
1st Year								
% Change								
Test Year								
% Change								

- Note:
- (1) Where an employee's wages are charged to more than one function include employee in function receiving largest portion of total wages.
 - (2) Show percentage increase (decrease) of each year over the prior year on lines designated above "% Change."
 - (3) Employees, weekly hour 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

Calendar Years Prior to Test Year	Telephone Operators		Construction & Maintenance Installation		All Other		Total	
	No. (n)	Hrs. Wages (o) (p)	No. (q)	Hrs. Wages (r) (s)	No. (t)	Hrs. Wages (u) (v)	No. (w)	Hrs. Wages (x) (y)
5th Year								
% Change								
4th Year								
% Change								
3rd Year								
% Change								
2nd Year								
% Change								
1st Year								
% Change								
Test Year								
% Change								

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