

REPORT OF PROPERTY AND BUSINESS FACTORS



OPERATING AND NONCARRIER PROPERTY

For All Interstate Companies

As of December 31, 1999

Name of Taxpayer _____

INSTRUCTIONS ON REVERSE

(A) PROPERTY FACTORS				
	Total Everywhere Amount	Reference in Regulatory Report	Total in Kentucky Amount	Kentucky Percent
(1) Plant in Service (Investment)				
(2) CWIP—Real and Personal				
(3) Materials and Supplies				
(4) Inventories				
(5) Operating Leased Property—Real		From Schedule N, Column (H)		
(6) Operating Leased Property—Personal		From Schedule N, Column (H)		
(7) Gross Book Value				
(8) Depreciation				
(9) Net Book Value				
(B) OTHER PROPERTY FACTORS				
	Total Everywhere Amount		Total in Kentucky Amount	Kentucky Percent
(10) Access Lines/Minutes Billed				
(11) Wire Miles				
(12) Transmission Pipeline Miles				
(13) Distribution Pipeline Miles				
(14) Gathering Pipeline Miles				
(15) Total Route Miles				
(16) Total Actual Operated Miles				
(17) Customers/Subscribers				
(18) Other				
(C) BUSINESS FACTORS				
	Total Everywhere Amount		Total in Kentucky Amount	Kentucky Percent
(19) Rate Base				
(20) Gross Operating Revenue				
(21) Net Operating Profit				
(22) Customers/Subscribers				
(23) Pops				
(24) Other				

INSTRUCTIONS FOR SCHEDULE L

Type of Company	Allocation Factors Required	
	Property Factors	Business Factors
Barge Lines	1, 2, 3, 4, 5, 6, 7, 8, 9, 15, 16 and 17	20, 21 and 24
Cable Television Companies	1, 2, 3, 4, 5, 6, 7, 8, 9, 11, 17 and 18	22 and 24
Electric Utilities	1, 2, 3, 4, 5, 6, 7, 8, 9, 11, 17 and 18	19, 20, 21, 22 and 24
Rural Electric Cooperatives	1, 2, 3, 4, 5, 6, 7, 8, 9, 11, 17 and 18	19, 20, 21, 22 and 24
Gas Utilities	1, 2, 3, 4, 5, 6, 7, 8, 9, 12, 13, 14, 17 and 18	19, 20, 21, 22 and 24
Gas Transmission Companies	1, 2, 3, 4, 5, 6, 7, 8, 9, 12, 13, 14, 17 and 18	19, 20, 21, 22 and 24
Oil Transmission Companies	1, 2, 3, 4, 5, 6, 7, 8, 9, 12, 13, 14, 17 and 18	19, 20, 21, 22 and 24
Local Exchange Companies	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 17 and 18	19, 20, 21, 22 and 24
Cellular Telephone Companies	1, 2, 3, 4, 5, 6, 7, 8, 9, 17 and 18	20, 21, 22, 23 and 24
Long-Distance Telephone Companies, including Resellers	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11 and 17	20, 21 and 24
Rural Telephone Cooperatives	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 17 and 18	19, 20, 21, 22 and 24
Radio Common Carriers	1, 2, 3, 4, 5, 6, 7, 8, 9, 17 and 18	20, 21, 22 and 24
Operator Services	1, 2, 3, 4, 5, 6, 7, 8, 9, 17 and 18	20, 21, 22 and 24
Railroad Companies	Use Schedule M	Use Schedule M

DEFINITION OF FACTORS

- (1) **Cost (Investment):** Original cost of all operating property including capital leases except that listed in 2, 3, 4 and 5.
- (2) **Construction in Progress:** Cost of property under construction, both real and personal.
- (3) **Materials and Supplies:** Cost of materials and supplies.
- (4) **Inventories:** Cost of inventories, including but not limited to, gas stored underground, current and noncurrent.
- (5 & 6) **Operating Leased Property:** Reported market value of operating leased property from Schedule N, Column (H).
- (7) **Gross Book Value:** Sum of factors 1, 2, 3, 4, 5 and 6.
- (8) **Depreciation:** Depreciation attributable to the property in factor 7 as of December 31.
- (9) **Net Book Value:** Gross book value less depreciation (factor 7 minus factor 8).
- (10) **Access Lines/Minutes Billed:** Number of access lines owned and leased and/or the total yearly number of minutes billed.
- (11) **Wire Miles:** Number of wire miles owned and leased.
- (12) **Transmission Pipeline Miles:** Total miles of transmission or trunk pipe.
- (13) **Distribution Pipeline Miles:** Total miles of distribution pipe.
- (14) **Gathering Pipeline Miles:** Total miles of gathering pipe.
- (15) **Total Route Miles:** Mileage one way on all certified routes except alternate routes for convenience only.
- (16) **Total Actual Operated Miles:** Total miles actually operated during the prior calendar year.
- (17) **Customers/Subscribers:** Total number of customers or subscribers.
- (18) **Other Property Factor:** Taxpayers may use, with the consent of the Revenue Cabinet, factors which would more fairly reflect the operating property operated, owned or leased in Kentucky compared to the utilization everywhere. Enter the factors here.
- (19) **Rate Base:** Basis for rate of return as established by the state or federal regulatory agency.
- (20) **Gross Operating Revenue:** All revenue related to public service operations. For telecommunications, Kentucky revenues are all receipts billed to Kentucky customers, including intrastate and interstate revenues.
- (21) **Net Operating Profit:** Operating revenues (factor 20) less operating expenses, income taxes and interest expense.
- (22) **Customers/Subscribers:** Total number of customers or subscribers.
- (23) **Pops:** Population in licensed area.
- (24) **Other Business Factor:** Taxpayers may use, with the consent of the Revenue Cabinet, factors which would more fairly reflect the operating property operated, owned or leased in Kentucky compared to the utilization everywhere. Enter the factors here.