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 SECTION 790-100-580

ESTIMATE CLOSING PROCEDURES

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1. GENERAL

1.01 This section outlines the procedures to be followed in closing a specific estimate by an Equipment Engineering Group. These procedures also apply to keep cost orders classified as under construction, or requiring FCC approval. This engineering practice complements Joint Practice 46, Part 2D, Sections 8, 9, and 10. Closing procedures for Routine Orders, and Keep Cost Orders not classified under construction are also included in Part 10 of this section.

2. DEFINITIONS

2.01 Completed Ready For Service: The Uniform System of Accounts requires that plant be completed ready for service before transfer of its costs from Account 100.2 to Account 100.1 may be made. The two conditions under which plant may be considered to be completed ready for service and, therefore, includable in Account 100.1 are:

(a) When placed in actual use in telephone service or

(b) When regularly assigned as completed spare or stand-by facilities.

2.02 Work Completed: The month and year in which work on all classes of plant has been physically completed and the remainder of work abandoned is referred to as "Work Completed."

3. REPORTING AN ESTIMATE COMPLETED

3.01 Each specific estimate shall be closed at the earliest practicable date after completion of the work or other disposition of the project.

3.02 A Final Completion Report (Form SN-7) will be issued by the Accounting Department when a specific estimate has been properly reviewed and can be closed. (see Fig. 8.) The final completion report must be approved by appropriate levels of management. See Part 6A of Joint Practice 46.

3.03 The Accounting Department is made aware of the status of a particular estimate by the review of the Estimate Status Report (SW-2525). See Section 790-100-570SW.

4. FINAL REVIEW OF CHARGES

4.01 In preparation for closure of a specific estimate or keep cost order, a final review of the charges shall be made. This should begin no later than at the time final billing is reported on the SW-2525 card (Line 24). The engineer will need a minimum of the following items to properly review an estimate for closure:

(a) Estimate Folder - contains file copy of estimate, including SN-4, SN-4C,

Traffic Order or Transmission Recommendation, COER, Retirement forms, SN-726, cost worksheets, etc.

- (b) Bill and Contract Folder - contains copies of all bills, credits, contract proposals, proposal analysis sheets, transfers, retirements, Returned Material Notices, Returned Goods Memorandums, Installer Requisitions, claims letters, etc.
- (c) Service File - contains copy of letters, schedules, etc.
- (d) Job Record Sheets
- (e) Estimate Ledger Sheets

4.02 Any Western Electric Company billing which has not been verified shall be reviewed in accordance with Section 790-100-510SW, Billing Review and Claims. In this connection, it is recommended that the Western Electric Company charges be verified during the course of the project as detail and final bills are received. This procedure allows more timely correction of discrepancies, minimizes total effort in the final closure of the estimate, and reduces the time interval between completion of the last job and estimate closure. Any incorrect posting of bills to ledger sheets, still uncorrected, should be corrected by issuance of an "open job adjustment" report, SW-5015, per Section 790-100-530SW.

4.03 Any discrepancies in Western Electric Company charges and credits, discovered in this final review, shall be rectified by a Formal Claim as described in Section 790-100-510SW. If correction of these discrepancies will cause undue delay in closing the estimate and the total of the discrepancies is less than \$1,000, estimate closure may proceed.

4.04 Any bills from the American Telephone and Telegraph Company Long Lines Department, outside suppliers, transportation companies and commercial warehouses shall be reviewed to assure the proper amount is charged to the appropriate location and account code. Any discrepancies shall be reconciled with the individual responsible for entering the charges on the particular document, and transfers issued if necessary.

4.05 A check shall be made to determine that all Transfer Reports, Reports of Plant Retired and Returned Material Notices have been issued. This shall be done as follows:

- (a) The engineer responsible for reviewing the project in detail and issuing the related reports shall be requested to verify that all reports have been issued.
- (b) The actual amounts from the reports (and Estimate Ledger sheets) shall be compared with the estimated amounts by location and account code. If the actual amounts vary substantially from the estimated amounts or if charges are missing from a particular location and account code, the responsible engineer shall be requested to determine the reason and issue or revise the necessary reports to correct any discrepancies that are found.

4.06 Each Returned Material Notice issued should be checked to see that a corresponding credit statement was issued by Western Electric Company, if credit was expected. The credit statement should be checked for proper credit (C or X account code) as indicated on the RMN.

4.07 The charges shown on the Estimate Ledger sheets for Telephone Company Engineering and Plant Department labor and supervision shall be compared with the estimated amounts by location and account code. If the actual charges vary substantially from the estimated amounts or if charges are missing from a particular location and account code, the engineer responsible for the particular job shall be requested to determine the reason and to provide adjustment information in the event any of the charges are found to be incorrect.

4.08 The Estimate Ledger sheets shall be reviewed to make sure that the monthly interest during construction charges were not accrued after the charges were transferred to the 100.1 (Plant in Service) account. The month the charges were transferred can be determined by referring to the estimate status report, SW-2525. Interest is accrued for the month in which charges are transferred to account 100.1.

5. SUMMARIZATION OF ACTUAL CHARGES

5.01 After all charges have been verified and discrepancies resolved, a transfer should be issued to correct any item on the ledger sheet not properly posted. Working of this transfer should produce a ledger sheet the next month that reflects the proper

allocation of charges. Telephone Company Plant labor and supervision charges that have been transferred will appear in the ledger transfer column. Transfers of Telephone Company engineering charges should be submitted on a separate SW-5015 so they can be booked to appear in the "ENGR CHRGS" ledger column (Fig. 7). The ledger sheet should be marked to indicate the proper category for any charges in the transfer ledger column.

5.02 The actual charges for all orders for each location should be summarized by account code and posted for comparison with estimated charges. Actual Western Electric Company billing should be totaled, and appropriate sales tax percentages added. Tax is not applied to transferred material, stock or transportation charges. The totals of the Western Electric Company charges, less any credits, plus taxes, should balance with the related totals on the Estimate Ledger sheets.

5.03 The total charges for all locations shall be summarized, by account code, and the percent variation between actual amounts and estimated amounts computed. Copies of these comparisons shall be forwarded to the engineer responsible for the estimate for his review.

5.04 When the variations computed above exceed certain limits, an explanation will be required in the closing letter (see paragraph 6.02). The explanation is required whenever the actual gross additions, cost of removal, plant retirements, or maintenance for any account code differs from the amounts authorized by the estimate and any supplements, provided the variation is \$2,000 or more, and also 15% or more of the authorized amount. Also, where actual gross expenditures vary from estimated expenditures by \$40,000 or more even though the variation is less than 15%, an explanation shall be provided for our board of Directors in the closing letter.

5.05 A variation in total gross expenditures or plant retirements between actual and authorized amounts of over 15% and \$6,000 requires supplementary authorization. See Section 790-100-310SW for supplement procedures. A continuing review of estimates in progress should have revealed the need for a supplement prior to closing time.

5.06 An Estimate Factor, used in preparing retirements, shall be computed by dividing the Total Costs charged to each location and "C" account code by the total material cost less taxes. In deriving these factors, the cost of plug-in units, portable test sets, or capital tools shall be excluded. Separate in-place factors will be applied to these types

of equipment upon their removal. (Refer to 790-100-520SW, Plant Retirements, for more information on these factors.)

5.07 Memorandum records as required per Section 790-100-905SW shall be prepared or updated during the closing process and final information shall be furnished the Inventory and Cost Engineer for inclusion in Division of Revenue settlements.

6. ESTIMATE CLOSING LETTER

6.01 When it is determined that all charges and credits, including retirements, have been properly accounted for, a letter shall be sent to the Division Accounting Manager from the Building and Equipment Engineer, Customer Service Engineer, or Engineering Manager-Facilities requesting that the specific estimate, or kept cost order, be closed.

6.02 A typical closing letter format is shown in Fig. 1. Explanations are required as a part of the letter when variations between actual and authorized expenditures exceed the limits stated in paragraph 5.04. The Plant Department, upon request of the engineer, is responsible for explaining deviations between estimated and actual charges caused primarily by Plant labor and supervision charges. The closing letter should not be written until all transfers and retirements have been issued (see paragraph 5.01).

6.03 A Service File is usually maintained by the Schedules Group for each requisition. Prior to closing an estimate, the Schedules Group should be notified that the estimate is to be closed and requested to forward the service folders for the requisitions involved to the group closing the estimate. Fig. 4 is an example of a typical request form. In some areas the Service File is forwarded to the equipment engineering group when the job completion report is received.

6.04 The Factor Sheet developed per paragraph 5.06 should be reviewed for completeness. The original is placed in the Factor Sheet file with a copy in the bill folder.

6.05 Copies of the closing letter with attachments as listed should be distributed as follows:

- (a) Original - Send to Division Accounting Manager with estimate folder and ledger sheets. Fig. 5 is an example of an index for the attached estimate folder.

- (b) Copy - Place in bill folder with copy of ledger sheets.
- (c) Copy - To Closing Letter file.
- (d) Copy - As required by local procedures.

6.06 The date of the closing letter should be entered in the Estimate Status log. This is a log of estimate numbers assigned to each group, showing the associated estimate request number, estimate approval date, and date of closing letter.

7. LONG LINES ESTIMATES

7.01 Completion reporting and closure of a specific estimate involving the Long Lines Department is basically the same as that for exclusive Southwestern Bell specific estimates. Special procedures are outlined in following paragraphs.

7.02 Work Performed by Southwestern Bell- Preliminary and final billing to the Long Lines Department should be as outlined in Part 6A of Joint Practice 46.

7.03 Work Performed By Long Lines Department- A final bill will be rendered by Long Lines upon completion of work. These bills are forwarded by the Accounting Department to the appropriate Engineering Department group. If they are found to be correct, they should be approved by the appropriate level of management per the Schedule of Authorizations, paragraph 4.18 and paragraph 1.09, and returned to the Accounting Department for processing. Any discrepancies found should be referred to Long Lines by letter.

7.04 Fig. 6 is a typical index for the estimate folder of an estimate involving work performed by Long Lines. Billing from the Long Lines Department replaces material, labor and engineering billing from Western Electric. This billing will appear as sundry and miscellaneous billing on the ledger sheet.

7.05 The cost of material involved in Long Lines billing can be developed by dividing the total amount of Long Lines billing by the Long Lines estimate factor or by referring to the property record details furnished with Long Lines final billing.

8. ABANDONED OR CANCELED UNDERTAKINGS

8.01 Procedures to be followed when estimate requests or specific estimates are canceled are covered in Part 2F of Joint Practice 46. Cancellation refers to the termination of a project,

whatever the reason, before its completion.

9. DISPOSITION OF FILES

9.01 The estimate file shall be forwarded to the Accounting Department with the closing letter for retention.

9.02 The bill folder should be micro-filmed or retained for record storage. The service folders can be disposed of after closing. The job record sheet should be updated to reflect actual money spent and may be retained in a completed job record sheet file by location for future reference.

10. CLOSING ROUTINE ORDERS

10.01 This section describes procedures for closing routine orders, custom work orders and keep cost orders not classified as under construction.

10.02 Upon completion of work on one of these orders, the Engineering Department is responsible for reporting any necessary final adjustments in the accounts using Form SW-5015 (see section 790-100-530, material transfer reports) and for forwarding the original order marked to show the completion date to the Accounting Department. This copy should have attached the original Engineering Department file associated with the order. Duplicate files no longer required should be destroyed. Bill files for order should be handled similar to estimate bill files (see paragraph 9.02).

10.03 Orders shall not be held open for long periods of inactivity. If delays of six months or more have been or probably will be encountered during the process or following substantial completion of the work, the order shall be closed and the remainder of the work either cancelled or postponed to be done later under another authorization.

10.04 Completed or cancelled orders shall be reported by letter (see figure 9). Cancelled orders shall be forwarded to the Accounting Department similar to completed orders except marked as "cancelled." For orders which were to have been carried out by telephone company forces, the supervisor of the force should be notified of the cancellation by letter with a copy to the Accounting Department. On receipt of this letter, the supervisor of the field force will recall all copies of the order and handle the copies in the same manner as a completed order.

E-Estimate 1605, Medicine Lodge, Kansas

Topeka, May 29, 1974

DIVISION ACCOUNTING MANAGER - Northern
~~XXXXXX~~

Work has been completed on the above estimate and all final billing has been received. All bills have been analyzed and are properly chargeable to this estimate. Final adjustments dated May 5, 1974 have been made and the final completion report can be prepared.

Deviations of \$2,000 and 15 percent or more by account code are explained as follows:

Plant Additions

Account Code 637C ~~XXXXXX~~ overran, underran \$ 2,100 and 18 percent because it was not necessary to reinforce the power cabling as anticipated at the time the estimate was prepared.

Cost of Removal

Account Code _____ overran, underran \$ _____ and _____ percent because _____

Plant Retired

Account Code _____ overran, underran \$ _____ and _____ percent because _____

Building and Equipment Engineer

Attachment: (Engineering Estimate File)

FIGURE 2

TYPICAL FACTOR SHEET - FRONT

SPEC. ENG. *D. J. Cole* JOB RECORD & ESTIMATE FACTOR PAGE NO. 1 OF 1

OC/OFF. *Portage Deshoups - 753* SPEC. NO. *6D8844* ^{app#1} EST. NO. *2424*

E F B I CLASS <i>13683BF</i> <i>M 5/73 L 1/73 R 1/73</i>	E F B I CLASS <i>13683BF</i> <i>M L R</i>	PROJ. NO. CLASS <i>71-44</i> <i>M L R</i>	LOCATION CODE CLASS <i>D1538</i> <i>M L R</i>
REQ. 37-7-26.12.6 STARTED <i>7-10-72</i> REV. FR. <i>10-72</i> TO <i>11-72</i> COMPLETED <i>11-26-72</i>	REQ. 37-7 STARTED _____ REV. FR. _____ TO _____ COMPLETED _____	REQ. 37-7 STARTED _____ REV. FR. _____ TO _____ COMPLETED _____	REQ. 37-7 STARTED _____ REV. FR. _____ TO _____ COMPLETED _____

DESCRIPTION OF EQUIPMENT

addl. No. 355A Step-by-Step equipment

add:

- 200 Lanes*
- 200 Terminals*
- ANI-C*
- 3B Traffic Usage Recorder*

App# #1 issued for additional equipment that will be provided by Tel. Co.

Remove:

- 12-933013AP-1 L-1 OGT to CAMA trunks.*

Executive Approval 1-16-72

EST. REQ. *11216* DIV. *Ladue* ENGR. *D. J. Cole*

PHYS. REM. AFTER CURRENT OR FOLLOWING MONTH	YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>	YES <input type="checkbox"/> NO <input type="checkbox"/>			
NO. & YR. SN-726 REPORTED	<i>10-72</i>				
ACCOUNT CODE	<i>37X</i>				
PLT. RETIRE AMOUNT	<i>1750</i>				

ACCT CODE	CONTRACTORS BILLS W.E. CO.			OTHER TELEPHONE CO. CHARGES						TOTAL CHARGES	FACTOR
	MATERIAL EQUIPMENT COST	LABOR INST. DIV BILLING	REM EQPT. SPEC DWGS. ETC.	PLANT LABOR BASSOC. COSTS	TEL. CO. ENGR. NG. BASSOC. COSTS	VOUCHERS	SALES TAX	INT. DUR. CONST.			
A	B	C	D	E	F	G	H	I	J	J ÷ B	
<i>37C</i>	<i>23,751</i>	<i>* 10,241</i>	<i>6,335</i>	<i>616</i>	<i>5,635</i>	<i>22,735</i>	<i>883</i>	<i>883</i>	<i>48,218</i>	<i>2.03</i>	
<i>437TC</i>	<i>6,252</i>	<i>* 4,309</i>	<i>762</i>	<i>-</i>	<i>1,046</i>	<i>-</i>	<i>188</i>	<i>207</i>	<i>12,764</i>	<i>2.04</i>	
<i>37X</i>	<i>-</i>	<i>* 285</i>	<i>120</i>	<i>-</i>	<i>108</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>513</i>	<i>-</i>	
<i>37M</i>	<i>295</i>	<i>* 181</i>	<i>291</i>	<i>110</i>	<i>914</i>	<i>-</i>	<i>9</i>	<i>-</i>	<i>1,800</i>	<i>-</i>	

** 518.42 Hauling & Hoisting*

** 165.87 Warehousing*

** 684.29 Total*

FORM 753

DATE _____

1. SCHEDULES GROUP - ROOM 867

(A) PULL SERVICE FILE AND ATTACH _____ (DATE)

(B) SPEC CLERK - POST REQUISITION, ROUTINE ORDER,
KEEP COST ORDER OR CUSTOM WORK ORDER LOGS AS
"COMPLETED" _____ (DATE)

- ESTIMATE
- CUSTOM WORK ORDER
- KEEP COST ORDER
- ROUTINE ORDER

IS IN THE PROCESS OF BEING CLOSED

PLEASE SEND THE SERVICE FOLDER ON THE FOLLOWING REQUISITIONS; PER LOCATION.

NUMBER	LOCATION	NUMBER	LOCATION
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

2. ENGINEERING CLERK - ROOM _____

Fig. 4-Typical Service Folder Request Form

CLOSING INDEX

1. YELLOW SEPARATOR WITH ESTIMATE NUMBER, DIVISION, AND DATE WHEN ENGINEER SIGNED THE ESTIMATE REQUEST.
2. FACTOR SHEET
3. FINAL COMPLETION REPORT (COMES FROM ACCOUNTING)
4. CLOSING LETTER
5. JOB RECORD SHEET
6. LEDGER SHEETS
7. AUTHORIZATION - FORM SN4 AND SN4C SHEETS (IF MORE THAN ONE AREA NUMBER, FILE SN4C SHEET BEHIND SEPARATOR HAVING CORRESPONDING AREA NUMBER)
8. CONTRACT PROPOSALS - SUPPLEMENTARY PROPOSALS - JIM'S - FIRM PRICES - INCURRED COSTS
9. FIRM SCHEDULE (LATEST) - START - REVISED DATE - COMPLETION - ACCEPTANCE NOTICES
10. RETURNED MATERIAL NOTICES (RMNs)
11. TRANSFERS - FORM SW5015
12. PLANT RETIREMENTS - FORM SN726
13. MATERIAL BILLS
14. LABOR BILLS
15. REMAINDER AND MISCELLANEOUS BILLS
16. MEMOS - LETTERS - MISCELLANEOUS ITEMS

Fig. 5 - Typical Estimate Folder Index

CLOSING INDEX FOR JOINTLY-OWNED PROJECTS

1. YELLOW SEPARATOR WITH ESTIMATE NUMBER, DIVISION, AND DATE WHEN ENGINEER SIGNED THE ESTIMATE REQUEST.
2. FACTOR SHEET
3. FINAL COMPLETION REPORT (COMES FROM ACCOUNTING)
4. CLOSING LETTER
5. JOB RECORD SHEET
6. LEDGER SHEETS
7. AUTHORIZATION - FORM SN4 AND SN4C SHEETS (IF MORE THAN ONE AREA NUMBER, FILE SN4C SHEET BEHIND SEPARATOR HAVING CORRESPONDING AREA NUMBER)
8. TRANSFERS - FORM SW5015
9. PLANT RETIREMENTS - FORM SN726
10. LONG LINES BILLING OR BILLING LETTERS
11. MEMOS - LETTERS - MISCELLANEOUS ITEMS

Fig. 6 - Typical Estimate Folder Index - Long Lines Project

Fig. 7 - Typical Ledger Sheet For Closing

SOUTHWESTERN BELL TELEPHONE COMPANY				AREA- KANSAS		REPORT PERIOD- 04/30/74		RETENTION PERIOD 40 YEARS	
DIVISION- SOUTHERN KANSAS STATE- KANSAS						TODAYS DATE- 04/30/74		PASS- 01 PROGRAM FV601	
REPORT- FV60 ESTIMATE LEDGER RECORD								FINAL PAGE 700	
MONTHLY CHARGES		CUMULATIVE CHARGES		MONTHLY CHARGES		CUMULATIVE CHARGES		MONTHLY CHARGES CUMULATIVE CHARGES	
AREA L2095	ACCOUNT 171 637X	AUTH EXPENDITURES	\$700	AUTH PLT RET	\$4,500	AUTH SALVAGE			
LABOR		OVERHEAD							
MATL USED		ENGR CHRGS		\$98.81	SUPPLY EXP				
TO CHARGES		VOUCHERS			TRANSFERS				
OTHER		SPL HOURS			OTHR HOURS				
WE CO MATL		WE CC LBR		\$581.51	WE CO REM			\$5.52	
BILL AMT		RETIREMENT		\$4,467.10	SALVAGE			\$71.35	
TOTAL EXP	\$685.84	AUTHORIZED CLEARANCE			CHRG CLRD				
BAL 100.2		TOT INT			INT CLRD				
INT 100.2		STATUS INDICATOR		ACTIVITY INDICATOR	1	PERCENT COMPLETE	99%		
AREA L2085	ACCOUNT 221 637C	AUTH EXPENDITURES	\$7,300	AUTH PLT RET		AUTH SALVAGE			
LABOR		OVERHEAD	\$45.75	\$22.54	MV EXP			\$4.32	
MATL USED		ENGR CHRGS		\$1,476.97	SUPPLY EXP				
TO CHARGES		VOUCHERS			TRANSFERS				
OTHER		SPL HOURS			OTHR HOURS			13	
WE CO MATL	\$4,906.51	WE CC LBR		\$1,450.56	WE CO REM			\$358.79	
BILL AMT		RETIREMENT			SALVAGE				
TOTAL EXP	\$8,265.44	AUTHORIZED CLEARANCE			CHRG CLRD			\$8,265.44	
BAL 100.2		TOT INT		\$34.48	INT CLRD			\$34.48	
INT 100.2		STATUS INDICATOR	CM	ACTIVITY INDICATOR	1	PERCENT COMPLETE	113%		

ESTIMATED	PLANT ADDITIONS	COST OF REMOVAL	PLANT RETIRED	SALVAGE	MAINTENANCE	100.2 ACCOUNT	FCC APPROVAL NO
ACTUAL	\$7,300.00	\$700.00	\$4,500.00	\$1.00	\$1.00	\$1.00	DATE APPROVED 10-73
	\$8,299.92	\$685.84	\$4,467.10	\$71.35	\$1.00		DEPT & DIST ET
							ESTIMATE 01495

MED LODGE 886 POWER PLANT EQUIP

PERCENT COMPLETE 112% AS OF 04/30/74

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Issue A, May 1974

FIGURE 8

TYPICAL FINAL COMPLETION REPORT

FORM SN-7
(REV. 1-65)

SOUTHWESTERN BELL TELEPHONE COMPANY

FINAL COMPLETION REPORT, ESTIMATE NO. 1114

TITLE Dodge City, Kansas - 225 Office - Additional No. 1 Step-by-Step Equipment

DATE April 24 1974 DIVISION AND AREA Southern Kansas

This estimate provided for additional No. 1 Step-by-Step Equipment.

See attached analysis.

WORK COMMENCED		February	19 73	AND COMPLETED		August	19 73
				ACTUAL	AUTHORIZED	DIFFERENCE	VARIATION
A	PLANT ADDITIONS			124796	139000	(14204)	(10.22) %
B	COST OF REMOVAL			236	200	36	18.00 %
C	PLANT RETIRED			1242	1100	142	12.91 %
D	SALVAGE				100	(100)	xxx
E	RESERVE REQUIREMENT						xxx
F	MAINTENANCE			8878	5900	2978	xxx 50.47
G	GROSS EXPENDITURES (A + B - E)			125032	139200	(14168)	(10.18) %
H	NET REQUIREMENTS (G - D)			125032	139100	(14068)	xxx
I	NET ADDITIONS (A - C)			123554	137900	(14346)	xxx
CORRECTED		DATE		LISTED ON FORM SN-862, MONTHLY SUMMARY OF COMPLETED ESTIMATES, AND ACCEPTED AND AUTHORIZED BY BOARD OF DIRECTORS AS RECORDED ON FORM SN-860, MONTHLY SUMMARY OF ESTIMATE AUTHORIZATIONS, DATED			DATE
APPROVED: <i>R.C. Carothers</i>		4-26-74					
GENERAL ACCOUNTING MANAGER							
CHIEF ENGINEER							
GENERAL PLANT MANAGER							

SHOW DEFICIT IN BLACK

FIGURE 8

TYPICAL FINAL COMPLETION REPORT

E - Estimate 1114, Dodge City, Kansas

Topeka, *JK* *1/14*

DIVISION ACCOUNTING MANAGER - Northern

Work has been completed on the above estimate and all final billing has been received. All bills have been analyzed and are properly chargeable to this estimate. Final adjustments dated March 4, 1974 have been made and the final completion report can be prepared.

Deviations of \$2,000 and 15 percent or more by account code are explained as follows:

Plant Additions

Account Code 37C underran \$8,955 and 15 percent primarily because the original estimate was based upon new material prices, which were much higher than the cost of the used equipment reapplied on this job. Also, anticipated price increases did not occur due to the wage-price freeze.



Building and Equipment Engineer

Attachment: (Engineering Estimate File)

