

STUDY AREA: 522426
NAME: Kalama Telephone Company
CONTACT: Rick Vitzthum
PHONE: 360-264-2915

Description	Pending View 2018-1 Amount	Prior Year 2017-1
II. WORKING LOOPS		
60 Total Loops (Cat 1.1, 1.2 and 1.3)	2,205	2,232
70 Category 1.3 loops (excluding Cat 1.3 TWX Loops)	2,194	2,219
III. INVESTMENT, EXPENSE AND TAXES		
NET PLANT INVESTMENT		
160 Acct 2001 – Telephone Plant in Service	19,173,811	18,716,049
170 Acct 1220 – Material and Supplies	34,672	35,802
190 Acct 3100 – Accumulated Depreciation	17,688,501	17,150,041
195 Acct 3400 – Accumulated Amortization - Tangible	0	0
210 Acct 4340 – Net Noncurrent Deferred Operating Income Taxes	-547,045	-575,658
220 Net Plant Investment	2,067,027	2,177,468
SELECTED PLANT ACCOUNTS		
230 Acct 2210 – Central Office Switching Equipment	1,498,301	1,493,092
235 Acct 2220 – Operator System Equipment	0	0
240 Acct 2230 – Central Office Transmission Equipment	4,790,166	4,576,833
245 Total Central Office Equipment	6,288,467	6,069,925
250 Circuit Equipment - Category 4.13	3,423,092	3,241,639

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Description	Pending View 2018-1 Amount	Prior Year 2017-1
255 Acct 2410 – Cable and Wire Facilities - Total	9,742,497	9,560,917
260 Acct 3100 (2210) – Accumulated Depreciation - Central Office Switching Equipment	1,495,980	1,493,092
265 Acct 3100 (2220) – Accumulated Depreciation - Operator System Equipment	0	0
270 Acct 3100 (2230) – Accumulated Depreciation - Central Office Transmission Equipment	4,789,965	4,576,831
275 Acct 3100 (2210 thru 2230) – Total Accumulated Depreciation - Central Office Equipment	6,285,945	6,069,923
280 Acct 3100 (2410) – Accumulated Depreciation - Cable and Wire Facilities	8,383,715	8,172,637
310 Acct 4340 (2210) – Net Noncurrent Deferred Operating Income Taxes – Central Office Switching Equipment	-44,563	-46,058
315 Acct 4340 (2220) – Net Noncurrent Deferred Operating Income taxes – Operator System Equipment	0	0
320 Acct 4340 (2230) – Net Noncurrent Deferred Operating Income Taxes – Central Office Transmission Equipment	-135,519	-141,185
325 Acct 4340 (2210 thru 2230) – Net Noncurrent Deferred Operating Income Taxes – Central Office Equipment (Sum of 4340 (2210) through (2230))	-180,082	-187,243
330 Acct 4340 (2410) – Net Noncurrent Deferred Operating Income Taxes – Cable and Wire Facilities	-278,651	-294,933

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PLANT SPECIFIC OPERATION EXPENSE		
335 Acct 6110 – Network Support Expense Total	47,425	78,921
340 Acct 6110 – Benefits Portion of Network Support Exper	6,949	9,094
345 Acct 6110 – Rents Portion of Network Support Expense	270	270
350 Acct 6120 – General Support Expense Total	162,988	191,024
355 Acct 6120 – Benefits Portion of General support Expens	17,588	17,785
360 Acct 6120 – Rents Portion of General support Expense	0	0
365 Acct 6210 – Central Office Switching Expense –Total	159,551	151,348
370 Acct 6210 – Benefits Portion of Central Office Switching Expense	4,840	5,273
375 Acct 6210 – Rents Portion of Central Office Switching Expense	0	0
380 Acct 6220 – Operator System Expense – Total	0	0
385 Acct 6220 – Benefits Portion of Operator System Expen	0	0
390 Acct 6220 – Rents Portion of Operator System Expense	0	0
395 Acct 6230 – Central Office Transmission Expense – Tota	374,621	330,566
400 Acct 6230 – Benefits Portion of Central Office Transmission Expense	48,367	49,810
405 Acct 6230 – Rents Portion of Central Office Transmission Expense	0	0

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Description	Pending View 2018-1 Amount	Prior Year 2017-1
410 Acct 6210 – 6230 – Central Office Expense - Total	<u>534,172</u>	481,914
430 Acct 6410 – Cable and Wire Facilities Expense – Total	<u>240,682</u>	292,933
435 Acct 6410 – Benefits Portion of Cable and Wire Facilities Expense	<u>41,048</u>	52,264
440 Acct 6410 – Rents Portion of Cable and Wire Facilities Expense	<u>9,568</u>	9,970
445 Total Plant Specific Expense	<u>985,267</u>	1,044,792
PLANT NON-SPECIFIC EXPENSE		
450 Acct 6530 – Network Operations Expense – Total	<u>552,937</u>	548,322
455 Acct 6530 – Benefits Portion of Network Operations Ex	<u>82,169</u>	83,682
DEPRECIATION & AMORTIZATION EXPENSE		
510 Acct 6560 (2210) – Depreciation and Amortization Expense – Central Office Switching Equipment	<u>21,393</u>	10,491
515 Acct 6560 (2220) – Depreciation and Amortization Expense – Operator System Equipment	<u>0</u>	0
520 Acct 6560 (2230) – Depreciation and Amortization Expense – Central Office Transmission Equipment	<u>194,462</u>	190,393
525 Acct 6560 (2210 thru 2230) – Depreciation and Amortization Central Office Equipment	<u>215,855</u>	200,884
530 Acct 6560 (2410) – Depreciation and Amortization Expense – Cable and Wire Facilities	<u>211,079</u>	353,707

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Description	Pending View 2018-1 Amount	Prior Year 2017-1
CORPORATE OPERATIONS EXPENSE		
535 Acct 6710 – Executive and Planning Expense – Total	125,606	119,926
540 Acct 6710 – Benefits Portion of Executive & Planning Ex	17,398	19,161
550 Acct 6720 – General Administrative Expense – Total	412,999	441,444
555 Acct 6720 – Benefits Portion of General Administrative	51,169	48,324
565 Total Corporate Operations Expense	538,605	561,370
OTHER EXPENSE		
600 Benefits Portion of All Operating Expenses – Total	299,560	312,175
610 Rents Portion of Plant Specific Operating Expenses - To	9,568	10,240
TAXES		
650 Acct 7200 – Operating taxes	-2,736	-21,530
IV. PART 36 – COST STUDY DATA		
700 Cost Study Average Cable And Wire Facilities - Acct 241	9,651,708	9,431,984
710 Cost Study Average Cable and Wire Facilities Cat 1 – Total Exchange Line C&WF Excluding Wideband	9,454,074	9,199,621

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V. AMORTIZABLE TANGIBLE ASSETS (REFER TO INSTRUCTIONS PRIOR TO COMPLETING THIS SECTION)		
800 Acct 2680 –Amortizable Tangible Assets	0	0
805 2680 (2230) – Amortizable Tangible Assets – Central Office Transmission Equipment	0	0
810 Acct 2680 (2230) – Amortizable Tangible Assets – Central Office Transmission Equipment Assigned To Category 4.13	0	0
815 Acct 2680 (2410) – Amortizable Tangible Assets – Cable and Wire Facilities	0	0
820 Acct 2680 (2410) – Amortizable Tangible Assets – Cable and Wire Facilities Assigned to Category 1	0	0
VI. OTHER ACCOUNTS		
830 Acct 6560 (2680) – Depreciation and Amortization Expense – Amortizable Tangible Assets	0	0
850 Acct 6310 – Information Origination/ Termination Expense	0	0
860 Acct 6510 – Other Property Plant and Equipment Expense	0	0
870 Acct 6610 – Customer Operations Expense: Marketing	18,965	20,372
880 Acct 6620 – Customer Operations Expense: Services	207,782	198,490
Check Total	109,176,607	106,538,643