

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

Description	Pending View 2016-1 Amount	Prior Year 2015-1
II. WORKING LOOPS		
60 Total Loops (Cat 1.1, 1.2 and 1.3)	2,244	2,267
70 Category 1.3 loops (excluding Cat 1.3 TWX Loops)	2,231	2,252
III. INVESTMENT, EXPENSE AND TAXES		
NET PLANT INVESTMENT		
160 Acct 2001 – Telephone Plant in Service	18,204,201	17,857,206
170 Acct 1220 – Material and Supplies	42,346	42,517
190 Acct 3100 – Accumulated Depreciation	16,505,430	15,532,397
195 Acct 3400 – Accumulated Amortization - Tangible	0	0
210 Acct 4340 – Net Noncurrent Deferred Operating Income Taxes	-599,217	-508,779
220 Net Plant Investment	2,340,334	2,876,105
SELECTED PLANT ACCOUNTS		
230 Acct 2210 – Central Office Switching Equipment	1,495,249	1,491,331
235 Acct 2220 – Operator System Equipment	0	0
240 Acct 2230 – Central Office Transmission Equipment	4,357,168	4,118,893
245 Total Central Office Equipment	5,852,417	5,610,224
250 Circuit Equipment - Category 4.13	3,046,984	2,777,156

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255 Acct 2410 – Cable and Wire Facilities - Total	9,303,049	9,221,068
260 Acct 3100 (2210) – Accumulated Depreciation - Central Office Switching Equipment	1,495,249	1,426,653
265 Acct 3100 (2220) – Accumulated Depreciation - Operator System Equipment	0	0
270 Acct 3100 (2230) – Accumulated Depreciation - Central Office Transmission Equipment	4,367,938	4,023,608
275 Acct 3100 (2210 thru 2230) – Total Accumulated Depreciation - Central Office Equipment	5,863,187	5,450,261
280 Acct 3100 (2410) – Accumulated Depreciation - Cable and Wire Facilities	7,819,683	7,305,289
310 Acct 4340 (2210) – Net Noncurrent Deferred Operating Income Taxes – Central Office Switching Equipment	-49,368	-42,622
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	-144,405	-118,191
325 Acct 4340 (2210 thru 2230) – Net Noncurrent Deferred Operating Income Taxes – Central Office Equipment (Sum of 4340 (2210) through (2230))	-193,773	-160,813
330 Acct 4340 (2410) – Net Noncurrent Deferred Operating Income Taxes – Cable and Wire Facilities	-306,650	-263,102

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PLANT SPECIFIC OPERATION EXPENSE		
335 Acct 6110 – Network Support Expense Total	59,227	71,168
340 Acct 6110 – Benefits Portion of Network Support Expen	7,234	13,018
345 Acct 6110 – Rents Portion of Network Support Expense	93	0
350 Acct 6120 – General Support Expense Total	190,711	223,514
355 Acct 6120 – Benefits Portion of General support Expens	18,346	32,348
360 Acct 6120 – Rents Portion of General support Expense	0	0
365 Acct 6210 – Central Office Switching Expense –Total	148,343	169,202
370 Acct 6210 – Benefits Portion of Central Office Switching Expense	6,260	11,307
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	298,446	300,204
400 Acct 6230 – Benefits Portion of Central Office Transmission Expense	45,249	41,704
405 Acct 6230 – Rents Portion of Central Office Transmission Expense	0	0

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Description	Pending View 2016-1 Amount	Prior Year 2015-1
410 Acct 6210 – 6230 – Central Office Expense - Total	446,789	469,406
430 Acct 6410 – Cable and Wire Facilities Expense – Total	259,658	244,725
435 Acct 6410 – Benefits Portion of Cable and Wire Facilities Expense	50,004	48,983
440 Acct 6410 – Rents Portion of Cable and Wire Facilities Expense	0	6,381
445 Total Plant Specific Expense	956,385	1,008,813
PLANT NON-SPECIFIC EXPENSE		
450 Acct 6530 – Network Operations Expense – Total	523,988	502,218
455 Acct 6530 – Benefits Portion of Network Operations Exp	78,354	91,451
DEPRECIATION & AMORTIZATION EXPENSE		
510 Acct 6560 (2210) – Depreciation and Amortization Expense – Central Office Switching Equipment	122,193	132,576
515 Acct 6560 (2220) – Depreciation and Amortization Expense – Operator System Equipment	0	0
520 Acct 6560 (2230) – Depreciation and Amortization Expense – Central Office Transmission Equipment	364,597	365,057
525 Acct 6560 (2210 thru 2230) – Depreciation and Amortization Central Office Equipment	486,790	497,633
530 Acct 6560 (2410) – Depreciation and Amortization Expense – Cable and Wire Facilities	518,952	506,506

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CORPORATE OPERATIONS EXPENSE		
535 Acct 6710 – Executive and Planning Expense – Total	119,394	120,718
540 Acct 6710 – Benefits Portion of Executive & Planning Exp	19,078	17,961
550 Acct 6720 – General Administrative Expense – Total	431,938	468,147
555 Acct 6720 – Benefits Portion of General Administrative	45,259	65,925
565 Total Corporate Operations Expense	551,332	588,865
OTHER EXPENSE		
600 Benefits Portion of All Operating Expenses – Total	293,653	355,300
610 Rents Portion of Plant Specific Operating Expenses - Tot	93	6,381
TAXES		
650 Acct 7200 – Operating taxes	-102,777	-76,847
IV. PART 36 – COST STUDY DATA		
700 Cost Study Average Cable And Wire Facilities - Acct 241	9,262,059	9,101,055
710 Cost Study Average Cable and Wire Facilities Cat 1 – Total Exchange Line C&WF Excluding Wideband	9,022,251	8,776,383

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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
830 Acct 6560 (2680) – Depreciation and Amortization Expense – Amortizable Tangible Assets	0	0
Check Total	103,628,196	100,803,822