

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

Description	Pending View 2019-1 Amount	Prior Year 2018-1
II. WORKING LOOPS		
60 Total Loops (Cat 1.1, 1.2 and 1.3)	2,218	2,205
70 Category 1.3 loops (excluding Cat 1.3 TWX Loops)	2,205	2,194
90 Conusmer Only Broadband Loops	0	0
III. INVESTMENT, EXPENSE AND TAXES		
NET PLANT INVESTMENT		
160 Acct 2001 – Telephone Plant in Service	19,665,112	19,173,811
170 Acct 1220 – Material and Supplies	36,948	34,672
190 Acct 3100 – Accumulated Depreciation	18,117,208	17,688,501
195 Acct 3400 – Accumulated Amortization - Tangible	0	0
210 Acct 4340 – Net Noncurrent Deferred Operating Income Taxes	-458,035	-547,045
220 Net Plant Investment	2,042,887	2,067,027
SELECTED PLANT ACCOUNTS		
230 Acct 2210 – Central Office Switching Equipment	1,518,430	1,498,301
235 Acct 2220 – Operator System Equipment	0	0
240 Acct 2230 – Central Office Transmission Equipment	4,916,564	4,790,166
245 Total Central Office Equipment	6,434,994	6,288,467
250 Circuit Equipment - Category 4.13	3,551,434	3,423,092

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255 Acct 2410 – Cable and Wire Facilities - Total	10,073,795	9,742,497
260 Acct 3100 (2210) – Accumulated Depreciation - Central Office Switching Equipment	1,518,430	1,495,980
265 Acct 3100 (2220) – Accumulated Depreciation - Operator System Equipment	0	0
270 Acct 3100 (2230) – Accumulated Depreciation - Central Office Transmission Equipment	4,916,564	4,789,965
275 Acct 3100 (2210 thru 2230) – Total Accumulated Depreciation - Central Office Equipment	6,434,994	6,285,945
280 Acct 3100 (2410) – Accumulated Depreciation - Cable and Wire Facilities	8,609,583	8,383,715
310 Acct 4340 (2210) – Net Noncurrent Deferred Operating Income Taxes – Central Office Switching Equipment	-36,981	-44,563
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	-113,563	-135,519
325 Acct 4340 (2210 thru 2230) – Net Noncurrent Deferred Operating Income Taxes – Central Office Equipment (Sum of 4340 (2210) through (2230))	-150,544	-180,082
330 Acct 4340 (2410) – Net Noncurrent Deferred Operating Income Taxes – Cable and Wire Facilities	-234,455	-278,651

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PLANT SPECIFIC OPERATION EXPENSE		
335 Acct 6110 – Network Support Expense Total	34,624	47,425
340 Acct 6110 – Benefits Portion of Network Support Exper	5,395	6,949
345 Acct 6110 – Rents Portion of Network Support Expense	0	270
350 Acct 6120 – General Support Expense Total	152,092	162,988
355 Acct 6120 – Benefits Portion of General support Expens	15,323	17,588
360 Acct 6120 – Rents Portion of General support Expense	0	0
365 Acct 6210 – Central Office Switching Expense –Total	130,106	159,551
370 Acct 6210 – Benefits Portion of Central Office Switching Expense	4,842	4,840
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	356,387	374,621
400 Acct 6230 – Benefits Portion of Central Office Transmission Expense	48,540	48,367
405 Acct 6230 – Rents Portion of Central Office Transmission Expense	0	0

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410 Acct 6210 – 6230 – Central Office Expense - Total	<u>486,493</u>	534,172
430 Acct 6410 – Cable and Wire Facilities Expense – Total	<u>233,650</u>	240,682
435 Acct 6410 – Benefits Portion of Cable and Wire Facilities Expense	<u>39,665</u>	41,048
440 Acct 6410 – Rents Portion of Cable and Wire Facilities Expense	<u>12,016</u>	9,568
445 Total Plant Specific Expense	<u>906,859</u>	985,267
PLANT NON-SPECIFIC EXPENSE		
450 Acct 6530 – Network Operations Expense – Total	<u>499,784</u>	552,937
455 Acct 6530 – Benefits Portion of Network Operations Ex	<u>78,892</u>	82,169
DEPRECIATION & AMORTIZATION EXPENSE		
510 Acct 6560 (2210) – Depreciation and Amortization Expense – Central Office Switching Equipment	<u>16,160</u>	21,393
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>132,763</u>	194,462
525 Acct 6560 (2210 thru 2230) – Depreciation and Amortization Central Office Equipment	<u>148,923</u>	215,855
530 Acct 6560 (2410) – Depreciation and Amortization Expense – Cable and Wire Facilities	<u>225,866</u>	211,079

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CORPORATE OPERATIONS EXPENSE		
535 Acct 6710 – Executive and Planning Expense – Total	116,695	125,606
540 Acct 6710 – Benefits Portion of Executive & Planning Ex	15,762	17,398
550 Acct 6720 – General Administrative Expense – Total	382,267	412,999
555 Acct 6720 – Benefits Portion of General Administrative	50,970	51,169
565 Total Corporate Operations Expense	498,962	538,605
OTHER EXPENSE		
600 Benefits Portion of All Operating Expenses – Total	289,852	299,560
610 Rents Portion of Plant Specific Operating Expenses - To	12,016	9,838
TAXES		
650 Acct 7200 – Operating taxes	117,982	-2,736
IV. PART 36 – COST STUDY DATA		
700 Cost Study EOP Cable And Wire Facilities - Acct 241	10,073,795	9,742,497
710 Cost Study EOP Cable and Wire Facilities Cat 1 – Total Exchange Line C&WF Excluding Wideband	9,855,860	9,546,662

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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	15,056	18,965
880 Acct 6620 – Customer Operations Expense: Services	193,686	207,782
Check Total	111,999,071	109,360,254

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	Submitted By RAV July 31, 2019	