

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

Description	Pending View 2017-1 Amount	Prior Year 2016-1
II. WORKING LOOPS		
60 Total Loops (Cat 1.1, 1.2 and 1.3)	2,232	2,244
70 Category 1.3 loops (excluding Cat 1.3 TWX Loops)	2,219	2,231
III. INVESTMENT, EXPENSE AND TAXES		
NET PLANT INVESTMENT		
160 Acct 2001 – Telephone Plant in Service	18,716,049	18,204,201
170 Acct 1220 – Material and Supplies	35,802	42,346
190 Acct 3100 – Accumulated Depreciation	17,150,041	16,505,430
195 Acct 3400 – Accumulated Amortization - Tangible	0	0
210 Acct 4340 – Net Noncurrent Deferred Operating Income Taxes	-575,658	-599,217
220 Net Plant Investment	2,177,468	2,340,334
SELECTED PLANT ACCOUNTS		
230 Acct 2210 – Central Office Switching Equipment	1,493,092	1,495,249
235 Acct 2220 – Operator System Equipment	0	0
240 Acct 2230 – Central Office Transmission Equipment	4,576,833	4,357,168
245 Total Central Office Equipment	6,069,925	5,852,417
250 Circuit Equipment - Category 4.13	3,241,639	3,046,984

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255 Acct 2410 – Cable and Wire Facilities - Total	9,560,917	9,303,049
260 Acct 3100 (2210) – Accumulated Depreciation - Central Office Switching Equipment	1,493,092	1,495,249
265 Acct 3100 (2220) – Accumulated Depreciation - Operator System Equipment	0	0
270 Acct 3100 (2230) – Accumulated Depreciation - Central Office Transmission Equipment	4,576,831	4,367,938
275 Acct 3100 (2210 thru 2230) – Total Accumulated Depreciation - Central Office Equipment	6,069,923	5,863,187
280 Acct 3100 (2410) – Accumulated Depreciation - Cable and Wire Facilities	8,172,637	7,819,683
310 Acct 4340 (2210) – Net Noncurrent Deferred Operating Income Taxes – Central Office Switching Equipment	-46,058	-49,368
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	-141,185	-144,405
325 Acct 4340 (2210 thru 2230) – Net Noncurrent Deferred Operating Income Taxes – Central Office Equipment (Sum of 4340 (2210) through (2230))	-187,243	-193,773
330 Acct 4340 (2410) – Net Noncurrent Deferred Operating Income Taxes – Cable and Wire Facilities	-294,933	-306,650

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PLANT SPECIFIC OPERATION EXPENSE		
335 Acct 6110 – Network Support Expense Total	78,921	59,227
340 Acct 6110 – Benefits Portion of Network Support Expen	9,094	7,234
345 Acct 6110 – Rents Portion of Network Support Expense	270	93
350 Acct 6120 – General Support Expense Total	191,024	190,711
355 Acct 6120 – Benefits Portion of General support Expens	17,785	18,346
360 Acct 6120 – Rents Portion of General support Expense	0	0
365 Acct 6210 – Central Office Switching Expense –Total	151,348	148,343
370 Acct 6210 – Benefits Portion of Central Office Switching Expense	5,273	6,260
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	330,566	298,446
400 Acct 6230 – Benefits Portion of Central Office Transmission Expense	49,810	45,249
405 Acct 6230 – Rents Portion of Central Office Transmission Expense	0	0

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Description	Pending View 2017-1 Amount	Prior Year 2016-1
410 Acct 6210 – 6230 – Central Office Expense - Total	481,914	446,789
430 Acct 6410 – Cable and Wire Facilities Expense – Total	292,933	259,658
435 Acct 6410 – Benefits Portion of Cable and Wire Facilities Expense	52,264	50,004
440 Acct 6410 – Rents Portion of Cable and Wire Facilities Expense	9,970	0
445 Total Plant Specific Expense	1,044,792	956,385
PLANT NON-SPECIFIC EXPENSE		
450 Acct 6530 – Network Operations Expense – Total	548,322	523,988
455 Acct 6530 – Benefits Portion of Network Operations Exp	83,682	78,354
DEPRECIATION & AMORTIZATION EXPENSE		
510 Acct 6560 (2210) – Depreciation and Amortization Expense – Central Office Switching Equipment	10,491	122,193
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	190,393	364,597
525 Acct 6560 (2210 thru 2230) – Depreciation and Amortization Central Office Equipment	200,884	486,790
530 Acct 6560 (2410) – Depreciation and Amortization Expense – Cable and Wire Facilities	353,707	518,952

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Description	Pending View 2017-1 Amount	Prior Year 2016-1
CORPORATE OPERATIONS EXPENSE		
535 Acct 6710 – Executive and Planning Expense – Total	119,926	119,394
540 Acct 6710 – Benefits Portion of Executive & Planning Exp	19,161	19,078
550 Acct 6720 – General Administrative Expense – Total	441,444	431,938
555 Acct 6720 – Benefits Portion of General Administrative	48,324	45,259
565 Total Corporate Operations Expense	561,370	551,332
OTHER EXPENSE		
600 Benefits Portion of All Operating Expenses – Total	312,175	293,653
610 Rents Portion of Plant Specific Operating Expenses - Tot	10,240	93
TAXES		
650 Acct 7200 – Operating taxes	-21,530	-102,777
IV. PART 36 – COST STUDY DATA		
700 Cost Study Average Cable And Wire Facilities - Acct 241	9,431,984	9,262,059
710 Cost Study Average Cable and Wire Facilities Cat 1 – Total Exchange Line C&WF Excluding Wideband	9,199,621	9,022,251

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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	106,319,781	103,628,196

Submitted By
RAV
July 14, 2017