

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

Description	Pending View 2015-1 Amount	Prior Year 2014-1
II. WORKING LOOPS		
60 Total Loops (Cat 1.1, 1.2 and 1.3)	2,267	2,329
70 Category 1.3 loops (excluding Cat 1.3 TWX Loops)	2,252	2,312
III. INVESTMENT, EXPENSE AND TAXES		
NET PLANT INVESTMENT		
160 Acct 2001 – Telephone Plant in Service	17,857,206	17,662,286
170 Acct 1220 – Material and Supplies	42,517	38,719
190 Acct 3100 – Accumulated Depreciation	15,532,397	14,831,479
195 Acct 3400 – Accumulated Amortization - Tangible	0	0
210 Acct 4340 – Net Noncurrent Deferred Operating Income Taxes	-508,779	-416,606
220 Net Plant Investment	2,876,105	3,286,132
SELECTED PLANT ACCOUNTS		
230 Acct 2210 – Central Office Switching Equipment	1,491,331	1,451,504
235 Acct 2220 – Operator System Equipment	0	0
240 Acct 2230 – Central Office Transmission Equipment	4,118,893	4,145,247
245 Total Central Office Equipment	5,610,224	5,596,751
250 Circuit Equipment - Category 4.13	2,777,156	2,857,120

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Description	Pending View 2015-1 Amount	Prior Year 2014-1
255 Acct 2410 – Cable and Wire Facilities - Total	9,221,068	8,981,042
260 Acct 3100 (2210) – Accumulated Depreciation - Central Office Switching Equipment	1,426,653	1,283,536
265 Acct 3100 (2220) – Accumulated Depreciation - Operator System Equipment	0	0
270 Acct 3100 (2230) – Accumulated Depreciation - Central Office Transmission Equipment	4,023,608	3,963,193
275 Acct 3100 (2210 thru 2230) – Total Accumulated Depreciation - Central Office Equipment	5,450,261	5,246,729
280 Acct 3100 (2410) – Accumulated Depreciation - Cable and Wire Facilities	7,305,289	6,799,537
310 Acct 4340 (2210) – Net Noncurrent Deferred Operating Income Taxes – Central Office Switching Equipment	-42,622	-34,339
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	-118,191	-98,475
325 Acct 4340 (2210 thru 2230) – Net Noncurrent Deferred Operating Income Taxes – Central Office Equipment (Sum of 4340 (2210) through (2230))	-160,813	-132,814
330 Acct 4340 (2410) – Net Noncurrent Deferred Operating Income Taxes – Cable and Wire Facilities	-263,102	-212,143

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Description	Pending View 2015-1 Amount	Prior Year 2014-1
PLANT SPECIFIC OPERATION EXPENSE		
335 Acct 6110 – Network Support Expense Total	71,168	64,694
340 Acct 6110 – Benefits Portion of Network Support Expen	13,018	7,183
345 Acct 6110 – Rents Portion of Network Support Expense	0	0
350 Acct 6120 – General Support Expense Total	223,514	179,817
355 Acct 6120 – Benefits Portion of General support Expens	32,348	15,950
360 Acct 6120 – Rents Portion of General support Expense	0	0
365 Acct 6210 – Central Office Switching Expense –Total	169,202	152,161
370 Acct 6210 – Benefits Portion of Central Office Switching Expense	11,307	7,238
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	300,204	344,001
400 Acct 6230 – Benefits Portion of Central Office Transmission Expense	41,704	39,954
405 Acct 6230 – Rents Portion of Central Office Transmission Expense	0	0

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Description	Pending View 2015-1 Amount	Prior Year 2014-1
410 Acct 6210 – 6230 – Central Office Expense - Total	469,406	496,162
430 Acct 6410 – Cable and Wire Facilities Expense – Total	244,725	239,183
435 Acct 6410 – Benefits Portion of Cable and Wire Facilities Expense	48,983	39,181
440 Acct 6410 – Rents Portion of Cable and Wire Facilities Expense	6,381	8,181
445 Total Plant Specific Expense	1,008,813	979,856
PLANT NON-SPECIFIC EXPENSE		
450 Acct 6530 – Network Operations Expense – Total	502,218	441,178
455 Acct 6530 – Benefits Portion of Network Operations Exp	91,451	64,410
DEPRECIATION & AMORTIZATION EXPENSE		
510 Acct 6560 (2210) – Depreciation and Amortization Expense – Central Office Switching Equipment	132,576	115,346
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	365,057	401,767
525 Acct 6560 (2210 thru 2230) – Depreciation and Amortization Central Office Equipment	497,633	517,113
530 Acct 6560 (2410) – Depreciation and Amortization Expense – Cable and Wire Facilities	506,506	478,366

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Description	Pending View 2015-1 Amount	Prior Year 2014-1
CORPORATE OPERATIONS EXPENSE		
535 Acct 6710 – Executive and Planning Expense – Total	120,718	104,598
540 Acct 6710 – Benefits Portion of Executive & Planning Exp	17,961	14,585
550 Acct 6720 – General Administrative Expense – Total	468,147	479,023
555 Acct 6720 – Benefits Portion of General Administrative	65,925	56,621
565 Total Corporate Operations Expense	588,865	583,621
OTHER EXPENSE		
600 Benefits Portion of All Operating Expenses – Total	355,300	277,536
610 Rents Portion of Plant Specific Operating Expenses - Tot	6,381	8,181
TAXES		
650 Acct 7200 – Operating taxes	-76,847	-55,628
IV. PART 36 – COST STUDY DATA		
700 Cost Study Average Cable And Wire Facilities - Acct 241	9,101,055	8,698,393
710 Cost Study Average Cable and Wire Facilities Cat 1 – Total Exchange Line C&WF Excluding Wideband	8,776,383	8,314,019
V. AMORTIZABLE TANGIBLE ASSETS (REFER TO INSTRUCTIONS PRIOR TO COMPLETING THIS SECTION)		
800 Acct 2680 –Amortizable Tangible Assets	0	0

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Description	Pending View 2015-1 Amount	Prior Year 2014-1
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	100,803,822	98,326,229

Submitted By
RAV
July 15, 2014