

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

Description	Pending View 2018-1 Amount	Prior Year 2017-1
<b>II. WORKING LOOPS</b>		
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
90 Conusmer Only Broadband Loops	0	0
<b>III. INVESTMENT, EXPENSE AND TAXES</b>		
<b>NET PLANT INVESTMENT</b>		
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
<b>SELECTED PLANT ACCOUNTS</b>		
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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<b>Description</b>	<b>Pending View 2018-1 Amount</b>	<b>Prior Year 2017-1</b>
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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<b>PLANT SPECIFIC OPERATION EXPENSE</b>		
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	534,172	481,914
430 Acct 6410 – Cable and Wire Facilities Expense – Total	240,682	292,933
435 Acct 6410 – Benefits Portion of Cable and Wire Facilities Expense	41,048	52,264
440 Acct 6410 – Rents Portion of Cable and Wire Facilities Expense	9,568	9,970
445 Total Plant Specific Expense	985,267	1,044,792
<b>PLANT NON-SPECIFIC EXPENSE</b>		
450 Acct 6530 – Network Operations Expense – Total	552,937	548,322
455 Acct 6530 – Benefits Portion of Network Operations Ex	82,169	83,682
<b>DEPRECIATION &amp; AMORTIZATION EXPENSE</b>		
510 Acct 6560 (2210) – Depreciation and Amortization Expense – Central Office Switching Equipment	21,393	10,491
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	194,462	190,393
525 Acct 6560 (2210 thru 2230) – Depreciation and Amortization Central Office Equipment	215,855	200,884
530 Acct 6560 (2410) – Depreciation and Amortization Expense – Cable and Wire Facilities	211,079	353,707

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Description	Pending View 2018-1 Amount	Prior Year 2017-1
<b>CORPORATE OPERATIONS EXPENSE</b>		
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
<b>OTHER EXPENSE</b>		
600 Benefits Portion of All Operating Expenses – Total	299,560	312,175
610 Rents Portion of Plant Specific Operating Expenses - To	9,838	10,240
<b>TAXES</b>		
650 Acct 7200 – Operating taxes	-2,736	-21,530
<b>IV. PART 36 – COST STUDY DATA</b>		
700 Cost Study Average Cable And Wire Facilities - Acct 241	9,742,497	9,431,984
710 Cost Study Average Cable and Wire Facilities Cat 1 – Total Exchange Line C&WF Excluding Wideband	9,546,662	9,199,621

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<b>V. AMORTIZABLE TANGIBLE ASSETS (REFER TO INSTRUCTIONS PRIOR TO COMPLETING THIS SECTION)</b>		
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
<b>VI. OTHER ACCOUNTS</b>		
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
<b>Check Total</b>	<b>109,360,254</b>	<b>106,538,643</b>