

Washington
Terry Avenue Building

1) Book Costs as of 10-31-05:

<u>Account</u>	<u>Account Description</u>	<u>Amount</u>
2111	Telecommunications Plant In Service - Land	264,058
2121	Telecommunications Plant In Service - Buildings	28,352,697
3121.21	Accumulated Depreciation - Buildings	(8,107,117)
	Net Book Value of Building	20,245,580
Total Net Book Value		20,509,638

2) Estimated Journal Entry to record the sale of 1915 Terry Ave, Seattle Land and Building.

Activity	Account	Account Description	FRC	DEBITS		CREDITS	
Retire Land:							
	7150.2	Losses from Disposition of Land and Artworks	---	\$	264,058		
	2111	Telecommunications Plant In Service - Land	20C			\$	264,058
Retire Building:							
	3121.21	Accumulated Depreciation - General Support Assets - Large Equip and Admin Buildings	110X	\$	27,923,449		
	2121	Telecom Plant In Service - Large Equip and Admin Buildings	110C			\$	27,923,449
	3121.21	Accumulated Depreciation - General Support Assets - Building Improvement	310X	\$	429,249		
	2121	Telecom Plant In Service - Building Improvements - Owned Large Equipment	310C			\$	429,249
Record Proceeds: Gain on Land; Building Salvage							
	4360.911	Other Deferred Credits - Other - State Level	---	\$			
	7150.1	Gains from Disposition of Land and Artworks	---			\$	
	3121.21	Accumulated Depreciation - General Support Assets - Large Equip and Admin Buildings	110X			\$	