



Ellensburg Telephone Company  
Trial Balance  
Year to Date December 2009

Regulatory Detail Summary.rpt

<u>Acct #</u>	<u>Description</u>	<u>Year To Date</u> <u>Current</u>
11300-7	Cash-Bank of America-A/P Disb	
11300-32	Cash - Ellensburg	
11500-10	Petty Cash-Selah	
11500-11	Petty Cash-Ellensburg	
11800-0	A/R Telephone	
11800-15	A/R NSF checks	
11800-20	A/R Credit Card Chargebacks	
11800-25	A/R toll adjustments	
11800-30	A/R toll write-offs	
11800-35	A/R unbilled	
11800-40	A/R Misc Billed	
11810-1	A/R allowance	
11900-0	A/R FairPoint Communications	
11900-11	A/R Odin Telephone	
11900-30	A/R Elltel Long Distance	
11900-37	A/R Orwell Telephone	
11900-41	A/R Fremont Telcom	
11900-43	A/R YCom	
11900-45	A/R Fretel	
11900-54	A/R Berkshire Telephone	
11900-64	A/R GTCom-Perry	
11900-310	A/R CABS Accruals	
11900-324	A/R NECA Settlements	
11900-325	A/R CABS	
11900-330	A/R NECA other	
11900-335	A/R Special Access	
11900-345	A/R Federal lifeline Assist	
11900-346	A/R Federal lifeline Install	
11900-349	A/R Federal toll-limitation	
11900-360	A/R Misc Non Billed	
12151-24	Materials BSYS-Ellensburg Telephone	
12200-0	Materials & supplies-FCI	
12200-106	Business Services-Equip	
12200-107	Business Services-Labor	
12200-200	Materials & Supplies-Minor	
13300-1	Prepaid agreements	
14010-30	Inv - Elltel Long Distance	
14010-130	Contra Inv - Elltel Long Dist	
14370-0	Deferred tax asset	
20030-100	TPUC material	
20030-202	TPUC plant op adm labor	
20030-210	TPUC cost alloc veh owe prov	
20030-212	TPUC cost alloc plant ops	
20030-213	TPUC cost alloc ben & non prod	
20030-300	TPUC contract labor	

REDACTED

Regulatory Detail Summary.rpt

<u>Acct #</u>	<u>Description</u>	<u>Year To Date</u> <u>Current</u>
20030-400	TPUC other expenses	
20060-300	Leased Equipment	
21110-0	Land	
21120-0	Motor Vehicles	
21140-0	Tools & Other Work Equip	
21210-0	Buildings	
21220-0	Furniture	
21230-200	Company Comm Equip	
21240-0	General Purpose Computers	
21240-100	Computer Software	
22120-0	Digital Switching	
22120-100	Digital Switching-Software	
22310-200	Other Radio Equip	
22320-130	Circuit Equip DSL	
22320-210	Circuit Equip Digital	
23110-0	Station Apparatus	
24110-0	Poles	
24210-0	Aerial Cable	
24210-210	Aerial Cable Fiber	
24220-0	Underground Cable	
24220-210	Underground Fiber	
24230-0	Buried Cable	
24230-210	Buried Cable Fiber	
24230-220	Buried Cable FTTH	
24310-0	Aerial Wire	
24410-0	Conduit Systems	
24410-220	Conduit systems-FTTH	
27120-0	Voice Mail Hardware	
27210-0	Internet Equipment	
27220-0	DSL Equipment (CPE)	
27230-0	Wireless Equipment	
30060-300	Leased Equipment	
31120-0	Motor Vehicles	
31140-0	Tools & Other Work Equip	
31210-0	Buildings	
31220-0	Furniture	
31230-200	Company Comm Equip	
31240-0	General Purpose Computers	
31240-100	Computer Software	
32120-0	Digital Switching	
32120-100	Digital Switching-Software	
32310-200	Other Radio Equip	
32320-130	Circuit Equip DSL	
32320-210	Circuit Equip Digital	
33110-0	Station Apparatus	
34110-0	Poles	
34210-0	Aerial Cable	
34210-210	Aerial Cable Fiber	
34220-0	Underground Cable	
34220-210	Underground Fiber	
34230-0	Buried Cable	
34230-210	Buried Cable Fiber	
34230-220	Buried Cable FTTH	

**REDACTED**

Regulatory Detail Summary.rpt

<u>Acct #</u>	<u>Description</u>	<u>Year To Date</u> <u>Current</u>
34310-0	Aerial Wire	
34410-0	Conduit Systems	
34410-220	Conduit systems-FTTH	
37120-0	Voice Mail Hardware	
37210-0	Internet Equipment	
37220-0	DSL Equipment (CPE)	
37230-0	Wireless Equipment	
38000-0	Ac Depr-GAAP Adjustment	
40100-0	A/P FairPoint Communications	
40100-22	A/P Taconic Technology	
40100-30	A/P Elitel Long Distance	
40100-41	A/P Fremont Telcom	
40100-43	A/P YCom	
40100-45	A/P Fretel	
40100-46	A/P GTCOM	
40100-52	A/P Community Service Tel	
40100-122	A/P Directory Publications	
40100-200	A/P customer refunds	
40100-204	A/P PUC funding tax	
40100-208	A/P federal excise tax	
40100-211	A/P other trade accrued	
40100-213	A/P state sales tax	
40100-214	A/P local sales tax	
40100-219	A/P low income asst	
40100-221	A/P disabled user fund	
40100-230	A/P consumers use tax	
40100-244	A/P State E911 surcharge	
40100-245	A/P county E911 surcharge	
40100-315	A/P other toll	
40100-320	A/P State Pool	
40100-324	A/P Neca Other	
40100-360	A/P other	
40300-0	Advance billing & payments	
40300-1	Unearned revenue	
40700-0	Accrued federal income tax	
40800-4	Accrued state excise tax	
40800-6	Accrued tax-workers comp	
41200-2	Bonus Accrual	
41200-3	Bonus Accrual Load	
41200-5	Accrued compensated absences	
41200-8	Payroll clearing	
43100-3	Liabilities Subject to Compromise	
43400-0	Non current Deferred oper tax	
43500-0	Non Curr Def nonoper tax	
44000-0	Suspense system account	
45100-0	Common capital stock	
45200-0	Additional Pd In Capital	
45500-0	Retained earnings	
45500-1	Appropriated retained earnings	
70065-0	Insurance-Health	

REDACTED

Regulatory Detail Summary.rpt

Year To Date  
Current

<u>Acct #</u>	<u>Description</u>
<b>Revenue</b>	
00001	LOCAL INTERCONNECTING
50401	Local cellular revenue
00003	USF
50690	High Cost Loop
00004	INTERSTATE ACCESS
50833	Other Special Access
50835	Inter Spec Acc DSL Non-Tarif-R
58100	End user rev-FUSC Detarriffed
58102	Subscriber Line charge(r)
58103	Subscriber Line charge(b)
58104	ISDN Port Charge
58106	End user revenue-LNP
58200	NECA ICLS
58202	NECA TS Access-Inter
58203	NECA Local Switching Support
58204	NECA Prior Period Settlement
58205	Other CCL Access-Inter
58206	Other TS Access-Inter
58407	Other Special Access-Intra
00005	INTRASTATE ACCESS
58400	Other CCL Access-Intra
58402	Other TS Access-Intra
58404	CCL State Pool Settlement
58405	Intrastate Transitting
58407	Other Special Access-Intra
00007	MISC REVENUE
52400	Rent Rev
52600	Misc Revenue
52601	Misc Rtn ck chrg/oth fin chrg
52640	Other Reg Rev/Late pmt Chrg
00008	B & C
52700	B&C Revenue Interstate-Related
52701	B&C Revenue Intrastate-Related
00009	UNCOLLECTIBLE
53001	Uncollectible End User
53002	Uncollectible CABS
<b>LOCAL</b>	
50100	Basic area rev (r)
50101	Basic area rev-ISDN
50102	Basic area rev (b)
50103	Basic area rev-Paystation
50104	Basic area rev-trunk
50106	Local Private Line(r)
50107	Local Private Line(b)
50108	Oth Local Directory Assist
50109	Basic Area Rev Centrex
50113	Basic Area Rev-facility

**REDACTED**

Regulatory Detail Summary.rpt

<u>Acct #</u>	<u>Description</u>	<u>Year To Date</u> <u>Current</u>
<b>Revenue</b>		
<b>FEATURES</b>		
50601	Oth Local Spec Features(r)	
50602	Oth Local Spec Features(b)	
50603	Oth Local-NonRecurring	
<b>DIRECTORY</b>		
52300	Directory Revenue	
52301	Directory Advertising	
<b>Plant Specific</b>		
61121	VEHICLE EXP PLANT	
61122	VEHICLE EXP-NON-PLANT	
61140	TOOLS & OWE	
61210	LAND AND BUILDING	
61220	FURNITURE & ARTWORKS	
61230	OFFICE EQUIPMENT	
61232	CO COMM EQUIP	
61240	GENERAL PURPOSE COMPUTER	
62120	DIGITAL COE	
62320	CIRCUIT EQUIP TOLL	
64100	DIGITAL MAPPING	
64110	POLES	
64111	POLE RENTAL	
64210	AERIAL CABLE	
64220	UNDERGROUND CABLE	
64230	BURIED CABLE	
64310	AERIAL WIRE	
<b>Plant Non-Specific</b>		
65120	PROVISIONING	
65320	NETWORK ADMIN	
65330	TESTING	
65340	PLANT ADMIN	
65350	ENGINEERING	
65400	ACCESS EXPENSE INTERSTATE	
<b>Depreciation</b>		
65610	DEPRECIATION	
<b>Customer Service</b>		
66110	PRODUCT MANAGEMENT	
66120	SALES	
66130	PRODUCT ADVERTISING	
66210	CALL COMPLETION	
66220	NUMBER SERVICES	
66221	NUMBER SERVICES-DIR PUB	
66231	CUSTOMER SERVICE	
66233	CABS B&C	
66234	OTHER B&C	

**Corporate**

**REDACTED**



Regulatory Detail Summary.rpt

<u>Acct #</u>	<u>Description</u>	<u>Year To Date</u> <u>Current</u>
<b>Corporate</b>		
67110	EXECUTIVE	
67120	PLANNING	
67210	ACCOUNTING & FINANCE	
67220	EXTERNAL RELATIONS	
67230	HUMAN RESOURCES	
67240	INFORMATION MANAGEMENT	
67250	LEGAL	
67281	OTHER G&A	
67282	OTHER G&A-BENEFITS	
67284	OTHER G&A-NONPROD TIME	
<b>Income Taxes</b>		
72200	OPER FEDERAL INCOME TAXES	
72500	OPERATING DEFERRED TAXES	
74200	NON OP FEDERAL INCOME TAX	
<b>Operating Taxes</b>		
72400	OPERATING OTHER TAXES	
<b>Non-Reg</b>		
025	DSL	
030	Dial Up	
035	Wireless	
055	Cable	
060	Equipment Sales & Rental	
065	ISW	
070	Voice Mail	
075	Direct TV	
080	Business Services	
085	Computer / Network	
095	Night Watch	
100	Paging	
110	Paystations	
135	Miscellaneous Non Reg	
155	Company Conference	
<b>Others</b>		
74500	NON OP DEFERRED TAXES	
75400	OTH INTEREST DEDUCTIONS	

REDACTED