

STUDY AREA: 522426

NAME: Kalama Telephone Company

CONTACT: Rick Vitzthum

PHONE: 360-264-2915

Description	Pending View 2012-1 Amount	Prior Year 2011-1
<b>II. WORKING LOOPS</b>		
60 Total Loops (Cat 1.1, 1.2 and 1.3)	2,552	2,689
70 Category 1.3 loops (excluding Cat 1.3 TWX Loops)	2,534	2,667
<b>III. INVESTMENT, EXPENSE AND TAXES</b>		
<b>NET PLANT INVESTMENT</b>		
160 Acct 2001 – Telephone Plant in Service	16,174,803	15,412,881
170 Acct 1220 – Material and Supplies	50,412	57,914
190 Acct 3100 – Accumulated Depreciation	13,054,820	12,316,596
195 Acct 3400 – Accumulated Amortization - Tangible	0	0
210 Acct 4340 – Net Noncurrent Deferred Operating Income Taxes	-245,091	-231,884
220 Net Plant Investment	3,415,486	3,386,083
<b>SELECTED PLANT ACCOUNTS</b>		
230 Acct 2210 – Central Office Switching Equipment	1,235,603	1,189,491
235 Acct 2220 – Operator System Equipment	0	0
240 Acct 2230 – Central Office Transmission Equipment	3,546,533	3,323,559
245 Total Central Office Equipment	4,782,136	4,513,050
250 Circuit Equipment - Category 4.13	2,373,959	2,181,438

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Description	Pending View 2012-1 Amount	Prior Year 2011-1
255 Acct 2410 – Cable and Wire Facilities - Total	8,311,048	7,867,183
260 Acct 3100 (2210) – Accumulated Depreciation - Central Office Switching Equipment	1,088,555	970,503
265 Acct 3100 (2220) – Accumulated Depreciation - Operator System Equipment	0	0
270 Acct 3100 (2230) – Accumulated Depreciation - Central Office Transmission Equipment	3,371,891	3,147,187
275 Acct 3100 (2210 thru 2230) – Total Accumulated Depreciation - Central Office Equipment	4,460,446	4,117,690
280 Acct 3100 (2410) – Accumulated Depreciation - Cable and Wire Facilities	5,909,415	5,465,746
310 Acct 4340 (2210) – Net Noncurrent Deferred Operating Income Taxes – Central Office Switching Equipment	-18,784	-17,958
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	-53,947	-50,199
325 Acct 4340 (2210 thru 2230) – Net Noncurrent Deferred Operating Income Taxes – Central Office Equipment (Sum of 4340 (2210) through (2230))	-72,731	-68,157
330 Acct 4340 (2410) – Net Noncurrent Deferred Operating Income Taxes – Cable and Wire Facilities	-126,365	-118,769

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<b>PLANT SPECIFIC OPERATION EXPENSE</b>		
335 Acct 6110 – Network Support Expense Total	62,179	58,388
340 Acct 6110 – Benefits Portion of Network Support Expense	4,634	5,749
345 Acct 6110 – Rents Portion of Network Support Expense	22	0
350 Acct 6120 – General Support Expense Total	234,092	225,737
355 Acct 6120 – Benefits Portion of General support Expense	20,208	20,610
360 Acct 6120 – Rents Portion of General support Expense	0	0
365 Acct 6210 – Central Office Switching Expense –Total	292,079	285,525
370 Acct 6210 – Benefits Portion of Central Office Switching Expense	24,735	23,026
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 Expense	0	0
390 Acct 6220 – Rents Portion of Operator System Expense	0	0
395 Acct 6230 – Central Office Transmission Expense – Total	238,346	222,743
400 Acct 6230 – Benefits Portion of Central Office Transmission Expense	30,218	27,820
405 Acct 6230 – Rents Portion of Central Office Transmission Expense	0	0

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Description	Pending View 2012-1 Amount	Prior Year 2011-1
410 Acct 6210 – 6230 – Central Office Expense - Total	530,425	508,268
430 Acct 6410 – Cable and Wire Facilities Expense – Total	240,324	233,274
435 Acct 6410 – Benefits Portion of Cable and Wire Facilities Expense	39,487	37,892
440 Acct 6410 – Rents Portion of Cable and Wire Facilities Expense	3,117	3,111
445 Total Plant Specific Expense	1,067,020	1,025,667
<b>PLANT NON-SPECIFIC EXPENSE</b>		
450 Acct 6530 – Network Operations Expense – Total	517,252	501,891
455 Acct 6530 – Benefits Portion of Network Operations Exp	66,255	60,854
<b>DEPRECIATION &amp; AMORTIZATION EXPENSE</b>		
510 Acct 6560 (2210) – Depreciation and Amortization Expense – Central Office Switching Equipment	109,223	103,916
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	222,376	366,560
525 Acct 6560 (2210 thru 2230) – Depreciation and Amortization Central Office Equipment	331,599	470,476
530 Acct 6560 (2410) – Depreciation and Amortization Expense – Cable and Wire Facilities	443,672	426,244

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<b>CORPORATE OPERATIONS EXPENSE</b>		
535 Acct 6710 – Executive and Planning Expense – Total	101,566	111,221
540 Acct 6710 – Benefits Portion of Executive & Planning Exp	11,827	12,457
550 Acct 6720 – General Administrative Expense – Total	512,367	500,469
555 Acct 6720 – Benefits Portion of General Administrative Exp	55,024	51,673
565 Total Corporate Operations Expense	613,933	611,690
<b>OTHER EXPENSE</b>		
600 Benefits Portion of All Operating Expenses – Total	286,263	279,225
610 Rents Portion of Plant Specific Operating Expenses - Total	3,139	3,111
<b>TAXES</b>		
650 Acct 7200 – Operating taxes	-75,317	-108,034
<b>IV. PART 36 – COST STUDY DATA</b>		
700 Cost Study Average Cable And Wire Facilities - Acct 2410	8,089,116	7,706,144
710 Cost Study Average Cable and Wire Facilities Cat 1 – Total Exchange Line C&WF Excluding Wideband	7,729,504	7,493,077
<b>V. AMORTIZABLE TANGIBLE ASSETS (REFER TO INSTRUCTIONS PRIOR TO COMPLETING THIS SECTION)</b>		
800 Acct 2680 –Amortizable Tangible Assets	0	0

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Description	Pending View 2012-1 Amount	Prior Year 2011-1
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
<b>Check Total</b>	<b>89,067,962</b>	<b>84,736,494</b>