



Regulatory Detail Summary.rpt

<u>Acct #</u>	<u>Description</u>	<u>Year To Date</u> <u>Current</u>
11300-4	Cash-Key	
11500-0	Petty Cash	
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	
11810-1	A/R allowance	
11900-0	A/R FairPoint Communications	
11900-15	A/R C & E Telephone	
11900-24	A/R Ellensburg Telephone	
11900-42	A/R ComerCo	
11900-300	A/R State Pool	
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	
11900-347	A/R State lifeline SLC	
11900-348	A/R State lifeline assist	
11900-349	A/R Federal toll-limitation	
11900-360	A/R Misc Non Billed	
12151-43	Materials BSYS-YCom	
12200-0	Materials & supplies-FCI	
12200-106	Business Services-Equip	
12200-107	Business Services-Labor	
12200-200	Materials & Supplies-Minor	
13300-1	Prepaid agreements	
14100-4	Deposits	
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	
20030-400	TPUC other expenses	
20060-0	Nonoperating Plant	
21110-0	Land	
21120-0	Motor Vehicles	
21140-0	Tools & Other Work Equip	
21210-0	Buildings	
21220-0	Furniture	

REDACTED

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<u>Acct #</u>	<u>Description</u>	<u>Year To Date</u> <u>Current</u>
21230-100	Office Support Equip	
21230-200	Company Comm Equip	
21240-0	General Purpose Computers	
22120-0	Digital Switching	
22320-130	Circuit Equip DSL	
22320-210	Circuit Equip Digital	
23110-0	Station Apparatus	
24110-0	Poles	
24210-0	Aerial Cable	
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	
26820-100	Leasehold Improvements	
26900-0	Intangibles Organization	
27120-0	Voice Mail Hardware	
27210-0	Internet Equipment	
27220-0	DSL Equipment (CPE)	
27500-200	Cable TV Plant	
31120-0	Motor Vehicles	
31140-0	Tools & Other Work Equip	
31210-0	Buildings	
31220-0	Furniture	
31230-100	Office Support Equip	
31230-200	Company Comm Equip	
31240-0	General Purpose Computers	
32120-0	Digital Switching	
32320-130	Circuit Equip DSL	
32320-210	Circuit Equip Digital	
33110-0	Station Apparatus	
34110-0	Poles	
34210-0	Aerial Cable	
34220-0	Underground Cable	
34220-210	Underground Fiber	
34230-0	Buried Cable	
34230-210	Buried Cable Fiber	
34230-220	Buried Cable FTTH	
34310-0	Aerial Wire	
34410-0	Conduit Systems	
34410-220	Conduit systems-FTTH	
36820-100	Leasehold Improvements	
37120-0	Voice Mail Hardware	
37210-0	Internet Equipment	
37220-0	DSL Equipment (CPE)	
37500-200	Cable TV Plant	
38000-0	Ac Depr-GAAP Adjustment	
40100-0	A/P FairPoint Communications	
40100-22	A/P Taconic Technology	
40100-24	A/P Ellensburg	

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40100-42	A/P ComerCo	
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	
40100-238	Accrued FCC regulatory fees	
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	
40800-0	Accrued property tax-reg	
40800-4	Accrued state excise tax	
40800-5	Accr Franchise/Oper File Fees	
40800-6	Accrued tax-workers comp	
41200-2	Bonus Accrual	
41200-3	Bonus Accrual Load	
41200-8	Payroll clearing	
43100-2	Other liabilities	
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	
45400-0	Other capital contribution	
45500-0	Retained earnings	
45500-1	Appropriated retained earnings	

**Revenue**

00001	LOCAL INTERCONNECTING
50401	Local cellular revenue
00003	USF
50690	High Cost Loop
00004	INTERSTATE ACCESS
50833	Other Special Access

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<b>Revenue</b>		
00004	INTERSTATE ACCESS	
50835	Inter Spec Acc DSL Non-Tarif-R	
58100	End user rev-Fed Univ Srv Chrg	
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	
00005	INTRASTATE ACCESS	
58400	Other CCL Access-Intra	
58402	Other TS Access-Intra	
58404	CCL State Pool Settlement	
58407	Other Special Access-Intra	
00007	MISC REVENUE	
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	
<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	
50110	Basic area rev LMS(r)	
50113	Basic Area Rev-facility	
50601	Oth Local Spec Features(r)	
50602	Oth Local Spec Features(b)	
50603	Oth Local-NonRecurring	
<b>DIRECTORY</b>		
52300	Directory Revenue	
<b>Plant Specific</b>		
61121	VEHICLE EXP PLANT	
61140	TOOLS & OWE	
61210	LAND AND BUILDING	
61220	FURNITURE & ARTWORKS	
61230	OFFICE EQUIPMENT	

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<b>Plant Specific</b>		
61232	CO COMM EQUIP	
61240	GENERAL PURPOSE COMPUTER	
62120	DIGITAL COE	
62320	CIRCUIT EQUIP TOLL	
64100	DIGITAL MAPPING	
64110	POLES	
64210	AERIAL CABLE	
64220	UNDERGROUND CABLE	
64230	BURIED CABLE	
64310	AERIAL WIRE	
<b>Plant Non-Specific</b>		
65120	PROVISIONING	
65310	POWER	
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	
<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	
67283	OTHER G&A-PAYROLL TAXES	
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	

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<b>Operating Taxes</b>			
72400	OPERATING OTHER TAXES		
<b>Non-Reg</b>			
025	DSL		
030	Dial Up		
035	Wireless		
040	Long Distance		
045	Video Over DSL		
060	Equipment Sales & Rental		
065	ISW		
070	Voice Mail		
075	Direct TV		
080	Business Services		
085	Computer / Network		
110	Playstations		
135	Miscellaneous Non Reg		
145	CLEC		
155	Company Conference		
<b>Others</b>			
74500	NON OP DEFERRED TAXES		
75400	OTH INTEREST DEDUCTIONS		

REDACTED