

PIONEER TELEPHONE COMPANY
PART X - NONREGULATED/REGULATED ALLOCATION
2001 TELECOMMUNICATIONS PLANT IN SERVICE
FOR THE STUDY YEAR ENDED DECEMBER 31, 2009

Source 1009/2105

	ADJUSTED LINK BAL PER BOOKS 12/31/08	DISTRIBUTION PER BOOKS		DISTRIBUTION	
		Non Regulated	Regulated	Non Regulated	Regulated
9 2110 LAND & SUPPORT ASSETS					
10 2111 Land					WS #1
11 2112 Motor Vehicles					WS #2
12 2114 Construction Vehicles					
13 2115 Garage Work Equipment					
14 2116 Other Work Equipment					
15 2121 Buildings					WS #1
16 2122 Furniture					WS #3
17 2123 Office Equipment					WS #3
18 2124 Ofc Eq - Co Communications					WS #3
19 2125 Gen. Purpose Computer					WS #3
20					
21 Total Land & Support Assets					
22 2210 CENTRAL OFFICE EQUIPMENT					
23 2212 Digital Switching Eq					
24 2220 Operator Systems					
25 2231 Radio Facilities					
26 2232 Transmission Equipment					
27 2232 Fiber Transmission Eq					
28 2232 Sonet Fiber Trans Eq					
29					
30 Total Central Office Equipment					
31 2310 INFORM. ORIG./TERM. ASSETS					
32 2351 Public Telephone Equip.					
33 2362 Other Terminal Equip.					
34					
35 Total Information Orig/Term Eq					
36 2410 CABLE & WIRE FACILITIES					
37 2411 Poles & Antenna Support					
38 2421 Aerial Cable					
39 2422 Underground Cable					
40 2423 Buried Cable					
41 2431 Aerial Wire					
42 2441 Conduit System					
43					
44 Total Cable & Wire Facilities					
45 2680 AMORTIZABLE ASSETS					
46 2681 Capital Leases					
47 2682 Leasehold Improvements					
48 2690 Intangibles					
49					
50 Total Amortizable Assets					
51					
52 TOTAL					
53					TB LINK
54 1220 Materials & Supplies					
55 1402 Rural Tele Bank Stock - Class B					LN 52
56 2002 Property Held For Future Use					Analysis
57 2003 Telephone Plant Under Constr					Analysis
58 DISTRIBUTION OF LAND & BUILDING					LN10+15
59 DISTRIBUTION OF COE & CWF					LN30+44

REDACTED

PIONEER TELEPHONE COMPANY
PART X - NONREGULATED/REGULATED ALLOCATION
3100 ACCUMULATED DEPRECIATION
FOR THE STUDY YEAR ENDED DECEMBER 31, 2009

Source 15052305

	ADJUSTED LINK BAL PER BOOKS 12/31/08	DISTRIBUTION PER BOOKS	
		Non Regulated	Regulated
2110 LAND & SUPPORT ASSETS			
69	2111 Land		
70	2112 Motor Vehicles	LN 11	
71	2114 Construction Vehicles	LN 12	
72	2115 Garage Work Equipment	LN 13	
73	2116 Other Work Equipment	LN 14	
74	2121 Buildings	LN 15	
75	2122 Furniture	LN 16	
76	2123 Office Equipment	LN 17	
77	2124 Ofc Eq - Co Communications	LN 18	
78	2125 Gen. Purpose Computer	LN 19	
79			
80	Total Land & Support Assets		
81 2210 CENTRAL OFFICE EQUIPMENT			
82	2212 Digital Switching Eq	LN 23	
83	2220 Operator Systems	LN 24	
84	2231 Radio Facilities	LN 25	
85	2232 Transmission Equipment	LN 26	
86	2232 Fiber Transmission Eq	LN 27	
87	2232 Sonet Fiber Trans Eq	LN 28	
88			
89	Total Central Office Equipment		
90 2310 INFORM. ORIG./TERM. ASSETS			
91	2351 Public Telephone Equip.	LN 32	
92	2362 Other Terminal Equip.	LN 33	
93			
94	Total Information Orig/Term Eq		
95 2410 CABLE & WIRE FACILITIES			
96	2411 Poles & Antenna Support	LN 37	
97	2421 Aerial Cable	LN 38	
98	2422 Underground Cable	LN 39	
99	2423 Buried Cable	LN 40	
100	2431 Aerial Wire	LN 41	
101	2441 Conduit System	LN 42	
102			
103	Total Cable & Wire Facilities		
104			
105	3200 ACCUM DEPR PHFU	Analysis	
106 3400-2680 AMORTIZABLE ASSETS			
107	2681 Capital Leases		
108	2682 Leasehold Improvements		
109	2690 Intangibles		
110			
111	Total Amortizable Assets		
112			
113	TOTAL		
		TB LINK	
114			
115	4040 Customer Deposits	Direct	

REDACTED

PIONEER TELEPHONE COMPANY
PART X - NONREGULATED/REGULATED ALLOCATION
4340 DEFERRED TAXES
FOR THE STUDY YEAR ENDED DECEMBER 31, 2009

Source 2105

	ADJUSTED BAL PER BOOKS 12/31/08	DISTRIBUTION PER BOOKS	
		Non Regulated	Regulated
2110 LAND & SUPPORT ASSETS			
124	2111 Land		
125	2112 Motor Vehicles		LN 11
126	2114 Construction Vehicles		LN 12
127	2115 Garage Work Equipment		LN 13
128	2116 Other Work Equipment		LN 14
129	2121 Buildings		LN 15
130	2122 Furniture		LN 16
131	2123 Office Equipment		LN 17
132	2124 Ofc Eq - Co Communications		LN 18
133	2125 Gen. Purpose Computer		LN 19
134			
135	Total Land & Support Assets		
136	2210 CENTRAL OFFICE EQUIPMENT		
137	2212 Digital Switching Eq		LN 23
138	2220 Operator Systems		LN 24
139	2231 Radio Facilities		LN 25
140	2232 Transmission Equipment		LN 26
141	2232 Fiber Transmission Eq		LN 27
142	2232 Sonet Fiber Trans Eq		LN 28
143			
144	Total Central Office Equipment		
145	2310 INFORM. ORIG./TERM. ASSETS		
146	2351 Public Telephone Equip.		LN 32
147	2362 Other Terminal Equip.		LN 33
148			
149	Total Information Orig/Term Eq		
150	2410 CABLE & WIRE FACILITIES		
151	2411 Poles & Antenna Support		LN 37
152	2421 Aerial Cable		LN 38
153	2422 Underground Cable		LN 39
154	2423 Buried Cable		LN 40
155	2431 Aerial Wire		LN 41
156	2441 Conduit System		LN 42
157			
158	Total Cable & Wire Facilities		
159	2680 AMORTIZABLE ASSETS		
160	2681 Capital Leases		
161	2682 Leasehold Improvements		
162	2690 Intangibles		
163			
164	Total Amortizable Assets		
165			
166	2002 PLANT HELD FOR FUTURE USE		Analysis
167	1406 NONREGULATED		
168	2006 NONOPERATING		
169			
170.	TOTAL	REDACTED	

PIONEER TELEPHONE COMPANY
PART X - NONREGULATED/REGULATED ALLOCATION
OPERATING EXPENSES
FOR THE STUDY YEAR ENDED DECEMBER 31, 2009

Source 1605/2608

	DISTRIBUTION	ADJUSTED BALANCES PER BOOKS	NON REGULATED	REGULATED
171 A/C 6110 NETWORK SUPPORT				
172 6112 Motor Vehicles	Dist on Ln11			
173 6114 Construction Vehicles	Dist on Ln12			
174 6115 Garage Work Equipment	Dist on Ln13			
175 6116 Other Work Equipment	Dist on Ln14			
176 TOTAL NETWORK SUPPORT				
177 A/C 6120 GENERAL SUPPORT				
178 6121 Land & Building	Dist on Ln58			
179 6122 Furniture	Dist on Ln16			
180 6123 Office Equipment	Dist Ln17+18			
181 6125 General Purpose Computer	Dist on Ln19			
182 TOTAL GENERAL SUPPORT				
183 A/C 6210 CENTRAL OFFICE EQUIPMENT				
184 6212 Digital Electronic	Dist on Ln23			
185 6220 Operator Systems	Dist on Ln24			
186 6231 Radio Facilities	Dist on Ln25			
187 6232 Transmission Equipment	Dist on Ln26			
188 6232 Fiber Transmission Eq.	Dist Ln27+28			
189 TOTAL CENTRAL OFFICE EXPENSE				
190 A/C 6310 INFORMATION ORIG/TERM				
191 6351 Public Telephone Equip.	Dist on Ln32			
192 6362 Other Terminal Equip.	Dist on Ln33			
193 DIRECT ASSIGNMENT	Direct			
194 TOTAL INFORM ORIG/TERM EXPENSE				
195 A/C 6410 CABLE & WIRE FACILITIES				
196 6411 Poles & Antenna Support	Dist on Ln37			
197 6421 Aerial Cable	Dist on Ln38			
198 6422 Underground Cable	Dist on Ln39			
199 6423 Buried Cable	Dist on Ln40			
200 6431 Aerial Wire	Dist on Ln41			
201 6441 Conduit System	Dist on Ln42			
202 DIRECT ASSIGNMENT	Direct			
203 TOTAL CABLE & WIRE EXPENSE				
204 TOTAL PLANT SPECIFIC OPERATIONS				
205 A/C 6510 OTHER PROP PLT & EQUIP EXPENSE				
206 6511 PHFU Expense	Dist on Ln56			
207 6512 Provisioning Expense	Dist on Ln54			
208 DIRECT ASSIGNMENT	Direct			
209 TOTAL OTHER PP&E EXPENSE				
210 A/C 6530 NETWORK OPERATIONS EXPENSE				
211 6531 Power Supply Expense	Dist on Ln30			
212 6530 Network Administration Expense	Dist on Ln59			
213 6533.01 Testing Expense - Subscriber	Dist on Ln26			
214 6533.02 Testing Expense - Trunk	Dist on Ln23			
215 6534 Plant Operations Admin Expense	Dist on Ln59			
216 6535 Engineering Expense	Dist on Ln59			
217 DIRECT ASSIGNMENT	Direct			
218 TOTAL NETWORK OPERATIONS				
219 A/C 6540 ACCESS EXPENSES	Direct			
220 SUBTOTAL PLANT NONSPECIFIC OPERATIONS				

REDACTED

PIONEER TELEPHONE COMPANY
PART X - NONREGULATED/REGULATED ALLOCATION
OPERATING EXPENSES
FOR THE STUDY YEAR ENDED DECEMBER 31, 2009

Source 1509/2605

	DISTRIBUTION	ADJUSTED BALANCES PER BOOKS	NON REGULATED	REGULATED
221				
222				
223				
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263				
264				

REDACTED

PIONEER TELEPHONE COMPANY
PART X - NONREGULATED/REGULATED ALLOCATION
OPERATING EXPENSES
FOR THE STUDY YEAR ENDED DECEMBER 31, 2009

Source: 1605/2506

	DISTRIBUTION	ADJUSTED BALANCES PER BOOKS	NON REGULATED	REGULATED
265 A/C 6610 MARKETING EXPENSES	Direct			
266				
267 A/C 6620 SERVICES EXPENSES:				
268 Telephone Operator Service	Dist on Ln24			
269 Direct Assignment	Direct			
270 Published Direct. Listing:				
271 Alphabetical	Direct			
272 Classified	Direct			
273 Foreign	Direct			
274 All Other				
275 Cat 1 - Local Bus. Ofc. Expense				
276 EU Svc Order Processing	Direct			
277 EU Payment & Collection	WS #6			
278 EU Billing Inquiry	Direct			
279 IX Svc Order Processing	Direct			
280 IX Payment & Collection	Direct			
281 IX Billing Inquiry	Direct			
282 Coin Collection	Direct			
283 Cat 2 - Customer Svc. Expenses				
284 Toll Ticket Processing	Direct			
285 Billing & Collecting	WS #6			
286 CABS	Direct			
287 EU Access	Direct			
288 Cat 3 - All Other Cust. Svc.	LN 342			
289 Direct Assignment	Direct			
290 TOTAL CUSTOMER OPERATIONS				
291 A/C 6710 EXEC & PLANNING EXPENSE:				
292 6711 Executive Expense	WS #1			
293 6711.1 Directors Fees	Direct			
294 Direct Assignment	Direct			
295 TOTAL EXECUTIVE EXPENSE				
296 A/C 6720 GENERAL AND ADMINISTRATIVE EXPENSE:				
297 6720.10 General Office	NOTE 1			
298 6720.11 Accounting Services	Direct			
299 6720.12 General Accounting	NOTE 1			
300 6720.30 Insurance	NOTE 1			
301 6720.50 Relief & Pensions	NOTE 1			
302 6720.55 Miscellaneous	NOTE 1			
303 6720.60 Telephone	NOTE 1			
304 6720.70 Dues	Direct			
305 6720.80 Subscriptions	Direct			
306 6720.90 Office Utilities	NOTE 1			
307 6722.10 Dividend Expense	NOTE 1			
308 6722.20 Regulatory	Direct			
309 6722.30 External Relations	NOTE 1			
310 6722.40 Public Relations	NOTE 1			
311 6724 Information Management	NOTE 1			
312 6725 Attorney Fees	Direct			
313 6728 Other General & Admin Expense	NOTE 1			
314 TOTAL GENERAL & ADMIN EXPENSE				
315 TOTAL CORPORATE OPERATIONS				
316				

REDACTED

PIONEER TELEPHONE COMPANY
PART X - NONREGULATED/REGULATED ALLOCATION
OPERATING EXPENSES
FOR THE STUDY YEAR ENDED DECEMBER 31, 2009

Source 1609/2605

	DISTRIBUTION	ADJUSTED BALANCES PER BOOKS	NON REGULATED	REGULATED
317 EQUAL ACCESS EXPENSES	Direct			
318				
319 TOTAL OPERATING EXPENSES				
320				
321 TOTAL CASH OPERATING EXPENSES				
322 DISTRIBUTION				
323				
324 A/C 7210 Operating ITC	Dist on Ln52			
325 A/C 7220 Operating Federal Income	WS #6			
326 A/C 7230 Operating State and Local	WS #6			
327 A/C 7200.42 State Excise Tax	WS #6			
328 A/C 7200.41 Property Taxes	Dist on Ln52			
329 A/C 7240.3 Operating Other Taxes	Direct			
330 A/C 7240.4 Regulatory Fees	Direct			
331 A/C 7200.50 Provision for Def. Inc. Taxes	Dist on Ln52			
332 A/C 7200.51 Deferred FIT - Investments & Nonreg	Direct			
333 A/C 7200.60 Amort of Excess Def Taxes	Dist on Ln52			
334 A/C 7500 Interest on Funded Debt	Dist on Ln52			
335 A/C 7500 Other Interest Deductions	Dist on Ln52			
336 A/C 7500 Amort of Disc on LT Debt	Dist on Ln52			
337 A/C 7540 Interest on Customer Deposits	Direct			
338 A/C 7340 Allowance for Funds Used	Dist on Ln52			
339 A/C 7370 Misc Inc Charges-Contributions	Dist on Ln52			
340				
341 TOTAL EXPENSES				
342 CUSTOMER SERVICE CAT 1 & 2 ALLOCATION				
NOTE 1: Allocated on the total of the Big Three Expenses which include:				
PLANT SPECIFIC OPERATIONS:				
A/C 6210/6220/6230 COE Expenses				
A/C 6310 IOT Equip. Expenses				
A/C 6410 C&WF Expenses				
PLANT NONSPECIFIC OPERATIONS:				
A/C 6530 Network Operations Expenses				
CUSTOMER OPERATIONS:				
A/C 6610 Marketing Expenses				
A/C 6620 Services Expenses				
TOTAL DISTRIBUTION				

REDACTED

**PIONEER TELEPHONE COMPANY
PART X - NONREGULATED/REGULATED ALLOCATION
SUPPORT FOR ACCTS 2111 LAND & 2121 BUILDING
FOR THE STUDY YEAR ENDED DECEMBER 31, 2009**

Source 2810/2210/2220

WS #1

<u>DIMENSIONS</u>	<u>TOTAL FOOTAGE</u>	<u>NON-REG FOOTAGE</u>	<u>REGULATED FOOTAGE</u>
<u>LACROSSE HEADQUARTERS</u>			
General Acctg & CABS (3)			
Conference Rm & Managers Ofc(A)			
Plant Administration (2)			
Storage Room			
File Room			
Office (1)			
Commercial & Revenue Acctg (1)			
Commercial Office(1)			
Storage			
TOTAL SQUARE FEET			
DISTRIBUTION			
ALLOCATION ADJ BAL PER BOOKS:			
Land - Headquarters			
Building - Headquarters			

OFFICE PAYROLL HOURS -

Baker	
Distribution	
Bachman	
Distribution	
Filan, Denise	
Distribution	
Mackleit/Filan, Dallas	
(A) Distribution	
Total Payroll	
(1) Total Distribution	

LACROSSE WAREHOUSE

Cable Storage	
Ditch Witch	
Vehicles (2)	
Shop Area	
TOTAL SQUARE FEET	
DISTRIBUTION	
ALLOCATION ADJ BAL PER BOOKS:	
Land - Warehouse	
Building - Warehouse	

REDACTED

**PIONEER TELEPHONE COMPANY
PART X - NONREGULATED/REGULATED ALLOCATION
SUPPORT FOR ACCTS 2111 LAND & 2121 BUILDING
FOR THE STUDY YEAR ENDED DECEMBER 31, 2009**

Source 2810/2210/2220

WS #1

	<u>DIMENSIONS</u>	<u>TOTAL FOOTAGE</u>	<u>NON-REG FOOTAGE</u>	<u>REGULATED FOOTAGE</u>
<u>COE BUILDING</u>				
COE Building (2)				
Voice Mail - Fire Bar				
Internet 1/2 Frame				
TOTAL SQUARE FEET				
DISTRIBUTION				
ALLOCATION ADJ BAL PER BOOKS:				
Land				
Building				
<u>LACROSSE NEW GARAGE</u>				
New Garage				
TOTAL SQUARE FEET				
DISTRIBUTION				
ALLOCATION ADJ BAL PER BOOKS:				
Land				
Building				
<u>PLANT PAYROLL HOURS -</u>				
Summers, R				
Distribution				
Mackleit/Filan, Dalias				
Distribution				
Martin				
Distribution				
Total Payroll				
(2) Total Distribution				
Summer/Martin Payroll				
(3) Total Distribution				
TOTAL ALLOCATED LAND				
TOTAL ALLOCATED BUILDING				

REDACTED

**PIONEER TELEPHONE COMPANY
PART X - NONREGULATED/REGULATED ALLOCATION
SUPPORT FOT ACCT 2112 MOTOR VEHICLES
FOR THE STUDY YEAR ENDED DECEMBER 31, 2009**

<u>DESCRIPTION</u>		<u>TOTAL</u>	<u>NON-REG</u>	<u>REGULATED</u>
1987	Chevrolet 2WD 1 ton	(1)		
1997	Chevrolet PU	(1)		
1998	Chevrolet PU	(1)		
1998	Chevrolet PU 3/4 ton 4X4	(1)		
1999	Dodge Ram PU	(1)		
2006	Chevrolet PU Silverado 3/4 ton	Martin		
2009	GMC 2500 PU	(1)		
	All Other Vehicles & Trailers	(1)		

TOTAL

PLANT PAYROLL -

Summers, R
Distribution
Mackleit/Filan, Dallas
Distribution
Martin
Distribution
Total Payroll
(1) Total Distribution

REDACTED

**PIONEER TELEPHONE COMPANY
PART X - NONREGULATED/REGULATED ALLOCATION
SUPPORT FOR OTHER SUPPORT ASSETS
FOR THE STUDY YEAR ENDED DECEMBER 31, 2009**

OFFICE PAYROLL -

Baker	
Distribution	
<hr/>	
Filan, Denise	
Distribution	
<hr/>	
Mackleit/Filan, Dallas	
Distribution	
<hr/>	
Bachman	
Distribution	
<hr/>	
Total Payroll	
Total Distribution	

REDACTED

**PIONEER TELEPHONE COMPANY
PART X - NONREGULATED/REGULATED ALLOCATION
BILLED REVENUE
FOR THE STUDY YEAR ENDED DECEMBER 31, 2009**

		TOTAL	NON REGULATED	REGULATED
5000 Local Revenues				
5010 Basic Area Revenue	Linked			
5015 Local Business Revenue	Linked			
5019 Custom Calling Features	Linked			
5060 Other Local Exchange Revenue	Linked			
Billed Toll (SP+RC)		2910		
SLC Billed		2010		
7990.10 Misc Nonreg Income	Linked			
7990.11 Telephone Sales	Linked			
7990.12 Telephone Installs	Linked			
7990.40 Income from Leased Telephone Eq	Linked			
7990.81 Misc Income - Nonregulated	Linked			
7991.01 Rental Income - Nonregulated	Linked			
TOTAL				
DISTRIBUTION				

REDACTED

Client: *Pion105 - Pioneer Telephone Company*
 Engagement: *CS2009 - PION105 Pioneer Cost Study 2009*
 Period Ending: *12/31/2009*
 Trial Balance: *1505 - TB PTC*
 Workpaper: *1555 - CS Adjustments Report*

Account	Description	W/P Ref	Debit	Credit
CS Adjustments JE # 1		1605		
Reclassify Accum Depr, Def Taxes, and Depr Exp for COE based on COE Categorization				
2212	DIGITAL ELECTRONIC SWITCHING			
3100.2233	RES FOR DEPR-SUBSCRBR CARRIER CIRCUIT EQ			
4340.TRANS	ACCUM. DEFERRED INCOME TAXES - TRANSMISSION			
6561.SWITCH	DEPRECIATION - SWITCHING			
2232	CIRCUIT EQ - TRUNK CARRIER			
3100.2212	RES. FOR DEPR-ELECTRONIC SWITCHING			
4340.SWITCH	ACCUM DEF FIT - SWITCHING			
6561.TRANS	DEPRECIATION - TRANSMISSION			
Total				
CS Adjustments JE # 2		1505		
Reclassify Customer Srvc Exp to Customer Srvc - Service Order Processing				
6623.SOP	Local Commercial-EU Service Order Processing			
6623	CUSTOMER SERVICES			
6626.	ACCT. END USER BILLING EXPENSE			
Total				
CS Adjustments JE # 3		1605/2620		
To reclassify, based on a time study, payroll and benefit amounts				
6533	TESTING EXPENSE			
6623.B&C	Customer Service-Revenue Acctg-Other Billing & Collections			
6623.SOP	Local Commercial-EU Service Order Processing			
Total				
CS Adjustments JE # 4		2640		
To reclassify MACC expenses				
6125	COMPUTER EXPENSE			
6623.B&C	Customer Service-Revenue Acctg-Other Billing & Collections			
6623.Toll	Customer Service-Revenue Acctg-Toll Ticket Processing			
6625	ACCT. CARRIER BILLING EXP.			
6720.12	GENERAL ACCT. EXPENSE			
6623.SOP	Local Commercial-EU Service Order Processing			
6720.10	GENERAL OFFICE EXPENSE			
Total				
CS Adjustments JE # 5		2620		
To reclassify, for study purposes, commercial office expense				
6623.BillInquiry	Local Commercial-EU Billing Inquiry			
6623.Pmt&Coll	Local Commercial-EU Payment & Collection			
6623.SOP	Local Commercial-EU Service Order Processing			
Total				
CS Adjustments JE # 6		1505		
To reclassify network transmission power				
6531	C O POWER EXPENSE			
6231	MICROWAVE REPAIR AND EXPENSE			
6233.10	POWER EXPENSE - SUBSCRIBER CARRIER			
Total				
CS Adjustments JE # 7		1505		
To reclassify garbage and office utilities				
6123	OFFICE EQUIPMENT EXP			
6720.90	OFFICE UTILITIES EXPENSE			
Total				

REDACTED

Client: *Pion105 - Pioneer Telephone Company*
 Engagement: *CS2009 - PION105 Pioneer Cost Study 2009*
 Period Ending: *12/31/2009*
 Trial Balance: *1505 - TB PTC*
 Workpaper: *1555 - CS Adjustments Report*

Account	Description	W/P Ref	Debit	Credit
CS Adjustments JE # 8		1810		
To remove nonoperating portion of fixed charges for study purposes				
7380	OTHER NONOPERATING INCOME			
7500.10	INT. ON LONG TERM DEBT			
Total				
CS Adjustments JE # 9		2610		
To reclassify, for study purposes, directory distribution				
6622.CLASS	DIRECTORY EXPENSE-CLASSIFIED			
6622	DIRECTORY EXPENSE			
Total				
CS Adjustments JE # 10		1620		
To split out operating and nonoperating FIT				
7200.20	FEDERAL INCOME TAX			
7200.54	FIT - Nonoperating			
Total				
CS Adjustments JE # 11		2635		
Remove LNP expense				
7990	NONREGULATED CS ADJUSTMENTS			
6720.55	MISC EXPENSES			
Total				
CS Adjustments JE # 12		2632		
Reclass direct cost accting expenses				
6720.Direct	ACCOUNTING - DIRECT EXPENSE			
6720.11	ACCT SERVICES EXPENSE			
Total				
CS Adjustments JE # 13		2620		
Reclassify TRS payment				
6623.TRS	Customer Service - Cat 3 TRS			
6623	CUSTOMER SERVICES			
Total				
CS Adjustments JE # 14		2645		
Accrue IMACC invoice Nov & Dec not on PBC books				
6623	CUSTOMER SERVICES			
6623	CUSTOMER SERVICES			
6625	ACCT. CARRIER BILLING EXP			
6625	ACCT. CARRIER BILLING EXP			
4010.10	ACCOUNTS PAYABLE			
Total				
CS Adjustments JE # 15		2310		
Reclassify COE Maintenance Contract to expense				
6211	C.O. SWITCHING EXP			
2233.	CIRCUIT EQ - SUBSCRIBER CARRIER			
Total				
CS Adjustments JE # 16		2310		
Reclass splicing costs to correct OSP plant gl				
2424.	FIBER OPTIC CABLE			
2233.	CIRCUIT EQ - SUBSCRIBER CARRIER			

REDACTED

Client: *Pion105 - Pioneer Telephone Company*
 Engagement: *CS2009 - PION105 Pioneer Cost Study 2009*
 Period Ending: *12/31/2009*
 Trial Balance: *1505 - TB PTC*
 Workpaper: *1556 - CS Adjustments Report*

Account	Description	WIP Ref	Debit	Credit
Total				
CS Adjustments JE # 17		2010		
	Reclassify USAC Contribution Expense to match NECA			
6540	ACCESS EXPENSE			
5080.11	FUSC CHARGE			
Total				
CS Adjustments JE # 18		1530		
	Reclassify WUTC Regulatory Fee			
7200.48	REGULATORY FEE			
6722.20	REGULATORY PURPOSE EXP & EXT. RELATIONS			
Total				

REDACTED