

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

	ADJUSTED BAL PER BOOKS	DISTRIBUTION PER BOOKS		DISTRIBUTION	
		Non Regulated	Regulated	Non Regulated	Regulated
9	<b><u>2110 LAND &amp; SUPPORT ASSETS</u></b>				
10	2111 Land		WS #1		
11	2112 Motor Vehicles		WS #2		
12	2114 Special Purpose 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	2123 Ofc Eq - Co Communications		WS #3		
19	2124 Gen. Purpose Computer		WS #3		
20					
21	Total Land & Support Assets				
22	<b><u>2210 CENTRAL OFFICE EQUIPMENT</u></b>				
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	<b><u>2310 INFORM. ORIG./TERM. ASSETS</u></b>				
32	2351 Public Telephone Equip.				
33	2362 Other Terminal Equip.				
34					
35	Total Information Orig/Term Eq				
36	<b><u>2410 CABLE &amp; WIRE FACILITIES</u></b>				
37	2411 Poles & Antenna Support				
38	2421 Aerial Cable				
39	2422 Underground Cable				
40	24230 Buried Cable				
41	24231 Fiber Cable				
42	2441 Conduit System				
43					
44	Total Cable & Wire Facilities				
45	<b><u>2680 AMORTIZABLE ASSETS</u></b>				
46	2681 Capital Leases				
47	2682 Leasehold Improvements				
48	2690 Intangibles				
49					
50	Total Amortizable Assets				
51					
52	TOTAL				
53					
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**

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

	ADJUSTED BAL PER BOOKS	DISTRIBUTION PER BOOKS	
		Non Regulated	Regulated
<b><u>2110 LAND &amp; SUPPORT ASSETS</u></b>			
69	2111 Land		
70	2112 Motor Vehicles	LN 11	
71	2114 Special Purpose 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	2123 Ofc Eq - Co Communications	LN 18	
78	2124 Gen. Purpose Computer	LN 19	
79			
80	Total Land & Support Assets		
81	<b><u>2210 CENTRAL OFFICE EQUIPMENT</u></b>		
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	<b><u>2310 INFORM. ORIG./TERM. ASSETS</u></b>		
91	2351 Public Telephone Equip.	LN 32	
92	2362 Other Terminal Equip.	LN 33	
93			
94	Total Information Orig/Term Eq		
95	<b><u>2410 CABLE &amp; WIRE FACILITIES</u></b>		
96	2411 Poles & Antenna Support	LN 37	
97	2421 Aerial Cable	LN 38	
98	2422 Underground Cable	LN 39	
99	24230 Buried Cable	LN 40	
100	24231 Fiber Cable	LN 41	
101	2441 Conduit System	LN 42	
102			
103	Total Cable & Wire Facilities		
104			
105	3200 ACCUM DEPR PHFU	Analysis	
106	<b><u>3400-2680 AMORTIZABLE ASSETS</u></b>		
107	2681 Capital Leases		
108	2682 Leasehold Improvements		
109	2690 Intangibles		
110			
111	Total Amortizable Assets		
112			
113	TOTAL		
114			
115	4040 Customer Deposits	Direct	

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

	ADJUSTED BAL PER BOOKS	DISTRIBUTION PER BOOKS	
		Non Regulated	Regulated
<b><u>2110 LAND &amp; SUPPORT ASSETS</u></b>			
124	2111 Land		
125	2112 Motor Vehicles	LN 11	
126	2114 Special Purpose 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	2123 Ofc Eq - Co Communications	LN 18	
133	2124 Gen. Purpose Computer	LN 19	
134			
135	Total Land & Support Assets		
136	<b><u>2210 CENTRAL OFFICE EQUIPMENT</u></b>		
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	<b><u>2310 INFORM. ORIG./TERM. ASSETS</u></b>		
146	2351 Public Telephone Equip.	LN 32	
147	2362 Other Terminal Equip.	LN 33	
148			
149	Total Information Orig/Term Eq		
150	<b><u>2410 CABLE &amp; WIRE FACILITIES</u></b>		
151	2411 Poles & Antenna Support	LN 37	
152	2421 Aerial Cable	LN 38	
153	2422 Underground Cable	LN 39	
154	24230 Buried Cable	LN 40	
155	24231 Fiber Cable	LN 41	
156	2441 Conduit System	LN 42	
157			
158	Total Cable & Wire Facilities		
159	<b><u>2680 AMORTIZABLE ASSETS</u></b>		
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		

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

	DISTRIBUTION	ADJUSTED BALANCES PER BOOKS	NON REGULATED	REGULATED
171	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	6120 GENERAL SUPPORT			
178	6121 Land & Building	Dist on Ln58		
179	6122 Furniture	Dist on Ln16		
180	6123 Office Equipment	Dist on Ln18		
181	6124 General Purpose Computer	Dist on Ln19		
182	TOTAL GENERAL SUPPORT			
183	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 on Ln28		
189	TOTAL CENTRAL OFFICE EXPENSE			
190	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	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	6532 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			
221				

Part 64 and Cost Study Adjustments

JW EXPENSES

Page 4

REDACTED

11/7/2011 1:12 PM

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

	DISTRIBUTION	ADJUSTED BALANCES PER BOOKS	NON REGULATED	REGULATED
222	6560 DEPRECIATION EXPENSE			
223	2002 PLANT HELD FOR FUTURE USE	Analysis		
224	2110 SUPPORT ASSETS			
225	2112 Motor Vehicles	Dist on Ln11		
226	2114 Construction Vehicles	Dist on Ln12		
227	2115 Garage Work Equipment	Dist on Ln13		
228	2116 Other Work Equipment	Dist on Ln14		
229	2121 Buildings	Dist on Ln15		
230	2122 Furniture	Dist on Ln16		
231	2123 Office Equipment	Dist on Ln17		
232	2123 Office Eq - Company Comm	Dist on Ln18		
233	2124 Gen. Purpose Computer	Dist on Ln19		
234	TOTAL SUPPORT ASSETS			
235	2210 CENTRAL OFFICE EQUIPMENT			
236	2212 Digital Switching Eq.	Dist on Ln23		
237	2220 Operator Systems	Dist on Ln24		
238	2231 Radio Facilities	Dist on Ln25		
239	2232 Transmission Equipment	Dist on Ln26		
240	2232 FiberTransmission Eq.	Dist on Ln27		
241	DIRECT ASSIGNMENT	Direct		
242	TOTAL CENTRAL OFFICE EQUIPMENT			
243	2310 INFORMATION ORIG/TERM EQ			
244	2351 Public Telephone Equip.	Dist on Ln32		
245	2362 Other Terminal Equip.	Dist on Ln33		
246	DIRECT ASSIGNMENT	Direct		
247	TOTAL INFORMATION ORIG/TERM EQ			
248	2410 CABLE & WIRE FACILITIES			
249	2411 Poles & Antenna Support	Dist on Ln37		
250	2421 Aerial Cable	Dist on Ln38		
251	2422 Underground Cable	Dist on Ln39		
252	24230 Buried Cable	Dist on Ln40		
253	24231 Fiber Cable	Dist on Ln41		
254	2441 Conduit System	Dist on Ln42		
255	DIRECT ASSIGNMENT	Direct		
256	TOTAL CABLE & WIRE FACILITIES			
257	6563 AMORTIZATION EXPENSE			
258	2681 Capital Lease-Computer	Dist on Ln46		
259	2682 Leasehold Improvements	Dist on Ln47		
260	2690 Intangibles	Dist on Ln48		
261	DIRECT ASSIGNMENT	Direct		
262	TOTAL AMORTIZATION EXPENSE			
263	TOTAL DEPRECIATION & AMORTIZATION			
264	TOTAL PLANT NONSPECIFIC EXPENSES			
265	A/C 6610 MARKETING EXPENSES	Direct		
266				

**REDACTED**

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

	DISTRIBUTION	ADJUSTED BALANCES PER BOOKS	NON REGULATED	REGULATED
267	<b>A/C 6620 SERVICES EXPENSES:</b>			
268	A/C 6621 Telephone Operator Service	Dist on Ln24		
269	Direct Assignment	Direct		
270	<i>A/C 6622 Published Direct. Listing:</i>			
271	Alphabetical	Direct		
272	Classified	Direct		
273	Foreign	Direct		
274	<i>A/C 6623 All Other</i>			
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.			
289	Direct Assignment	Dist on Ln330		
290	<b>TOTAL CUSTOMER OPERATIONS</b>			
291	<b>A/C 6710 EXEC &amp; PLANNING EXPENSE:</b>			
292	6711 Executive Expense	WS #1 (4)		
293	6711.1 Directors Fees	Direct		
294	Direct Assignment	Direct		
295	<b>TOTAL EXECUTIVE EXPENSE</b>			
296	<b>A/C 6720 GENERAL AND ADMINISTRATIVE EXPENSE:</b>			
297	6721 Accounting & Finance Expense	NOTE 1		
298	6721 General Service & License	Direct		
299	6722 External Relations	NOTE 1		
300	6723 Human Resources	NOTE 1		
301	6724 Information Management	NOTE 1		
302	6725 Legal Expense	Direct		
303	6728 General & Admin	NOTE 1		
304	6728 General & Admin-Equal Access	Direct		
305	<b>TOTAL GENERAL &amp; ADMIN EXPENSE</b>			
306	<b>TOTAL CORPORATE OPERATIONS</b>			
307				
308	<b>EQUAL ACCESS EXPENSES</b>	Direct		
309				
310	<b>TOTAL OPERATING EXPENSES</b>			
311				
312	<b>TOTAL CASH OPERATING EXPENSES</b>			
313	<b>DISTRIBUTION</b>			

**REDACTED**

Part 64 and Cost Study Adjustments

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

	DISTRIBUTION	ADJUSTED BALANCES PER BOOKS	NON REGULATED	REGULATED
314				
315	A/C 7210 Operating ITC	Dist on Ln52		
316	A/C 7220 Operating Federal Income	WS #6		
317	A/C 7230 Operating State and Local	WS #6		
318	A/C 72406 State Excise Tax	WS #6		
319	A/C 72407 Property Taxes	Dist on Ln52		
320	A/C 72408 Personal Property Taxes	Dist on Ln52		
321	A/C 72409 Operating Other Taxes	Direct		
322	A/C 72410 Regulatory Fees	Direct		
323	TOTAL OPERATING TAXES			
324	A/C 7500 Interest & Related Items	Dist on Ln52		
325	A/C 7540 Interest on Cust Dep	Dist on Ln52		
326	A/C 7340 Allowance fro Funds Used	Dist on Ln52		
327	A/C 7370 Misc Inc Charges-Contrib	Dist on Ln52		
328				
329	TOTAL EXPENSES			
330	A/C 7250 Deferred Op. Income Tax	Dist on Ln52		
331	A/C 6623 LCO Cat 1 & Cat 2 Dist			

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**

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

Source 2210/2220/2810

WS #1

	<u>DIMENSIONS</u>	<u>TOTAL FOOTAGE</u>	<u>NON-REG FOOTAGE</u>	<u>REGULATED FOOTAGE</u>
<b><u>NEW BUILDING - HEADQUARTERS</u></b>				
Lobby/Counter (2)				
Commercial Space (2)				
Manager's Office (1)				
Board Room (4)				
Storage (including phones)				
Parking Garage (3)				

TOTAL SQUARE FEET  
DISTRIBUTION  
ALLOCATION ADJ BAL PER BOOKS:  
Land  
Building

**OLD BUILDING - HEADQUARTERS**

- Fiber Cable Vault
- COE Storage
- Telstrat Equipment
- Storage 1
- Storage 2
- Plant Administration (3)
- Central Office Area 1
- Central Office Area 2
- Central Office Area 3
- Central Office Area 4
- Central Office Area 5

TOTAL SQUARE FEET  
DISTRIBUTION  
ALLOCATION ADJ BAL PER BOOKS:  
Land  
Building

**CENTRAL OFFICE AREA 3 & 4 & 5**

- Bay 1 - Microwave
- Bay 1 - Microwave
- Bay 2 - DSL
- Bay 2 - Internet
- Bay 3 - Email & Cablemodems
- Bay 4 - Internet
- Ole Desk
- Joe Desk Area
- COE Racks - DSL
- Cable Vault



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

Source 2230/2220/2810

WS #1

	<u>DIMENSIONS</u>	<u>TOTAL FOOTAGE</u>	<u>NON-REG FOOTAGE</u>	<u>REGULATED FOOTAGE</u>
CATV				
Test Equipment (COE)				
COE Storage				
Total				
Distribution				
Total Square Footage				

**REDACTED**

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

Source 2210/2220/2810

WS #1

	<u>DIMENSIONS</u>	<u>TOTAL FOOTAGE</u>	<u>NON-REG FOOTAGE</u>	<u>REGULATED FOOTAGE</u>
<b><u>SHOP BUILDING</u></b>				
Garage (less Van)				
Van (3)				
Repair (3)				
Library				
City Office				
TOTAL SQUARE FEET				
DISTRIBUTION				
ALLOCATION ADJ BAL PER BOOKS:				
Land				
Building				
<b><u>PAYROLL HOURS -</u></b>				
(1) <u>Executive Distribution</u>				
(2) <u>Total Commercial Office Payroll Distr</u>				
(3) <u>Total Plant Payroll</u>				
(4) Total Company Distribution				
TOTAL ALLOCATED LAND				
TOTAL ALLOCATED BUILDING				

**REDACTED**

**ST. JOHN TELEPHONE COMPANY  
PART X - NONREGULATED/REGULATED ALLOCATION  
2112 MOTOR VEHICLES  
FOR THE STUDY YEAR ENDED DECEMBER 31, 2009**

<u>DESCRIPTION</u>	<u>TOTAL</u>	<u>NON-REG</u>	<u>REGULATED</u>
Bucket Truck (3)			
Pick-Up (1)			
Van 7/99 (3)			
New Van Ford 12/04 (3)			
<b>TOTAL</b>			
<u>PAYROLL HOURS -</u>			
(3) Total Plant Payroll Distribution			

**REDACTED**

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

**WS #3**

**TOTAL COMPANY PAYROLL HOURS -**

Total Distribution

**REDACTED**

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

**WS #6**

	<u>TOTAL</u>	<u>NON</u>	<u>REGULATED</u>
50010 Basic Area Revenue			
50400 Local Private Line Revenues			
50600 Other Local Exchange Revenue			
52300 Directory Revenue			
52400 Rent Revenue			
53010 Uncollectible Revenue			
NECA End User Revenue			
Billed Toll (SP+RC)			
79900 Nonregulated Sales			
79902 Internet (50011)			
79904 CATV			
79905 Colfax Highline Cable			
79906 Coin Telecom			
79908 Motel			
Internet			
TOTAL			
DISTRIBUTION			

**REDACTED**

Client: *Stjo100 - St. John Co-operative Telephone and Telegraph Company*  
Engagement: *CS2009 - STJO105 St John Cost Study 2009*  
Period Ending: *12/31/2009*  
Trial Balance: *1505 - Trial Balance I*  
Workpaper: *1555 - CS Adjusting Entries Report*

Account	Description	W/P Ref	Debit	Credit
<b>CS Adjusting Entries JE # 1</b>		<b>1605</b>		
To reclassify Accum Depr and Deferred Taxes for Central Office Equipment based on COE Categorization				
22320	Circuit Equipment			
322110	Acc Depr - Dgll El Sw CO			
41000.Switch	Deferred FIT - Digital Switching			
65610.Trans	Depreciation - COE Transmission			
22110	Digital Electr Switching			
322320	Acc Depr - Trans Equip			
41000.Trans	Deferred FIT - Transmission Eq			
65610.Switch	Depreciatio - Digital Switching			
<b>Total</b>				
<b>CS Adjusting Entries JE # 2</b>		<b>1605</b>		
Reclassify expenses related to transmission service				
62320	CO Transmission Expense			
62110	Digital Electronic Exp			
<b>Total</b>				
<b>CS Adjusting Entries JE # 3</b>		<b>2450</b>		
To remove nonreg portion of the CO - Margin Rd to Port of Whitman Route 7				
14011	Colfax Highline			
14080	Non Regulated Investment			
324231	Acc Depr - Buried Fiber			
41100	Acc Deferred Non-Op I/T			
79905	CHC Profit (Loss)			
14061	Acc Depr - Nonreg Inv			
24231	Buried Fiber			
41000	Accum Deferred Inc Tax			
65610	Depreciation			
<b>Total</b>				
<b>CS Adjusting Entries JE # 4</b>		<b>2630</b>		
Reclassify for study purposes directory expense				
66220.Class	Directory Expense - Classified			
66220	Number Services			
<b>Total</b>				
<b>CS Adjusting Entries JE # 5</b>		<b>2660</b>		
To reclassify MACC expenses				
67210.Direct	Accounting - Direct			
79902	Non Reg Other Inc & Exp			
66230.SOP	Customer Service - Service Order Processing			
67210	Accounting & Finance			
<b>Total</b>				
<b>CS Adjusting Entries JE # 6</b>		<b>1505</b>		
Reclass Customer Service to CS-SOP				
66230.SOP	Customer Service - Service Order Processing			
66230	Customer Services			
66231	Customer Services Labor			
66232	Customer Services Benefit			
<b>Total</b>				
<b>CS Adjusting Entries JE # 7</b>		<b>2835</b>		
Reclassify directory exp to correct GL				
66220	Number Services			
66130	Product Advertising			
<b>Total</b>				
<b>CS Adjusting Entries JE # 8</b>		<b>2310</b>		
Reclassify US Telecom invoices - McGregor T1 costs - outside service area nonreg				

**REDACTED**

Client: *Stjo100 - St. John Co-operative Telephone and Telegraph Company*  
Engagement: *CS2009 - STJO105 St John Cost Study 2009*  
Period Ending: *12/31/2009*  
Trial Balance: *1505 - Trial Balance I*  
Workpaper: *1555 - CS Adjusting Entries Report*

Account	Description	W/P Ref	Debit	Credit
14080	Non Regulated Investment			
22320	Circuit Equipment			
<b>Total</b>				
<b>CS Adjusting Entries JE # 9</b>		<b>2635</b>		
To reclassify expenses per analysis				
66230.BI	Customer Service - Billing Inquiry			
66230.PC	Customer Service - Payment & Collections			
66230.Toll	Customer Service - Revenue Acct - Toll Ticket Processing			
66230.SOP	Customer Service - Service Order Processing			
<b>Total</b>				
<b>CS Adjusting Entries JE # 10</b>		<b>2660</b>		
To reclassify expenses per analysis				
66230.BC	Customer Service - Revenue Acct - Billing & Collection			
66230.CAB	Customer Service - Revenue Acct - CABs			
66230.Toll	Customer Service - Revenue Acct - Toll Ticket Processing			
<b>Total</b>				
<b>CS Adjusting Entries JE # 11</b>		<b>2635</b>		
To reclassify Qwest CNAM expenses				
62110	Digital Electronic Exp			
66230.SOP	Customer Service - Service Order Processing			
<b>Total</b>				
<b>CS Adjusting Entries JE # 12</b>		<b>2310</b>		
Reclassify Potelco Invoice OSP Fiber Qwest Cofax				
24231	Buried Fiber			
22320	Circuit Equipment			
<b>Total</b>				
<b>CS Adjusting Entries JE # 13</b>		<b>1610</b>		
To reclassify nonoperating interest for study purposes				
73204	Other			
75100	Interest on Funded Debt			
<b>Total</b>				
<b>CS Adjusting Entries JE # 14</b>		<b>2640</b>		
To reclassify donation expenses.				
73700	Special Charges - Donations			
73700	Special Charges - Donations			
66230.SOP	Customer Service - Service Order Processing			
67110	Executive			
<b>Total</b>				
<b>CS Adjusting Entries JE # 15</b>		<b>2645</b>		
To reclassify direct Interstate Accounting costs				
67210.Direct	Accounting - Direct			
67210.Direct	Accounting - Direct			
67210	Accounting & Finance			
67210	Accounting & Finance			
<b>Total</b>				
<b>CS Adjusting Entries JE # 16</b>		<b>2640</b>		
To reclass general manager labor and benefit portion to non reg				
79904	CBl. Profit (Loss)			
67110	Executive			
<b>Total</b>				
<b>CS Adjusting Entries JE # 17</b>		<b>2618</b>		

**REDACTED**

Client: *Stjo100 - St. John Co-operative Telephone and Telegraph Company*  
 Engagement: *CS2009 - STJO100 St John Cost Study 2009*  
 Period Ending: *12/31/2009*  
 Trial Balance: *1506 - Trial Balance I*  
 Workpaper: *1555 - CS Adjusting Entries Report*

Account	Description	W/P Ref	Debit	Credit
To remove LNP expenses				
79902	Non Reg Other Inc & Exp			
62110	Digital Electronic Exp			
<b>Total</b>				
CS Adjusting Entries JE # 18		2615		
To reclassify non regulated transport cost XC Invoices				
79902	Non Reg Other Inc & Exp			
79904	CBL Profit (Loss)			
79910	McGregor Outside SA Expense			
62110	Digital Electronic Exp			
<b>Total</b>				
CS Adjusting Entries JE # 19		1520		
Reclassify Port of Whitman Lease Fiber to nonregulated				
79902	Non Reg Other Inc & Exp			
64233	Buried Cable Rents			
<b>Total</b>				
CS Adjusting Entries JE # 20		2630		
Remove duplicate WUTC regulatory fee pmt - voided				
11903	Regular Account			
68220	Number Services			
<b>Total</b>				
CS Adjusting Entries JE # 21		2635		
Reclassify Donna's payroll and related benefits to nonreg and accounting expense				
67211	Accounting & Fin Labor			
67212	Accounting & Fin Benefit			
79904	CBL Profit (Loss)			
66231	Customer Services Labor			
66231	Customer Services Labor			
66232	Customer Services Benefit			
66232	Customer Services Benefit			
<b>Total</b>				
CS Adjusting Entries JE # 22		2310		
Reclassify Maintenance Pkg GenBand ck#20708				
62110	Digital Electronic Exp			
22110	Digital Electr Switching			
<b>Total</b>				
CS Adjusting Entries JE # 23		2640		
Reclassify Steve's Glass invoice for windows to Bldg asset				
21214	Building - Shop			
67110	Executive			
<b>Total</b>				
CS Adjusting Entries JE # 24		2425-1		
Reclassify DSP Invoices to correct accounts - Phase III				
21160	Other Work Equipment			
22320	Circuit Equipment			
22320	Circuit Equipment			
22320	Circuit Equipment			
22320	Circuit Equipment			
22320	Circuit Equipment			
79902	Non Reg Other Inc & Exp			
24231	Buried Fiber			
<b>Total</b>				

**REDACTED**



Client: *Stjo100 - St. John Co-operative Telephone and Telegraph Company*  
 Engagement: *CS2009 - STJD105 St John Cost Study 2009*  
 Period Ending: *12/31/2009*  
 Trial Balance: *1505 - Trial Balance I*  
 Workpaper: *1555 - CS Adjusting Entries Report*

Account	Description	WIP Ref	Debit	Credit
<b>CS Adjusting Entries JE # 25</b>		<b>2450</b>		
Remove additional cost from Route 2A, 2B and 2C based on fiber allocation				
14080	Non Regulated Investment			
324231	Acc Depr - Buried Fiber			
41100	Acc Deferred Non-Op I/T			
79902	Non Reg Other Inc & Exp			
14061	Acc Depr - Nonreg Inv			
24231	Buried Fiber			
41000	Accum Deferred Inc Tax			
65610	Depreciation			
<b>Total</b>				
<b>CS Adjusting Entries JE # 26</b>		<b>1508</b>		
Reclassify Deferred Tax Asset				
41000	Accum Deferred Inc Tax			
41100	Acc Deferred Non-Op I/T			
13500	Deferred Tax Asset			
<b>Total</b>				

**REDACTED**