

Based on Financials Ending: 12/31/2023  
 Submitted to NECA: 7/31/2024  
 Compensation Commences: 1/1/2025  
 SAC 522427  
 CO Number 669  
 Run Date: 7/25/2024

Data Line				
10	Study Area Code Name			Lewis River Telephone Co.
20	Contact Name			Duane Dickson
30	Contact Telephone Number			(608) 664-4410
40	USF Data Collection Period			2024-1
<b>II.WORKING LOOPS</b>	<b>Description</b>	<b>Booked Data</b>	<b>Adjustment</b>	<b>Adj Book Amounts</b>
60	Total Loops	3,596		3,596
70	Category 1.3 Loops - (Excluding Cat 1.3 TWX Loops)	3,590		3,590
90	Consumer Broadband-Only Loops	251		251
<b>III. INVESTMENT, EXPENSES, AND TAXES</b>				
	<b>Net Plant Investment</b>			
160	TPIS - 2001	22,872,928	(125,838)	22,747,089
170	M&S - 1220	76,440	0	76,440
190	ACCUM. DEPR. - 3100	19,351,676	(117,129)	19,234,547
195	AMORT. RESERVE - 3400	0	0	0
200	Reserved - NO ENTRY REQUIRED			
205	Reserved - NO ENTRY REQUIRED			
210	DEF. FIT -4100 & 4340	711,588	1,617,410	2,328,998
<b>220</b>	<b>Net Plant Investment</b>	<b>2,886,103</b>	<b>(1,626,119)</b>	<b>1,259,984</b>
230	COE- SWITCH - 2210	725,698	(379,165)	346,533
235	COE- OPH - 2220	0	0	0
240	COE- CCT - 2230	6,462,653	285,894	6,748,547
<b>245</b>	<b>TOTAL COE</b>	<b>7,188,351</b>	<b>(93,271)</b>	<b>7,095,079</b>
250	COE- CCT (4.13)	3,142,478	0	3,142,478
255	CWF - 2400	14,112,753	20,154	14,132,906
260	DEPR.- COE SWIT - 31-2210	724,057	(383,686)	340,370
265	DEPR.- COE OPH - 31-2220	0	0	0
270	DEPR.- COE CCT - 31-2230	4,972,057	316,202	5,288,259
<b>275</b>	<b>TOTAL RES - COE</b>	<b>5,696,114</b>	<b>(67,485)</b>	<b>5,628,629</b>
280	DEPR. - CWF - 31-2400	12,318,283	(1,789)	12,316,493
285	Reserved - NO ENTRY REQUIRED			
290	Reserved - NO ENTRY REQUIRED			
295	Reserved - NO ENTRY REQUIRED			
300	Reserved - NO ENTRY REQUIRED			
305	Reserved - NO ENTRY REQUIRED			
310	DEF. FIT-COE SW -4340-2210	70,197	(36,236)	33,961
315	DEF. FIT-COE OPH -4340-2220	0	0	0
320	DEF. FIT-COE CCT -4340-2230	625,137	36,236	661,373
<b>325</b>	<b>TOTAL TAXES-COE</b>	<b>695,334</b>	<b>0</b>	<b>695,334</b>
330	DEF FIT - CWF	1,365,136	0	1,365,136
	<b>Plant Specific Operation Expense</b>			
335	NETW. SUPPORT - 6110	(9,458)	2,613	(6,845)
340	BENEFITS	949	(949)	0
345	RENTS	0	0	0
350	GENERAL SUPP. - 6120	130,164	50,375	180,540
355	BENEFITS	11,380	0	11,380
360	RENTS	13,221	0	13,221
365	COE SWT EXP. - 6210	77,793	(21)	77,772
370	BENEFITS	4,335	0	4,335
375	RENTS	16,790	0	16,790
380	OPH EXPENSE - 6220	0	0	0
385	BENEFITS	0	0	0
390	RENTS	0	0	0
395	COE CCT EXP. - 6230	136,079	45,070	181,148
400	BENEFITS	57,120	0	57,120
405	RENTS	2,141	0	2,141
<b>410</b>	<b>Total COE Expense</b>	<b>213,872</b>	<b>45,048</b>	<b>258,920</b>
415	Reserved - NO ENTRY REQUIRED			
420	Reserved - NO ENTRY REQUIRED			
425	Reserved - NO ENTRY REQUIRED			
430	CWF EXPENSE - 6400	323,443	13,041	336,483
435	BENEFITS	95,448	(1,166)	94,283
440	RENTS	16,347	(200)	16,148
<b>445</b>	<b>Total Plant Specific</b>	<b>658,021</b>	<b>111,077</b>	<b>769,098</b>

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450	NETW. OPER. EXP. - 6530	586,184	73,513	659,697
455	BENEFITS	92,426	0	92,426
465	Reserved - NO ENTRY REQUIRED			
470	Reserved - NO ENTRY REQUIRED			
480	Reserved - NO ENTRY REQUIRED			
485	Reserved - NO ENTRY REQUIRED			
500	Reserved - NO ENTRY REQUIRED			
505	Reserved - NO ENTRY REQUIRED			
<b>Depreciation and Amortization Expenses</b>				
510	DEPR. EXP. - SWIT 65-2210	0	0	0
515	DEPR. EXP. - OPH 65-2220	0	0	0
520	DEPR. EXP. - CCT 65-2230	205,070	(9,978)	195,092
<b>525</b>	<b>Total COE Depreciation</b>	<b>205,070</b>	<b>(9,978)</b>	<b>195,092</b>
530	DEPR. EXP. - CWF 65-2400	139,526	(100)	139,426
<b>Corporate Operating Expenses</b>				
535	EXEC. & PLAN EXP. - 6710	183,456	(183,456)	0
540	BENEFITS	11,589	(11,589)	0
550	G & A EXPENSE - 6720	812,485	274,893	1,087,378
555	BENEFITS	51,865	11,589	63,454
<b>565</b>	<b>TOTAL CORP. EXP.</b>	<b>995,941</b>	<b>91,437</b>	<b>1,087,378</b>
<b>A/C 6310, 6510, 6610 &amp; 6620 BENEFITS</b>				
600		<b>BENEFITS - ALL</b>	<b>369,006</b>	<b>(2,115)</b>
610		<b>RENTS - ALL</b>	<b>48,499</b>	<b>(200)</b>
620		<b>Reserved - NO ENTRY REQUIRED</b>		
630		<b>Reserved - NO ENTRY REQUIRED</b>		
<b>Taxes</b>				
650	OPER.TAXES	29,551	25,497	55,048
655	Reserved - NO ENTRY REQUIRED			
<b>IV. PART 36 - COST STUDY DATA</b>				
700	CWF	14,112,753	20,154	14,132,906
710	EOY CAT 1 CWF	13,234,589	(935,295)	12,299,295
<b>V. AMORTIZABLE TANGIBLE ASSETS</b>				
800	AMORT. ASSETS - 2680	0	0	0
805	AMORT. ASSETS TX - 2680-2230	0	0	0
810	AMORT. ASSETS -2680-2230 4.13	0		0
815	AMORT. ASSETS CWF -2680-2400	0		0
820	AMORT. ASSETS -2680-2400 Cat 1	0		0
830	DPR-TANG. ASSETS 65-2680	0	0	0
<b>VI. OTHER ACCOUNTS</b>				
850	Acct 6310 - Information Origination/Termination Expense	0	0	0
860	Acct 6510 - Other Property Plant and Equipment Expense	0	0	0
870	Acct 6610 - Customer Operations Expense:Marketing	220,836	19,868	240,704
880	Acct 6620 - Customer Operations Expense:Services	173,553	(3,742)	169,812
<b>ALG. # DESCRIPTION</b>				
AL1	CWF to Subscriber (Cat 1)	13,234,589		12,299,295
AL2	COE Circuit to Subscriber (4.13)	3,142,478		3,142,478
AL3	"A" Factor--CWF Cat. 1 / Total CWF	0.937775		0.870259
AL4	"B" Factor--CCT. Cat. 4.13 / Total COE	0.437163		0.442910
AL5	"C" Factor--CWF Cat. 1 / Total TPIS	0.578614		0.540698
AL6	"D" Factor-- CCT. Cat. 4.13 / Total TPIS	0.137389		0.138149
AL7	M&S to CWF Subscriber (Cat 1)	44,229		41,331
AL8	M&S to COE CCT Subscriber (Cat 4.13)	10,502		10,560
AL9	Depr. & Def. FIT to CWF (Cat 1) Subscr.	12,831,970		11,906,566
AL10	Depr. & Def. FIT to COE (Cat 4.13) Sub.	2,794,102		2,800,944
AL11	"E" Factor--CWF	0.154827		0.344496
AL12	"F" Factor--Circuit	0.124347		0.279444

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**REVENUE REQ. CALCULATION**

AL13	CWF Maint. Exp. to Cat 1 Subscriber	198,477		196,725
AL14	COE Maint. Exp. to Cat 4.13 Subscriber	58,355		79,074
AL15	Netw. Sup. Exp. & GSF Exp. to Subscriber	68,132		101,212
AL16	Netw. Oper. Exp. assigned to Subscriber	353,532		385,090
AL17	Depr. & Amort. Exp. to CWF Subscriber	130,844		121,337
AL18	Depr. & Amort. Exp. to COE Subscriber	89,649		86,408
AL19	Corp. Exp. to COE & CWF Subscriber	713,096	(Corp Ops Cap Formula)	738,162
AL20	Oper. Taxes to COE & CWF Subscriber	21,159		37,369
AL21	Benefits to COE & CWF Subscriber	218,776	Benefits not incl Corp Ops Benefits	205,987
AL22	Rents to COE & CWF Subscriber	34,725		32,788
AL23	Return for CWF Subs. Cat 1	43,568		42,321
AL24	Return for COE Subs. Cat 4.13	34,991		34,329
AL25	Sum AL 13 - AL 24 Total Loop Costs	1,965,304		2,060,802
AL26	<b>Cost per Loop ( AL 25 / total Loops)</b>	<b>\$546.52</b>		<b>\$573.08</b>

Projected USF:	Booked Data	Adjustment	Adj Book Amounts
Projected NACPL	\$647.87		\$647.87
115% of NACPL	\$745.05		\$745.05
150% of NACPL	\$971.81		\$971.81
SAC CPL	\$546.52		\$573.08
USF\$@ 65% (Betw. 115% & 150%Of NACPL)	\$0.00		\$0.00
USF\$@ 75% (Over 150% Of NACPL)	\$0.00		\$0.00
Total Usf \$ per 1.3 Loop	\$0.00		\$0.00