

STUDY AREA: 522426
NAME: Kalama Telephone Company
CONTACT: Rick Vitzthum
PHONE: 360-264-2915

Description	Pending View 2014-1 Amount	Prior Year 2013-1
II. WORKING LOOPS		
60 Total Loops (Cat 1.1, 1.2 and 1.3)	2,329	2,472
70 Category 1.3 loops (excluding Cat 1.3 TWX Loops)	2,312	2,454
III. INVESTMENT, EXPENSE AND TAXES		
NET PLANT INVESTMENT		
160 Acct 2001 – Telephone Plant in Service	17,662,286	16,431,802
170 Acct 1220 – Material and Supplies	38,719	64,120
190 Acct 3100 – Accumulated Depreciation	14,831,479	13,771,244
195 Acct 3400 – Accumulated Amortization - Tangible	0	0
210 Acct 4340 – Net Noncurrent Deferred Operating Income Taxes	-416,606	-339,207
220 Net Plant Investment	<i>3,286,132</i>	<i>3,063,885</i>
SELECTED PLANT ACCOUNTS		
230 Acct 2210 – Central Office Switching Equipment	1,451,504	1,325,628
235 Acct 2220 – Operator System Equipment	0	0
240 Acct 2230 – Central Office Transmission Equipment	4,145,247	3,633,219
245 Total Central Office Equipment	<i>5,596,751</i>	<i>4,958,847</i>
250 Circuit Equipment - Category 4.13	2,857,120	2,450,960

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Description	Pending View 2014-1 Amount	Prior Year 2013-1
255 Acct 2410 – Cable and Wire Facilities - Total	8,981,042	8,415,737
260 Acct 3100 (2210) – Accumulated Depreciation - Central Office Switching Equipment	1,283,536	1,260,447
265 Acct 3100 (2220) – Accumulated Depreciation - Operator System Equipment	0	0
270 Acct 3100 (2230) – Accumulated Depreciation - Central Office Transmission Equipment	3,963,193	3,471,050
275 Acct 3100 (2210 thru 2230) – Total Accumulated Depreciation - Central Office Equipment	5,246,729	4,731,497
280 Acct 3100 (2410) – Accumulated Depreciation - Cable and Wire Facilities	6,799,537	6,321,546
310 Acct 4340 (2210) – Net Noncurrent Deferred Operating Income Taxes – Central Office Switching Equipment	-34,339	-27,454
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	-98,475	-75,597
325 Acct 4340 (2210 thru 2230) – Net Noncurrent Deferred Operating Income Taxes – Central Office Equipment (Sum of 4340 (2210) through (2230))	-132,814	-103,051
330 Acct 4340 (2410) – Net Noncurrent Deferred Operating Income Taxes – Cable and Wire Facilities	-212,143	-173,997

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Description	Pending View 2014-1 Amount	Prior Year 2013-1
PLANT SPECIFIC OPERATION EXPENSE		
335 Acct 6110 – Network Support Expense Total	64,694	55,673
340 Acct 6110 – Benefits Portion of Network Support Expense	7,183	6,259
345 Acct 6110 – Rents Portion of Network Support Expense	0	793
350 Acct 6120 – General Support Expense Total	179,817	224,496
355 Acct 6120 – Benefits Portion of General support Expense	15,950	19,927
360 Acct 6120 – Rents Portion of General support Expense	0	0
365 Acct 6210 – Central Office Switching Expense –Total	152,161	231,695
370 Acct 6210 – Benefits Portion of Central Office Switching Expense	7,238	20,204
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	344,001	260,979
400 Acct 6230 – Benefits Portion of Central Office Transmission Expense	39,954	35,407
405 Acct 6230 – Rents Portion of Central Office Transmission Expense	0	0

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Description	Pending View 2014-1 Amount	Prior Year 2013-1
410 Acct 6210 – 6230 – Central Office Expense - Total	496,162	492,674
430 Acct 6410 – Cable and Wire Facilities Expense – Total	239,183	222,311
435 Acct 6410 – Benefits Portion of Cable and Wire Facilities Expense	39,181	39,067
440 Acct 6410 – Rents Portion of Cable and Wire Facilities Expense	8,181	0
445 Total Plant Specific Expense	979,856	995,154
PLANT NON-SPECIFIC EXPENSE		
450 Acct 6530 – Network Operations Expense – Total	441,178	458,763
455 Acct 6530 – Benefits Portion of Network Operations Exp	64,410	66,126
DEPRECIATION & AMORTIZATION EXPENSE		
510 Acct 6560 (2210) – Depreciation and Amortization Expense – Central Office Switching Equipment	115,346	122,718
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	401,767	312,745
525 Acct 6560 (2210 thru 2230) – Depreciation and Amortization Central Office Equipment	517,113	435,463
530 Acct 6560 (2410) – Depreciation and Amortization Expense – Cable and Wire Facilities	478,366	463,245

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Description	Pending View 2014-1 Amount	Prior Year 2013-1
CORPORATE OPERATIONS EXPENSE		
535 Acct 6710 – Executive and Planning Expense – Total	104,598	109,821
540 Acct 6710 – Benefits Portion of Executive & Planning Exp	14,585	14,176
550 Acct 6720 – General Administrative Expense – Total	479,023	483,714
555 Acct 6720 – Benefits Portion of General Administrative Exp	56,621	57,985
565 Total Corporate Operations Expense	<u>583,621</u>	<u>593,535</u>
OTHER EXPENSE		
600 Benefits Portion of All Operating Expenses – Total	277,536	295,110
610 Rents Portion of Plant Specific Operating Expenses - Total	8,181	793
TAXES		
650 Acct 7200 – Operating taxes	-55,628	-40,680
IV. PART 36 – COST STUDY DATA		
700 Cost Study Average Cable And Wire Facilities - Acct 2410	8,698,393	8,363,393
710 Cost Study Average Cable and Wire Facilities Cat 1 – Total Exchange Line C&WF Excluding Wideband	8,314,019	8,012,059
V. AMORTIZABLE TANGIBLE ASSETS (REFER TO INSTRUCTIONS PRIOR TO COMPLETING THIS SECTION)		
800 Acct 2680 –Amortizable Tangible Assets	<u>0</u>	<u>0</u>

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Description	Pending View 2014-1 Amount	Prior Year 2013-1
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
Check Total	98,326,229	91,539,207

Submitted By
RAV
July 15, 2014