

STUDY AREA: 522446
 NAME: Tenino 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)	2,737	2,931
70 Category 1.3 loops (excluding Cat 1.3 TWX Loops)	2,735	2,925
III. INVESTMENT, EXPENSE AND TAXES		
NET PLANT INVESTMENT		
160 Acct 2001 – Telephone Plant in Service	22,232,918	21,774,971
170 Acct 1220 – Material and Supplies	0	0
190 Acct 3100 – Accumulated Depreciation	19,924,427	18,938,120
195 Acct 3400 – Accumulated Amortization - Tangible	0	0
210 Acct 4340 – Net Noncurrent Deferred Operating Income Taxes	-487,602	-448,565
220 Net Plant Investment	2,796,093	3,285,416
SELECTED PLANT ACCOUNTS		
230 Acct 2210 – Central Office Switching Equipment	1,498,666	1,492,155
235 Acct 2220 – Operator System Equipment	0	0
240 Acct 2230 – Central Office Transmission Equipment	4,416,295	4,121,126
245 Total Central Office Equipment	5,914,961	5,613,281
250 Circuit Equipment - Category 4.13	3,392,600	3,273,873

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255 Acct 2410 – Cable and Wire Facilities - Total	10,258,791	10,084,681
260 Acct 3100 (2210) – Accumulated Depreciation - Central Office Switching Equipment	1,449,333	1,492,155
265 Acct 3100 (2220) – Accumulated Depreciation - Operator System Equipment	0	0
270 Acct 3100 (2230) – Accumulated Depreciation - Central Office Transmission Equipment	3,726,611	3,303,572
275 Acct 3100 (2210 thru 2230) – Total Accumulated Depreciation - Central Office Equipment	5,175,944	4,795,727
280 Acct 3100 (2410) – Accumulated Depreciation - Cable and Wire Facilities	8,905,726	8,344,929
310 Acct 4340 (2210) – Net Noncurrent Deferred Operating Income Taxes – Central Office Switching Equipment	-32,897	-30,767
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	-97,051	-85,073
325 Acct 4340 (2210 thru 2230) – Net Noncurrent Deferred Operating Income Taxes – Central Office Equipment (Sum of 4340 (2210) through (2230))	-129,948	-115,840
330 Acct 4340 (2410) – Net Noncurrent Deferred Operating Income Taxes – Cable and Wire Facilities	-225,200	-207,942

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PLANT SPECIFIC OPERATION EXPENSE		
335 Acct 6110 – Network Support Expense Total	154,900	172,486
340 Acct 6110 – Benefits Portion of Network Support Expense	14,040	15,507
345 Acct 6110 – Rents Portion of Network Support Expense	22,500	22,500
350 Acct 6120 – General Support Expense Total	301,363	313,539
355 Acct 6120 – Benefits Portion of General support Expense	31,882	33,043
360 Acct 6120 – Rents Portion of General support Expense	0	0
365 Acct 6210 – Central Office Switching Expense –Total	164,702	262,408
370 Acct 6210 – Benefits Portion of Central Office Switching Expense	12,072	26,784
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	364,461	331,560
400 Acct 6230 – Benefits Portion of Central Office Transmission Expense	45,718	45,587
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	529,163	593,968
430 Acct 6410 – Cable and Wire Facilities Expense – Total	267,413	260,044
435 Acct 6410 – Benefits Portion of Cable and Wire Facilities Expense	48,988	46,123
440 Acct 6410 – Rents Portion of Cable and Wire Facilities Expense	4,336	4,071
445 Total Plant Specific Expense	1,252,839	1,340,037
PLANT NON-SPECIFIC EXPENSE		
450 Acct 6530 – Network Operations Expense – Total	610,032	566,748
455 Acct 6530 – Benefits Portion of Network Operations Exp	90,362	79,171
DEPRECIATION & AMORTIZATION EXPENSE		
510 Acct 6560 (2210) – Depreciation and Amortization Expense – Central Office Switching Equipment	45,807	22,643
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	334,351	323,166
525 Acct 6560 (2210 thru 2230) – Depreciation and Amortization Central Office Equipment	380,158	345,809
530 Acct 6560 (2410) – Depreciation and Amortization Expense – Cable and Wire Facilities	561,133	552,938

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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	115,546	132,082
540 Acct 6710 – Benefits Portion of Executive & Planning Exp	16,327	18,648
550 Acct 6720 – General Administrative Expense – Total	634,088	633,090
555 Acct 6720 – Benefits Portion of General Administrative Exp	73,157	73,665
565 Total Corporate Operations Expense	<u>749,634</u>	<u>765,172</u>
OTHER EXPENSE		
600 Benefits Portion of All Operating Expenses – Total	364,136	369,112
610 Rents Portion of Plant Specific Operating Expenses - Total	28,344	26,949
TAXES		
650 Acct 7200 – Operating taxes	52,042	41,396
IV. PART 36 – COST STUDY DATA		
700 Cost Study Average Cable And Wire Facilities - Acct 2410	10,171,737	10,362,538
710 Cost Study Average Cable and Wire Facilities Cat 1 – Total Exchange Line C&WF Excluding Wideband	9,525,955	9,833,605
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	115,692,325	113,252,064

Submitted By
RAV
July 15, 2014