

2012.03.23 12:25:22  
Kansas Corporation Commission  
/s/ Patrice Petersen-Klein

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March 23, 2012

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Patrice Petersen-Klein  
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Kansas Corporation Commission  
1500 SW Arrowhead Road  
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Received  
on

MAR 23 2012

In re: Docket No. 12-S&TT-234-KSF

by  
State Corporation Commission  
of Kansas

Dear Ms. Petersen-Klein:

Please find enclosed an original and nine copies of Direct Testimony of Steve Richards and Kevin Kelly and also schedules in the audit of S & T Telephone Coop Association, Inc. for purposes of determining its cost-based Kansas Universal Service Fund support.

Should the Commission or Staff have any questions, please contact this office.

Sincerely,




Colleen R. Harrell

CRH/mg

enclosures

IN THE MATTER OF S&T TELEPHONE COOPERATIVE ASSOCIATION'S  
KANSAS UNIVERSAL SERVICE FUND AUDIT  
DOCKET No. 12-S&TT-234-KSF  
MARCH 23, 2012



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THE STATE CORPORATION COMMISSION  
OF THE STATE OF KANSAS

Before Commissioners:                    Mark Sievers, Chair  
   Ward Loyd, Commissioner  
   Thomas Wright, Commissioner

In the Matter of Commission Order Requiring            )  
S & T Telephone Coop Association, Inc.                )  
to Submit to an Audit for Purposes of                    )            Docket No. 12-S&TT-234-KSF  
Determining its Cost-Based Kansas Universal            )  
Service Fund Support, Pursuant to K.S.A. 66-2008. )

**Direct Testimony of  
Steve Richards**

**On Behalf of  
S & T TELEPHONE COOPERATIVE ASSOCIATION, INC.**

March 15, 2012

1 **Q. Please, state your name and business address.**

2 A. My name is Steve Richards. My business address is 320 Kansas Ave., Brewster, Kansas.

3

4 **Q. Please identify your employer and your position with the company.**

5 A. I am employed as the Chief Executive Officer of S & T Telephone Cooperative  
6 Association, Inc. (S&T).

7

8 **Q. Briefly describe your educational background and work experience.**

9 A. I have been employed by S&T since 1984 and am well versed in all aspects of the  
10 business. I was the Plant Supervisor before assuming my current position in 1987 with  
11 the company. I earned a technical degree from Northwestern Kansas Technical College.

12

13 **Q. What is the purpose of your testimony?**

14 A. This testimony is pursuant to the Commission's order in 12-S&TT-234-KSF for an  
15 officer or employee to provide direct testimony in the proceeding. As the company  
16 representative filing Direct Testimony, I will address the Company's corporate structure,  
17 cost allocation procedures, affiliate transactions, and company operations and policies.

18

19 **Q. Please begin with a discussion of S&T's corporate structure.**

20 A. S&T Telephone Cooperative Association, Inc. is a rural local exchange carrier (LEC)  
21 with one non-regulated subsidiary – S&T Communications, LLC.

22

23

1

2 **Q. Please describe S&T's operations.**

3 A. S&T provides regulated local exchange telephone service to approximately 2,400  
4 subscribers throughout its certificated service area. As a rural local exchange carrier S&T  
5 is regulated by both the Federal Communications Commission and the Kansas  
6 Corporation Commission.

7

8 **Q. Please describe S&T Communications' operations.**

9 A. S&T Communication provides competitive voice, video, broadband, and other non-regulated  
10 services over its own facilities. S&T Communications also resells wireless service. S&T  
11 Communications provides these services to customers in Goodland, Colby, and Oakley.

12

13 **Q. Do you have anything to add regarding S&T's cost allocation procedures that are**  
14 **not covered in Section 12 of the filing?**

15 A. No, I do not. The information provided in Section 12 is sponsored by S&T witness,  
16 Kevin J. Kelly, and consists of an accurate representation of S&T's cost allocation  
17 procedures.

18

19 **Q. Does S&T have plans to upgrade its existing facilities?**

20 A. Yes. S&T has made the prudent management decision to comply with the FCC's mandate  
21 to provide broadband to its customers in order to ensure the continued receipt of federal  
22 support mechanisms. Accordingly, S&T has obtained financing from the Rural Utilities  
23 Service (RUS) to been deploy fiber-to-the-home (FTTH) throughout our certificated

1 service area. S&T anticipates that this project will require multiple years to complete and  
2 will also be subject to frequent evaluation in light of the considerable regulatory  
3 uncertainty facing the industry.

4

5 **Q. Does this conclude your testimony?**

6 A. Yes, it does.

THE STATE CORPORATION COMMISSION  
OF THE STATE OF KANSAS

Before Commissioners:                    Mark Sievers, Chair  
   Thomas Wright, Commissioner

In the Matter of Commission Order Requiring            )  
S & T Telephone Coop Association, Inc.                    )  
to Submit to an Audit for Purposes of                    )        Docket No. 12-S&TT-234-KSF  
Determining its Cost-Based Kansas Universal            )  
Service Fund Support, Pursuant to K.S.A. 66-2008. )

**Direct Testimony of  
Kevin J. Kelly**

**On Behalf of  
S & T TELEPHONE COOPERATIVE ASSOCIATION, INC.**

March 15, 2012

**Introduction**

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**Q. What is your name?**

A. My name is Kevin J. Kelly.

**Q. By whom are you employed and in what capacity?**

A. I am employed by TCA, Inc - Telcom Consulting Associates ("TCA"), 526 Chapel Hills Drive, Suite 100, Colorado Springs, Colorado, 80920 as the Regulatory Director. TCA provides financial, regulatory, marketing and management consulting services to small and mid-size carriers throughout the United States.

**Q. Briefly describe your educational background and work experience.**

A. Prior to joining TCA in 1997, I practiced as Certified Public Accountant ("CPA") for eight years for two regional public accounting firms, Kiesling Associates and Frederick & Warinner. Both of these CPA firms specialized in performing external audits of rural telephone companies - one of the primary aspects of which was to ensure compliance with the Federal Communications Commission's ("FCC") Part 32 accounting rules. I also have been employed by Sprint, in tax and general accounting positions for multiple affiliates; the Kansas Corporation Commission ("KCC"), as a managing auditor; and Overland Consulting, a regulatory consulting firm.

In addition to testifying in several previous Kansas proceedings, I have also participated in regulatory proceedings in Colorado, Nebraska, Wyoming, New Mexico and Utah. Many of these proceedings have involved the determination of the jurisdictional revenue

1 requirement for rate-of-return ("RoR") regulated LECs. Accordingly, I have provided  
2 expert testimony during many of these proceedings on the measurement, gathering, and  
3 allocation of the costs necessary to provide regulated telecommunications services in  
4 compliance with FCC rules contained in Part 32 (Uniform System of Accounts), Part 64  
5 (Subpart I, Allocation of Costs), and Part 36 (Jurisdictional Separations Procedures).

6  
7 I am a member of the National Exchange Carrier Association's ("NECA") Cost Issue  
8 Task Group ("CITG"), a small group of industry experts that assists NECA staff in the  
9 analysis of issues that are complex in nature. Qualifications for CITG membership  
10 include: 1) the ability to address a wide scope of issues, 2) subject area expertise in most  
11 phases of telecommunications accounting and separations, and 3) the ability to support  
12 positions when making recommendations.

13  
14 I received both a Bachelor of Business Administration, with an accounting major, and a  
15 Masters in Business Administration, with an emphasis in finance, from the University of  
16 Iowa. I hold the Iowa Board of Accountancy CPA certificate no. 3455.

17  
18 **Q. On whose behalf are you presenting testimony?**

19 **A.** I am presenting testimony on behalf of S&T Telephone Cooperative Association, Inc.  
20 ("S&T"), in response to the Commission's order in Docket No. 12-S&TT-234-KSF  
21 opening this proceeding. Thus, I will identify this filing by S&T as a compliance filing.

1 S&T is also presenting the direct testimony of Steve Richards, the General Manager, as  
2 required by the Commission.<sup>1</sup>

3  
4 **Summary**

5 **Q. Why has the Commission ordered S&T to make this compliance filing?**

6 A. In ordering S&T to undergo an audit by its Staff, the Commission cites its statutory  
7 commitment to ensure that support from the Kansas Universal Service Fund ("KUSF") is  
8 cost-based.<sup>2</sup>

9  
10 **Q. Has the Commission previously audited S&T in order to determine the appropriate  
11 level of cost-based KUSF?**

12 A. Yes, it has. S&T's current KUSF support level of \$832,038 was derived from the Staff  
13 audit performed in Docket No. 02-S&TT-390-AUD and subsequent rate rebalancing  
14 ordered by the Commission.

15  
16 **Q. What is the purpose of your testimony?**

17 A. The purpose of my testimony is to explain the schedules filed by as required by Kansas  
18 Administrative Regulation (KAR) 82-1-231. I will also explain the adjustments S&T has  
19 made to the test year results of operations. Finally, I will address S&T's cost allocation  
20 procedures and cost of capital issues.

21  

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<sup>1</sup> Para. 13

<sup>2</sup> K.S.A. 66-2008(e)

1 **Q. Were the Schedules and Workpapers contained in the filing prepared by you or**  
2 **someone under your supervision?**

3 A. Yes, they were.

4  
5 **Q. Please summarize the results of the filing.**

6 A. In accordance with the Commission's Order. S&T has utilized a test year consisting of  
7 the twelve months ended December 31, 2011. S&T has identified several known and  
8 measurable adjustments to test year results to more accurately reflect ongoing levels of  
9 revenues and expenses.

10  
11 According to Schedule 1 of Section 3, S&T has a revenue deficiency of \$1,167,107 on a  
12 Kansas intrastate jurisdictional basis.

13  
14 **KCC Filing Requirements**

15 **Q. Please describe the Schedules contained in S&T's filing.**

16 A. S&T's compliance filing contains the information required by KAR 82-1-231. These  
17 schedules will be described further below. In addition, S&T has provided its interstate  
18 cost separation study (Section 14), performed pursuant to Part 36 of the Federal  
19 Communications Commission's ("FCC") rules.

20  
21 **Q. Please briefly explain the process used to generate the total company and**  
22 **jurisdictional amounts reflected in the Schedules contained in S&T's application.**

1 A. S&T is a rate-of-return ("RoR") regulated local exchange carrier ("LEC") in both Federal  
2 and State jurisdictions. As such, S&T follows FCC rules guiding the measurement,  
3 gathering, and allocation of the costs necessary to provide regulated telecommunications  
4 services. The Commission has historically required its jurisdictional LECs to follow the  
5 FCC rules. Therefore, S&T has prepared this filing using the FCC rules contained in Part  
6 32 (Uniform System of Accounts), Part 64 (Subpart I, Allocation of Costs), and Part 36  
7 (Jurisdictional Separations Procedures).

8  
9 **Q. Please describe the Part 36 jurisdictional separations study process S&T used in this**  
10 **application.**

11 A. As mentioned above, Part 36 separations rules are used to allocate investment and  
12 expenses between the interstate and intrastate jurisdictions. As a member of the NECA  
13 common line and traffic sensitive access charge pools, S&T files an annual interstate cost  
14 study, which determines its revenue requirement recovery attributable to investment and  
15 expenses allocated to the interstate jurisdiction. The company's NECA study is then  
16 adjusted to include end-of-period balances to more accurately correspond with the KUSF  
17 eligibility determinates. This version of the study is also included in Section 14 -  
18 identified as the "KUSF" - and is the basis for the jurisdictional allocation factors used  
19 throughout the filing.

20  
21 **Q. Do you propose to reflect updated separations factors once Staff's audit is complete?**

22 A. No, I do not. Based on previous audits and Staff testimony related thereto, S&T agrees  
23 that updating allocation factors is not necessary.

1

2 **Q. Is S&T able to provide the NECA study that corresponds to the test year in this**  
3 **filing?**

4 A. Due to the timing of the Commission's order, not at this time. Unfortunately, the 2011  
5 interstate cost study will not be completed for several months. While S&T asserts that the  
6 2010 study is a reasonable facsimile of the 2011 study and would not significantly impact  
7 the results of this proceeding, it will commit to providing the 2011 NECA study upon  
8 completion.

9

10 **Q. What is the next step once the Part 36 separations study is complete?**

11 A. The amounts shown throughout S&T's filing as "test year unadjusted" or "cost study"  
12 amounts are 2011 book amounts applied to the 2010 Part 36 study included in the filing.  
13 Already embedded in these numbers are adjustments made in compliance with Part 32  
14 and Part 64 rules, and other NECA guidelines. As a result, S&T has presented Schedules  
15 that begin with book amounts, and then add or subtract 2010 cost study adjustments to  
16 arrive at the cost study balance.

17

18 **Q. Please describe the remaining steps to determine S&T's adjusted intrastate revenue**  
19 **requirement.**

20 A. Next, S&T identified and quantified normalizing adjustments, which are discussed later  
21 in my testimony. These normalized balances were then allocated to the interstate and  
22 intrastate jurisdictions using the allocation ratios from the KUSF version of the study.

23

1 **Q. Please continue with a discussion of the schedules contained in Section 3.**

2 A. Section 3, pursuant to KAR 82-1-231, contains a schedule that reflects a summary of rate  
3 base, operating income, and the RoR for the adjusted and unadjusted test year. The  
4 general results shown on these schedules are discussed above.

5

6 **Q. What information is included in Section 4?**

7 A. Section 4 contains information required by KAR 82-1-231 relating to plant investments.  
8 Schedule 1 is the summary of rate base, and Schedule 2 shows total company plant  
9 investment by primary account for the years 2007-2010.

10

11 **Q. What information is included in Section 5?**

12 A. Section 5 consists of one schedule that shows test year unadjusted and adjusted  
13 jurisdictionally allocated accumulated depreciation and amortization.

14

15 **Q. Please explain Section 6 of the filing.**

16 A. According to KAR 82-1-231, Section 6 is to contain information pertaining to working  
17 capital. The calculation of cash working capital that is included in S&T's adjusted test  
18 year rate base is shown here.

19

20 **Q. Please continue with a description of the information contained in Section 7.**

21 A. KAR 82-1-231 requires that Section 7 contain information relating to capital and the cost  
22 of money. S&T recognizes the Commission's reliance upon K.A.R. 82-1-  
23 231(c)(4)(G)(ii) to require each and every rural LEC that undergoes a KUSF audit to

1 provide company specific cost of equity analysis.<sup>3</sup> Accordingly, Section 7 reflects S&T's  
2 actual capital structure, actual cost of debt and a cost of equity. Later in my testimony, I  
3 explain how S&T's cost of equity was derived. The Section 7 schedule produces a  
4 weighted average cost of capital for S&T of 9.5%.

5  
6 **Q. Please describe the schedules contained in Section 8.**

7 A. Section 8 contains the financial and operating data required by KAR 82-1-231 (c)(4)(H).

8  
9 **Q. What is contained in Section 9?**

10 A. Section 9 contains the test year and normalized income statement and related  
11 information. Schedule 1 contains the summary information, and Schedule 2 contains a  
12 summary of the test year revenue and expense adjustments. Finally, the test year  
13 adjustments are further supported by workpapers IS1 through IS5.

14  
15 **Q. Does the information contained in Section 10 comply with KAR 82-1-231(c)(4)(J)?**

16 A. Yes. S&T's test year and normalized depreciation expense is shown by primary plant  
17 account classification.

18  
19 **Q. Does S&T provide information required by KAR 82-1-231(c)(4)(K)?**

20 A. Yes. Section 11 contains the required information regarding taxes chargeable to  
21 operations.

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<sup>3</sup> Order Denying Motion in Limine and Order Modifying Procedural Schedule. In the Matter of the application of The Tri-County Telephone Association for Additional Kansas Universal Service Fund Support Pursuant to K.S.A. 66-2008(f), Docket No. 05-TRCT-607-KSF, at ¶ 3 (April 14, 2005)

1 **Q. Please describe the information S&T has included in Section 12.**

2 A. KAR 82-1-231(c)(4)(L) asks for information regarding the ratios used for the allocations  
3 of amounts between jurisdictions and areas of operations. KAR 82-1-231(c)(4)(L)  
4 "Section 12: allocation ratios" states in full:

5 This section shall contain complete detail for all ratios used in the  
6 allocations between jurisdictions, areas of operations, departments, classes  
7 of customers and other allocable items. In addition, this section shall  
8 include a narrative description of the rationale for the allocation ratio, the  
9 components included in the calculation of the ratio and their source, the  
10 allocation percentages applicable to jurisdictions or departments and what  
11 is being allocated by the ratio.  
12

13 S&T has provided a Cost Allocation Manual ("CAM") in Section 12, addressing the  
14 issues brought up in KAR 82-1-231(c)(4)(L). In addition, S&T's CAM provides a  
15 narrative of its 1) lines of business, 2) time reporting and allocation procedures, and 3)  
16 cost allocation procedures. Section 12 also contains a summary of S&T's Part 36  
17 jurisdictional allocation ratios for the 2010 interstate cost study.  
18

19 **Q. What information is contained in Section 15 of the application?**

20 A. Due to early filing date, S&T's external auditors have yet to complete the audited  
21 financial statements for the year ended December 31, 2011. Once the auditors have  
22 issued the financial statements, S&T will provide the Commission a copy as required by  
23 KAR 82-1-231(c)(4)(L). S&T estimates that this update will occur within one month.  
24  
25  
26  
27

### Rate Base Adjustments

1  
2 **Q. Has S&T made any adjustments to Rate Base?**

3 A. No, it has not. Although S&T will initiate a fiber-to-the-home ("FTTH") project in 2012,  
4 S&T has not included these investments in the test period at this time.  
5

### Income Statement Adjustments

6  
7 **Q. Please explain S&T's Adjustment IS1.**

8 A. S&T's Adjustment IS1 recognizes the increase in High-Cost Loop Support ("HCLS")  
9 subsequent to the conclusion of the test period. This slight increase in HCLS is offset by  
10 a significant decrease as a result of the Universal Service Fund ("USF") reforms  
11 mandated by the FCC in 2011.<sup>4</sup>  
12

13 **Q. Please explain S&T's Adjustment IS2.**

14 A. Adjustment IS2 recognizes the decrease in test year intrastate terminating switched  
15 access revenues as mandated by the FCC's transition to bill-and-keep intercarrier  
16 compensation ("ICC") regime.<sup>5</sup>  
17  
18  
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<sup>4</sup> See Connect America Fund, WC Docket No. 10-90, A National Broadband Plan for Our Future, GN Docket No. 09-51, Establishing Just and Reasonable Rates for Local Exchange Carriers, WC Docket No. 07-135, High-Cost Universal Service Support, WC Docket No. 05-337, Developing an Unified Intercarrier Compensation Regime, CC Docket No. 01-92, Federal-State Joint Board on Universal Service, CC Docket No. 96-45, Lifeline and Link-Up, WC Docket No. 03-109, Universal Service Reform – Mobility Fund, WT Docket No. 10-208, Report and Order and Further Notice of Proposed Rulemaking, FCC 11-161 (rel. Nov. 18, 2011) at Section E. ("USF/ICC Transformation Order")

1 **Q. Please continue with a discussion of Adjustment IS3.**

2 A. S&T's Adjustment IS3 normalizes depreciation expense based on December 31, 2010  
3 plant balances. This adjustment is necessary in order to reflect the level of depreciation  
4 expense S&T can expect to incur on a going-forward basis. The net increase to  
5 depreciation expense recognizes decreases related to the net balance in specific accounts.  
6 In other words, if a particular plant account was anticipated to become fully depreciated,  
7 S&T appropriately reduced the test year depreciation expense accordingly.

8  
9 **Q. Please discuss S&T's Adjustment IS4.**

10 A. Adjustment IS4 normalizes test period payroll to allow for wage increases, effective  
11 January 2012. This adjustment properly reflects the payroll expense that S&T will incur  
12 on a normal and ongoing basis.

13  
14 **Q. Please discuss S&T's Adjustment IS5.**

15 A. Adjustment IS5 increases test year expenses to reflect an estimated amount of expense  
16 S&T will incur as a result of this proceeding. The total estimated expense is amortized  
17 over a 5-year period, pursuant to Commission policy. In accordance with KCC policy,  
18 this amount will have to be updated and adjusted as this proceeding nears completion.  
19 Also, S&T has not included in this estimate the cost of a return on equity rebuttal witness,  
20 which, if necessary, could add substantially to S&T's total cost related to this proceeding.

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<sup>5</sup> *Ibid.* at para 851

**Cost of Equity**

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**Q. What cost of equity has S&T used in this compliance filing?**

A. S&T has used a cost of equity of 12.5% in calculating its Kansas jurisdictional revenue requirement.

**Q. How did S&T derive a cost of equity capital of 12.5%?**

A. In an attempt to minimize the cost of this proceeding, S&T has utilized the cost of equity calculated by Dr. Curt Huttshell in the most recent KUSF audit.<sup>6</sup> Dr. Huttshell utilized the Discounted Cash Flow ("DCF") model to derive a cost of equity of 12.5%.

**Q. Is S&T's proposed cost of capital consistent with those approved by other state commissions for rural LECs?**

A. Yes. The Utah Public Service Commission recently approved an intrastate return on equity of 12.5% in approving an increased draw from the Utah Universal Service Fund.<sup>7</sup>

Additionally, the Colorado Public Utilities Commission uses a slightly higher authorized RoR than S&T has requested in this proceeding of 9.65% in determining eligible support from the state high cost fund for rural LECs.

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<sup>6</sup> See KCC Docket No. 11-RNBT-608-KSF, rebuttal testimony of Dr. Curt Huttshell, filed August 16, 2011

<sup>7</sup> See Utah Public Service Commission Docket No. 11-2180-01, Order Approving Stipulation, issued November 30, 2011. All West's intrastate authorized RoR of 7.14% was derived from a 65/35 debt to equity capital structure, with a cost of debt of 4.26% and a cost of equity of 12.5%.

1           Finally, based on my participation in state high cost fund proceedings in both Nebraska  
2           and Wyoming, I can assert that rural LECs use the FCC's authorized RoR of 11.25% in  
3           determining eligible funding.

4

5   **Q.    Does that conclude your testimony?**

6   **A.    Yes it does.**

**S&T Telephone Cooperative Association**  
**Dkt No. 12-S&TT-234-KSF**  
**Computation of Earnings**  
**YE 12/31/11**

**Section 3**  
**Schedule 1**

		(A)	(B)
	Source	Total Company	Total State
(1) Rate Base	Section 4	\$ 9,167,853	\$ 5,891,960
(2) Rate of Return	Section 7	11.25%	9.50%
(3) Allowable Return	(1) x (2)	1,031,384	559,625
(4) Operating Income	Section 9	(269,558)	(607,482)
(5) Deficiency (Excess)	(3) - (4)	1,300,942	1,167,107
(6) Net to Gross Multiplier	N/A	1.000000	1.000000
(7) Revenue Deficiency (Excess)	(5) x (6)	1,300,942	1,167,107
<b>Realized return on rate base</b>	<b>(4) / (1)</b>	<b>-2.94%</b>	<b>-10.31%</b>

S&T Telephone Cooperative Association  
Dkt No. 12-S&TT-234-KSF  
Summary of Rate Base  
YE 12/31/11

Section 4  
Schedule 1

Line	Acct	Description	(A)	(B)	(C)	(D)	(E)	(F) (G)		(H)	(I)
			Book Balance	Cost Study Adjustments	Cost Study Balance	Normalizing Adjustments	Normalized Balance	/--Allocation--/		Interstate	Intrastate
1	2111	Land	58,567	\$ -	\$ 58,567		\$ 58,567	0.314461	0.685539	\$ 18,417	\$ 40,150
2	2112	Vehicles-Plant	-	\$ -	-		-	0.314461	0.685539	-	-
3	2112	Vehicles-Non Plant	-	\$ -	-		-	0.314461	0.685539	-	-
4	2115	Garage Work Equipment	-	\$ -	-		-	0.314461	0.685539	-	-
5	2116	Other Work Equipment	-	\$ -	-		-	0.314461	0.685539	-	-
6	2121	Buildings	3,445,827	\$ (130,648)	3,315,179		3,315,179	0.314461	0.685539	1,042,495	2,272,685
7	2122	Furniture	206,836	\$ (276)	206,560		206,560	0.314461	0.685539	64,955	141,605
8	2123	Office Support Equipment	55,540	\$ (20)	55,520		55,520	0.314461	0.685539	17,459	38,061
9	2123.2	Other Communications Equipmer	51,884	\$ (58)	51,826		51,826	0.314461	0.685539	16,297	35,528
10	2124	General Purpose Computers	-	\$ -	-		-	0.314461	0.685539	-	-
11											
12		Total General Support Facilities	3,818,653	(131,002)	3,687,651	-	3,687,651			1,159,622	2,528,029
13											
14	2212	COE Digital	4,344,935	(103,921)	4,241,014		4,241,014	0.738178	0.261822	3,130,623	1,110,391
15	2212.1	COE Digital Equipment	-	-	-		-	0.738178	0.261822	-	-
16	2230	COE Transmission	7,531,410	(239,109)	7,292,301		7,292,301	0.347261	0.652739	2,532,332	4,759,969
17	2230.2	COE Transmission DSL	-	-	-		-	0.347261	0.652739	-	-
18											
19		Total Central Office Equipment	11,876,345	(343,030)	11,533,315	-	11,533,315			5,662,955	5,870,360
20											
21	2351	Public Telephone Equipment	-	-	-		-			-	-
22											
23		Total Info Orig/Term Equipment	-	-	-	-	-			-	-
24											
25	2411	Towers	21,944	-	21,944		21,944	0.256023	0.743977	5,618	16,326
26	2421	Aerial Cable	-	-	-		-	0.256023	0.743977	-	-
27	2423	Buried Cable	15,528,462	-	15,528,462		15,528,462	0.256023	0.743977	3,975,643	11,552,819
28	2423.2	Buried Cable-Fiber Optic	13,112,034	(123,764)	12,988,270		12,988,270	0.256023	0.743977	3,325,296	9,662,974
29	2423.2	Buried Cable-Fiber Ring	-	-	-		-	0.256023	0.743977	-	-
30	2431	Aerial Wire	-	-	-		-	0.256023	0.743977	-	-
31	2441	Conduit Systems	-	-	-		-	0.256023	0.743977	-	-
32											
33		Total Cable and Wire Facilities	28,662,440	(123,764)	28,538,676	-	28,538,676			7,306,557	21,232,118
34											
35	2681	Capital Lease	-	-	-		-	-	1.000000	-	-
36	2690	Intangibles	323	-	323		323	0.314461	0.685539	102	221
37											
38											
39		Telephone Plant	44,357,761	(597,796)	43,759,965	-	43,759,965			14,129,237	29,630,729
40											
41	3100	Accumulated Depreciation	(36,788,906)	307,677	(36,481,229)	-	(36,481,229)	0.311390	0.688610	(11,359,904)	(25,121,325)
42	MISC	Misc Accum. Depr and Amort	-	-	-	-	-	-	-	-	-
43											
44		Net Telephone Plant	7,568,855	(290,119)	7,278,736	-	7,278,736			2,769,333	4,509,403
45											
46	1220	Materials and Supplies	1,647,801	-	1,647,801		1,647,801	0.256023	0.743977	421,875	1,225,926
47	1402	RTB Stock	-	-	-		-	-	0.685539	-	-
48	1403	Goodwill	-	-	-		-	-	-	-	-
49	1403	Accumulated Amort-Goodwill	-	-	-		-	-	-	-	-
50	2003	TPUC - Short Term	25,102	-	25,102		25,102	0.314461	0.685539	7,894	17,208
51	4361	Deferred Income Taxes	-	-	-		-	0.314461	0.685539	-	-
52	4040	Customer Deposits	(2,000)	-	(2,000)		(2,000)	0.314461	0.685539	(629)	(1,371)
53	MISC	Other Credit Accounts	-	-	-		-	0.314461	0.685539	-	-
54											
55		Net Investment	9,239,758	(290,119)	8,949,639	-	8,949,639			3,198,472	5,751,167
56											
57		Cash Working Capital	218,214	-	218,214	-	218,214			77,421	140,793
58											
59		Total Rate Base	\$ 9,457,972	\$ (290,119)	\$ 9,167,853	\$ -	\$ 9,167,853	1.000000		\$ 3,275,893	\$ 5,891,960

S&T Telephone Cooperative Association  
 Dkt No. 12-S&TT-234-KSF  
 Comparative Plant Balances

Section 4  
 Schedule 2

KCC REPORT - KANSAS ONLY. SCHEDULE 8.

Line	Description	2007	2008	2009	2010
1	2111 Land	\$ 40,468	\$ 40,261	\$ 40,337	\$ 40,438
2	2112 Vehicles				
3	2114 Special Purpose Vehicles				
4	2115 Garage Work Equipment				
5	2116 Other Work Equipment				
6	2121 Buildings	2,364,646	2,352,551	2,372,189	2,379,213
7	2122 Furniture	140,091	140,566	142,455	142,812
8	2123 Office Equipment	65,679	70,060	69,744	77,364
9	2124 General Purpose Computers				
10	2212 Digital Electric Switching Equip.	1,340,320	1,363,358	1,363,862	1,363,833
11	2231 Radio Systems				
12	2232 Circuit Equipment	4,291,142	4,430,167	5,283,185	5,370,179
13	2311 Station Apparatus				
14	2321 Customer Premises Wiring				
15	2351 Public Telephone Equipment				
16	2362 Other Terminal Equipment				
17	2411 Poles	23,097	15,085	15,114	15,151
18	2421 Aerial Cable				
19	2422 Underground Cable				
20	2423 Buried Cable	19,637,022	19,637,336	19,687,873	19,748,522
21	2424 Submarine Cable				
22	2426 Intra-building Network Cable				
23	2431 Aerial Wire				
24	2441 Conduit Systems				
25	2690 Intangibles	224	222	222	223
26	2005 Telephone Plant Adjustment	0	0	0	0
27					
28	Total	<u>\$ 27,902,689</u>	<u>\$ 28,049,606</u>	<u>\$ 28,974,981</u>	<u>\$ 29,137,735</u>

**S&T Telephone Cooperative Association**  
Dkt No. 12-S&TT-234-KSF  
Accumulated Depreciation and Amortization  
YE 12/31/11

**Section 5**  
**Schedule 1**

Line	Account	Description	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
			Book Balance	Cost Study Adjustments	Cost Study Balance	Normalizing Adjustments	Normalized Balance	/--Allocation--/ Interstate Intrastate		Interstate	Intrastate
1	3112	Vehicles-Plant	-	\$ -	-	-	-	0.314461	0.685539	\$ -	\$ -
2	3112.2	Vehicles-Non Plant	-	\$ -	-	-	-	0.314461	0.685539	-	-
3	3115	Garage Work Equipment	-	\$ -	-	-	-	0.314461	0.685539	-	-
4	3116	Other Work Equipment	-	\$ -	-	-	-	0.314461	0.685539	-	-
5	3121	Buildings	(2,333,595)	\$ 56,107	(2,277,488)	-	(2,277,488)	0.314461	0.685539	(716,181)	(1,561,307)
6	3122	Furniture	(204,907)	\$ 276	(204,631)	-	(204,631)	0.314461	0.685539	(64,349)	(140,283)
7	3123.1	Office Support Equipment	(45,608)	\$ -	(45,608)	-	(45,608)	0.314461	0.685539	(14,342)	(31,266)
8	3123.2	Other Communications Equipment	(50,253)	\$ 55	(50,198)	-	(50,198)	0.314461	0.685539	(15,785)	(34,413)
9	3124	General Purpose Computers	-	\$ -	-	-	-	0.314461	0.685539	-	-
10											
11		General Support Facilities	(2,634,363)	56,438	(2,577,925)	-	(2,577,925)	0.314461	0.685539	(810,657)	(1,767,268)
12											
13	3212	COE Digital	(4,090,700)	1,884,441	(2,206,259)	-	(2,206,259)	0.738178	0.261822	(1,628,612)	(577,647)
14	3212.1	COE Digital Equipment	(88,241)	-	(88,241)	-	(88,241)	0.738178	0.261822	(65,137)	(23,103)
15											
16		Total Central Office Switching	(4,178,941)	1,884,441	(2,294,500)	-	(2,294,500)	0.738178	0.261822	(1,693,749)	(600,750)
17											
18	3232	COE Transmission	(5,878,160)	(1,884,441)	(7,762,601)	-	(7,762,601)	0.347261	0.652739	(2,695,649)	(5,066,952)
19	3232.1	COE Transmission DSL	(715,947)	55,378	(660,569)	-	(660,569)	0.347261	0.652739	(229,390)	(431,179)
20											
21		Total Central Office Transmission	(6,594,107)	(1,829,063)	(8,423,170)	-	(8,423,170)	0.347261	0.652739	(2,925,038)	(5,498,131)
22											
23	3351	Public Telephone Equipment	-	-	-	-	-	0.000000	0.000000	-	-
24											
25		Total Info Orig/Term Equipment	-	-	-	-	-	-	-	-	-
26											
27	3411	Towers	(16,377)	3,905	(12,472)	-	(12,472)	0.256023	0.743977	(3,193)	(9,279)
28	3411	Towers (Post 7/06)	(4,025)	-	(4,025)	-	(4,025)	0.256023	0.743977	(1,031)	(2,995)
29	3124.23	Buried Cable	(15,020,611)	-	(15,020,611)	-	(15,020,611)	0.256023	0.743977	(3,845,622)	(11,174,989)
30	2124.231	Buried Cable-Fiber Optic	(8,340,482)	90,884	(8,249,598)	-	(8,249,598)	0.256023	0.743977	(2,112,087)	(6,137,511)
31	2124.232	Buried Cable-Fiber Ring	-	-	-	-	-	0.256023	0.743977	-	-
32	3431	Aerial Wire	-	-	-	-	-	0.256023	0.743977	-	-
33	3441	Conduit Systems	-	-	-	-	-	0.256023	0.743977	-	-
34											
35		Cable and Wire Facilities	(23,381,496)	94,789	(23,286,707)	-	(23,286,707)	0.256023	0.743977	(5,961,932)	(17,324,774)
36											
37		Total Accumulated Depreciation	(36,788,906)	206,605	(36,582,301)	-	(36,582,301)	0.311390	0.688610	(11,391,377)	(25,190,924)
38											
39		Intangibles	-	-	-	-	-	0.314461	0.000000	-	-
40											
41		Total Accum. Depr and Amort.	\$ (36,788,906)	\$ 206,605	\$ (36,582,301)	\$ -	\$ (36,582,301)	0.311390	0.688610	\$ (11,391,377)	\$ (25,190,924)

**S&T Telephone Cooperative Association**  
**Dkt No. 12-S&TT-234-KSF**  
**YE 12/31/11**

**Purpose:**

*To include the intrastate portion of cash working capital in rate base*

**Cash Working Capital**

	<u>Total Company</u>		<u>Interstate</u>		<u>Intrastate</u>	
Total Expenses	\$	7,826,648	\$	2,597,106	\$	5,229,542
Less non-cash expenses:						
Depreciation and Amortization		2,571,472		732,427		1,839,045
Net Cash Expense before taxes		5,255,175		1,864,679		3,390,497

**S&T Telephone Cooperative Association**  
**Dkt No. 12-S&TT-234-KSF**  
**Capital and Cost of Money**  
**YE 12/31/11**

**Section 7**  
**Schedule 1**

**Requested Capital Structure/Rate of Return**

Ln	(A) Description	(B) 12/31/2010	(C) Allocation	(D) Average Cost	(E) Weighted Cost
1	Total Long Term Debt	15,429,345	40.00%	5.00%	2.00%
2	Total Equity	23,383,718	60.00%	12.50%	7.50%
3	Total Capital	<u>\$ 38,813,063</u>	<u>100.00%</u>		<u>9.50%</u>
4	<i>Requested Cost of Capital</i>				<b>9.50%</b>

**Actual Capital Structure**

5	Total Long Term Debt	15,429,345	39.75%		
6	Total Equity	23,383,718	60.25%		
7	Total Capital	<u>\$ 38,813,063</u>	<u>100.00%</u>		

## DCF Cost of Equity Capital

Company	Forward Dividend Yield	Earnings Growth	Cost of Equity Capital
Alaska Communicacations Services	10.46%	24.20%	34.66%
AT&T, Inc.	5.68%	5.65%	11.33%
CenturyLink, Inc.	7.38%	2.33%	9.71%
Consolidated Communications Holdings	8.14%	6.50%	14.64%
Frontier Communications Corp.	9.39%	-2.75%	6.64%
Shenandoah Telecommunications Co.	2.07%	11.00%	13.07%
Telephone & Data Systems	1.65%	15.05%	16.70%
Verizon Communications, Inc.	5.44%	7.06%	12.50%
Windstream Corporation	7.79%	1.55%	9.34%
Mean			14.29%
Median			12.50%

**S&T Telephone Cooperative Association**  
**Dkt No. 12-S&TT-234-KSF**  
**Long Term Debt Schedule**  
**YE 12/31/11**

**Section 7**  
**Schedule 2**

Ln	Issuer	Loan ID	12/31/2010	Rate	Annual Interest
1	Rural Utilities Service (RUS)	12150	396,923.04	2.000%	7,938
2	Rural Utilities Service (RUS)	12151	15,381.29	2.000%	308
3	Rural Utilities Service (RUS)	12152	146,694.04	2.000%	2,934
4	Rural Utilities Service (RUS)	12160	578,550.28	5.000%	28,928
5	Rural Utilities Service (RUS)	12161	636,031.52	5.000%	31,802
6	Rural Utilities Service (RUS)	12162	19,932.60	5.000%	997
7	Rural Utilities Service (RUS)	12180	1,597,453.18	4.924%	78,659
8	Rural Utilities Service (RUS)	12190	2,223,783.86	5.000%	111,189
9	Rural Utilities Service (RUS)	12191	1,547,643.18	5.000%	77,382
10	Rural Utilities Service (RUS)	12200	706,740.56	4.168%	29,457
11	Rural Utilities Service (RUS)	12201	144,823.69	3.417%	4,948
12	Rural Utilities Service (RUS)	12210	812,705.69	5.000%	40,635
13	Rural Utilities Service (RUS)	12211	249,218.08	5.000%	12,461
14	Rural Utilities Service (RUS)	12212	209,382.22	5.000%	10,469
15	Rural Utilities Service (RUS)	12213	715,487.53	5.000%	35,774
16	Rural Utilities Service (RUS)	12214	551,127.75	5.000%	27,556
17	Rural Utilities Service (RUS)	12215	83,588.32	5.000%	4,179
18	Rural Utilities Service (RUS)	12216	322,135.14	5.000%	16,107
19	Rural Utilities Service (RUS)	12217	210,813.72	5.000%	10,541
20	Rural Utilities Service (RUS)	12218	494,828.42	5.000%	24,741
21	Rural Utilities Service (RUS)	12510	141,437.11	5.000%	7,072
22	Rural Utilities Service (RUS)	12511	181,234.01	5.000%	9,062
23	Rural Utilities Service (RUS)	125112	452,986.36	5.000%	22,649
24	RTFC	9001001	424,982.02	5.500%	23,374
25	RTFC	9001002	339,985.51	5.500%	18,699
26	RTFC	9001003	397,423.20	5.500%	21,858
27	RTFC	9001004	144,522.01	5.500%	7,949
28	RTFC	9001005	72,260.96	6.850%	4,950
29	RTFC	9001006	110,656.19	6.850%	7,580
30	RTFC	9001007	138,668.91	6.850%	9,499
31	RTFC	9001008	102,497.83	6.850%	7,021
32	Rural Telephone Bank (RTB)	S020	1,007,698.39	6.050%	60,966
33	Rural Telephone Bank (RTB)	S030	353,808.23	5.130%	18,150
34					-
35					-
36	Total		<u>15,531,405</u>	<u>4.9953%</u>	<u>775,834</u>
	Prepayment		(102,060)		
	Total Long Term Debt		<u>15,429,345</u>		

1 From 2011 Confirmation Schedules.

2 Does not include Economic Development Loans, as these are simply pass-through funds.

**S&T Telephone Cooperative Association**  
**Dkt No. 12-S&TT-234-KSF**  
**Four Year Comparative Balance Sheet**

**KCC REPORT - TOTAL COMPANY. SCHEDULE 3 & 5.**

Acct No.	Account Title	12/31/07 Balance	12/31/08 Balance	12/31/09 Balance	12/31/10 Balance
<u>Current Assets</u>					
1130	Cash	\$ 3,401,128	\$ 2,402,379	\$ 2,830,818	\$ 3,307,474
1140	Special Cash Deposits				
1150	Working Cash Advance				
1160	Temporary Cash Investments				
1180	Telecommunications Accounts Receivable	13,072,536	13,682,942	13,350,346	12,076,397
1181	Accts Receivable Allowance-Telecommunications				
1190	Other Accounts Receivable				
1191	Accounts Receivable Allowance - Other				
1200	Notes Receivable				
1201	Notes Receivable Allowance				
1210	Interest and Dividends Receivable				
1220	Materials and Supplies	2,546,860	2,690,751	2,636,278	2,763,556
1290	Prepaid Rents				
1300	Prepaid Taxes				
1310	Prepaid Insurance				
1320	Prepaid Directory Expenses				
1330	Other Prepayments	22,213	144,634	124,063	145,536
1350	Other Current Assets	0	0	0	0
Total Current Assets		<u>19,042,737</u>	<u>18,920,706</u>	<u>18,941,505</u>	<u>18,292,963</u>
<u>NonCurrent Assets</u>					
1401	Investments in Affiliated Companies	(3,879,118)	(3,879,118)	(5,719,161)	(7,902,495)
1402	Investments in Nonaffiliated Companies	6,512,472	(2,893,693)	4,310,058	4,586,352
1406	Nonregulated Investments				
1407	Unamortized Debt Issuance Expense	0	0	0	0
1408	Sinking Funds	0	0	0	0
1410	Other Noncurrent Assets	208,114	208,114	208,114	67,114
1438	Deferred Maintenance and Retirements	0	0	0	0
1439	Deferred Charges	0	0	0	0
1500	Other Jurisdictional Assets - Net	0	0	0	0
Total Noncurrent Assets		<u>2,841,468</u>	<u>(6,564,697)</u>	<u>(1,200,989)</u>	<u>(3,249,029)</u>
<u>Property, Plant &amp; Equipment</u>					
2001	Telecommunications Plant in Service	43,974,480	44,317,977	45,848,540	45,905,992
2002	Intangibles/Franchise		323	323	323
2003	Telecommunications Plant Under Const - Short Term	430,998	1,077,978	127,940	50,229
2004	Telecommunications Plant Under Const - Long Term				
2005	Telecommunications Plant Adjustment	965,000	965,000	965,000	965,000
2006	Nonoperating Plant		180,197		
2007	Goodwill	1,437,415	1,437,415	1,437,415	1,437,415
Gross Regulated Property, Plant & Equipment		<u>46,807,893</u>	<u>47,978,890</u>	<u>48,379,218</u>	<u>48,358,959</u>

**S&T Telephone Cooperative Association**  
**Dkt No. 12-S&TT-234-KSF**  
**Four Year Comparative Balance Sheet**

**KCC REPORT - TOTAL COMPANY. SCHEDULE 3 & 5.**

Acct No.	Account Title	12/31/07 Balance	12/31/08 Balance	12/31/09 Balance	12/31/10 Balance
<u>Depreciation and Amortization</u>					
3100	Accumulated Depreciation	30,642.122	32,254.615	34,337.414	36,407.246
3200	Accumulated Depreciation - Held for Future Use	1,395.998	2,042.978	2,042.978	1,002.697
3300	Accumulated Depreciation - Nonoperating	1,437.415	1,437.415	1,437.415	1,437.415
3410	Accumulated Amortization - Capitalized Leases				
3420	Accumulated Amortization - Leasehold Improve				
3500	Accumulated Amortization - Intangible				
3600	Accumulated Amortization - Other				
	Total Depreciation and Amortization	<u>33,475,535</u>	<u>35,735,008</u>	<u>37,817,807</u>	<u>38,847,358</u>
	Total Assets and Other Debits	35,216.563	24,510.780	28,301,927	24,555.535
	Other Nonregulated Assets				
	Accumulated Depr & Amort-Other Nonreg Assets				
	Net Nonregulated Assets				
	Total Assets and Other Debits	<u>\$ 35,216,563</u>	<u>\$ 24,510,780</u>	<u>\$ 28,301,927</u>	<u>\$ 24,555,535</u>
<u>Current Liabilities</u>					
4010	Accounts Payable	\$ (59,475)	\$ 294,812	\$ 337,232	\$ 406,583
4020	Notes Payable				
4030	Advance Billing and Payments				
4040	Customers' Deposits	2,100	2,300	2,400	2,600
4050	Current Maturities - Long Term				
4060	Current Maturities - Capital Leases				
4070	Income Taxes - Accrued				
4080	Other Taxes - Accrued	573,883	674,084	552,338	537,659
4100	Net Current Deferred Operating Income Taxes				
4110	Net Current Deferred Nonoperating Income Taxes				
4120	Other Accrued Liabilities				
4130	Other Current Liabilities	85,773	831,316	703,687	231,796
	Total Current Liabilities	<u>602,281</u>	<u>1,802,512</u>	<u>1,595,657</u>	<u>1,178,638</u>
<u>Long Term Debt</u>					
4210	Funded Debt	28,069.386	25,865,129	24,298,250	21,497,361
4220	Premium on Long Term Debt	0	0	0	0
4230	Discount on Long Term Debt	0	0	0	0
4240	Reacquired Debt	0	0	0	0
4250	Obligations Under Capital Leases	0	0	0	0
4260	Advances from Affiliated Companies	0	0	0	0
4270	Other Long Term Debt	0	0	0	0
	Total Long Term Debt	<u>28,069,386</u>	<u>25,865,129</u>	<u>24,298,250</u>	<u>21,497,361</u>

KCC REPORT - TOTAL COMPANY. SCHEDULE 3 & 5.

Acct No.	Account Title	12/31/07 Balance	12/31/08 Balance	12/31/09 Balance	12/31/10 Balance
<u>Other Liabilities and Deferred Credits</u>					
4310	Other Long Term Liabilities	0	(1,263,692)	(2,763,117)	(4,222,416)
4320	Unamortized Operating Investment Tax Credits-Net	0	0	0	0
4330	Unamortized Nonoperating Investment Tax Credits-Net	0	0	0	0
4340	Net Noncurrent Deferred Operating Income Taxes	0	(2,922,820)	53,865	(142,563)
4350	Net Noncurrent Deferred Nonoperating Income Taxes	0	0	0	0
4360	Other Deferred Credits	0	0	0	0
4370	Other Jurisdictional Liabilities and Deferred Credits-Net	0	0	0	0
Total Other Liabilities and Deferred Credits		0	(4,186,512)	(2,709,252)	(4,364,979)
<u>Stockholders' Equity</u>					
4510	Capital Stock	0	0	0	0
4520	Additional Paid-in Capital	10,065	9,860	9,590	8,670
4530	Treasury Stock	0	0	0	0
4540	Other Capital	426,253	(4,669,195)	106,007	361,489
4550	Retained Earnings	8,637,198	25,308,393	24,386,825	23,079,120
Total Stockholders Equity		9,073,516	20,649,058	24,502,422	23,449,279
Total Liabilities and Other Credits		\$ 37,745,183	\$ 44,130,187	\$ 47,687,077	\$ 41,760,299

**S&T Telephone Cooperative Association**  
**Dkt No. 12-S&TT-234-KSF**  
**Four Year Comparative Income Statement**

**Section 8**  
**Schedule 2**

**KCC REPORT - KANSAS ONLY. SCHEDULE 6.**

Acct No.	Line Title	12/31/2007 Balance	12/31/2008 Balance	12/31/2009 Balance	12/31/2010 Balance
<u>Telephone Operating Income</u>					
5000	Operating Revenues	\$ 6,342,126	\$ 6,674,765	\$ 6,240,341	\$ 5,389,573
6000	Operating Expenses	4,428,751	3,863,055	3,909,448	3,943,835
7100	Other Operating Income & Expenses - Net				
7210	Operating Investment Tax Credits				
7220	Federal Income Taxes - Operating				6,871
7230	State & Local Income Taxes - Operating				813
7240	Other Operating Taxes	539,222	527,955	527,921	418,420
7250	Provision for Deferred Operating Inc. Taxes - Net				
7200	Total Operating Taxes	539,222	527,955	527,921	426,104
	Operating Income	<u>1,374,153</u>	<u>2,283,755</u>	<u>1,802,972</u>	<u>1,019,634</u>
<u>NonOperating Income and Expenses</u>					
7310	Dividend Income				
7320	Interest Income				
7330	Income from Sinking and Other Funds				
7340	Allowance for Funds Used During Const				
7350	Gain or Loss from Disposition of Property				3,492
7360	Other Nonoperating Income				
7370	Special Charges				
7380	Equity Undistributed Sub. Earnings				
7300	Nonoperating Income & Expenses - Net	0	0	0	3,492
7400	Total Nonoperating Taxes	0	0	0	0
	Total Nonoperating Income & Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,492</u>
	Income Available for Fixed Charges	<u>1,374,153</u>	<u>2,283,755</u>	<u>1,802,972</u>	<u>1,023,126</u>
<u>Fixed Charges</u>					
7510	Interest on Funded Debt				
7520	Interest Expense - Capital Leases				
7530	Amortization of Debt Issuance Expense				
7540	Other Interest Charges				
7500	Total Interest & Related Items	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7600	Total Extraordinary Items				
	Net Income (after Nonoperating, Fixed Charges, and Extraordinary Items)	<u>1,374,153</u>	<u>2,283,755</u>	<u>1,802,972</u>	<u>1,023,126</u>
7910	Effect of Jurisdictional Ratemaking Diff-Net				
7990	Nonregulated Net Income	85,974	76,861	84,970	92,027
	Net Income (After ratemaking differences including Nonregulated Net Income)	<u>\$ 1,460,127</u>	<u>\$ 2,360,616</u>	<u>\$ 1,887,942</u>	<u>\$ 1,115,153</u>

**S&T Telephone Cooperative Association**  
**Dkt No. 12-S&TT-234-KSF**  
**4 Year Comparative Operating Revenues**

**Section 8**  
**Schedule 3**

**KCC REPORT - TOTAL KANSAS. SCHEDULE 18.**

Acct No.	Account Title	12/31/07 Balance	12/31/08 Balance	12/31/09 Balance	12/31/10 Balance
	<u>Local Network Service Revenue</u>				
5001	Basic Area Revenue	\$ 450,662	\$ 469,809	\$ 477,035	\$ 466,578
5002	Extended Area Revenues				
5003	Cellular Mobile Service Revenue				
5004	Other Mobile Service Revenue				
5010	Public Telephone Revenue				
5040	Local Private Line Revenue				
5050	Customer Premises Revenue				
5060	Other Local Exchange Revenue	66,240	64,120	86,135	87,336
	Other Revenues				
	Other Revenues				
	Total Local Network Service Revenues	516,902	533,929	563,170	553,914
	Federal USF Support	4,540,693	4,638,630	4,279,143	3,507,210
5264	State KUSF Support	1,013,198	981,969	901,430	886,821
	<u>Network Access &amp; L. D. Service Revenue</u>				
5081	End User Revenue				
5082	Interstate Switched Access				
5083	Interstate Special Access				
5084	Intrastate Switched Access	144,456	150,258	268,280	212,638
5084	Intrastate Special Access	86,581	290,564	177,431	187,247
5080	Other Access Revenue				
5100	Long Distance Service Revenue				
	Total Network Access Revenue	231,037	440,822	445,711	399,885
	<u>Miscellaneous Revenue</u>				
5230	Directory Revenue	11,869	50,331	22,980	17,808
5240	UNE Revenue				
5240	Other Rent Revenue				
5250	Corporate Operations Revenue				
5260	Other Miscellaneous Revenue (w/o KUSF)	6,829	3,247	3,635	1,908
	Carrier Billing & Collections Revenue (Interstate)				
	Carrier Billing & Collections Revenue (Intrastate)	27,049	23,920	21,639	12,032
	Total Miscellaneous Revenue	45,747	77,498	48,254	31,748
	<u>Uncollectible Revenue</u>				
5300	Uncollectible Revenue	(5,451)	1,918	2,633	9,995
	Total KCC Regulated Operating Revenue	6,342,126	6,674,766	6,240,341	5,389,573
5280	Nonregulated Operating Revenue				
5000	Total Operating Revenue	\$ 6,342,126	\$ 6,674,766	\$ 6,240,341	\$ 5,389,573

**S&T Telephone Cooperative Association**  
Dkt No. 12-S&TT-234-KSF  
Monthly Intrastate Access Minutes

**Section 8**  
**Schedule 6**

Month	Interstate	Intrastate Interlata	Intrastate Intralata	Total
Jan-08	478,615	179,357	404,857	1,062,829
Feb-08	415,968	158,546	379,155	953,669
Mar-08	546,349	199,720	420,250	1,166,319
Apr-08	559,811	207,608	436,360	1,203,779
May-08	457,433	178,540	379,892	1,015,865
Jun-08	493,852	195,393	390,865	1,080,110
Jul-08	478,136	179,763	389,181	1,047,080
Aug-08	486,696	178,602	396,434	1,061,732
Sep-08	506,181	189,988	383,103	1,079,272
Oct-08	489,106	175,039	370,243	1,034,388
Nov-08	523,353	171,157	373,229	1,067,739
Dec-08	499,671	161,363	349,104	1,010,138
Jan-09	432,063	146,391	340,840	919,294
Feb-09	409,982	137,392	318,603	865,977
Mar-09	421,078	134,526	302,573	858,177
Apr-09	437,107	149,070	335,421	921,598
May-09	408,394	145,798	315,009	869,201
Jun-09	386,083	139,807	305,133	831,023
Jul-09	393,165	142,378	314,664	850,207
Aug-09	393,169	150,083	318,911	862,163
Sep-09	375,827	140,874	324,793	841,494
Oct-09	362,746	132,297	307,603	802,646
Nov-09	386,380	139,203	314,770	840,353
Dec-09	378,287	142,841	295,419	816,547
Jan-10	442,901	140,606	335,466	918,973
Feb-10	451,235	157,023	321,278	929,536
Mar-10	402,093	146,566	283,950	832,609
Apr-10	439,755	152,195	318,226	910,176
May-10	384,208	164,955	265,243	814,406
Jun-10	361,827	182,457	220,105	764,389
Jul-10	358,560	151,059	252,235	761,854
Aug-10	328,822	109,805	247,553	686,180
Sep-10	330,847	98,918	235,181	664,946
Oct-10	311,591	96,885	223,638	632,114
Nov-10	323,573	98,122	220,531	642,226
Dec-10	306,449	95,697	214,403	616,549
Total 2008	5,935,171	2,175,076	4,672,673	12,782,920
Total 2009	4,784,281	1,700,660	3,793,739	10,278,680
Total 2010	4,441,861	1,594,288	3,137,809	9,173,958
SER = Intrastate/InterLATA				
SRA = Intrastate/IntraLATA				

**S&T Telephone Cooperative Association**  
**Dkt No. 12-S&TT-234-KSF**  
**4 Year Comparative Operating Expenses**

**KCC REPORT - TOTAL KANSAS. SCHEDULE 21.**

Acct No.	Operating Expense Accounts	12/31/07 Balance	12/31/08 Balance	12/31/09 Balance	12/31/10 Balance
<b>PLANT SPECIFIC OPERATIONS EXPENSE</b>					
<u>Network Support Expenses</u>					
6112	Motor Vehicle Expense				
6113	Aircraft Expense				
6114	Special Purpose Vehicle Expense				
6115	Garage Work Equipment Expense				
6116	Other Work Equipment Expense				
	Total Network Support Expense	0	0	0	0
<u>General Support Expenses</u>					
6121	Land & Building Expenses	336,001	312,666	405,572	352,972
6122	Furniture and Art Works Expense	2,444	396	954	508
6123	Office Equipment Expense	14,034	3,950	19,076	123,734
6124	General Purpose Computers Expense	99,586	145,436	149,602	113,953
	Total General Support Expenses	452,065	462,448	575,204	591,167
<u>Central Office Switching Expenses</u>					
6211	Analog Electronic Expense				
6212	Digital Electronic Expense	320,358	402,981	456,131	476,093
6215	Electro-Mechanical Expense				
	Total Central Office Switching Expenses	320,358	402,981	456,131	476,093
6220	Operators System Expense	0	0	0	0
6230	Central Office Transmission Expense	277,694	142,376	183,839	305,327
<u>Information/Origination/Termination Expenses</u>					
6311	Station Apparatus Expense				
6341	Large Private Branch Expense				
6351	Public Telephone Terminal Equipment Expense	1,390	2,109	153	2,890
6362	Other Terminal Equipment Expense				
	Total Inf./Orig./Termination Expenses	1,390	2,109	153	2,890
<u>Cable and Wire Facilities Expenses</u>					
6411	Poles Expense	7,040	84	201	1,243
6421	Aerial Cable Expense				
6422	Underground Cable Expense				
6423	Buried Cable Expense	601,594	495,948	546,873	613,611
6424	Submarine Cable Expense				
6425	Deep Sea Cable Expense				
6426	Intrabuilding Network Cable Expense	0	0	0	0
6431	Aerial Wire Expense	0	0	0	0
6441	Conduit Systems Expense	0	0	0	0
	Total Cable and Wire Facilities Expenses	608,634	496,032	547,074	614,854
	Total Plant Specific Operations Expense	1,660,141	1,505,946	1,762,401	1,990,331

KCC REPORT - TOTAL KANSAS. SCHEDULE 21.

Acct No.	Operating Expense Accounts	12/31/07 Balance	12/31/08 Balance	12/31/09 Balance	12/31/10 Balance
<b>PLANT NONSPECIFIC OPERATIONS EXPENSE</b>					
<u>Other Property Plant and Equipment Expenses</u>					
6511	Property Held for Future Telecom Use Exp	0	0	0	0
6512	Provisioning Expense	68,852	83,713	87,564	74,301
	Total Other Prop. Plant and Equip. Expenses	68,852	83,713	87,564	74,301
<u>Network Operations Expenses</u>					
6531	Power Expense				
6532	Network Administration Expense	42,812	48,631	48,403	45,626
6533	Testing Expense	26,293	21,391	25,490	27,856
6534	Plant Operations Administration Expense	63,986	64,181	83,079	64,130
6535	Engineering Expense		0	5,908	2,008
	Total Network Operations Expenses	133,091	134,203	162,880	139,620
6540	Access Expense	61,024	6,850	63,547	71,788
<u>Depreciation and Amortization Expenses</u>					
6561	Depr. Expense - Telecom Plant in Service	3,257,673	2,342,807	2,085,530	2,069,832
6561.1	Amortization of Extraordinary Retirements				3,653
6562	Depr Expense-Prop Held for Future Telecom				
6563	Amortization Expense-Tangible	0	0	0	0
6564	Amortization Expense-Intangible	0	0	0	0
6565	Amortization Expense-Other	64,332	64,332	64,332	64,332
	Total Depreciation and Amortization Expenses	3,322,005	2,407,139	2,149,862	2,137,817
	Total Plant Nonspecific Operations Expense	3,584,972	2,631,905	2,463,853	2,423,526
<b>CUSTOMER OPERATIONS EXPENSE</b>					
6610	Marketing	113,052	127,121	192,357	126,260
6620	Services	452,619	464,484	446,793	451,638
	Total Customer Operations Expense	565,671	591,605	639,150	577,898
<b>CORPORATE OPERATIONS EXPENSE</b>					
6710	Executive and Planning	323,518	395,769	462,295	349,499
6720	General and Administrative	828,927	936,620	793,269	867,531
6790	Provision for Uncollectible Notes Receivable	0	0	0	0
	Total Corporate Operations Expense	1,152,445	1,332,389	1,255,564	1,217,030
	<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 6,963,229</b>	<b>\$ 6,061,845</b>	<b>\$ 6,120,968</b>	<b>\$ 6,208,785</b>

**S&T Telephone Cooperative Association**  
**Dkt No. 12-S&TT-234-KSF**  
**Annual Payrolls**

**Section 8**  
**Schedule 5**

**KCC REPORT - TOTAL KANSAS. SCHEDULE 26.**

Description	2007	2008	2009	2010
<u>Salaries &amp; Wages</u>				
Plant Specific Operations	\$ 554,165	\$ 452,541	\$ 525,271	\$ 566,038
Plant Non-specific Operations		113,845	121,902	111,838
Customer Operations	212,485	211,659	227,325	227,755
Corporate Operations	275,212	320,697	338,778	332,677
Total	<u>\$ 1,041,862</u>	<u>\$ 1,098,742</u>	<u>\$ 1,213,276</u>	<u>\$ 1,238,308</u>

Pensions & Benefits

Plant Specific Operations	\$ 463,267	\$ 412,955	\$ 468,880	478,020
Plant Non-specific Operations		102,048	109,508	93,567
Customer Operations	180,617	191,371	202,620	192,543
Corporate Operations	229,662	287,170	301,371	279,705
Total	<u>\$ 873,546</u>	<u>\$ 993,544</u>	<u>\$ 1,082,379</u>	<u>\$ 1,043,835</u>

Total Payrolls

Plant Specific Operations	\$ 1,017,432	\$ 865,496	\$ 994,151	\$ 1,044,058
Plant Non-specific Operations	-	215,893	231,410	205,405
Customer Operations	393,102	403,030	429,945	420,298
Corporate Operations	504,874	607,867	640,149	612,382
Total	<u>\$ 1,915,408</u>	<u>\$ 2,092,286</u>	<u>\$ 2,295,655</u>	<u>\$ 2,282,143</u>

**S&T Telephone Cooperative Association**  
Dkt No. 12-S&TT-234-KSF  
Test Year and Normalized Income Statement  
YE 12/31/11

**Section 9**  
Schedule 1

Line	Description	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Book Balance	Cost Study Adjustments	Cost Study Balance	Normalizing Adjustments	Normalized Balance	Interstate	Intrastate	Interstate	Intrastate
<b>Operating Revenues</b>										
1	5001 Local Network Services Revenues	\$ 550,317	\$ -	\$ 550,317		\$ 550,317			\$ -	\$ 550,317
2	Federal High Cost Loop Support	3,401,712	-	3,401,712	(617,900)	2,783,813			-	2,783,813
3	Kansas Universal Service Support	832,038	-	832,038		832,038			-	832,038
4	5080 Network Access Revenue	3,309,937	-	3,309,937	(6,481)	3,303,457			2,949,161	354,295
5	5100 Long Distance Network Service Rev	-	-	-		-			-	-
6	5270 Billing and Collection	17,307	-	17,307		17,307			4,957	12,350
7	5270 Misc Revenue	124,465	-	124,465	-	124,465			-	124,465
8	5280 Non-regulated revenue	89,410	(89,410)	-		-			-	-
9	5300 Uncollectible Revenue	-	-	-		-			-	-
10	<b>Total Revenues</b>	<b>8,325,186</b>	<b>(89,410)</b>	<b>8,235,776</b>	<b>(624,380)</b>	<b>7,611,396</b>			<b>2,954,118</b>	<b>4,657,278</b>
<b>Plant Specific Operations Expenses</b>										
11	6110 Network Support Expense	-	-	-	-	-	0.314461	0.685539	-	-
12	6120 General Support Expense	766,151	(24,597)	741,554	8,167	749,720	0.314461	0.685539	235,758	513,963
13	6210 Central Office Switching Expense	778,154	-	778,154	9,716	787,870	0.423459	0.576541	333,631	454,239
14	6230 Central Office Transmission Expense	213,523	-	213,523	3,262	216,785	0.423459	0.576541	91,800	124,986
15	6310 Information Orig/Term Expense	-	-	-	-	-			-	-
16	6410 Cable and Wire Facilities Exp	869,326	-	869,326	22,160	891,485	0.256023	0.743977	228,241	663,244
17	<b>Total Plant Specific Operations Expenses</b>	<b>2,627,153</b>	<b>(24,597)</b>	<b>2,602,556</b>	<b>43,305</b>	<b>2,645,861</b>			<b>889,429</b>	<b>1,756,432</b>
<b>Plant Non-Specific Operations Expense</b>										
18	6510 Other Plant Expense	58,425	-	58,425	-	58,425	0.314461	0.685539	18,372	40,053
19	6530 Network Operations Expense	126,662	-	126,662	6,368	133,030	0.314461	0.685539	41,833	91,197
20	6540 Access Expense	71,836	(17,056)	54,780	-	54,780	1.000000	0.000000	54,780	-
21	6560 Depreciation & Amortization	2,060,570	(53,263)	2,007,307	564,165	2,571,472	0.284828	0.715172	732,427	1,839,045
22	6565 Amort of Plant Acquisition Adjustment	-	-	-	-	-	0.314461	0.685539	-	-
23	<b>Total Plant Non-Specific Operations Expenses</b>	<b>2,317,494</b>	<b>(70,319)</b>	<b>2,247,175</b>	<b>570,533</b>	<b>2,817,708</b>			<b>847,413</b>	<b>1,970,295</b>
<b>Customer Operations Expense</b>										
24	6610 Marketing Expense	87,653	-	87,653	2,107	89,760	0.252703	0.747297	22,683	67,077
25	6620 Directory Expense	-	-	-	506	506	0.198223	0.801777	100	406
26	6620 Services Expense	468,613	38,248	506,861	11,584	518,445	0.369577	0.630423	191,605	326,840
27	<b>Total Customer Operations Expense</b>	<b>556,266</b>	<b>38,248</b>	<b>594,514</b>	<b>14,197</b>	<b>608,711</b>			<b>214,388</b>	<b>394,323</b>
<b>Corporate Operations Expense</b>										
28	6710 Executive and Planning Exp	385,348	-	385,348	8,374	393,721	0.354157	0.645843	139,439	254,282
29	6720 General and Administrative Exp	826,961	(1,316)	825,645	27,566	853,212	0.415794	0.584206	354,760	498,451
30	6720 KUSF Audit Expense	-	-	-	30,000	30,000			-	30,000
31	<b>Total Corporate Operations Expense</b>	<b>1,212,309</b>	<b>(1,316)</b>	<b>1,210,993</b>	<b>65,940</b>	<b>1,276,933</b>			<b>494,199</b>	<b>782,733</b>
<b>Operating Taxes &amp; Other Operating Expenses</b>										
32	7210 Amortization of ITC	-	-	-	-	-			-	-
33	7220 Operating Federal Income Taxes	-	-	-	-	-			-	-
34	7230 Operating State Income Taxes	-	-	-	-	-			-	-
35	7240 Other Operating Taxes	492,319	(3,473)	488,846	-	488,846	0.314461	0.685539	153,723	335,123
36	7250 Deferred Operating Income Taxes	-	-	-	-	-			-	-
37	7340 Allowance for Funds Used During Construction	-	-	-	-	-	0.314461		-	-
38	7370 Contributions and Fees	44,435	(1,904)	42,531	-	42,531	0.398151	0.601849	16,934	25,597
39	5240 Rent Revenue	-	-	-	-	-	0.000000	0.000000	-	-
40	7310 Dividend & Interest	-	-	-	-	-			-	-
41	7360 Other Income	-	-	-	-	-			-	-
42	7500 Interest Expense	365	-	365	-	365	0.294595	0.705405	108	257
43	<b>Total Operating Taxes &amp; Other Operating Exp.</b>	<b>537,119</b>	<b>(5,377)</b>	<b>531,742</b>	<b>-</b>	<b>531,742</b>			<b>170,764</b>	<b>360,977</b>
44	<b>Total Operating Expenses</b>	<b>7,250,340</b>	<b>(63,361)</b>	<b>7,186,979</b>	<b>693,975</b>	<b>7,880,954</b>			<b>2,616,194</b>	<b>5,264,760</b>
45	<b>Net Operating Income</b>	<b>\$ 1,074,846</b>	<b>\$ (26,049)</b>	<b>\$ 1,048,797</b>	<b>\$ (1,318,355)</b>	<b>\$ (269,558)</b>			<b>\$ 337,924</b>	<b>\$ (607,482)</b>

**S&T Telephone Cooperative Association**  
 Dkt No. 12-S&TT-234-KSF  
 Summary of Income Statement Adjustments  
 YE 12/31/11

Acct	Description	Adj #	Amount	Source
5060	Universal Service Fund Payments <i>To update Federal Universal Service Fund Receipts</i>	IS 1	\$ (617,900)	W/P IS 1
508x	Intrastate Switched Access <i>To adjust for 5% Reduction in ICC</i>	IS 2	\$ (6,481)	W/P IS 2
	Total Revenue Adjustments		<u>\$ (624,380)</u>	
6561	Depreciation Expense <i>To Normalize Depreciation Expense</i>	IS 3	\$ 564,165	W/P IS 3
Various Accounts	Labor Expense <i>To Normalize Payroll and Healthcare</i>	IS 4	\$ 99,810	W/P IS 4
6720	General and Administrative Expense <i>To include expenses related to this proceeding</i>	IS 5	\$ 30,000	W/P IS 5
	Total Expense Adjustments		<u>\$ 693,975</u>	
	Total Adjustments		<u>\$ (1,318,355)</u>	



S&T Telephone Cooperative Association  
Dkt No. 12-S&TT-234-KSF  
Adjustments to HCLS  
YE 12/31/11

**W/P IS1**

**Purpose:**

*To reflect 2012 High Cost Loop Support*

<u>Account</u>	<u>Description</u>	<u>Annual</u>	<u>Amount</u>
5082	<i>HCLS Revenue (Federal USF) - 2011 Recorded</i>	\$	<u>3,401,712</u>
	<i>HCLS Revenue (Federal USF) - 2012 Projected</i>	\$	3,442,980
	<b>Revenue Increase</b>	\$	<u>41,268</u>
	<i>HCLS Regression Analysis Impact</i>	\$	(659,168)
	<b>Total HCLS Revenue Decrease</b>	\$	<u>(617,900)</u>

UNIVERSAL SERVICE ADMINISTRATIVE COMPANY  
 High Cost Support Projected by State by Study Area  
 Second Quarter 2012

State	SAC	Study Area Name	Revenue Type	Cost Type	ETC	Eligible	Alaska State Reduction Factor	* Frozen High Cost Monthly Support	HCL Monthly Support	ICLS Monthly Support	Frozen LSS Monthly Support	SNA Monthly Support	SVS Monthly Support	Total High Cost Monthly	Total High Cost Quarterly
KS	411827	S & T TEL COOP ASSN	R	C	Y	Y	NA	\$ -	\$ 286,915	\$ 127,984	\$ 16,138	\$ -	\$ -	\$ 431,037	\$ 1,293,111

Annualized HCLS \$ 3,442,980

Projected Support Reserved Pursuant to FCC 11-161 \$ 119,137,178

Total: \$ 1,125,000,000

LEGEND

Cost Type A - Average Schedule Incumbent  
 C - Cost Incumbent  
 X - Competitive Carriers

Revenue Type

R - Rate of Return  
 P - Price Cap  
 X - Competitive Carriers

ETC

Y - ETC Granted  
 N - ETC Not Effective

Eligible

Y - Eligible Participant  
 N - Ineligible Participant

\* Frozen High Cost monthly support includes support for remote Alaska and Standing Rock areas.

**S & T TEL COOP ASSN**  
**11-1 Capped Support Adj**

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**USF SUPPORT CALCULATION**

1	NATIONAL AVERAGE UNSEPARATED		
2	REVENUE REQUIREMENT PER LOOP	505.97	
3			
4			
5	REVENUE REQUIREMENT PER LOOP	2,450.00	ORIGINAL
6			
7	CAT 1.3 LOOPS	2,455	
8			
9			

**CALCULATION OF HIGH COST FUND SUPPORT  
 (AT THE POINT IT IS FULLY PHASED IN)**

	ALLOCATION AMOUNT	INTERSTATE ALLOCATION	INTRASTATE ALLOCATION	UNIVERSAL SERVICE FUND	
16	0 - 115% OF NATL AVERAGE	581.87	145.47	436.40	0.00
17		100.00%	25.00%	75.00%	0.00%
18	115% - 150% OF NATL AVERAGE	177.09	44.27	17.71	115.11
19		100.00%	25.00%	10.00%	65.00%
20	OVER 150% OF NATL AVERAGE	1,691.05	422.76	0.00	1,268.28
21		100.00%	25.00%	0.00%	75.00%
22					
23	TOTAL	2,450.00	612.50	454.11	1,383.39

	CALCULATED SUPPORT (AC LN*SUP)	PORTION OF SUPPORT	ANNUAL SUPPORT	MONTHLY SUPPORT
34	3,396,227.18	1.00	3,396,227.18	283,018.93

**USF SUPPORT CALCULATION**

1	NATIONAL AVERAGE UNSEPARATED		
2	REVENUE REQUIREMENT PER LOOP	505.97	
3			
4			
5	REVENUE REQUIREMENT PER LOOP	2,092.00	REVISED
6			
7	CAT 1.3 LOOPS	2,455	
8			
9			

**CALCULATION OF HIGH COST FUND SUPPORT  
 (AT THE POINT IT IS FULLY PHASED IN)**

	ALLOCATION AMOUNT	INTERSTATE ALLOCATION	INTRASTATE ALLOCATION	UNIVERSAL SERVICE FUND	
16	0 - 115% OF NATL AVERAGE	581.87	145.47	436.40	0.00
17		100.00%	25.00%	75.00%	0.00%
18	115% - 150% OF NATL AVERAGE	177.09	44.27	17.71	115.11
19		100.00%	25.00%	10.00%	65.00%
20	OVER 150% OF NATL AVERAGE	1,333.05	333.26	0.00	999.78
21		100.00%	25.00%	0.00%	75.00%
22					
23	TOTAL	2,092.00	523.00	454.11	1,114.89

	CALCULATED SUPPORT (AC LN*SUP)	PORTION OF SUPPORT	ANNUAL SUPPORT	MONTHLY SUPPORT
34	2,737,059.68	1.00	2,737,059.68	228,088.31

	ANNUAL	MONTHLY
<b>Reduction to Support due to Capped Inv &amp; Exp</b>	(659,167.50)	(54,930.63)



**S&T Telephone Cooperative Association**  
Dkt No. 12-S&TT-234-KSF  
Intrastate Switched Access Reduction/ICC Reform  
YE 12/31/11

W/P IS2

<u>Acct</u>	<u>Description</u>	<u>Amount</u>
	Intrastate Switched Access Per CABS Report	<u>\$ 129,611</u>
	<i>Reduction in ICC Revenue per FCC</i>	5%
	Total Intrastate Revenue Reduction	<u>\$ 6,481</u>

S&T  
TOTAL COMPANY ALL FG  
ACCESS CHARGES - (CABS) MONTHLY SUMMARY

Printed: 2/10/2012 10:02:56 AM

DATE	LATA	CAR RIE	FG	LOCAL TRANS	END OFFICE	CCL	DB	TS OCC	SPECIAL ACCESS	SURCHGR	CELL ICA	B n C	TAX	ST CHRGS	IC	TOTAL	CHECK TOTAL	
11/1/2010	IER	(All)	(All)	373.49	8,012.48	0.00	80.98	0.00	4,233.91	0.00	0.00	0.00	0.00	0.00	0.00	12,700.86	12,700.86	
12/1/2010	IER	(All)	(All)	390.66	8,426.83	0.00	81.47	0.00	3,077.79	0.00	0.00	0.00	0.00	0.00	0.00	11,976.75	11,976.75	
1/1/2011	IER	(All)	(All)	361.52	7,751.28	0.00	85.27	0.00	3,408.11	0.00	0.00	0.00	0.00	0.00	0.00	11,606.18	11,606.18	
2/1/2011	IER	(All)	(All)	347.82	7,634.10	0.00	81.22	0.00	3,408.11	0.00	0.00	0.00	0.00	0.00	0.00	11,471.25	11,471.25	
3/1/2011	IER	(All)	(All)	405.04	8,439.63	0.00	77.97	0.00	2,059.30	0.00	0.00	0.00	0.00	0.00	0.00	10,981.94	10,981.94	
4/1/2011	IER	(All)	(All)	374.61	7,738.18	0.00	70.55	0.00	2,582.31	0.00	0.00	0.00	0.00	0.00	0.00	10,765.65	10,765.65	
5/1/2011	IER	(All)	(All)	401.70	8,498.83	0.00	81.33	0.00	2,582.31	0.00	0.00	0.00	0.00	0.00	0.00	11,564.17	11,564.17	
6/1/2011	IER	(All)	(All)	361.62	7,687.31	0.00	75.70	0.00	2,582.31	0.00	0.00	0.00	0.00	0.00	0.00	10,706.94	10,706.94	
7/1/2011	IER	(All)	(All)	358.03	7,748.66	0.00	83.05	828.26	2,373.29	0.00	0.00	0.00	0.00	0.00	0.00	11,391.29	11,391.29	
8/1/2011	IER	(All)	(All)	386.43	10,819.48	0.00	71.63	-857.17	2,373.29	0.00	0.00	0.00	0.00	0.00	0.00	12,793.66	12,793.66	
9/1/2011	IER	(All)	(All)	372.95	10,221.37	0.00	80.72	0.00	623.21	0.00	0.00	0.00	0.00	0.00	0.00	11,298.25	11,298.25	
10/1/2011	IER	(All)	(All)	350.07	9,569.07	0.00	79.06	0.00	1,452.20	0.00	0.00	0.00	0.00	0.00	0.00	11,450.40	11,450.40	
IER SUBTOTAL				4,483.94	102,547.22	0.00	948.95	-28.91	30,756.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	138,707.34	138,707.34
11/1/2010	IRA	(All)	(All)	1.09	31.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32.91	32.91	
12/1/2010	IRA	(All)	(All)	0.90	27.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28.19	28.19	
1/1/2011	IRA	(All)	(All)	0.55	16.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.90	16.90	
2/1/2011	IRA	(All)	(All)	0.62	18.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19.02	19.02	
3/1/2011	IRA	(All)	(All)	1.23	36.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37.64	37.64	
4/1/2011	IRA	(All)	(All)	1.06	31.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32.06	32.06	
5/1/2011	IRA	(All)	(All)	0.54	16.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.69	16.69	
6/1/2011	IRA	(All)	(All)	0.49	15.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.77	15.77	
7/1/2011	IRA	(All)	(All)	0.58	17.86	0.00	0.00	0.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19.03	19.03	
8/1/2011	IRA	(All)	(All)	0.49	18.60	0.00	0.00	-1.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.62	17.62	
9/1/2011	IRA	(All)	(All)	0.57	21.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22.31	22.31	
10/1/2011	IRA	(All)	(All)	0.42	16.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.88	16.88	
IRA SUBTOTAL				8.54	267.36	0.00	0.00	-0.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	275.02	275.02
11/1/2010	SER	(All)	(All)	79.61	1,242.29	0.00	4.75	0.00	0.00	0.00	0.00	0.00	0.00	443.59	0.00	1,770.24	1,770.24	
12/1/2010	SER	(All)	(All)	80.08	1,277.18	0.00	4.81	0.00	0.00	0.00	0.00	0.00	0.00	464.49	0.00	1,826.56	1,826.56	
1/1/2011	SER	(All)	(All)	81.45	1,296.44	0.00	4.88	0.00	0.00	0.00	0.00	0.00	0.00	471.27	0.00	1,854.04	1,854.04	
2/1/2011	SER	(All)	(All)	82.70	1,299.10	0.00	4.62	0.00	0.00	0.00	0.00	0.00	0.00	405.92	0.00	1,792.34	1,792.34	
3/1/2011	SER	(All)	(All)	82.60	1,326.61	0.00	4.33	0.00	0.00	0.00	0.00	0.00	0.00	403.02	0.00	1,816.56	1,816.56	
4/1/2011	SER	(All)	(All)	74.93	1,426.97	0.00	3.78	-152.15	0.00	0.00	0.00	0.00	0.00	435.36	0.00	1,788.89	1,788.89	
5/1/2011	SER	(All)	(All)	89.46	1,584.13	0.00	4.18	0.00	0.00	0.00	0.00	0.00	0.00	498.83	0.00	2,176.60	2,176.60	
6/1/2011	SER	(All)	(All)	82.45	1,503.78	0.00	3.37	0.00	0.00	0.00	0.00	0.00	0.00	488.80	0.00	2,078.40	2,078.40	

S&T  
TOTAL COMPANY ALL FG  
ACCESS CHARGES - (CABS) MONTHLY SUMMARY

Printed: 2/10/2012 10:02:57 AM

DATE	LATA	CAR RIE	FG	LOCAL TRANS	END OFFICE	CCL	DB	TS OCC	SPECIAL ACCESS	SURCHRG	CELL ICA	B n C	TAX	ST CHRGS	IC	TOTAL	CHECK TOTAL
7/1/2011	SER	(All)	(All)	85.84	1,525.78	0.00	3.77	130.89	0.00	0.00	0.00	0.00	0.00	622.58	0.00	2,368.86	2,368.86
8/1/2011	SER	(All)	(All)	102.06	1,988.31	0.00	3.34	0.00	0.00	0.00	0.00	0.00	0.00	637.27	0.00	2,730.98	2,730.98
9/1/2011	SER	(All)	(All)	109.69	2,240.28	0.00	3.90	0.00	0.00	0.00	0.00	0.00	0.00	377.32	0.00	2,731.19	2,731.19
10/1/2011	SER	(All)	(All)	112.41	2,221.05	0.00	3.68	0.00	0.00	0.00	0.00	0.00	0.00	238.22	0.00	2,575.36	2,575.36
	SER	SUBTOTAL		1,063.28	18,931.92	0.00	49.41	-21.26	0.00	0.00	0.00	0.00	0.00	5,486.67	0.00	25,510.02	25,510.02
11/1/2010	SRA	(All)	(All)	250.43	4,913.49	0.00	11.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,175.13	5,175.13
12/1/2010	SRA	(All)	(All)	246.91	4,854.65	0.00	11.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,112.84	5,112.84
1/1/2011	SRA	(All)	(All)	239.51	4,643.61	0.00	11.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,894.63	4,894.63
2/1/2011	SRA	(All)	(All)	253.06	4,995.82	0.00	10.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,259.82	5,259.82
3/1/2011	SRA	(All)	(All)	256.31	5,110.18	0.00	10.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,376.72	5,376.72
4/1/2011	SRA	(All)	(All)	239.09	5,796.82	0.00	8.94	-616.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,428.64	5,428.64
5/1/2011	SRA	(All)	(All)	274.73	6,557.02	0.00	9.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,841.57	6,841.57
6/1/2011	SRA	(All)	(All)	245.85	5,740.86	0.00	9.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,996.45	5,996.45
7/1/2011	SRA	(All)	(All)	257.78	6,015.96	0.00	11.08	453.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,738.70	6,738.70
8/1/2011	SRA	(All)	(All)	247.12	5,820.69	0.00	9.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,077.63	6,077.63
9/1/2011	SRA	(All)	(All)	235.75	5,451.21	0.00	11.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,698.32	5,698.32
10/1/2011	SRA	(All)	(All)	236.27	5,463.30	0.00	10.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,710.42	5,710.42
	SRA	SUBTOTAL		2,982.81	65,363.61	0.00	126.78	-162.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	68,310.87	68,310.87
Company Total				8,538.57	187,110.11	0.00	1,125.14	-213.38	30,756.14	0.00	0.00	0.00	0.00	5,486.67	0.00	232,803.25	232,803.25

Dighton  
TOTAL COMPANY ALL FG  
ACCESS CHARGES - (CABS) MONTHLY SUMMARY

Printed: 2/10/2012 10:02:03 AM

DATE	LATA	CAR RIE	FG	LOCAL TRANS	END OFFICE	CCL	DB	TS OCC	SPECIAL ACCESS	SURCHRG	CELL ICA	B n C	TAX	ST CHRGS	IC	TOTAL	CHECK TOTAL
11/1/2010	IER	(All)	(All)	621.11	3,769.64	0.00	62.24	0.00	9,041.11	0.00	0.00	0.00	0.00	0.00	0.00	13,494.10	13,494.10
12/1/2010	IER	(All)	(All)	624.27	3,788.68	0.00	59.09	0.00	9,041.11	0.00	0.00	0.00	0.00	0.00	0.00	13,513.15	13,513.15
1/1/2011	IER	(All)	(All)	632.72	3,839.98	0.00	64.74	0.00	9,041.11	0.00	0.00	0.00	0.00	0.00	0.00	13,578.55	13,578.55
2/1/2011	IER	(All)	(All)	718.00	4,357.56	0.00	61.11	0.00	9,041.11	0.00	0.00	0.00	0.00	0.00	0.00	14,177.78	14,177.78
3/1/2011	IER	(All)	(All)	697.09	4,230.72	0.00	59.57	0.00	9,041.11	0.00	0.00	0.00	0.00	0.00	0.00	14,028.49	14,028.49
4/1/2011	IER	(All)	(All)	478.76	3,477.92	0.00	51.74	0.00	9,041.11	0.00	0.00	0.00	0.00	0.00	0.00	13,049.53	13,049.53
5/1/2011	IER	(All)	(All)	545.22	3,960.68	0.00	63.45	0.00	10,966.35	0.00	0.00	0.00	0.00	0.00	0.00	15,535.70	15,535.70
6/1/2011	IER	(All)	(All)	487.22	3,539.44	0.00	61.06	0.00	9,965.13	0.00	0.00	0.00	0.00	0.00	0.00	14,052.85	14,052.85
7/1/2011	IER	(All)	(All)	505.93	3,675.43	0.00	72.44	444.17	9,160.03	0.00	0.00	0.00	0.00	0.00	0.00	13,858.00	13,858.00
8/1/2011	IER	(All)	(All)	556.31	5,180.93	0.00	65.39	-405.14	8,197.47	0.00	0.00	0.00	0.00	0.00	0.00	13,594.96	13,594.96
9/1/2011	IER	(All)	(All)	522.30	4,864.46	0.00	57.43	0.00	8,310.72	0.00	0.00	0.00	0.00	0.00	0.00	13,754.91	13,754.91
10/1/2011	IER	(All)	(All)	498.98	4,647.26	0.00	57.98	0.00	8,310.72	0.00	0.00	0.00	0.00	0.00	0.00	13,514.94	13,514.94
IER SUBTOTAL				6,887.91	49,332.70	0.00	736.24	39.03	109,157.08	0.00	0.00	0.00	0.00	0.00	0.00	166,152.96	166,152.96
11/1/2010	IRA	(All)	(All)	0.21	1.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.47	1.47
1/1/2011	IRA	(All)	(All)	0.05	0.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.42	0.42
2/1/2011	IRA	(All)	(All)	0.53	3.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.77	3.77
4/1/2011	IRA	(All)	(All)	0.02	0.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.17	0.17
7/1/2011	IRA	(All)	(All)	0.34	2.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.76	2.76
8/1/2011	IRA	(All)	(All)	0.61	5.76	0.00	0.00	-0.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.91	5.91
IRA SUBTOTAL				1.76	13.20	0.00	0.00	-0.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.50	14.50
11/1/2010	SER	(All)	(All)	182.69	1,098.13	0.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	187.74	0.00	1,474.56	1,474.56
12/1/2010	SER	(All)	(All)	177.85	1,069.19	0.00	5.83	0.00	0.00	0.00	0.00	0.00	0.00	199.53	0.00	1,452.40	1,452.40
1/1/2011	SER	(All)	(All)	168.04	1,010.29	0.00	6.23	0.00	0.00	0.00	0.00	0.00	0.00	232.15	0.00	1,416.71	1,416.71
2/1/2011	SER	(All)	(All)	178.29	1,071.90	0.00	5.80	0.00	0.00	0.00	0.00	0.00	0.00	285.43	0.00	1,541.42	1,541.42
3/1/2011	SER	(All)	(All)	185.55	1,115.34	0.00	5.48	0.00	0.00	0.00	0.00	0.00	0.00	227.67	0.00	1,534.04	1,534.04
4/1/2011	SER	(All)	(All)	166.66	1,210.67	0.00	4.37	-131.87	0.00	0.00	0.00	0.00	0.00	156.38	0.00	1,406.21	1,406.21
5/1/2011	SER	(All)	(All)	209.06	1,518.77	0.00	5.16	0.00	0.00	0.00	0.00	0.00	0.00	188.44	0.00	1,921.43	1,921.43
6/1/2011	SER	(All)	(All)	184.92	1,343.37	0.00	6.59	0.00	0.00	0.00	0.00	0.00	0.00	139.06	0.00	1,673.94	1,673.94
7/1/2011	SER	(All)	(All)	205.34	1,491.78	0.00	8.33	101.69	0.00	0.00	0.00	0.00	0.00	157.73	0.00	1,964.87	1,964.87
8/1/2011	SER	(All)	(All)	223.90	1,626.53	0.00	7.59	0.00	0.00	0.00	0.00	0.00	0.00	206.04	0.00	2,064.06	2,064.06
9/1/2011	SER	(All)	(All)	257.42	1,869.96	0.00	6.47	0.00	0.00	0.00	0.00	0.00	0.00	133.66	0.00	2,267.51	2,267.51
10/1/2011	SER	(All)	(All)	242.93	1,764.80	0.00	6.26	0.00	0.00	0.00	0.00	0.00	0.00	119.76	0.00	2,133.75	2,133.75
SER SUBTOTAL				2,382.65	16,190.73	0.00	74.11	-30.18	0.00	0.00	0.00	0.00	0.00	2,233.59	0.00	20,850.90	20,850.90
11/1/2010	SRA	(All)	(All)	237.90	1,430.14	0.00	5.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,674.01	1,674.01

Dighton  
 TOTAL COMPANY ALL FG  
 ACCESS CHARGES - (CABS) MONTHLY SUMMARY

Printed: 2/10/2012 10:02:03 AM

DATE	LATA	CAR RIE	FG	LOCAL TRANS	END OFFICE	CCL	DB	TS OCC	SPECIAL ACCESS	SURCHRG	CELL ICA	B n C	TAX	ST CHRGS	IC	TOTAL	CHECK TOTAL
12/1/2010	SRA	(All)	(All)	233.19	1,401.74	0.00	5.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,640.73	1,640.73
1/1/2011	SRA	(All)	(All)	239.68	1,440.64	0.00	6.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,686.52	1,686.52
2/1/2011	SRA	(All)	(All)	243.20	1,461.75	0.00	5.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,710.70	1,710.70
3/1/2011	SRA	(All)	(All)	247.66	1,488.79	0.00	5.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,741.91	1,741.91
4/1/2011	SRA	(All)	(All)	227.83	1,654.96	0.00	4.34	-180.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,706.86	1,706.86
5/1/2011	SRA	(All)	(All)	267.48	1,943.34	0.00	5.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,215.95	2,215.95
6/1/2011	SRA	(All)	(All)	223.26	1,621.92	0.00	3.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,848.81	1,848.81
7/1/2011	SRA	(All)	(All)	229.80	1,669.45	0.00	4.60	114.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,018.11	2,018.11
8/1/2011	SRA	(All)	(All)	245.18	1,781.09	0.00	4.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,030.47	2,030.47
9/1/2011	SRA	(All)	(All)	277.01	2,012.27	0.00	3.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,292.85	2,292.85
10/1/2011	SRA	(All)	(All)	256.26	1,861.72	0.00	3.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,121.43	2,121.43
SRA SUBTOTAL				2,928.45	19,767.81	0.00	58.10	-66.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,688.35	22,688.35
Company Total				12,200.77	85,304.44	0.00	868.45	-57.62	109,157.08	0.00	0.00	0.00	0.00	2,233.59	0.00	209,706.71	209,706.71



S&T Telephone Cooperative Association  
Dkt No. 12-S&TT-234-KSF  
YE 12/31/11

Section 10

Acct	Description	Book Balance	Cost Study Adjustments	Adjusted Balance	(Adjusted) Accum. Depr.	Adjusted Net Balance	Depreciation Rate	Annualized Expense	Normalized Expense
2111	Land	\$ 58,567	\$ -	58,567	-	\$ 58,567		\$ -	\$ -
2112	Vehicles-Plant	\$ -	-	-	-	-		-	-
2112	Vehicles-Non Plant	\$ -	-	-	-	-		-	-
2115	Garage Work Equipment	\$ -	-	-	-	-		-	-
2116	Other Work Equipment	\$ -	-	-	-	-		-	-
2121	Buildings	\$ 3,446,179	(130,648)	3,315,531	(2,277,488)	1,038,043	5.02%	166,440	166,440
2122	Furniture	\$ 199,241	(276)	198,965	(198,965)	-	18.10%	36,013	-
2122	Furniture-Post 7/06	\$ 7,595	(20)	7,575	(5,687)	1,888	15.57%	1,179	1,179
2123	Office Support Equipment	\$ 55,540	(58)	55,482	(45,608)	9,874	18.10%	10,042	9,874
2123.2	Other Communications Equipment	\$ 51,884	-	51,884	(50,198)	1,686	18.10%	9,391	1,686
2124	General Purpose Computers	\$ -	-	-	-	-		-	-
	Total General Support Facilities	3,819,005	(131,002)	3,688,003	(2,577,945)	1,110,058		223,065	179,179
2212	COE Digital	4,090,700	-	4,090,700	(4,090,700)	-	11.58%	473,703	-
2212.1	COE Digital (Post 7/06)	253,744	(103,921)	149,823	(88,241)	61,582	11.58%	17,349	17,349
2230	COE Transmission	7,531,902	(239,109)	7,292,793	(6,538,729)	754,064	15.96%	1,163,930	754,064
2230.2	COE Transmission DSL	-	-	-	-	-	15.96%	-	-
	Total Central Office Equipment	11,876,345	(343,030)	11,533,316	(10,717,669)	815,646		1,654,982	771,413
2351	Public Telephone Equipment	-	-	-	-	-		-	-
	Total Info Orig/Term Equipment	-	-	-	-	-		-	-
2411	Towers	16,377	(4,389)	11,988	(12,472)	(484)	15.81%	1,895	-
2421	Towers (Post 7/06)	5,567	-	5,567	(4,025)	1,541	15.81%	880	880
2423	Buried Cable	28,640,496	(119,375)	28,521,121	(23,270,209)	5,250,912	5.68%	1,620,000	1,620,000
2423.1	Buried Cable-Fiber Optic	-	-	-	-	-	5.68%	-	-
2423.2	Buried Cable-Fiber Ring	-	-	-	-	-	5.68%	-	-
2431	Aerial Wire	-	-	-	-	-		-	-
2441	Conduit Systems	-	-	-	-	-		-	-
	Total Cable & Wire	28,662,440	(123,764)	28,538,676	(23,286,707)	5,251,970		1,622,775	1,620,880
2692	Intangibles	-	-	-	-	-		-	-
	Totals - TPIS	\$ 44,357,790	\$ (597,796)	\$ 43,759,995	\$ (36,582,321)	\$ 7,177,673		\$ 3,500,822	\$ 2,571,472

Adjusted 2011 2,007,307  
Normalized 2011 \$ 2,571,472  
Adjustment 564,165



**S&T Telephone Cooperative Association**  
**Dkt No. 12-S&TT-234-KSF**  
**YE 12/31/11**

**W/P IS4**

<b>S &amp; T TELEPHONE COOP. ASSOCIATION</b>		<b>Raises Adj</b>	<b>Healthcare</b>	<b>Total</b>
		<b>Adjustment</b>	<b>Adjustment</b>	<b>Adjustment</b>
6116.000.00	OTHER WORK EQUIPMENT EXPENSE - CLE	13.03	15.55	28.58
6120.500.00	M/R TRANS FAC-CATV-BREWSTER	3710.15	4427.91	8138.07
6212.000.00	DIGITAL ELECTRONIC EXPENSE	4429.72	5286.69	9716.42
6231.200.00	700 MEGA HERTZ EXPENSES			0.00
6232.000.00	CIRCUIT EQUIPMENT EXPENSE	1487.26	1774.98	3262.23
6232.100.00	ILEC CIRCUIT EXP - DSL INSTALL/TROUBLE			0.00
6423.000.00	BURIED CABLE EXPENSE	10102.55	12056.97	22159.52
6512.000.00	PROVISIONING EXPENSES	2903.10	3464.73	6367.84
6610.000.00	MARKETING MANAGEMENT	960.42	1146.22	2106.63
6622.000.00	DIRECTORY SERVICES EXPENSES	230.76	275.41	506.17
6623.100.00	COMMERCIAL CUSTOMER SERVICES	5281.37	6303.09	11584.46
6711.000.00	EXECUTIVE	3817.50	4556.03	8373.53
6712.500.00	COMMUNICATIONS PLANNING			0.00
6721.000.00	GEN ACCTG & FINANCE (AUDIT, CONSULT)	12567.52	14998.82	27566.34
<b>Company Totals :</b>		<b>45,503.39</b>	<b>54,306.41</b>	<b>99,809.80</b>

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Labor Distribution Summary Report / By PR Posted Period  
S & T TELEPHONE C From 01/2011 To 12/2011

csomers

Emp ID	Name	Account	Description	Amount	% Of Dollars	Raises	Reg Adj		
Company :									
006	000	6116.000.00	OTHER WORK EQUIPMENT EXPENSE - CLEARING	434.35	0.03%	13.03	13.03		
006	000	6120.500.00	M/R TRANS FAC-CATV-BREWSTER	77.88	0.00%	2.34	3710.15		
006	000	6121.000.00	LAND AND BUILDING EXPENSE	57156.06	3.67%	1,714.68			
006	000	6121.910.00	LAND & BLDG EXP - OAKLEY	80.67	0.01%	2.42			
006	000	6122.000.00	FURNITURE AND OFFICE EQUIPMENT EXPENSE	3.93	0.00%	0.12			
006	000	6123.200.00	COMPANY COMMUNICATIONS EQUIP EXPENSE	46833.09	3.01%	1,404.99			
006	000	6123.700.00	COMPANY COMMUNICATIONS EXP - COMM	368.71	0.02%	11.06			
006	000	6124.000.00	GENERAL PURPOSE COMPUTERS EXPENSE	19151.45	1.23%	574.54			
006	000	6212.000.00	DIGITAL ELECTRONIC EXPENSE	147657.49	9.48%	4,429.72	4429.72		
006	000	6231.200.00	700 MEGA HERTZ EXPENSES	48.72	0.00%	1.46	1488.72 NR		
006	000	6232.000.00	CIRCUIT EQUIPMENT EXPENSE	49575.17	3.18%	1,487.26	1487.26		
006	000	6232.100.00	ILEC CIRCUIT EXP - DSL INSTALL/TROUBLE	40030.33	2.57%	1,200.91	1204.19 NR		
006	000	6311.550.00	MAINTENANCE OF SECURITY SYSTEMS	33.89	0.00%	1.02			
006	000	6351.000.00	PUBLIC TELEPHONE EXPENSE	75.39	0.00%	2.26			
006	000	6423.000.00	BURIED CABLE EXPENSE	226236.16	14.52%	6,787.08	10102.55		
006	000	6423.100.00	FIBER OPTIC EXPENSE	109620.99	7.04%	3,288.63			
006	000	6423.300.00	FIBER OPTIC EXPENSE - ITV	460.41	0.03%	13.81			
006	000	6423.400.00	KAN-ED EXPENSE (no roll)	385.65	0.02%	11.57			
006	000	6423.500.00	ILEC TECH NON-REGULATED % (ROLL)	26.68	0.00%	0.80			
006	000	6423.720.00	BURIED CABLE EXPENSE - COLBY	21.74	0.00%	0.65			
006	000	6512.000.00	PROVISIONING EXPENSES	31693.70	2.03%	950.81	2903.10		
006	000	6532.000.00	NETWORK ADMINISTRATION EXPENSES	23772.38	1.53%	713.17			
006	000	6533.100.00	TESTING SUBSCRIBER	8970.36	0.58%	269.11			
006	000	6533.500.00	ITV MAINTENANCE/TROUBLE/SV CALLS	1270.15	0.08%	38.10			
006	000	6534.000.00	PLANT OPERATIONS ADMINISTRATIVE	30292.87	1.94%	908.79			
006	000	6534.800.00	EXPENSES COMMERCIAL INSERTION/PRODUCTIC	770.68	0.05%	23.12			
006	000	6610.000.00	MARKETING MANAGEMENT	16747.02	1.07%	502.41	960.42		
006	000	6612.000.00	SALES - ILEC	15266.87	0.98%	458.01			
006	000	6622.000.00	DIRECTORY SERVICES EXPENSES	7622.69	0.49%	228.68	230.76		
006	000	6622.150.00	NUMBER SERVICES (NDA)	69.39	0.00%	2.08			
006	000	6623.100.00	COMMERCIAL CUSTOMER SERVICES	151232.07	9.71%	4,536.96	5281.37		
006	000	6623.110.00	CUSTOMER SERVICES - EQUAL ACCESS	1067.59	0.07%	32.03			
006	000	6623.150.00	CUSTOMER SERVICE/SALES - WIRELESS	34.37	0.00%	1.03			
006	000	6623.300.00	CABS B&C	8.78	0.00%	0.26			
006	000	6623.400.00	OTHER B&C	23702.77	1.52%	711.08			
006	000	6711.000.00	EXECUTIVE	45152.02	2.90%	1,354.56	3817.50		
006	000	6711.100.00	BOARD OF DIRECTORS ANNUAL MT	19089.12	1.23%	572.67			
006	000	6711.200.00	BRANCH MANAGERS -TELEPHONE	48459.07	3.11%	1,453.77			
006	000	6712.000.00	PLANNING	14549.85	0.93%	436.50			
006	000	6712.500.00	COMMUNICATIONS PLANNING	1192.49	0.08%	35.77	35.77 NR		
006	000	6721.000.00	GEN ACCTG & FINANCE (AUDIT, CONSULT)	147114.67	9.44%	4,413.44	12567.52		
006	000	6721.200.00	ACCT/FINANCE INTERSTATE	4389.15	0.28%	131.67			
006	000	6722.000.00	EXTERNAL RELATIONS	20446.85	1.31%	613.41			
006	000	6723.000.00	HUMAN RESOURCES EXPENSE	22732.42	1.46%	681.97			
006	000	6726.000.00	PROCUREMENT OF INVENTORY	3681.30	0.24%	110.44			
006	000	6728.150.00	OTHER GENERAL & ADMINISTRATIVE - LD	280.80	0.02%	8.42			
006	000	6728.200.00	EMPLOYEE BENEFITS CLEARING	220272.26	14.14%	6,608.17			
<b>Company Totals :</b>				<b>1,558,160.45</b>		<b>46,744.81</b>	<b>46,744.81</b>	Total	<b>45,503.39</b>
<b>Raises Percent</b>				<b>0.03</b>					
<b>Total Raises</b>				<b>46,744.81</b>					

Labor Distribution Summary Report / By PR Posted Period

S & T TELEPHONE COOP. ASSOCIATION

Healthcare Spread

Emp ID	Name	Account	Description	Amount	% Of Dollars	Raises	Reg Adj
Company :	S & T TELEPHONE COOP. ASSOCIATION						
006	000	6116.000.00	OTHER WORK EQUIPMENT EXPENSE - CLEARING	434.35	0.03%	15.55	15.55 6110 15.55
006	000	6120.500.00	M/R TRANS FAC-CATV-BREWSTER	77.88	0.00%	2.79	4427.91 6120 4427.91
006	000	6121.000.00	LAND AND BUILDING EXPENSE	57156.06	3.67%	2,046.40	
006	000	6121.910.00	LAND & BLDG EXP - OAKLEY	80.67	0.01%	2.89	
006	000	6122.000.00	FURNITURE AND OFFICE EQUIPMENT EXPENSE	3.93	0.00%	0.14	
006	000	6123.200.00	COMPANY COMMUNICATIONS EQUIP EXPENSE	46833.09	3.01%	1,676.80	
006	000	6123.700.00	COMPANY COMMUNICATIONS EXP - COMM	368.71	0.02%	13.20	
006	000	6124.000.00	GENERAL PURPOSE COMPUTERS EXPENSE	19151.45	1.23%	685.69	
006	000	6212.000.00	DIGITAL ELECTRONIC EXPENSE	147657.49	9.48%	5,286.69	5286.69 6212 5286.69
006	000	6231.200.00	700 MEGA HERTZ EXPENSES	48.72	0.00%	1.74	1776.72 NR
006	000	6232.000.00	CIRCUIT EQUIPMENT EXPENSE	49575.17	3.18%	1,774.98	1774.98 6232 1774.98
006	000	6232.100.00	ILEC CIRCUIT EXP - DSL INSTALL/TROUBLE	40030.33	2.57%	1,433.24	1437.15 NR
006	000	6311.550.00	MAINTENANCE OF SECURITY SYSTEMS	33.89	0.00%	1.21	
006	000	6351.000.00	PUBLIC TELEPHONE EXPENSE	75.39	0.00%	2.70	
006	000	6423.000.00	BURIED CABLE EXPENSE	226236.16	14.52%	8,100.10	12056.97 6423 12056.97
006	000	6423.100.00	FIBER OPTIC EXPENSE	109620.99	7.04%	3,924.84	
006	000	6423.300.00	FIBER OPTIC EXPENSE - ITV	460.41	0.03%	16.48	
006	000	6423.400.00	KAN-ED EXPENSE (no roll)	385.65	0.02%	13.81	
006	000	6423.500.00	ILEC TECH NON-REGULATED % (ROLL)	26.68	0.00%	0.96	
006	000	6423.720.00	BURIED CABLE EXPENSE - COLBY	21.74	0.00%	0.78	
006	000	6512.000.00	PROVISIONING EXPENSES	31693.70	2.03%	1,134.75	3464.73 6530 3464.73
006	000	6532.000.00	NETWORK ADMINISTRATION EXPENSES	23772.38	1.53%	851.14	
006	000	6533.100.00	TESTING SUBSCRIBER	8970.36	0.58%	321.17	
006	000	6533.500.00	ITV MAINTENANCE/TROUBLE/SV CALLS	1270.15	0.08%	45.48	
006	000	6534.000.00	PLANT OPERATIONS ADMINISTRATIVE	30292.87	1.94%	1,084.60	
006	000	6534.800.00	EXPENSES COMMERCIAL INSERTION/PRODUCTIC	770.68	0.05%	27.59	
006	000	6610.000.00	MARKETING MANAGEMENT	16747.02	1.07%	599.61	1146.22 6610 1146.22
006	000	6612.000.00	SALES - ILEC	15266.87	0.98%	546.61	
006	000	6622.000.00	DIRECTORY SERVICES EXPENSES	7622.69	0.49%	272.92	275.41 6620 Dir 275.41
006	000	6622.150.00	NUMBER SERVICES (NDA)	69.39	0.00%	2.48	
006	000	6623.100.00	COMMERCIAL CUSTOMER SERVICES	151232.07	9.71%	5,414.68	6303.09 6620 Cus 6303.09
006	000	6623.110.00	CUSTOMER SERVICES - EQUAL ACCESS	1067.59	0.07%	38.22	
006	000	6623.150.00	CUSTOMER SERVICE/SALES - WIRELESS	34.37	0.00%	1.23	
006	000	6623.300.00	CABS B&C	8.78	0.00%	0.31	
006	000	6623.400.00	OTHER B&C	23702.77	1.52%	848.65	
006	000	6711.000.00	EXECUTIVE	45152.02	2.90%	1,616.61	4556.03 6710 4556.03
006	000	6711.100.00	BOARD OF DIRECTORS ANNUAL MT	19089.12	1.23%	683.46	
006	000	6711.200.00	BRANCH MANAGERS -TELEPHONE	48459.07	3.11%	1,735.02	
006	000	6712.000.00	PLANNING	14549.85	0.93%	520.94	
006	000	6712.500.00	COMMUNICATIONS PLANNING	1192.49	0.08%	42.70	42.70 NR
006	000	6721.000.00	GEN ACCTG & FINANCE (AUDIT. CONSULT)	147114.67	9.44%	5,267.26	14998.82 6720 14998.82
006	000	6721.200.00	ACCT/FINANCE INTERSTATE	4389.15	0.28%	157.15	
006	000	6722.000.00	EXTERNAL RELATIONS	20446.85	1.31%	732.07	
006	000	6723.000.00	HUMAN RESOURCES EXPENSE	22732.42	1.46%	813.91	
006	000	6726.000.00	PROCUREMENT OF INVENTORY	3681.30	0.24%	131.80	
006	000	6728.150.00	OTHER GENERAL & ADMINISTRATIVE - LD	280.80	0.02%	10.05	
006	000	6728.200.00	EMPLOYEE BENEFITS CLEARING	220272.26	14.14%	7,886.57	
<b>Company Totals :</b>				<b>1,558,160.45</b>		<b>55,788.00</b>	<b>55,788.00</b> Total <b>54,306.41</b>
<b>Total Raises</b>						<b>55,788.00</b>	

**S&T Telephone Cooperative Association**  
**Dkt No. 12-S&TT-234-KSF**  
**YE 12/31/11**

**W/P IS4**

2012 Plan Year

Plan	# of Employees	Cost Med	Total Med		Cost Dental	Total Dental		Total Plan
Family	35	1,702.00	59,570.00	Per Month	124.00	4,340.00	Per Month	63,910.00
2 Person	24	1,238.00	29,712.00	Per Month	90.00	2,160.00	Per Month	31,872.00
Single	6	619.00	3,714.00	Per Month	45.00	270.00	Per Month	3,984.00
								99,766.00
*All PPO AAA Plan						Total 2012 Costs		1,197,192.00

2011 Plan Year

Plan	# of Employees	Cost Med	Total Med		Cost Dental	Total Dental		Total Plan
Family	35	1,620.00	56,700.00	Per Month	121.00	4,235.00	Per Month	60,935.00
2 Person	24	1,178.00	28,272.00	Per Month	88.00	2,112.00	Per Month	30,384.00
Single	6	589.00	3,534.00	Per Month	44.00	264.00	Per Month	3,798.00
								95,117.00
*All PPO AAA Plan						Total 2011 Costs		1,141,404.00

Year 2012	1,197,192.00
Year 2011	1,141,404.00
Increase in Health Costs	55,788.00

35 family 3+ \$ 59,570  
 24 2-P 29,712  
 6 Single 3,714

Dental 340  
 2,160  
 270

\$99,766/mo

Annual  
 \$ 1,197,192  
 1,141,404

2012  
 2011

**National Telecommunications Cooperative Association Group Health Program**  
 2012 Monthly Medical Premiums for Kansas\*

55,788 increase

Medical Single/Family Plan Deductible

**A Plans**

11 \$300/600  
 12 \$500/1000  
 13 \$750/1500  
 14 \$1000/2000  
 15 HDHP (\$1500/\$3000)

**AA Plans**

21 \$300/600  
 22 \$500/1000  
 23 \$750/1500  
 24 \$1000/2000

**AAA Plans**

31 \$200/400  
 32 \$300/600  
 33 \$500/1000  
 34 \$750/1500  
 35 HDHP (\$1500/\$3000)

**Limited**

61 HDHP (\$3050/\$6150)

**PPO Plans**

71 AAA  
 41 Platinum  
 51 Gold

Medical Single/Family Plan Deductible	Choice and Non-Choice Systems Regular with Platinum Rx			Choice Systems Only Regular with Gold Rx			Medicare with Platinum Rx			Medicare with Gold Rx		
	Single	2 Person	3+ Person	Single	2 Person	3+ Person	Single	2 Person	3+ Person	Single	2 Person	3+ Person
<b>A Plans</b>												
11 \$300/600	\$522	\$1,044	\$1,436	\$500	\$1,000	\$1,375	\$364	\$728	\$1,092	\$323	\$646	\$969
12 \$500/1000	494	988	1,359	477	954	1,312	332	664	996	289	578	867
13 \$750/1500	479	958	1,317	460	920	1,265	281	562	843	237	474	711
14 \$1000/2000	428	856	1,177	410	820	1,127	243	486	729	203	406	609
15 HDHP (\$1500/\$3000)	387	774	1,064	368	736	1,012	229	458	687	189	378	567
<b>AA Plans</b>												
21 \$300/600	\$660	\$1,320	\$1,815	\$643	\$1,286	\$1,768	\$445	\$890	\$1,335	\$403	\$806	\$1,209
22 \$500/1000	630	1,260	1,733	610	1,220	1,678	400	800	1,200	358	716	1,074
23 \$750/1500	582	1,164	1,601	561	1,122	1,543	349	698	1,047	308	616	924
24 \$1000/2000	551	1,102	1,515	531	1,062	1,460	298	596	894	255	510	765
<b>AAA Plans</b>												
31 \$200/400	\$761	\$1,522	\$2,093	\$744	\$1,488	\$2,046	\$499	\$998	\$1,497	\$458	\$916	\$1,374
32 \$300/600	749	1,498	2,060	730	1,460	2,008	467	934	1,401	425	850	1,275
33 \$500/1000	724	1,448	1,991	704	1,408	1,936	425	850	1,275	384	768	1,152
34 \$750/1500	695	1,390	1,911	677	1,354	1,862	379	758	1,137	337	674	1,011
35 HDHP (\$1500/\$3000)	651	1,302	1,790	633	1,266	1,741	354	708	1,062	312	624	936
<b>Limited</b>												
61 HDHP (\$3050/\$6150)	n/a	n/a	n/a	\$329	\$658	\$905	n/a	n/a	n/a	\$170	\$340	\$510
<b>PPO Plans</b>												
71 AAA	\$619	\$1,238	\$1,702	\$602	\$1,204	\$1,656	\$446	\$892	\$1,338	\$405	\$810	\$1,215
41 Platinum	540	1,080	1,485	524	1,048	1,441	425	850	1,275	384	768	1,152
51 Gold	524	1,048	1,441	507	1,014	1,394	404	808	1,212	366	732	1,098

**2012 Monthly Dental Premiums (Addition)**      **2012 Vision Monthly Premiums (Reduction)**

	Single	2 Person	3+ Person	Single	2 Person	3+ Person
Platinum	\$45	\$90	\$124	\$8	\$16	\$22
Gold	27	54	74			

\* NOTE: Medical premiums are inclusive of vision benefits and exclusive of dental benefits. To calculate the premium for medical coverage only, the vision premium amount must be subtracted from the above medical premiums.

1129. Dental  
 35 Family 3+ \$56,700 4,235  
 24 2-P 28,272 2,112  
 6 single 3,534 264  
 Annual  
 95,117.00/mo \$1,141,404.00

**National Telecommunications Cooperative Association Group Health Program**  
 2011 Monthly Medical Premiums for Kansas\*

Medical Plan	Single/Family Deductible	Choice and Non-Choice Systems			Choice Systems Only			Medicare with Platinum Rx			Medicare with Gold Rx		
		Regular with Platinum Rx	Regular with Gold Rx	Regular with Platinum Rx	Regular with Gold Rx	Regular with Platinum Rx	Regular with Gold Rx	Regular with Platinum Rx	Regular with Gold Rx				
		Single	2 Person	3+ Person	Single	2 Person	3+ Person	Single	2 Person	3+ Person	Single	2 Person	3+ Person
<b>A Plans</b>													
11	\$300/600	\$505	\$1,010	\$1,389	\$485	\$970	\$1,334	\$353	\$706	\$1,059	\$314	\$628	\$942
5% -12	\$500/1000	479	958	1,317	463	926	1,273	321	642	963	280	560	840
13	\$750/1500	464	928	1,276	446	892	1,227	272	544	816	230	460	690
14	\$1000/2000	414	828	1,139	397	794	1,092	235	470	705	197	394	591
15	HDHP (\$1500/\$3000)	375	750	1,031	357	714	982	221	442	663	183	366	549
<b>AA Plans</b>													
21	\$300/600	\$639	\$1,278	\$1,757	\$623	\$1,246	\$1,713	\$431	\$862	\$1,293	\$391	\$782	\$1,173
5% -22	\$500/1000	611	1,222	1,680	592	1,184	1,628	387	774	1,161	347	694	1,041
23	\$750/1500	564	1,128	1,551	544	1,088	1,496	338	676	1,014	299	598	897
24	\$1000/2000	534	1,068	1,469	515	1,030	1,416	289	578	867	248	496	744
<b>AAA Plans</b>													
31	\$200/400	\$737	\$1,474	\$2,027	\$721	\$1,442	\$1,983	\$484	\$968	\$1,452	\$445	\$890	\$1,335
32	\$300/600	726	1,452	1,997	708	1,416	1,947	452	904	1,356	412	824	1,236
4% -33	\$500/1000	702	1,404	1,931	683	1,366	1,878	412	824	1,236	373	746	1,119
34	\$750/1500	674	1,348	1,854	657	1,314	1,807	367	734	1,101	327	654	981
35	HDHP (\$1500/\$3000)	631	1,262	1,735	614	1,228	1,689	344	688	1,032	304	608	912
<b>Limited</b>													
61	HDHP (\$3050/\$6150)	n/a	n/a	n/a	\$319	\$638	\$877	n/a	n/a	n/a	\$165	\$330	\$495
<b>PPO Plans</b>													
7% -71	AAA	\$589	\$1,178	\$1,620	\$573	\$1,146	\$1,576	\$432	\$864	\$1,296	\$393	\$786	\$1,179
41	Platinum	523	1,046	1,438	508	1,016	1,397	412	824	1,236	373	746	1,119
51	Gold	498	996	1,370	483	966	1,328	392	784	1,176	356	712	1,068

2011 Monthly Dental Premiums (Addition)			2011 Vision Monthly Premiums (Reduction)		
Single	2 Person	3+ Person	Single	2 Person	3+ Person
\$44	\$88	\$121	\$8	\$16	\$22
26	52	72			

4% - Platinum Gold

36  
 21  
 2  
 32

\* NOTE: Medical premiums are **inclusive** of vision benefits and **exclusive** of dental benefits. To calculate the premium for medical coverage only, the vision premium amount must be subtracted from the above medical premiums.



S&T Telephone Cooperative Association  
Dkt No. 12-S&TT-234-KSF

W/P IS5

YE 12/31/11

<u>Acct</u>	<u>Description</u>	<u>Amount</u>
	Estimated Proceeding Expenses	<u>\$ 150,000</u>
	<i>Ammortization period</i>	5
	KUSF Audit Expenses to include	<u>\$ 30,000</u>

Acct	Description	Book Balance	Cost Study Adjustments	Adjusted Balance	(Adjusted) Accum. Depr.	Adjusted Net Balance	Depreciation Rate	Annualized Expense	Normalized Expense
2111	Land	\$ 58,567	\$ -	58,567	-	\$ 58,567		\$ -	\$ -
2112	Vehicles-Plant	\$ -	-	-	-	-		-	-
2112	Vehicles-Non Plant	\$ -	-	-	-	-		-	-
2115	Garage Work Equipment	\$ -	-	-	-	-		-	-
2116	Other Work Equipment	\$ -	-	-	-	-		-	-
2121	Buildings	\$ 3,446,179	(130,648)	3,315,531	(2,277,488)	1,038,043	5.02%	166,440	166,440
2122	Furniture	\$ 199,241	(276)	198,965	(198,965)	-	18.10%	36,013	-
2122	Furniture-Post 7/06	\$ 7,595	(20)	7,575	(5,687)	1,888	15.57%	1,179	1,179
2123	Office Support Equipment	\$ 55,540	(58)	55,482	(45,608)	9,874	18.10%	10,042	9,874
2123.2	Other Communications Equipment	\$ 51,884	-	51,884	(50,198)	1,686	18.10%	9,391	1,686
2124	General Purpose Computers	\$ -	-	-	-	-		-	-
Total General Support Facilities		3,819,005	(131,002)	3,688,003	(2,577,945)	1,110,058		223,065	179,179
2212	COE Digital	4,090,700	-	4,090,700	(4,090,700)	-	11.58%	473,703	-
2212.1	COE Digital (Post 7/06)	253,744	(103,921)	149,823	(88,241)	61,582	11.58%	17,349	17,349
2230	COE Transmission	7,531,902	(239,109)	7,292,793	(6,538,729)	754,064	15.96%	1,163,930	754,064
2230.2	COE Transmission DSL	-	-	-	-	-	15.96%	-	-
Total Central Office Equipment		11,876,345	(343,030)	11,533,316	(10,717,669)	815,646		1,654,982	771,413
2351	Public Telephone Equipment	-	-	-	-	-		-	-
Total Info Orig/Term Equipment		-	-	-	-	-		-	-
2411	Towers	16,377	(4,389)	11,988	(12,472)	(484)	15.81%	1,895	-
2421	Towers (Post 7/06)	5,567	-	5,567	(4,025)	1,541	15.81%	880	880
2423	Buried Cable	28,640,496	(119,375)	28,521,121	(23,270,209)	5,250,912	5.68%	1,620,000	1,620,000
2423.1	Buried Cable-Fiber Optic	-	-	-	-	-	5.68%	-	-
2423.2	Buried Cable-Fiber Ring	-	-	-	-	-	5.68%	-	-
2431	Aerial Wire	-	-	-	-	-		-	-
2441	Conduit Systems	-	-	-	-	-		-	-
Total Cable & Wire		28,662,440	(123,764)	28,538,676	(23,286,707)	5,251,970		1,622,775	1,620,880
2692	Intangibles	-	-	-	-	-		-	-
Totals - TPIS		\$ 44,357,790	\$ (597,796)	\$ 43,759,995	\$ (36,582,321)	\$ 7,177,673		\$ 3,500,822	\$ 2,571,472

Adjusted 2011 2,007,307  
Normalized 2011 \$ 2,571,472  
Adjustment 564,165

**S&T Telephone Cooperative Association**  
 Dkt No. 12-S&TT-234-KSF  
 Operating Taxes  
 YE 12/31/11

**Section 11**  
 Schedule 1

Section 11 (i) Taxes chargeable to Operations	Source	12/31/2011 Balance	Jurisdictional Allocation	
			Intrastate %	Intrastate Amt
Total Payroll Taxes	Payroll Records	403,156	<i>N/A - various accounts</i>	
Total Property Taxes	Acct. 7240	529,123	0.685539	362,734
Total Operating Taxes		<u>932,279</u>		

Section 11 (ii - iv)

As a Telephone Cooperative, S&T does not pay income taxes on their regulated operations.

## Cost Allocation Manual

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## **Cost Allocation Manual**

### **SECTION 1 CORPORATE STRUCTURE**

S&T Telephone Cooperative Association, Inc. (Telephone) is a rural local exchange carrier with one non-regulated subsidiary – S&T Communications, LLC (Communications) – through which the Company provides CLEC, video, broadband services, security systems, caregard systems, key systems, computer repair, and media sales, as well as the resell of the Nex-Tech cellular services to a number of communities surrounding its RLEC franchised territory.

#### **S&T Telephone Cooperative Association, Inc. (Telephone)**

Telephone is a rural local exchange telecommunications carrier regulated by both the Federal Communications Commission and the Kansas Corporation Commission. The Company follows the Federal Communications Commission Part 32 and 64 accounting rules and prepares annual cost studies in conformance with Parts 36 and 69 of the Commission's rules.

#### **S&T Communications, LLC (Communications)**

Communications is 100% owned by Telephone and is a facilities based competitive local exchange carrier. Communications provides voice, video, broadband and other related services. The KCC has designated S&T Communications as a CETC in Goodland, Colby and Oakley.

**SECTION 2**  
**AFFILIATE TRANSACTIONS**

**S&T Telephone Cooperative Association, Inc. (Telephone)**

*Services Purchased from Affiliate*

- Telephone purchases no services from its affiliate. All of the enterprise's employees are employees of Telephone. Telephone does lease office space, computers, other work equipment and vehicles from Communications based on fully distributed cost.

*Services Provided to Affiliate*

- Telephone has a Management Agreement with Communications, under which it provides a variety of services at cost such as: executive management, operational supervision, engineering and construction services, professional advice, accounting services, financial advice, data processing and programming, technical management and regulatory advice, customer service functions and general advisory services. The current agreement was executed October 19, 2011.
- All employees are statutory employees of Telephone and may work at various times on any of Telephone's or Communications' business activity. All employees record time worked on daily timesheets, which track work hours by company and activity. Certain of the management employees are assigned time based on an exhaustive interview and activity review process undertaken as a part of preparing this manual. It is the Company's intent to revisit those assignments annually. Each company receives loaded labor charges from this process based on the labor hours reported for its benefit. Benefits follow total payroll dollars.
- Expenses associated with Telephones' use of vehicles are assigned to various expense accounts based on the functional time of the employee using each vehicle.
- Telephone owns a number of office buildings and warehouses which support its operations as well as those of its subsidiary companies in certain instances. Telephone has entered into a building floor space lease agreement with Communications in order to recover the cost of the facilities used by Communications.
- Telephone provides Communications with certain network facilities under a Lease Agreement dated October 19, 2011.

S&T Telephone Cooperative Association  
Brewster, Kansas

- Telephone provides Wireless with certain network facilities under a Lease Agreement dated October 19, 2011.
- Telephone provides billing and collection services to Communication. The company has a billing and collection agreement embedded in its Management Agreement with Communications.
- Telephone provides various network services, such as wholesale DSL, to Communications at rates tariffed with the Kansas Corporation Commission and the Federal Communications Commission.

**SECTION 3  
NON-REGULATED ACTIVITIES**

The non-regulated services offered by S&T at an enterprise level are delivered in two channels. The bulk of non-regulated services are delivered through Communications, which is a non-regulated entity. S&T delivers the following non-regulated services to subscribers: in-franchise long distance, dial-up internet access, high-speed internet, computer repair services, inside-wire maintenance and company owned pay phones, CATV service and Cellular service. Time and materials directed to these services are captured through the labor reporting and work-order inventory systems.

**SECTION 4  
INCIDENTAL SERVICES**

S&T is not providing any above-the-line treatment for incidental non-regulated services as permitted by the FCC rules under certain circumstances.

**SECTION 5  
TIME REPORTING PROCEDURES**

All S&T employees use a daily electronic time reporting system. Management time is assigned to entities and accounts based on a periodic time analysis and review study. The time-sheets are reviewed and summarized daily by managers. Supervisor time is distributed based on direct reportees. All holiday, sick leave, and workers comp go to account 6728.2 which is spread on payroll dollars. Vacation is put into the 6728.9 account and is spread by payroll dollars.

**SECTION 6**  
**COMMON COST ALLOCATION PROCEDURES**

**Common Costs**

- Common costs are those costs that are common to all enterprise activity and exhibit no specific cost-causation relationship with any unique activity. Each business unit should receive a portion of a firm's total common costs, based on a uniform and consistently applied allocation. The Federal Communications Commission's Part 64 Rules suggest that the common costs should be apportioned among business units or between regulated and non-regulated activity, based on the directly assigned and indirectly assigned or attributable costs of each business unit.
  
- The common cost allocation factor [CA] for the non-regulated portion or assignment will be derived as follows:  $CA = NRW \div TW$ 
  - Where:
    - $TW$  = the time system reported wages of the employees
    - $NRW$  = The non-regulated time system reported wages of the employees
    - The Regulated portion remaining,  $R$ , is the residual or,  $[1 - CA]$ .

**SECTION 7**  
**REGULATED / NON-REGULATED COST ALLOCATION PROCEDURES**

**S&T Telephone Cooperative Association**

*Allocation Procedures*

- Each general ledger account for the company is classified as being regulated, non-regulated, or common based on the nature and composition of the particular account. For those accounts deemed to be either solely regulated or non-regulated, they are allocated using direct assignment.
- Common general ledger accounts will include items that pertain to both regulated and non-regulated operations. When either a direct or indirect cost causation can be established for a common account, allocations are appropriately made based on those identifiable measures.
- If common general ledger accounts are unable to be allocated using either a direct or indirect cost causation measure, then the allocation between regulated and non-regulated is made using a general allocation factor. The general allocation factor is derived based on the relative ratio of regulated to non-regulated items for those general ledger accounts that were allocated by either direct or indirect means.
- Any tariffed services provided to a non-regulated activity will be charged to the non-regulated activity at the applicable tariffed rates and credited to the associated regulated revenue account for that service.

*Allocation Methods*

- Direct Assignment – Costs that are attributable exclusively to either regulated or non-regulated operations and can be directly assigned.
- Directly Attributable – Costs that are considered common to both regulated and non-regulated activities. These items are allocated based upon a direct analysis of the origin of the cost themselves. A prerequisite to using this method is that it must be practical to conduct a direct analysis.
- Indirectly Attributable – Costs that are common to both regulated and non-regulated activities that are not directly assignable or direct analysis is not feasible. These costs are allocated using an indirectly attributable measure of cost causation.
- Unattributable – Costs which are common to both regulated and non-regulated activities that are not directly assignable, directly attributable, or indirectly attributable. These costs are allocated using a general allocator that is derived based on a ratio of those items that have been either directly or indirectly assigned.

S&T Telephone Cooperative Association  
Brewster, Kansas

**SECTION 8**  
**COST APPORTIONMENT TABLES**

**Cost Apportionment Matrix.**

The Cost Apportionment Matrix is presented in Exhibit I.

S&T Telephone Cooperative Association  
CAM Account Matrix

Exhibit I

Account	Description	Cost Pool		Assignment Basis
		Description	Basis	
1220.100.00	MATERIALS & SUPPLIES - ITV	same as account	account is pool	directly assigned to non-regulated
1220.110.00	MATERIAL & SUPPLIES - OSP	same as account	account is pool	directly assigned to regulated
1220.120.00	MATERIAL & SUPPLIES - COE	same as account	account is pool	directly assigned to regulated
1220.400.00	MAT & SUPP USED LEASED EQUIPMENT	same as account	account is pool	directly assigned to non-regulated
1220.500.00	MATERIAL & SUPPLIES - RETAIL	same as account	account is pool	directly assigned to non-regulated
1220.510.00	MATERIAL & SUPPLIES - CATV	same as account	account is pool	directly assigned to non-regulated
1220.600.00	MATERIALS & SUPPLIES - VOIP	same as account	account is pool	directly assigned to non-regulated
1220.700.00	MATERIAL & SUPPLIES - 700 MGZ	same as account	account is pool	directly assigned to non-regulated
1220.800.00	DSL MODEM INVENTORY	same as account	account is pool	directly assigned to non-regulated
1220.900.00	CABLE MODEM INVENTORY	same as account	account is pool	directly assigned to non-regulated
1401.300.00	INVEST IN AFF CO - S&T WIRELESS	same as account	account is pool	directly assigned to non-regulated
1401.500.00	INVEST IN AFF CO - S&T COMM STOCK	same as account	account is pool	directly assigned to non-regulated
1401.600.00	INVEST IN AFF CO - S&T COMM OTH INC	same as account	account is pool	directly assigned to non-regulated
1401.700.00	EQUITY IN EARNINGS OF SUBSID S&T COMM	same as account	account is pool	directly assigned to non-regulated
1410.620.00	LEASE COMPUTER EQUIPMENT	same as account	account is pool	directly assigned to non-regulated
1410.629.00	A/D LEASED COMPUTER EQUIP - CUSTOMER	same as account	account is pool	directly assigned to non-regulated
2003.000.00	TELE PLANT UNDER CONTRUCTION	same as account	account is pool	directly assigned to regulated
2003.500.00	S&T COMMUNICATIONS - PLNT UND CONST	same as account	account is pool	directly assigned to non-regulated
2111.000.00	LAND	same as account	account is pool	directly assigned to regulated
2111.100.00	LAND (POST 2001 PRE 7-1-06)	same as account	account is pool	directly assigned to regulated
2116.100.00	OTHER WORK EQUIPMENT	same as account	account is pool	directly assigned to regulated
2116.110.00	OTHER WORK EQUIPMENT (AFTER 7/1/06)	same as account	account is pool	directly assigned to regulated
2121.000.00	BUILDINGS (PRE 2001)	same as account	account is pool	directly assigned to regulated
2121.001.00	BUILDINGS (Post 2001 Pre 7-1-06)	same as account	account is pool	directly assigned to regulated
2121.010.00	BUILDINGS (AFTER 7/1/06)	same as account	account is pool	directly assigned to regulated
2121.920.00	BUILDING COE OAKLEY	same as account	account is pool	directly assigned to non-regulated
2122.000.00	FURNITURE (PRE 2001)	same as account	account is pool	directly assigned to regulated
2122.100.00	FURNITURE (POST 2011)	same as account	account is pool	directly assigned to regulated
2122.110.00	FURNITURE (POST 7-06)	same as account	account is pool	directly assigned to regulated
2123.110.00	OFFICE SUPPORT EQUIPMENT (POST 2001)	same as account	account is pool	directly assigned to regulated
2123.111.00	OFFICE SUPPORT EQUIPMENT (POST 706)	same as account	account is pool	directly assigned to regulated
2123.200.00	COMPANY COMMUNICATIONS EQUIPMENT (PRE 2001)	same as account	account is pool	directly assigned to regulated
2123.210.00	COMPANY COMMUNICATIONS EQUIPMENT (POST 2001)	same as account	account is pool	directly assigned to regulated
2123.220.00	COMPANY COMMUNICATIONS EQUIPMENT (POST 7-06)	same as account	account is pool	directly assigned to regulated
2124.710.00	COMPUTERS LEASE (POST 7/06)	same as account	account is pool	directly assigned to non-regulated - then assigned to regulated - non-regulated affiliates pay lease
2130.510.00	HEADEND CATV EQUIP BREW (POST 7/06)	same as account	account is pool	directly assigned to non-regulated
2140.900.00	DISTRIBUTION FACILITY CATV COLBY	same as account	account is pool	directly assigned to non-regulated
2212.000.00	DIGITAL ELECTRONIC	same as account	account is pool	directly assigned to regulated
2212.100.00	DIGITAL ELECTRONIC (POST 7/06)	same as account	account is pool	directly assigned to regulated
2212.300.00	DIGITAL ELECTRONICS - ITV/ATM/COE	same as account	account is pool	directly assigned to non-regulated
2212.900.00	COE-OAKLEY	same as account	account is pool	directly assigned to non-regulated
2212.999.00	DIGITAL ELECTRONICS UNCLASSIFIED	same as account	account is pool	directly assigned to regulated
2232.000.00	CIRCUIT EQUIPMENT	same as account	account is pool	directly assigned to regulated
2232.100.00	CIRCUIT EQUIPMENT (POST 7/06)	same as account	account is pool	directly assigned to regulated
2232.110.00	CIRCUIT ASSET (ETHERNET RING POST 7/06)	same as account	account is pool	directly assigned to regulated
2232.310.00	CIRCUIT EQUIP - ITV/DSL/CPE (POST 7/06)	same as account	account is pool	directly assigned to non-regulated
2232.700.00	CIRCUIT EQUIPMENT - GOODLAND	same as account	account is pool	directly assigned to non-regulated
2232.701.00	CIRCUIT EQUIPMENT - GOODLAND (POST 7/06)	same as account	account is pool	directly assigned to non-regulated
2232.710.00	CIRCUIT EQUIPMENT - COLBY	same as account	account is pool	directly assigned to non-regulated
2232.711.00	CIRCUIT EQUIPMENT - COLBY (POST 7/06)	same as account	account is pool	directly assigned to non-regulated
2232.900.00	FIBER TO THE HOME OAKLEY (POST 7/06)	same as account	account is pool	directly assigned to non-regulated
2351.000.00	PUBLIC TELEPHONE EQUIPMENT	same as account	account is pool	directly assigned to non-regulated
2411.000.00	TOWERS	same as account	account is pool	directly assigned to non-regulated
2411.010.00	TOWERS (POST 7/06)	same as account	account is pool	directly assigned to non-regulated
2423.100.00	BURIED CABLE	same as account	account is pool	directly assigned to regulated
2423.110.00	BURIED CABLE (POST 7/06)	same as account	account is pool	directly assigned to regulated
2423.200.00	FIBER OPTIC CABLE	same as account	account is pool	directly assigned to regulated
2423.210.00	FIBER OPTIC CABLE (POST 7/06)	same as account	account is pool	directly assigned to regulated
2423.300.00	FIBER OPTIC CABLE ITV	same as account	account is pool	directly assigned to regulated
2423.700.00	BURIED CABLE - GOODLAND	same as account	account is pool	directly assigned to non-regulated
2423.701.00	BURIED CABLE - GOODLAND (POST 7/06)	same as account	account is pool	directly assigned to non-regulated
2423.710.00	BURIED CABLE - COLBY	same as account	account is pool	directly assigned to non-regulated
2423.711.00	BURIED CABLE - COLBY (POST 7/06)	same as account	account is pool	directly assigned to non-regulated
2423.720.00	BURIED CATV PLANT - GOODLAND (POST 7/06)	same as account	account is pool	directly assigned to non-regulated

S&T Telephone Cooperative Association  
CAM Account Matrix

Exhibit I

Account	Description	Cost Pool		Assignment Basis
		Description	Basis	
2423.900.00	FIBER OPTIC CABLE - COLBY (POST 7/06)	same as account	account is pool	directly assigned to non-regulated
2423.910.00	FIBER OPTIC OAKLEY	same as account	account is pool	directly assigned to non-regulated
2423.999.00	BURIED CABLE UNCLASSIFIED	same as account	account is pool	directly assigned to regulated
2690.000.00	ORGANIZATION INTANGIBLES	same as account	account is pool	directly assigned to regulated
3121.210.00	ACCUM DEPR BUILDINGS (PRE 2001)	same as account	account is pool	directly assigned to regulated
3121.210.10	ACCUM DEPR BUILDINGS (POST 2001 PRE 7/06)	same as account	account is pool	directly assigned to regulated
3121.211.00	ACCUM DEPR BUILDINGS (AFTER 7/1/06)	same as account	account is pool	directly assigned to regulated
3121.219.20	ACCUM DEPR BUILDINGS COE OAKLEY (AFTER 7/1/06)	same as account	account is pool	directly assigned non-regulated
3121.220.00	ACCUM DEPR FURNITURE (PRE 2001)	same as account	account is pool	directly assigned to regulated
3121.221.00	ACCUM DEPR FURNITURE (POST 2001)	same as account	account is pool	directly assigned to regulated
3121.222.00	ACCUM DEPR FURNITURE (POST 7/06)	same as account	account is pool	directly assigned to regulated
3121.231.00	A/D OFFICE SUPPORT EQUIPMENT (POST 2001)	same as account	account is pool	directly assigned to regulated
3121.231.11	A/D OFFICE SUPPORT EQUIPMENT (POST 7/06)	same as account	account is pool	directly assigned to regulated
3121.232.00	A/D COMPANY COMM EQUIPMENT (PRE 2001)	same as account	account is pool	directly assigned to regulated
3121.232.10	A/D COMPANY COMM EQUIPMENT (POST 2001)	same as account	account is pool	directly assigned to regulated
3121.232.20	A/D COMPANY COMM EQUIPMENT (POST 7/06)	same as account	account is pool	directly assigned to regulated
3122.120.00	ACCUM DEPR DIGITAL ELECTRONIC	same as account	account is pool	directly assigned to regulated
3121.121.00	ACCUM DEPR DIGITAL ELECTRONIC (POST 7/06)	same as account	account is pool	directly assigned to regulated
3122.123.00	ACCUM DEPR - ITV/ATM/COE	same as account	account is pool	directly assigned to non-regulated
3122.129.00	A/D COE OAKLEY	same as account	account is pool	directly assigned to non-regulated
3122.129.99	A/D DIGITAL ELECTRONICS UNCLASSIFIED	same as account	account is pool	directly assigned to regulated
3122.320.00	ACCUM DEPR CIRCUIT EQUIPMENT	same as account	account is pool	directly assigned to regulated
3122.321.00	ACCUM DEPR CIRCUIT EQUIPMENT (POST 7/06)	same as account	account is pool	directly assigned to regulated
3122.321.10	A/D CIRCUIT (ETHERNET RING POST 7-06)	same as account	account is pool	directly assigned to regulated
3122.323.00	ACCUM DEPR - ITV/DSL/CPE	same as account	account is pool	directly assigned to non-regulated
3122.327.00	ACCUM DEPR - CIRCUIT EQUIPMENT GOODLAND	same as account	account is pool	directly assigned to non-regulated
3122.327.01	A/D CIRCUIT EQUIPMENT GOODLAND (POST 7/06)	same as account	account is pool	directly assigned to non-regulated
3122.327.10	ACCUM DEPR CIRCUIT EQUIP - COLBY	same as account	account is pool	directly assigned to non-regulated
3122.327.11	ACCUM DEPR CIRCUIT EQUIP - COLBY (POST 7/06)	same as account	account is pool	directly assigned to non-regulated
3122.329.00	A/D FIBER TO THE HOME OAKLEY	same as account	account is pool	directly assigned to non-regulated
3123.510.00	ACCUM DEPR PUBLIC TELEPHONE EQUIPMENT	same as account	account is pool	directly assigned to non-regulated
3124.110.00	ACCUM DEPR TOWERS	same as account	account is pool	directly assigned to non-regulated
3124.110.10	ACCUM DEPR TOWERS (POST 7/06)	same as account	account is pool	directly assigned to non-regulated
3124.231.00	ACCUM DEPR BURIED CABLE	same as account	account is pool	directly assigned to regulated
3124.231.10	ACCUM DEPR BURIED CABLE (POST 7/06)	same as account	account is pool	directly assigned to regulated
3124.232.00	ACCUM DEPR FIBER OPTIC CABLE	same as account	account is pool	directly assigned to regulated
3124.232.10	ACCUM DEPR FIBER OPTIC CABLE (POST 7/06)	same as account	account is pool	directly assigned to regulated
3124.233.00	ACCUM DEPR FIBER OPTIC CABLE ITV	same as account	account is pool	directly assigned to regulated
3124.237.00	ACCUM DEPR BURIED CABLE - GOODLAND	same as account	account is pool	directly assigned to non-regulated
3124.237.01	ACCUM DEPR BURIED CABLE - GOODLAND (POST 7/06)	same as account	account is pool	directly assigned to non-regulated
3124.237.10	ACCUM DEPR BURIED CABLE - COLBY	same as account	account is pool	directly assigned to non-regulated
3124.237.11	ACCUM DEPR BURIED CABLE - COLBY (POST 7/06)	same as account	account is pool	directly assigned to non-regulated
3124.239.00	A/D FIBER OPTIC COLBY (POST 7/06)	same as account	account is pool	directly assigned to non-regulated
2124.239.10	A/D FIBER OPTIC OAKLEY (POST 7/06)	same as account	account is pool	directly assigned to non-regulated
3124.239.99	A/D BURIED CABLE UNCLASSIFIED	same as account	account is pool	directly assigned to regulated
3140.690.00	A/D OAKLEY CPE ASSETS	same as account	account is pool	directly assigned to non-regulated
5240.000.00	RENT REVENUE	same as account	account is pool	directly assigned to reg *NR removed in
5240.011.00	MISC REVENUE KFN (COE)	same as account	account is pool	seperations process
5260.000.00	MISCELLANEOUS REVENUE	same as account	account is pool	directly assigned to regulated
5270.100.00	INTERSTATE B&C	same as account	account is pool	directly assigned to regulated
5270.200.00	INTRA/INTER B&C	same as account	account is pool	directly assigned to regulated
5270.300.00	INTRA/INTRA B&C	same as account	account is pool	directly assigned to regulated
5270.400.00	INTERNET B&C	same as account	account is pool	directly assigned to non-regulated
5270.500.00	CATV B&C	same as account	account is pool	directly assigned to non-regulated
6112.000.00	VEHICLE LEASE EXPENSE - PLANT CLEARING	same as account	account is pool	follows labor
6112.100.00	MOTOR VEHICLE EXPENSE (COMM ROLL)	same as account	account is pool	directly assigned to non-regulated
6112.200.00	MOTO VEHICLE EXPENSE - LEASE EXPENSE	same as account	account is pool	directly assigned to regulated
6116.000.00	OTHER WORK EQUIPMENT EXPENSE - CLEARING	same as account	account is pool	follows labor
6116.500.00	OTHER WORK EQUIPMENT EXP - CATV	same as account	account is pool	directly assigned to non-regulated
6121.000.00	LAND AND BUILDING EXPENSE	same as account	account is pool	directly assigned to regulated
6121.100.00	LAND AND BUILDING LEASE EXPENSE	same as account	account is pool	directly assigned to regulated
6121.710.00	LAND & BUILDING EXPENSES - GOODLAND	same as account	account is pool	directly assigned to non-regulated
6121.720.00	LAND & BUILDING EXPENSES - COLBY	same as account	account is pool	directly assigned to non-regulated
6121.910.00	LAND & BUILDING EXPENSES - OAKLEY	same as account	account is pool	directly assigned to non-regulated
6122.000.00	FURNITURE AND OFFICE EQUIPMENT EXPENSE	same as account	account is pool	directly assigned to regulated

S&T Telephone Cooperative Association  
CAM Account Matrix

Exhibit I

Account	Description	Cost Pool		Assignment Basis
		Description	Basis	
6123.200.00	COMPANY COMMUNICATIONS EQUIP EXPENSE	same as account	account is pool	directly assigned to regulated
6123.700.00	COMPANY COMMUNICATIONS EXP - COMM	same as account	account is pool	directly assigned to regulated
6124.000.00	GENERAL PURPOSE COMPUTERS EXPENSE	same as account	account is pool	directly assigned to regulated
6124.700.00	GENERAL PURPOSE COMPUTERS EXP - COMM	same as account	account is pool	directly assigned to regulated
6140.000.00	M/R DISTRIBUTION CATV - COOP	same as account	account is pool	directly assigned to non-regulated
6140.700.00	M/R DISTRIBUTION CATV - CLEC	same as account	account is pool	directly assigned to non-regulated
6140.710.00	M/R CATV - GOODLAND	same as account	account is pool	directly assigned to non-regulated
6212.000.00	DIGITAL ELECTRONIC EXPENSE	same as account	account is pool	directly assigned to regulated
6212.710.00	COE EXPENSE - GOODLAND	same as account	account is pool	directly assigned to non-regulated
6212.720.00	COE EXPENSE - COLBY	same as account	account is pool	directly assigned to non-regulated
6212.900.00	COE EXPENSE - OAKLEY	same as account	account is pool	directly assigned to non-regulated
6230.000.00	LNP EXPENSES	same as account	account is pool	directly assigned to regulated
6231.200.00	RADIO SYSTEMS EX - OTHER - MEGA HERTZ	same as account	account is pool	directly assigned to non-regulated
6231.300.00	VOIP EXPENSES	same as account	account is pool	directly assigned to non-regulated
6232.000.00	CIRCUIT EQUIPMENT EXPENSE	same as account	account is pool	directly assigned to regulated
6232.100.00	ILEC CIRCUIT EXP -DSL INSTALL/TROUBLE	same as account	account is pool	directly assigned to non-regulated
6311.000.00	COST OF SALES CPE	same as account	account is pool	directly assigned to non-regulated
6311.250.00	COST OF SALES - CPE	same as account	account is pool	directly assigned to non-regulated
6311.370.00	COST OF SALES - CATV	same as account	account is pool	directly assigned to non-regulated
6311.400.00	COST OF GOODS REPLACEMENT DSL MODEMS	same as account	account is pool	directly assigned to non-regulated
6311.500.00	KEY SYSTEM MAINTENANCE - S&T COMM	same as account	account is pool	directly assigned to non-regulated
6311.510.00	COST OF SALES - KEY SYSTEMS	same as account	account is pool	directly assigned to non-regulated
6311.520.00	COST OF SALES SECURITY SYSTEMS	same as account	account is pool	directly assigned to non-regulated
6311.610.00	OTHER INTERNET/NETWORKING/CPE	same as account	account is pool	directly assigned to non-regulated
6311.700.00	OTHER DSL COMPUTER MAINTENANCE EXP	same as account	account is pool	directly assigned to non-regulated
6311.730.00	COST OF SALES - COMPUTER DEPT	same as account	account is pool	directly assigned to non-regulated
6351.000.00	PUBLIC TELEPHONE EXPENSE	same as account	account is pool	directly assigned to non-regulated
6411.000.00	TOWERS EXPENSE	same as account	account is pool	directly assigned to regulated
6411.500.00	TOWER EXPENSE - COMMUNICATIONS	same as account	account is pool	directly assigned to non-regulated
6423.000.00	BURIED CABLE EXPENSE	same as account	account is pool	directly assigned to regulated
6423.100.00	FIBER OPTIC EXPENSE	same as account	account is pool	directly assigned to regulated
6423.300.00	FIBER OPTIC EXPENSE - ITV	same as account	account is pool	directly assigned to non-regulated
6423.400.00	KAN-ED EXPENSE (no roll)	same as account	account is pool	directly assigned to non-regulated
6423.500.00	ILEC TECH NON-REGULATED % ROLL	same as account	account is pool	directly assigned to non-regulated
6423.710.00	BURIED CABLE EXPENSE - GOODLAND	same as account	account is pool	directly assigned to non-regulated
6423.720.00	BURIED CABLE EXPENSE - COLBY	same as account	account is pool	directly assigned to non-regulated
6423.810.00	FIBER OPTIC EXPENSE - GOODLAND	same as account	account is pool	directly assigned to non-regulated
6423.820.00	FIBER OPTIC EXPENSE - COLBY	same as account	account is pool	directly assigned to non-regulated
6423.910.00	BURIED CABLE EXPENSE - OAKLEY	same as account	account is pool	directly assigned to non-regulated
6423.911.00	FIBER OPTIC EXPENSE - OAKLEY	same as account	account is pool	directly assigned to non-regulated
6512.000.00	PROVISIONING EXPENSES	same as account	account is pool	directly assigned to regulated
6532.000.00	NETWORK ADMINISTRATION EXPENSES	same as account	account is pool	directly assigned to regulated
6533.100.00	TESTING SUBSCRIBER	same as account	account is pool	directly assigned to regulated
6533.500.00	ITV MAINTENANCE/TROUBLE/SV CALLS	same as account	account is pool	directly assigned to regulated
6534.000.00	PLANT OPERATIONS ADMINISTRATIVE	same as account	account is pool	directly assigned to regulated
6534.250.00	PLANT OPERATIONS ADMIN - CATV	same as account	account is pool	directly assigned to non-regulated
6534.500.00	PLANT OPERATIONS ADMIN - COMM	same as account	account is pool	directly assigned to non-regulated
6535.000.00	ENGINEERING	same as account	account is pool	directly assigned to regulated
6540.000.00	ACCESS EXPENSE	same as account	account is pool	directly assigned to regulated
6561.000.00	DEPRECIATION EXPENSE-TELE PLANT IN SERV	same as account	account is pool	directly assigned to regulated
6561.700.00	DEPRECIATION EXPENSE GOODLAND	same as account	account is pool	directly assigned to non-regulated
6561.710.00	DEPRECIATION EXPENSE COLBY	same as account	account is pool	directly assigned to non-regulated
6561.790.00	DEPRECIATION EXPENSE LEASE CLEC ASSETS	same as account	account is pool	directly assigned to non-regulated
6561.900.00	OAKLEY OVERBUILD (ROLL)	same as account	account is pool	directly assigned to non-regulated
6565.000.00	AMORTIZATION EXPENSE	same as account	account is pool	directly assigned to regulated
6610.000.00	MARKETING MANAGEMENT	same as account	account is pool	directly assigned to regulated
6610.100.00	MARKETING MANAGEMENT - DIRECTORY	same as account	account is pool	directly assigned to regulated
6612.000.00	SALES PROPOSALS, ORDERS, ETC	same as account	account is pool	directly assigned to regulated
6612.200.00	MARKETING & ADV - SECURITY SYSTEMS	same as account	account is pool	directly assigned to non-regulated
6612.500.00	MARKETING & ADV - COMM	same as account	account is pool	directly assigned to non-regulated
6612.510.00	MARKETING & ADV - COMPUTER	same as account	account is pool	directly assigned to non-regulated
6612.530.00	MARKETING & ADV - CATV	same as account	account is pool	directly assigned to non-regulated
6621.000.00	CALL COMPLETION SERVICES	same as account	account is pool	directly assigned to regulated
6622.000.00	NUMBER SERVICES	same as account	account is pool	directly assigned to regulated
6622.100.00	NUMBER SERVICES SWITCH	same as account	account is pool	directly assigned to regulated
6622.150.00	NUMBER SERVICES NDA	same as account	account is pool	directly assigned to regulated

S&T Telephone Cooperative Association  
CAM Account Matrix

Exhibit I

Account	Description	Cost Pool		Assignment Basis
		Description	Basis	
6623.100.00	COMMERCIAL CUSTOMER SERVICES	same as account	account is pool	directly assigned to regulated
6623.110.00	CUSTOMER SERVICES - EQUAL ACCESS	same as account	account is pool	directly assigned to regulated
6623.140.00	COMMERCIAL CUSTOMER SERVICES - TRS	same as account	account is pool	directly assigned to regulated
6623.150.00	CUSTOMER SERVICE/SALES - WIRELESS	same as account	account is pool	directly assigned to non-regulated
6623.200.00	MESSAGE PROCESSING	same as account	account is pool	directly assigned to regulated
6623.300.00	CABS B&C	same as account	account is pool	directly assigned to regulated
6623.400.00	OTHER B&C	same as account	account is pool	directly assigned to regulated
6623.500.00	CUSTOMER SERVICE - S&T COMMUNICATIONS	same as account	account is pool	directly assigned to non-regulated
6711.000.00	EXECUTIVE	same as account	account is pool	directly assigned to regulated
6711.100.00	BOARD OF DIRECTORS ANNUAL MT	same as account	account is pool	directly assigned to regulated
6711.200.00	BRANCH MANAGERS -TELEPHONE	same as account	account is pool	directly assigned to regulated
6711.500.00	COMMUNICATIONS - BRANCH MANAGER	same as account	account is pool	directly assigned to non-regulated
6711.510.00	COMMUNICATIONS - EXECUTIVE	same as account	account is pool	directly assigned to non-regulated
6711.520.00	COMMUNICATIONS - BOARD OF DIRECTORS	same as account	account is pool	directly assigned to non-regulated
6712.000.00	PLANNING	same as account	account is pool	directly assigned to regulated
6721.000.00	GEN ACCTG & FINANCE (AUDIT, CONSULT)	same as account	account is pool	directly assigned to regulated
6721.200.00	ACCT/FINANCE INTERSTATE	same as account	account is pool	directly assigned to regulated
6721.500.00	ACCOUNTING - S&T COMMUNICATIONS	same as account	account is pool	directly assigned to non-regulated
6722.000.00	EXTERNAL RELATIONS	same as account	account is pool	directly assigned to regulated
6722.500.00	EXTERNAL RELATIONS - S&T COMM INC	same as account	account is pool	directly assigned to non-regulated
6723.000.00	HUMAN RESOURCES EXPENSE	same as account	account is pool	directly assigned to regulated
6723.500.00	HUMAN RESOURCES EXPENSE - COMM (ROLL)	same as account	account is pool	directly assigned to non-regulated
6725.000.00	LEGAL EXPENSE	same as account	account is pool	directly assigned to regulated
6725.500.00	LEGAL EXPENSES - COMMUNICATIONS	same as account	account is pool	directly assigned to non-regulated
6726.000.00	PROCUREMENT OF INVENTORY	same as account	account is pool	directly assigned to regulated
6726.700.00	INVENTORY & PROCUREMENT - COMMUNICATIONS	same as account	account is pool	directly assigned to non-regulated
6728.100.00	OTHER GENERAL & ADMINISTRATIVE	same as account	account is pool	directly assigned to regulated
6728.110.00	OTHER GENERAL ADMINISTRATIVE INTERNET	same as account	account is pool	directly assigned to non-regulated
6728.120.00	GENERAL & ADMINISTRATIVE - CLEC	same as account	account is pool	directly assigned to non-regulated
6728.130.00	GEN & ADMIN - INV FEES & FGN TAXES	same as account	account is pool	directly assigned to regulated
6728.151.00	GENERAL & ADMIN - COMMUNICATIONS	same as account	account is pool	directly assigned to non-regulated
6728.160.00	GENERAL & ADMINISTRATIVE - WIRELESS	same as account	account is pool	directly assigned to non-regulated
6728.180.00	GEN & ADMIN EXP COMMERCIAL INSERT/PROD	same as account	account is pool	directly assigned to regulated
6728.200.00	EMPLOYEE BENEFITS CLEARING	same as account	account is pool	follows labor
6728.300.00	PAYROLL TAXES - CLEARING	same as account	account is pool	follows labor
6728.900.00	COMPENSATED ABSENCE CLEARING	same as account	account is pool	follows labor
7110.000.00	INCOME CUSTOM WORK	same as account	account is pool	directly assigned to non-regulated
7240.000.00	PROPERTY TAXES	same as account	account is pool	directly assigned to regulated
7240.700.00	PROPERTY TAXES - CLEC	same as account	account is pool	directly assigned to non-regulated
7340.000.00	ALLOWANCE FOR FNDS USED DURING CONSTR	same as account	account is pool	directly assigned to regulated



PART 36 SEPARATION PROGRAM

COMPANY: S&T Telephone Cooperative Association  
 DESCRIPTION: 2010 Cost Study KCC  
 TIME PERIOD: 12/31/10

File: Part 36  
 VERSION: 2.6 5/01/10  
 PRINTED: 01/31/12 11:59 AM

Part 36

Line	Description	Source Allocator	TOTAL	MESSAGE TOLL SERVICE				PRIVATE LINE				OPTIONAL	CHCF	Local Exchange
				INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE				
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA			
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	<b>SUMMARY</b>													
2	<b>RATE BASE (INVESTMENT)</b>													
3	General Support Facilities	GSF	3,692,275	978,845	8,053	309,015	1,050,733	174,180	0	10,559	9,976	0	0	1,150,912
4	Central Office Equipment	COE	11,589,504	3,703,883	27,877	853,254	2,702,963	1,175,924	0	33,667	31,383	0	0	3,060,554
5	Info Orig/Term Equipment	IOT	0	0	0	0	0	0	0	0	0	0	0	0
6	Cable & Wire Facilities	CWF	28,500,076	6,924,117	59,563	2,501,940	8,705,573	715,272	0	80,976	76,938	0	0	9,435,696
7	Tangible Assets	TTA	0	0	0	0	0	0	0	0	0	0	0	0
8	Intangible Assets	ING	323	86	1	27	92	15	0	1	1	0	0	101
9	<b>Total 2001 Rate Base</b>		43,782,178	11,606,931	95,494	3,664,236	12,459,361	2,065,392	0	125,202	118,299	0	0	13,647,263
10	<b>Distribution</b>	2001	1.000000	0.265106	0.002181	0.083692	0.284576	0.047174	0.000000	0.002860	0.002702	0.000000	0.000000	0.311708
11														
12	Non 2001 Rate Base	N2001RB	1,897,001	475,134	4,148	167,786	566,841	54,016	0	5,277	5,046	0	0	618,752
13	Accum Depr & Amort	TD&A	(34,572,946)	(9,367,256)	(76,389)	(2,869,842)	(9,708,693)	(1,693,185)	0	(98,157)	(92,694)	0	0	(10,666,731)
14	Other Credits	TOTHCR	(2,600)	(689)	(6)	(218)	(740)	(123)	0	(7)	(7)	0	0	(810)
15	<b>NET RATE BASE</b>		11,103,633	2,714,120	23,248	961,963	3,316,768	426,101	0	32,315	30,644	0	0	3,598,474
16	<b>Distribution</b>	NRB	1.000000	0.244435	0.002094	0.086635	0.298710	0.038375	0.000000	0.002910	0.002760	0.000000	0.000000	0.324081
17														
18	<b>RATE OF RETURN</b>	ROR		0.112500	0.112500	0.100000	0.100000	0.112500	0.112500	0.100000	0.100000	0.100000	0.100000	0.099938
19	<b>RETURN ON INVESTMENT</b>	15 * 18	1,149,684	305,338	2,615	96,196	331,677	47,936	0	3,231	3,064	0	0	359,624
20	<b>Distribution</b>	ROI	1.000000	0.265585	0.002275	0.083672	0.288494	0.041695	0.000000	0.002811	0.002665	0.000000	0.000000	0.312803
21														
22	<b>EXPENSES</b>													
23	Plant Specific Expenses	PLNTSPE	2,349,531	663,965	5,294	189,044	629,893	151,782	0	6,753	6,353	0	0	696,448
24	Plant NonSpecific Expenses	PLNTNSPE	263,043	109,957	454	17,434	59,280	9,827	0	596	563	0	0	64,932
25	Depr & Amort Expense	TD&AE	2,020,222	493,592	4,207	174,464	604,001	77,614	0	5,895	5,583	0	0	654,864
26	Customer Operations Expense	TCUST	595,601	191,511	3,966	102,342	114,871	3,496	0	0	607	0	0	178,807
27	Corporate Operations Expense	TCORP	1,231,067	424,225	3,878	117,792	281,189	62,047	0	2,471	2,616	0	0	336,850
28	Operating Taxes	TOPTX	532,753	141,236	1,162	44,587	151,609	25,132	0	1,523	1,439	0	0	166,063
29	Other Income & Expense	TOIE	34,865	11,977	109	3,333	7,990	1,754	0	70	74	0	0	9,558
30	<b>TOTAL EXPENSES</b>	SUM(23:29)	7,027,083	2,036,464	19,070	648,997	1,848,832	331,652	0	17,308	17,235	0	0	2,107,524
31	<b>Distribution</b>	TEX	1.000000	0.289802	0.002714	0.092356	0.263101	0.047196	0.000000	0.002463	0.002453	0.000000	0.000000	0.299914
32														
33	<b>AFUDC</b>	TAFUDC	(3,541)	(939)	(8)	(296)	(1,008)	(167)	0	(10)	(10)	0	0	(1,104)
34														
35	<b>INCOME TAXES</b>													
36	Federal	FEDINCTAX	0	0	0	0	0	0	0	0	0	0	0	0
37	State	STATEINCTX	0	0	0	0	0	0	0	0	0	0	0	0
38														
39	<b>NET REVENUE REQUIREMENT</b>		8,173,226	2,340,864	21,678	744,897	2,179,502	379,421	0	20,530	20,290	0	0	2,466,044
40	<b>Distribution</b>	NRR	1.000000	0.286406	0.002652	0.091139	0.266664	0.046422	0.000000	0.002512	0.002482	0.000000	0.000000	0.301722

PART 36 SEPARATION PROGRAM

COMPANY: S&T Telephone Cooperative Association  
 DESCRIPTION: 2010 Cost Study KCC  
 TIME PERIOD: 12/31/10

File: Part 36  
 VERSION: 2.6 5/01/10  
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Part 36

Line	Description	Source Allocator	TOTAL	MESSAGE TOLL SERVICE				PRIVATE LINE				OPTIONAL	CHCF	Local Exchange
				INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE				
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA			
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	<b>Account 2110 - GENERAL SUPPORT FACILITIES</b>													
2														
3	Total General Support Facilities	GSF	3,692,275	978,845	8,053	309,015	1,050,733	174,180	0	10,559	9,976	0	0	1,150,912
4		ACIW	1,000,000	0.265106	0.002181	0.083692	0.284576	0.047174	0.000000	0.002860	0.002702	0.000000	0.000000	0.311708
5														
6	<b>Accounts 2210 - 2230 CENTRAL OFFICE EQUIPMENT</b>													
7														
8	Equal Access Equipment	EQA	27,364	19,243	0	8,121	0	0	0	0	0	0	0	0
9		AEQA	1,000,000	0.703210	0.000000	0.296790	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
10	Cat 1 Operator Systems	1CO	0	0	0	0	0	0	0	0	0	0	0	0
11		ACCS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
12	Cat 2 Tandem Switching	2CO	0	0	0	0	0	0	0	0	0	0	0	0
13		A2CO	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
14	Cat 3 Local Switching	3CO	2,231,689	1,637,794	10,547	99,426	149,169	0	0	0	0	0	0	334,753
15		DEM	1,000,000	0.733881	0.004726	0.044552	0.066841	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.150000
16	<b>Total COE Switching</b>	COES	2,259,053	1,657,037	10,547	107,547	149,169	0	0	0	0	0	0	334,753
17		ACOES	1,000,000	0.733509	0.004669	0.047607	0.066032	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.148183
18														
19	Cat 4.11 Wideband Exchange	11C	814,508	0	0	0	0	814,508	0	0	0	0	0	0
20		A11C	1,000,000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
21	Cat 4.12 Exchange Trunk	12C	0	0	0	0	0	0	0	0	0	0	0	0
22		A12C	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
23	Cat 4.13 Exchange Line	13C	7,889,604	1,947,333	17,066	696,710	2,470,688	3,201	0	12,803	16,003	0	0	2,725,801
24		SPFLP	1,000,000	0.246823	0.002163	0.088307	0.313157	0.000406	0.000000	0.001623	0.002028	0.000000	0.000000	0.345493
25	Cat 4.21 Furn Another Co	21C	0	0	0	0	0	0	0	0	0	0	0	0
26		FURANCO	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
27	Cat 4.22 Wideband Interexch	22C	376,121	0	0	0	0	357,623	0	18,498	0	0	0	0
28		A22C	1,000,000	0.000000	0.000000	0.000000	0.000000	0.950819	0.000000	0.049181	0.000000	0.000000	0.000000	0.000000
29	Cat 4.23 Other Interexchange	23C	250,218	99,513	264	48,997	83,106	592	0	2,366	15,380	0	0	0
30		A23C	1,000,000	0.397704	0.001056	0.195818	0.332135	0.002364	0.000000	0.009456	0.061466	0.000000	0.000000	0.000000
31	Cat 4.3 Host/Remote	43C	0	0	0	0	0	0	0	0	0	0	0	0
32		A43C	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
33	<b>Total COE Transmission</b>	COET	9,330,451	2,046,846	17,330	745,707	2,553,794	1,175,924	0	33,667	31,383	0	0	2,725,801
34		ACOET	1,000,000	0.219373	0.001857	0.079922	0.273705	0.126031	0.000000	0.003608	0.003364	0.000000	0.000000	0.292140
35														
36														
37														
38	<b>Total Central Office Equipment</b>	COE	11,589,504	3,703,883	27,877	853,254	2,702,963	1,175,924	0	33,667	31,383	0	0	3,060,554
39		ACOE	1,000,000	0.319589	0.002405	0.073623	0.233225	0.101465	0.000000	0.002905	0.002708	0.000000	0.000000	0.264080

PART 36 SEPARATION PROGRAM

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Part 36

Line	Description	Source Allocator	TOTAL	MESSAGE TOLL SERVICE				PRIVATE LINE				OPTIONAL	CHCF	Local Exchange
				INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE				
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA			
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	<b>Account 2310 INFORMATION ORIGINATION/TERMINATION EQUIPMENT</b>													
2														
3	Total Info Orig/Term Equip	IOT	0	0	0	0	0	0	0	0	0	0	0	0
4		SPF	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5														
6	<b>Account 2410 - CABLE &amp; WIRE FACILITIES</b>													
7														
8	Cat 1 Exchange Line	1CW	27,310,842	6,740,936	59,076	2,411,747	8,552,592	11,079	0	44,318	55,397	0	0	9,435,696
9		SPFLP	1.000000	0.246823	0.002163	0.088307	0.313157	0.000406	0.000000	0.001623	0.002028	0.000000	0.000000	0.345493
10	Cat 2 Wideband & Exch Trnk	2CW	0	0	0	0	0	0	0	0	0	0	0	0
11		A2CW	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
12	Cat 3.1 Furn Another Co	31W	0	0	0	0	0	0	0	0	0	0	0	0
13		FURANCO	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
14	Cat 3.2 Wideband Interexch	32W	740,555	0	0	0	0	704,133	0	36,421	0	0	0	0
15		A32W	1.000000	0.000000	0.000000	0.000000	0.000000	0.950819	0.000000	0.049181	0.000000	0.000000	0.000000	0.000000
16	Cat 3.3 Other Interexch	33W	448,680	183,181	487	90,193	152,981	59	0	237	21,541	0	0	0
17		A33W	1.000000	0.408268	0.001085	0.201020	0.340957	0.000132	0.000000	0.000529	0.048010	0.000000	0.000000	0.000000
18	Cat 4 Host/Remote	4CW	0	0	0	0	0	0	0	0	0	0	0	0
19		A4CW	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
20														
21	<b>Total Cable &amp; Wire Facilities</b>	CWF	28,500,076	6,924,117	59,563	2,501,940	8,705,573	715,272	0	80,976	76,938	0	0	9,435,696
22		ACWF	1.000000	0.242951	0.002090	0.087787	0.305458	0.025097	0.000000	0.002841	0.002700	0.000000	0.000000	0.331076
23														
24	<b>Total COE IOT &amp; CWF</b>	CIW	40,089,580	10,628,000	87,440	3,355,194	11,408,536	1,891,196	0	114,643	108,321	0	0	12,496,250
25		ACIW	1.000000	0.265106	0.002181	0.083692	0.284576	0.047174	0.000000	0.002860	0.002702	0.000000	0.000000	0.311708
26														
27	<b>CAPITAL LEASES:</b>													
28	General Support Facilities	CLG	0	0	0	0	0	0	0	0	0	0	0	0
29		ACIW	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
30	Central Office Equipment	CLC	0	0	0	0	0	0	0	0	0	0	0	0
31		ACOE	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
32	Information Orig/Term	CLT	0	0	0	0	0	0	0	0	0	0	0	0
33		SPF	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
34	Cable & Wire Facilities	CLW	0	0	0	0	0	0	0	0	0	0	0	0
35		ACWF	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
36	<b>Total Capital Leases</b>		0	0	0	0	0	0	0	0	0	0	0	0
37			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
38														
39														

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Line	Description	Source Allocator	TOTAL	MESSAGE TOLL SERVICE				PRIVATE LINE				OPTIONAL	CHCF	Local Exchange
				INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE				
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA			
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1														
2	Leasehold Improvements	TLI	0	0	0	0	0	0	0	0	0	0	0	0
3		A2001	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
4	Total Tangible Assets	TTA	0	0	0	0	0	0	0	0	0	0	0	0
5		ATTA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
6														
7														
8	INTANGIBLE ASSETS	ING	323	86	1	27	92	15	0	1	1	0	0	101
9		A2001	1.000000	0.265106	0.002181	0.083692	0.284576	0.047174	0.000000	0.002860	0.002702	0.000000	0.000000	0.311708
10														
11	TOTAL 2001 RATE BASE	2001	43,782,178	11,606,931	95,494	3,664,236	12,459,361	2,065,392	0	125,202	118,299	0	0	13,647,263
12		A2001	1.000000	0.265106	0.002181	0.083692	0.284576	0.047174	0.000000	0.002860	0.002702	0.000000	0.000000	0.311708
13														
14														
15	RATE BASE ITEMS NOT IN 2001													
16														
17	2002 Plant Held Future Use	PFU	0	0	0	0	0	0	0	0	0	0	0	0
18		A2001	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
19	2003 Plant Under Constr ST	PUC	37,697	9,994	82	3,155	10,728	1,778	0	108	102	0	0	11,750
20		A2001	1.000000	0.265106	0.002181	0.083692	0.284576	0.047174	0.000000	0.002860	0.002702	0.000000	0.000000	0.311708
21	2004 Plant Under Constr LT	PUL	0	0	0	0	0	0	0	0	0	0	0	0
22		A2001	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
23	2005 Plant Aquisition Adj	TPA	0	0	0	0	0	0	0	0	0	0	0	0
24		A2001	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
25	1220 Material & Supplies	M&S	1,634,032	396,989	3,415	143,447	499,128	41,010	0	4,643	4,411	0	0	540,989
26		ACWF	1.000000	0.242951	0.002090	0.087787	0.305458	0.025097	0.000000	0.002841	0.002700	0.000000	0.000000	0.331076
27	1402 RTB Stock	RTB	0	0	0	0	0	0	0	0	0	0	0	0
28		A2001	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
29	Cash Working Capital	CWC	225,272	68,151	651	21,184	56,985	11,228	0	526	533	0	0	66,013
30		ACEXP	1.000000	0.302526	0.002891	0.094039	0.252961	0.049844	0.000000	0.002336	0.002366	0.000000	0.000000	0.293036
31	Other Noncurrent Assets	ONA	0	0	0	0	0	0	0	0	0	0	0	0
32		A2001	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
33	Deferred Maint & Retire	DMR	0	0	0	0	0	0	0	0	0	0	0	0
34		A2001	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
35	Deferred Charges	DFC	0	0	0	0	0	0	0	0	0	0	0	0
36		A2001	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
37														
38	Total Non 2001 Rate Base	N2001RB	1,897,001	475,134	4,148	167,786	566,841	54,016	0	5,277	5,046	0	0	618,752
39		AN2001RB	1.000000	0.250466	0.002187	0.088448	0.298809	0.028475	0.000000	0.002782	0.002660	0.000000	0.000000	0.326174

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Part 36		Source Allocator	TOTAL	MESSAGE TOLL SERVICE				PRIVATE LINE				OPTIONAL	CHCF	Local Exchange
Line	Description			INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE				
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA			
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	<b>Account 3100 - ACCUMULATED DEPRECIATION</b>													
2														
3	General Support Facilities	ADG	(2,402,307)	(636,867)	(5,240)	(201,055)	(683,639)	(113,327)	0	(6,870)	(6,491)	0	0	(748,819)
4		ACIW	1.000000	0.265106	0.002181	0.083692	0.284576	0.047174	0.000000	0.002860	0.002702	0.000000	0.000000	0.311708
5	Central Office Equipment	ADC	(2,259,053)	(1,657,037)	(10,547)	(107,547)	(149,169)	0	0	0	0	0	0	(334,753)
6	Switching	ACOES	1.000000	0.733509	0.004669	0.047607	0.066032	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.148183
7	Central Office Equipment	ADT	(8,214,914)	(1,802,128)	(15,258)	(656,551)	(2,248,466)	(1,035,332)	0	(29,641)	(27,631)	0	0	(2,399,907)
8	Transmission	ACOET	1.000000	0.219373	0.001857	0.079922	0.273705	0.126031	0.000000	0.003608	0.003364	0.000000	0.000000	0.292140
9	Information Orig/Term	ADI	0	0	0	0	0	0	0	0	0	0	0	0
10		SPF	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
11	Cable & Wire Facilities	ADW	(21,696,672)	(5,271,225)	(45,344)	(1,904,689)	(6,627,420)	(544,526)	0	(61,646)	(58,572)	0	0	(7,183,251)
12		ACWF	1.000000	0.242951	0.002090	0.087787	0.305458	0.025097	0.000000	0.002841	0.002700	0.000000	0.000000	0.331076
13	<b>Total Account 3100 Accumulated Depr</b>		(34,572,946)	(9,367,256)	(76,389)	(2,869,842)	(9,708,693)	(1,693,185)	0	(98,157)	(92,694)	0	0	(10,666,731)
14			1.000000	0.270942	0.002210	0.083008	0.280818	0.048974	0.000000	0.002839	0.002681	0.000000	0.000000	0.308528
15														
16														
17	<b>Accounts 3200 through 3600 ACCUMULATED DEPRECIATION &amp; AMORTIZATION</b>													
18														
19	3200 Plant Held Future	AAP	0	0	0	0	0	0	0	0	0	0	0	0
20		A2OO1	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
21	3400 Tangible Assets	AAT	0	0	0	0	0	0	0	0	0	0	0	0
22		A2OO1	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
23	3500 Intangible Assets	AAI	0	0	0	0	0	0	0	0	0	0	0	0
24		A2OO1	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
25	3600 Plant Acquisition Adjust	AAA	0	0	0	0	0	0	0	0	0	0	0	0
26		A2OO1	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
27														
28	<b>Total Accnts 3200 Through 3600</b>		0	0	0	0	0	0	0	0	0	0	0	0
29			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
30														
31														
32	<b>Total Accum Depr &amp; Amort</b>	TD&A	(34,572,946)	(9,367,256)	(76,389)	(2,869,842)	(9,708,693)	(1,693,185)	0	(98,157)	(92,694)	0	0	(10,666,731)
33			1.000000	0.270942	0.002210	0.083008	0.280818	0.048974	0.000000	0.002839	0.002681	0.000000	0.000000	0.308528
34														
35														
36	<b>NET TELEPHONE PLANT</b>	2001-AD&A	9,209,232	2,239,675	19,105	794,395	2,750,668	372,207	0	27,045	25,605	0	0	2,980,533
37		ANTP	1.000000	0.243199	0.002075	0.086261	0.298686	0.040417	0.000000	0.002937	0.002780	0.000000	0.000000	0.323646
38														
39														

PART 36 SEPARATION PROGRAM

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				INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE				
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA			
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	<b>Account 4340 ACCUMULATED DEFERRED INCOME TAX</b>													
2														
3	General Support Facilities	DTG	0	0	0	0	0	0	0	0	0	0	0	0
4		AGSF	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5	Central Office Equipment	DTC	0	0	0	0	0	0	0	0	0	0	0	0
6	Switching	ACOES	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
7	Central Office Equipment	DTT	0	0	0	0	0	0	0	0	0	0	0	0
8	Transmission	ACOET	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
9	Information Orig/Term	DTI	0	0	0	0	0	0	0	0	0	0	0	0
10		AIoT	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
11	Cable & Wire Facilities	DTW	0	0	0	0	0	0	0	0	0	0	0	0
12		ACWF	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
13	Tangible Assets													
14			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
15	Intangible Assets													
16			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
17	Plant Held Future Use													
18			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
19	Plant Acquisition Adjustment													
20			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
21	Unclassified	DOT	0	0	0	0	0	0	0	0	0	0	0	0
22		A2OO1	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
23														
24	<b>Total Deferred Income Tax</b>	TDOT	0	0	0	0	0	0	0	0	0	0	0	0
25		ADOT	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
26														
27	<b>OTHER CREDITS</b>													
28														
29	Other Longterm Liabilities	OLL	0	0	0	0	0	0	0	0	0	0	0	0
30		ABIG3	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
31	Customer Deposits	CDP	(2.600)	(689)	(6)	(218)	(740)	(123)	0	(7)	(7)	0	0	(810)
32		A2OO1	1.000000	0.265106	0.002181	0.083692	0.284576	0.047174	0.000000	0.002860	0.002702	0.000000	0.000000	0.311708
33														
34	<b>Total Other Credits</b>	TOTHCR	(2.600)	(689)	(6)	(218)	(740)	(123)	0	(7)	(7)	0	0	(810)
35		ATOTHCR	1.000000	0.265106	0.002181	0.083692	0.284576	0.047174	0.000000	0.002860	0.002702	0.000000	0.000000	0.311708
36														
37														
38	<b>TOTAL NET RATE BASE</b>	TNRB	11,103,633	2,714,120	23,248	961,963	3,316,768	426,101	0	32,315	30,644	0	0	3,598,474
39	<b>(NET INVESTMENT)</b>													

PART 36 SEPARATION PROGRAM

COMPANY: S&T Telephone Cooperative Association  
 DESCRIPTION: 2010 Cost Study KCC  
 TIME PERIOD: 12/31/10

File: Part 36  
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Part 36

Line	Description	Source Allocator	TOTAL	MESSAGE TOLL SERVICE				PRIVATE LINE				OPTIONAL	CHCF	Local Exchange
				INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE				
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA			
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	<b>PLANT SPECIFIC OPERATING EXPENSES</b>													
2														
3	6110 Network Support Exp	NSE	0	0	0	0	0	0	0	0	0	0	0	0
4		ACIW	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5	6120 General Support Exp	GSE	712,660	188,931	1,554	59,644	202,806	33,619	0	2,038	1,926	0	0	222,142
6		ACIW	1.000000	0.265106	0.002181	0.083692	0.284576	0.047174	0.000000	0.002860	0.002702	0.000000	0.000000	0.311708
7	6210 Central Office Switching	COS	527,472	168,574	1,269	38,834	123,020	53,520	0	1,532	1,428	0	0	139,295
8		ACOE	1.000000	0.319589	0.002405	0.073623	0.233225	0.101465	0.000000	0.002905	0.002708	0.000000	0.000000	0.264080
9	6220 Operator Systems Exp	OSE	0	0	0	0	0	0	0	0	0	0	0	0
10		ACOE	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
11	6230 Central Office Trans Exp	COT	481,883	154,005	1,159	35,478	112,387	48,894	0	1,400	1,305	0	0	127,255
12		ACOE	1.000000	0.319589	0.002405	0.073623	0.233225	0.101465	0.000000	0.002905	0.002708	0.000000	0.000000	0.264080
13	6310 Info Orig/Term Exp	OTE	0	0	0	0	0	0	0	0	0	0	0	0
14		SPF	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
15	6400 Cable & Wire Fac Exp	CWE	627,516	152,456	1,311	55,088	191,680	15,749	0	1,783	1,694	0	0	207,756
16		ACWF	1.000000	0.242951	0.002090	0.087787	0.305458	0.025097	0.000000	0.002841	0.002700	0.000000	0.000000	0.331076
17														
18	<b>Total Plant Specific Expense</b>	PLNTSPEX	2,349,531	663,965	5,294	189,044	629,893	151,782	0	6,753	6,353	0	0	696,448
19		APLNTSPEX	1.000000	0.282595	0.002253	0.080460	0.268093	0.064601	0.000000	0.002874	0.002704	0.000000	0.000000	0.296420
20														
21	<b>PLANT NONSPECIFIC OPERATING EXPENSES</b>													
22														
23	6510 Other Prop & Equip	OPP	75,676	20,062	165	6,333	21,536	3,570	0	216	204	0	0	23,589
24		A2OO1	1.000000	0.265106	0.002181	0.083692	0.284576	0.047174	0.000000	0.002860	0.002702	0.000000	0.000000	0.311708
25	6530 Network Operation Exp	NOE	132,636	35,163	289	11,101	37,745	6,257	0	379	358	0	0	41,344
26		ACIW	1.000000	0.265106	0.002181	0.083692	0.284576	0.047174	0.000000	0.002860	0.002702	0.000000	0.000000	0.311708
27	6540 Access Expense	NAE	54,732	54,732	0	0	0	0	0	0	0	0	0	0
28		INTERSTATE	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
29														
30	<b>Total Plant NonSpecific Exp</b>	PLNTNSPEX	263,043	109,957	454	17,434	59,280	9,827	0	596	563	0	0	64,932
31		APLNTNSPEX	1.000000	0.418017	0.001727	0.066278	0.225364	0.037359	0.000000	0.002265	0.002140	0.000000	0.000000	0.246850
32														
33														
34														
35														
36														
37														
38														
39														

PART 36 SEPARATION PROGRAM

COMPANY: S&T Telephone Cooperative Association  
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Part 36

Line	Description	Source Allocator	TOTAL	MESSAGE TOLL SERVICE				PRIVATE LINE				OPTIONAL	CHCF	Local Exchange	
				INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE					
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA				
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
1	<b>6561 DEPRECIATION EXPENSE - TPIS</b>														
2															
3	General Support Facilities	DEG	172,582	45,753	376	14,444	49,113	8,141	0	494	466	0	0	53,795	
4		ACIW	1.000000	0.265106	0.002181	0.083692	0.284576	0.047174	0.000000	0.002860	0.002702	0.000000	0.000000	0.311708	
5	Central Office Equipment	DEC	8,976	6,584	42	427	593	0	0	0	0	0	0	1,330	
6	Switching	ACOES	1.000000	0.733509	0.004669	0.047607	0.066032	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.148183	
7	Central Office Equipment	DET	231,117	50,701	429	18,471	63,258	29,128	0	834	777	0	0	67,518	
8	Transmission	ACOET	1.000000	0.219373	0.001857	0.079922	0.273705	0.126031	0.000000	0.003608	0.003364	0.000000	0.000000	0.292140	
9	Infor Orig/Term Equipment	DEI	0	0	0	0	0	0	0	0	0	0	0	0	
10		SPF	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
11	Cable & Wire Facilities	DEW	1,607,547	390,555	3,360	141,122	491,038	40,345	0	4,567	4,340	0	0	532,220	
12		ACWF	1.000000	0.242951	0.002090	0.087787	0.305458	0.025097	0.000000	0.002841	0.002700	0.000000	0.000000	0.331076	
13															
14	<b>Total 6561 Depreciation Exp</b>	TDE	2,020,222	493,592	4,207	174,464	604,001	77,614	0	5,895	5,583	0	0	654,864	
15			1.000000	0.244326	0.002083	0.086359	0.298978	0.038419	0.000000	0.002918	0.002764	0.000000	0.000000	0.324155	
16															
17															
18	6562 Depr Plant Held Future	DPH	0	0	0	0	0	0	0	0	0	0	0	0	
19		A2OO1	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
20															
21	6563 Amort Tangible Assets	TNG	0	0	0	0	0	0	0	0	0	0	0	0	
22		A2OO1	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
23															
24	6564 Amort Intangible Assets	AMI	0	0	0	0	0	0	0	0	0	0	0	0	
25		A2OO1	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
26															
27	6565 Amort Plant Acquisition	AEO	0	0	0	0	0	0	0	0	0	0	0	0	
28		A2OO1	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
29															
30															
31	<b>Total Depr &amp; Amort Expense</b>	TD&AEX	2,020,222	493,592	4,207	174,464	604,001	77,614	0	5,895	5,583	0	0	654,864	
32		ATD&AEX	1.000000	0.244326	0.002083	0.086359	0.298978	0.038419	0.000000	0.002918	0.002764	0.000000	0.000000	0.324155	
33															
34															
35															
36															
37															
38															
39															

PART 36 SEPARATION PROGRAM

COMPANY: S&T Telephone Cooperative Association  
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Part 36

Line	Description	Source Allocator	TOTAL	MESSAGE TOLL SERVICE				PRIVATE LINE				OPTIONAL	CHCF	Local Exchange
				INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE				
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA			
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	<b>6610 MARKETING EXPENSE</b>	MKE	99,882	18,034	3,710	47,837	13,056	3,496	0	0	607	0	0	13,142
2		AMKE	1,000,000	0.180557	0.037140	0.478935	0.130711	0.035006	0.000000	0.000000	0.006075	0.000000	0.000000	0.131576
3														
4	<b>6620 TELEPHONE OPERATOR &amp; PUBLISHED DIRECTORY</b>													
5														
6	Telephone Operator Service	CCS	1,587	0	0	0	0	0	0	0	0	0	0	1,587
7		ACCS	1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1,000,000
8	Classified Directory Expense	NSC	6,681	0	0	0	0	0	0	0	0	0	0	6,681
9		LOCAL	1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1,000,000
10	Alpha Directory Expense	NSA	56,639	12,831	35	6,478	9,718	0	0	0	0	0	0	27,577
11		SLU	1,000,000	0.226541	0.000618	0.114367	0.171585	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.486889
12	Foreign Directory Expense	NSF	0	0	0	0	0	0	0	0	0	0	0	0
13		DIRECT	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
14	TWX Directory Expense	NST	0	0	0	0	0	0	0	0	0	0	0	0
15		SLU	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
16	<b>Total 6620 Telephone Oper &amp; Pub Dir</b>		64,907	12,831	35	6,478	9,718	0	0	0	0	0	0	35,845
17			1,000,000	0.197684	0.000539	0.099799	0.149728	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.552249
18														
19	<b>Account 6620 Cat 1 Customer Services</b>													
20														
21	1.1 End User Serv Order Proc	EUS	66,121	0	0	0	0	0	0	0	0	0	0	66,121
22		AEUS	1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1,000,000
23	1.1 Presubscription Srv Order	PRE	63,179	63,179	0	0	0	0	0	0	0	0	0	0
24		APRE	1,000,000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
25	1.2 End User Payment & Coll	EUP	70,865	10,905	113	5,120	32,030	0	0	0	0	0	0	22,698
26		AEUP	1,000,000	0.153884	0.001589	0.072244	0.451981	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.320302
27	1.3 End User Billing	EUB	40,692	12,948	0	8,138	2,220	0	0	0	0	0	0	17,387
28		AEUB	1,000,000	0.318182	0.000000	0.200000	0.054545	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.427273
29	1.4 IXC Serv Ord Proc	IXS	33,502	16,751	0	8,376	8,376	0	0	0	0	0	0	0
30		AIXS	1,000,000	0.500000	0.000000	0.250000	0.250000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
31	1.5 IXC Payment & Collection	IXP	24,272	5,495	57	2,580	16,140	0	0	0	0	0	0	0
32		AIXP	1,000,000	0.226401	0.002337	0.106289	0.664973	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
33	1.6 IXC Billing Inquiry	IXB	11,509	5,754	0	2,877	2,877	0	0	0	0	0	0	0
34		AIXB	1,000,000	0.500000	0.000000	0.250000	0.250000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
35	1.7 Coin Collection & Admin	CCL	0	0	0	0	0	0	0	0	0	0	0	0
36		ACCL	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
37														
38	<b>Total 6620 Cat 1 Cust Svc Exp</b>		310,140	115,032	169	27,091	61,642	0	0	0	0	0	0	106,206
39			1,000,000	0.370905	0.000546	0.087349	0.198755	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.342445

PART 36 SEPARATION PROGRAM

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Part 36

Line	Description	Source Allocator	TOTAL	MESSAGE TOLL SERVICE				PRIVATE LINE				OPTIONAL	CHCF	Local Exchange
				INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE				
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA			
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	<b>Account 6620 Cat 2 CUSTOMER SERVICES EXPENSE</b>													
2														
3	Toll Ticket Processing	MPE	24,112	7,835	52	4,506	11,719	0	0	0	0	0	0	0
4		AMPE	1,000,000	0.324956	0.002148	0.186872	0.486024	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5	Local Message Processing		0											
6			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
7	Carrier Access B&C	CBC	23,107	11,554	0	4,621	6,933	0	0	0	0	0	0	0
8		ACBC	1,000,000	0.500000	0.000000	0.199976	0.300024	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
9	Other B&C	OBC	67,296	20,068	0	11,810	11,804	0	0	0	0	0	0	23,614
10		AOBC	1,000,000	0.298200	0.000000	0.175500	0.175400	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.350900
11	End User B&C	EBC	3,542	3,542	0	0	0	0	0	0	0	0	0	0
12		INTERSTATE	1,000,000	1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
13	<b>Total Account 6620 Cat 2</b>		118,057	42,999	52	20,937	30,455	0	0	0	0	0	0	23,614
14			1,000,000	0.364218	0.000439	0.177348	0.257972	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.200024
15														
16	<b>Total Acct 6620 Cat 1 + Cat 2</b>		428,197	158,031	221	48,028	92,097	0	0	0	0	0	0	129,820
17		AS1&2	1,000,000	0.369061	0.000516	0.112163	0.215082	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.303178
18														
19	<b>Cat 3 CUSTOMER SERVICES</b>	DOTH	2,615	2,615	0	0	0	0	0	0	0	0	0	0
20		AS1&2	1,000,000	1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
21														
22	<b>Total 6610 + 6620</b>	TCUST	595,601	191,511	3,966	102,342	114,871	3,496	0	0	607	0	0	178,807
23		ATCUST	1,000,000	0.321543	0.006658	0.171830	0.192866	0.005870	0.000000	0.000000	0.001019	0.000000	0.000000	0.300213
24														
25	Big Three Expenses	BIG3	2,365,107	701,708	7,994	242,842	579,703	127,916	0	5,094	5,392	0	0	694,456
26		ABIG3	1,000,000	0.296692	0.003380	0.102677	0.245106	0.054085	0.000000	0.002154	0.002280	0.000000	0.000000	0.293626
27														
28	<b>CORPORATE OPERATIONS EXPENSES</b>													
29														
30	6710 Executive & Planning	E&P	352,389	104,551	1,191	36,182	86,373	19,059	0	759	803	0	0	103,471
31		ABIG3	1,000,000	0.296692	0.003380	0.102677	0.245106	0.054085	0.000000	0.002154	0.002280	0.000000	0.000000	0.293626
32	6720 General & Administrative	DG&A	878,678	319,674	2,687	81,610	194,816	42,988	0	1,712	1,812	0	0	233,380
33		ABIG3	1,000,000	0.363813	0.003058	0.092878	0.221715	0.048923	0.000000	0.001948	0.002062	0.000000	0.000000	0.265603
34	6720 Equal Access	EQE	0	0	0	0	0	0	0	0	0	0	0	0
35		AEQE	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
36														
37	<b>Total Corporate Operations</b>	TCORP	1,231,067	424,225	3,878	117,792	281,189	62,047	0	2,471	2,616	0	0	336,850
38		ATCORP	1,000,000	0.344600	0.003150	0.095683	0.228410	0.050401	0.000000	0.002007	0.002125	0.000000	0.000000	0.273625
39														

PART 36 SEPARATION PROGRAM

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Part 36

Line	Description	Source Allocator	TOTAL	MESSAGE TOLL SERVICE				PRIVATE LINE				OPTIONAL	CHCF	Local Exchange
				INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE				
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA			
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	Acct 7200 Operating Taxes	DOTX	532,753	141,236	1,162	44,587	151,609	25,132	0	1,523	1,439	0	0	166,063
2		ADOTX	1,000,000	0,265,106	0,002,181	0,083,692	0,284,576	0,047,174	0,000,000	0,002,860	0,002,702	0,000,000	0,000,000	0,311,708
3														
4	<b>Account 7100 &amp; 7300 Operating Expenses, Misc. Income, &amp; Rent Revenue</b>													
5														
6	7100 Other Expenses	OIE	0	0	0	0	0	0	0	0	0	0	0	0
7		A2OO1	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
8	7300 Gains & Losses on Disp	GLD	0	0	0	0	0	0	0	0	0	0	0	0
9		A2OO1	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
10	7300 Contributions & Fees	SCH	34,497	11,888	109	3,301	7,879	1,739	0	69	73	0	0	9,439
11		ATCORP	1,000,000	0,344,600	0,003,150	0,095,683	0,228,410	0,050,401	0,000,000	0,002,007	0,002,125	0,000,000	0,000,000	0,273,625
12	GSF Rent Revenue	GSFR	0	0	0	0	0	0	0	0	0	0	0	0
13		AGSF	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
14	COE SW Rent Revenue	COESR	0	0	0	0	0	0	0	0	0	0	0	0
15		ACOES	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
16	COE TR Rent Revenue	COETR	0	0	0	0	0	0	0	0	0	0	0	0
17		ACOET	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
18	CWF Rent Revenue	CWFR	0	0	0	0	0	0	0	0	0	0	0	0
19		ACWF	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
20														
21	<b>Total Oper Expense &amp; Income</b>	TOPEXI	34,497	11,888	109	3,301	7,879	1,739	0	69	73	0	0	9,439
22		ATOPEXI	1,000,000	0,344,600	0,003,150	0,095,683	0,228,410	0,050,401	0,000,000	0,002,007	0,002,125	0,000,000	0,000,000	0,273,625
23														
24	<b>Accounts 7500, 7600, &amp; 7900</b>													
25														
26	Capital Lease Interest	CLI	0	0	0	0	0	0	0	0	0	0	0	0
27		A2OO1	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
28	Customer Deposit Interest	INT	369	90	1	32	110	15	0	1	1	0	0	119
29		ANTP	1,000,000	0,243,199	0,002,075	0,086,261	0,298,686	0,040,417	0,000,000	0,002,937	0,002,780	0,000,000	0,000,000	0,323,646
30	Extraordinary Items	EXO	0	0	0	0	0	0	0	0	0	0	0	0
31		A2OO1	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
32	Inc Effect Jurs Rate Diff	IJR	0	0	0	0	0	0	0	0	0	0	0	0
33		A2OO1	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
34														
35	<b>Total 7500, 7600, &amp; 7900</b>	T777	369	90	1	32	110	15	0	1	1	0	0	119
36		AT777	1,000,000	0,243,199	0,002,075	0,086,261	0,298,686	0,040,417	0,000,000	0,002,937	0,002,780	0,000,000	0,000,000	0,323,646
37	Account 7340 Allowance for Funds													
38	Used During Construction	AFUDC	(3,541)	(939)	(8)	(296)	(1,008)	(167)	0	(10)	(10)	0	0	(1,104)
39		A2003	1,000,000	0,265,106	0,002,181	0,083,692	0,284,576	0,047,174	0,000,000	0,002,860	0,002,702	0,000,000	0,000,000	0,311,708

PART 36 SEPARATION PROGRAM

COMPANY: S&T Telephone Cooperative Association  
 DESCRIPTION: 2010 Cost Study KCC  
 TIME PERIOD: 12/31/10

File: Part 36  
 VERSION: 2.6 5/01/10  
 PRINTED: 01/31/12 11:59 AM

Part 36

Line	Description	Source Allocator	TOTAL	MESSAGE TOLL SERVICE				PRIVATE LINE				OPTIONAL	CHCF	Local Exchange
				INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE				
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA			
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	<b>FEDERAL INCOME TAX COMPUTATION</b>													
2														
3	Return On Investment	ROI	1,149,684	305,338	2,615	96,196	331,677	47,936	0	3,231	3,064	0	0	359,624
4	Interest Expense	FIX	(474,738)	(115,456)	(985)	(40,951)	(141,798)	(19,187)	0	(1,394)	(1,320)	0	0	(153,647)
5	Income Adjustments FIT	INCADJFT	0	0	0	0	0	0	0	0	0	0	0	0
6	Amortization of ITC	ITC	0	0	0	0	0	0	0	0	0	0	0	0
7	Base Federal Inc Tax	SUM(3:6)	674,946	189,883	1,630	55,245	189,879	28,749	0	1,837	1,744	0	0	205,977
8			1.000000	0.281330	0.002416	0.081851	0.281325	0.042595	0.000000	0.002722	0.002585	0.000000	0.000000	0.305176
9	Allocated Rate Level	75,000	0	0	0	0	0	0	0	0	0	0	0	0
10	Fed Tax Base   Allocation %	0	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
11														
12	<b>Federal Tax Base By Rate Level</b>													
13	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
14	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
15	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
16	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
17	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
18	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
19	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
20	0	0%	(674,946)	(189,883)	(1,630)	(55,245)	(189,879)	(28,749)	0	(1,837)	(1,744)	0	0	(205,977)
21														
22	0.00%	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
23	0.00%	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
24	0.00%	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
25	0.00%	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
26	0.00%	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
27	0.00%	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
28	0.00%	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
29	0.00%	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
30	Total Tax		0	0	0	0	0	0	0	0	0	0	0	0
31	Less Credits		0	0	0	0	0	0	0	0	0	0	0	0
32	<b>Net Federal Income Tax</b>	FEDINCTX	0	0	0	0	0	0	0	0	0	0	0	0
33		AFIT	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
34														
35	<b>EFFECTIVE TAX RATE</b>		0.00%											
36														
37														
38														
39														

PART 36 SEPARATION PROGRAM

COMPANY: S&T Telephone Cooperative Association  
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 TIME PERIOD: 12/31/10

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Part 36

Line	Description	Source Allocator	TOTAL	MESSAGE TOLL SERVICE				PRIVATE LINE				OPTIONAL	CHCF	Local Exchange
				INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE				
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA			
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	<b>STATE INCOME TAX COMPUTATION</b>													
2														
3	Return On Investment	ROI	1,149.684	305.338	2,615	96.196	331.677	47.936	0	3,231	3,064	0	0	359,624
4	Interest Expense	INTEXP	(474,738)	(115,456)	(985)	(40,951)	(141,798)	(19,187)	0	(1,394)	(1,320)	0	0	(153,647)
5	Income Adjustment SIT	INCADJST	0	0	0	0	0	0	0	0	0	0	0	0
6	Federal Tax	FEDTX	0	0	0	0	0	0	0	0	0	0	0	0
7	Base State Inc Tax	SUM(3:6)	674,946	189,883	1,630	55,245	189,879	28,749	0	1,837	1,744	0	0	205,977
8			1,000,000	0,281,330	0,002,416	0,081,851	0,281,325	0,042,595	0,000,000	0,002,722	0,002,585	0,000,000	0,000,000	0,305,176
9	Allocated Rate Level	50.000	0	0	0	0	0	0	0	0	0	0	0	0
10	State Tax Base   Allocation %	0	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
11	<b>State Tax Base By Rate Level</b>													
12	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
13	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
14	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
15	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
16	0	0.00%	(674,946)	(189,883)	(1,630)	(55,245)	(189,879)	(28,749)	0	(1,837)	(1,744)	0	0	(205,977)
17	<b>Effective Rate Gross-up Rate</b>													
18	0.00%	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
19	0.00%	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
20	0.00%	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
21	0.00%	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
22	0.00%	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
23	Total Tax		0	0	0	0	0	0	0	0	0	0	0	0
24	Less Credits		0	0	0	0	0	0	0	0	0	0	0	0
25	<b>Net State Income Tax</b>	STINCTX	0	0	0	0	0	0	0	0	0	0	0	0
26		ASIT	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
27														
28	<b>CASH WORKING CAPITAL COMPUTATION</b>													
29	Total Expenses	TEX	7,027,083	2,036,464	19,070	648,997	1,848,832	331,652	0	17,308	17,235	0	0	2,107,524
30	Add Back Rent Revenue		0	0	0	0	0	0	0	0	0	0	0	0
31	<b>Less Non Cash Expenses:</b>													
32	Depreciation & Amortization	TD&AE	2,020,222	493,592	4,207	174,464	604,001	77,614	0	5,895	5,583	0	0	654,864
33	Net Cash Expense Before Taxes		5,006,861	1,542,872	14,863	474,532	1,244,831	254,038	0	11,414	11,652	0	0	1,452,659
34	Federal Income Taxes	FIT/ITC	0	0	0	0	0	0	0	0	0	0	0	0
35	State Income Taxes	SIT	0	0	0	0	0	0	0	0	0	0	0	0
36	Interest Expense	FIX	474,738	115,456	985	40,951	141,798	19,187	0	1,394	1,320	0	0	153,647
37	Total Cash Expenses		5,481,599	1,658,328	15,848	515,484	1,386,629	273,225	0	12,808	12,972	0	0	1,606,306
38	Minimum Bank Balance	MINBANK	0	0	0	0	0	0	0	0	0	0	0	0
39	<b>Cash Working Capital</b>	CWC	225,272	68,151	651	21,184	56,985	11,228	0	526	533	0	0	66,013
40	0.041096	ACWC	1.000000	0.302526	0.002891	0.094039	0.252961	0.049844	0.000000	0.002336	0.002366	0.000000	0.000000	0.293036

PART 36 SEPARATION PROGRAM

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Part 36

Line	Description	Source Allocator	TOTAL	MESSAGE TOLL SERVICE				PRIVATE LINE				OPTIONAL	CHCF	Local Exchange
				INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE				
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA			
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	SEPARATION AMOUNTS, FACTORS, AND ALLOCATION DEVELOPMENT													
2														
3	Loops	LP	2,465	0	0	0	0	1	0	4	5	0	0	0
4	SPF	SPF	1.000000	0.247828	0.002172	0.088667	0.314433	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.346900
5	Allocator From Ln3 & Ln4	SPFLP	1.000000	0.246823	0.002163	0.088307	0.313157	0.000406	0.000000	0.001623	0.002028	0.000000	0.000000	0.345493
6	Allocates COE Cat 4.13 & CWF Cat 1 (Exchange Line)													
7														
8	Exch Trnk Term COE 4.12	T412C	0	0	0	0	0	0	0	0	0	0	0	0
9	Exch Trnk MOU COE 4.12	M412C	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
10	Allocator From Ln8 & Ln9	A12C	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
11														
12	Exch Trnk Miles CWF Cat 2	TM2W	1	0	0	0	0	0	0	0	0	0	1	0
13	Exch Trnk MOU CWF Cat 2	M2W	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
14	Allocator From Ln12 & Ln13	A2CW	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
15														
16	Wdbnd Xch Trnk COE 4.11	T411C	1	0	0	0	0	1	0	0	0	0	0	0
17	Wdbnd Xch MOU COE 4.11	M411C	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
18	Allocator From Ln16 & Ln17	A11C	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
19														
20	Wdbnd Interxch Trnks COE	T422C	225,211	0	0	0	0	214,135	0	11,076	0	0	0	0
21	Wdbnd Interxch MOU COE	M422C	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
22	Allocator From Ln20 & Ln21	A22C	1.000000	0.000000	0.000000	0.000000	0.000000	0.950819	0.000000	0.049181	0.000000	0.000000	0.000000	0.000000
23	Allocates COE Cat 4.22 Wideband Interexchange Circuit													
24														
25	Wdbnd Interxch CCT Mi	CTM32W	740,554	0	0	0	0	704,133	0	36,421	0	0	0	0
26	Wdbnd Interxch MOU CWF	M32W	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
27	Allocator From Ln25 & Ln26	A32W	1.000000	0.000000	0.000000	0.000000	0.000000	0.950819	0.000000	0.049181	0.000000	0.000000	0.000000	0.000000
28	Allocates CWF Cat 3.2 Wideband Interexchange													
29														
30	Circuit Terminations COE	CT423C	423	0	0	0	0	1	0	4	26	0	0	0
31	Other Interexch CM COE	CM423C	1.000000	0.429155	0.001140	0.211304	0.358401	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
32	Allocator From Ln30 & Ln31	A23C	1.000000	0.397704	0.001056	0.195818	0.332135	0.002364	0.000000	0.009456	0.061466	0.000000	0.000000	0.000000
33	Allocates COE Cat 4.23 Other Interexchange													
34														
35	Circuit Miles CWF	CTM33W	7,561	0	0	0	0	1	0	4	363	0	0	0
36	Oth Interexch CMM CWF	CMM33W	1.000000	0.429155	0.001140	0.211304	0.358401	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
37	Allocator From Ln35 & Ln36	A33W	1.000000	0.408268	0.001085	0.201020	0.340957	0.000132	0.000000	0.000529	0.048010	0.000000	0.000000	0.000000
38	Allocates CWF 3.3 Other Interexchange													
39														

PART 36 SEPARATION PROGRAM

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Part 36

Line	Description	Source Allocator	TOTAL	MESSAGE TOLL SERVICE				PRIVATE LINE				OPTIONAL	CHCF	Local Exchange
				INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE				
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA			
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	SEPARATION AMOUNTS, FACTORS, AND ALLOCATION DEVELOPMENT													
2														
3	Host/Remote MOU COE 4.3	A43C	1.000000	0.415912	0.001575	0.206967	0.364170	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.011376
4	Allocates COE Cat 4.3 Host Remote													
5														
6	Host/Remote MOUM CWF	A4CW	1.000000	0.415912	0.001575	0.206967	0.364170	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.011376
7	Allocates CWF Cat 4 Host Remote													
8														
9	Weighted Dial Equip Minutes	DEM	1.000000	0.733881	0.004726	0.044552	0.066841	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.150000
10	Allocates COE Cat 3													
11														
12	Furnished Another Co	FURANCO	0	0	0	0	0	0	0	0	0	0	0	0
13	Allocates COE Cat4.21 and CWF Cat 3.1													
14														
15	Tandem Switching MOU	A2CO	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
16	Allocates COE Cat 2													
17														
18	Current Billings	AMKE	3,627,426	654,958	134,723	1,737,301	474,146	126,982	0	0	22,035	0	0	477,281
19	Allocates 6610 Marketing Expense													
20														
21	Subscriber Line Usage SLU	SLU	1.000000	0.226541	0.000618	0.114367	0.171585	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.486889
22	Allocates 6622 Number Services Alpha and TWX													
23														
24	Wtd Standard Work Sec	ACCS	1	0	0	0	0	0	0	0	0	0	0	1
25	Allocates 6623 Call Completion Service Exp													
26														
27	End User SOP Contacts	AEUS	1	0	0	0	0	0	0	0	0	0	0	1
28	Allocates 6623 Cat 1.1 End User SOP Exp													
29														
30	End User Pay & Col Revenue	AEUP	1,490,095	229,302	2,367	107,651	673,494	0	0	0	0	0	0	477,281
31	Allocates 6623 Cat 1.2 End User Pay & Col Exp													
32														
33	End User Billing Inq Cont	AEUB	110	35	0	22	6	0	0	0	0	0	0	47
34	Allocates 6623 Cat 1.3 EU Billing Inquiry Exp													
35														
36	Foreign Directory	AFOR	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
37														
38														
39														

PART 36 SEPARATION PROGRAM

COMPANY: S&T Telephone Cooperative Association  
 DESCRIPTION: 2010 Cost Study KCC  
 TIME PERIOD: 12/31/10

File: Part 36  
 VERSION: 2.6 5/01/10  
 PRINTED: 01/31/12 11:59 AM

Part 36

Line	Description	Source Allocator	TOTAL	MESSAGE TOLL SERVICE				PRIVATE LINE				OPTIONAL	CHCF	Local Exchange	
				INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE					
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA				
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
1	SEPARATION AMOUNTS, FACTORS, AND ALLOCATION DEVELOPMENT														
2															
3	IXC SOP Contacts	AIXS	100	50	0	25	25	0	0	0	0	0	0	0	
4	Allocates 6623 Cat 1.4 IXC Serv Ord Proc Exp		1.000000	0.500000	0.000000	0.250000	0.250000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
5															
6	IXC Pay & Coll Revenues	AIXP	1,012,814	229,302	2,367	107,651	673,494	0	0	0	0	0	0	0	
7	Allocates 6623 Cat 1.5 IXC Pay & Col Exp		1.000000	0.226401	0.002337	0.106289	0.664973	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
8															
9	IXC Billing Inq Contacts	AIXB	100	50	0	25	25	0	0	0	0	0	0	0	
10	Allocates 6623 Cat 1.6 IXC Billing Inquiry Exp		1.000000	0.500000	0.000000	0.250000	0.250000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
11															
12	Coin Revenues	ACCL	10,000	2,265	6	1,144	1,716	0	0	0	0	0	0	4,869	
13	Allocates 6623 Cat 1.7 Coin Collection Expense		1.000000	0.226541	0.000618	0.114367	0.171585	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.486889	
14															
15	CABS Factor	ACBC	1.000000	0.500000	0.000000	0.199976	0.300024	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
16	Allocates 6623 Cat 2 Carrier Access B&C Expense		1.000000	0.500000	0.000000	0.199976	0.300024	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
17															
18	Users	AOBC	10,000	2,982	0	1,755	1,754	0	0	0	0	0	0	3,509	
19	Allocates 6623 Cat 2 Other B&C Expense		1.000000	0.298200	0.000000	0.175500	0.175400	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.350900	
20															
21	Messages Billed	AMPE	1,968,664	639,729	4,228	367,889	956,818	0	0	0	0	0	0	0	
22	Allocates 6623 Cat 2 Message Processing Expens		1.000000	0.324956	0.002148	0.186872	0.486024	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
23															
24	Equal Access Allocator	AEQE	1	1	0	0	0	0	0	0	0	0	0	0	
25	Allocates Equal Access Investment & Expense		1.000000	0.703210	0.000000	0.296790	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
26															
27	Presubscription Allocator	APRE	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
28															
29															
30	Rate of Return	ROR		11.25%	11.25%	10.00%	10.00%	11.25%	11.25%	10.00%	10.00%	10.00%	10.00%	9.99%	
31	Cash Working Capital - 1 for Jurisdictions w/no CWC			0	0	0	0	0	0	0	0	0	0	0	

PART 36 SEPARATION PROGRAM

COMPANY: S&T Telephone Cooperative Association  
 DESCRIPTION: 2010 Cost Study KCC  
 TIME PERIOD: 12/31/10

File: Part 36  
 VERSION: 2.6 5/01/10  
 PRINTED: 01/31/12 11:59 AM

Part 36

Line	Description	Source Allocator	TOTAL	MESSAGE TOLL SERVICE				PRIVATE LINE				OPTIONAL	CHCF	Local Exchange
				INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE				
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA			
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	<b>DIRECT ASSIGNMENTS</b>													
2														
3	6540 Access Expense	NAE	54,732	54,732	0	0	0	0	0	0	0	0	0	0
4		INTERSTATE	1,000,000	1,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
5														
6	6540 Access Expenses DA	DANAE	0	0	0	0	0	0	0	0	0	0	0	0
7			0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
8														
9	<b>6540 Access Expense</b>	DNAE	54,732	54,732	0	0	0	0	0	0	0	0	0	0
10														
11														
12	Account 6620													
13	Cat 3 Customer Services	OTH	0	0	0	0	0	0	0	0	0	0	0	0
14		AS1&2	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
15														
16	Cat 3 Cust Serv Direct Assignment		2,615	2,615	0	0	0	0	0	0	0	0	0	0
17		DAOTH	1,000,000	1,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
18														
19	<b>Cat 3 Customer Services</b>	DOTH	2,615	2,615	0	0	0	0	0	0	0	0	0	0
20														
21														
22	6720 General & Administrative	G&A	794,821	235,817	2,687	81,610	194,816	42,988	0	1,712	1,812	0	0	233,380
23		ABIG3	1,000,000	0,296,692	0,003,380	0,102,677	0,245,106	0,054,085	0,000,000	0,002,154	0,002,280	0,000,000	0,000,000	0,293,626
24														
25	6720 Gen & Admin Direct Assignment		83,857	83,857	0	0	0	0	0	0	0	0	0	0
26		DAG&A	1,000,000	1,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
27														
28	<b>6720 General &amp; Administrative</b>	DG&A	878,678	319,674	2,687	81,610	194,816	42,988	0	1,712	1,812	0	0	233,380
29														
30														
31	Accnt 7200 Operating Taxes	OTX	532,753	141,236	1,162	44,587	151,609	25,132	0	1,523	1,439	0	0	166,063
32		A2OO1	1,000,000	0,265,106	0,002,181	0,083,692	0,284,576	0,047,174	0,000,000	0,002,860	0,002,702	0,000,000	0,000,000	0,311,708
33														
34	Operating Taxes Direct Assignment		0	0	0	0	0	0	0	0	0	0	0	0
35		DAOTX	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
36														
37	<b>Accnt 7200 Operating Taxes</b>	DOTX	532,753	141,236	1,162	44,587	151,609	25,132	0	1,523	1,439	0	0	166,063

PART 36 SEPARATION PROGRAM

COMPANY: S&T Telephone Cooperative Association  
 DESCRIPTION: 2010 Cost Study  
 TIME PERIOD: 12/31/10

File: Part 36  
 VERSION: 2.6 5/01/10  
 PRINTED: 07/20/11 08:36 AM

Part 36

Line	Description	Source Allocator	TOTAL	MESSAGE TOLL SERVICE				PRIVATE LINE				OPTIONAL	CHCF	Local Exchange	
				INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE					
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA				
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
1	<b>SUMMARY</b>														
2	<b>RATE BASE (INVESTMENT)</b>														
3	General Support Facilities	GSF	3,673,583	977,195	8,038	308,642	1,049,136	161,517	0	10,591	9,731	0	0	1,148,732	
4	Central Office Equipment	COE	11,575,371	3,710,508	27,917	855,568	2,708,700	1,143,953	0	34,738	29,294	0	0	3,064,692	
5	Info Orig/Term Equipment	IOT	0	0	0	0	0	0	0	0	0	0	0	0	
6	Cable & Wire Facilities	CWF	28,491,657	6,947,561	59,750	2,510,732	8,734,013	617,683	0	80,779	76,839	0	0	9,464,301	
7	Tangible Assets	TTA	0	0	0	0	0	0	0	0	0	0	0	0	
8	Intangible Assets	ING	323	86	1	27	92	14	0	1	1	0	0	101	
9	<b>Total 2001 Rate Base</b>		43,740,934	11,635,350	95,705	3,674,971	12,491,941	1,923,167	0	126,109	115,866	0	0	13,677,826	
10	Distribution	2001	1.000000	0.266006	0.002188	0.084017	0.285589	0.043967	0.000000	0.002883	0.002649	0.000000	0.000000	0.312701	
11															
12	Non 2001 Rate Base	N2001RB	2,041,566	512,550	4,467	181,050	612,675	51,384	0	5,686	5,413	0	0	668,340	
13	Accum Depr & Amort	TD&A	(33,559,958)	(9,151,535)	(74,517)	(2,792,962)	(9,438,365)	(1,548,274)	0	(96,083)	(87,924)	0	0	(10,370,298)	
14	Other Credits	TOTHCR	(2,500)	(665)	(5)	(210)	(714)	(110)	0	(7)	(7)	0	0	(782)	
15	<b>NET RATE BASE</b>		12,220,042	2,995,699	25,649	1,062,848	3,665,538	426,168	0	35,705	33,348	0	0	3,975,086	
16	Distribution	NRB	1.000000	0.245146	0.002099	0.086976	0.299961	0.034875	0.000000	0.002922	0.002729	0.000000	0.000000	0.325292	
17															
18	<b>RATE OF RETURN</b>	ROR		0.112500	0.112500	0.100000	0.100000	0.112500	0.112500	0.100000	0.100000	0.100000	0.100000	0.099938	
19	<b>RETURN ON INVESTMENT</b>	15 * 18	1,264,852	337,016	2,886	106,285	366,554	47,944	0	3,570	3,335	0	0	397,262	
20	Distribution	ROI	1.000000	0.266447	0.002281	0.084029	0.289800	0.037905	0.000000	0.002823	0.002637	0.000000	0.000000	0.314078	
21															
22	<b>EXPENSES</b>														
23	Plant Specific Expenses	PLNTSPE	2,349,531	666,139	5,310	189,777	632,085	144,689	0	6,863	6,135	0	0	698,533	
24	Plant NonSpecific Expenses	PLNTNSPE	263,043	110,144	456	17,502	59,491	9,159	0	601	552	0	0	65,139	
25	Depr & Amort Expense	TD&AE	2,020,222	495,404	4,221	175,145	606,174	70,823	0	5,917	5,519	0	0	657,018	
26	Customer Operations Expense	TCUST	595,601	191,511	3,966	102,342	114,871	3,496	0	0	607	0	0	178,807	
27	Corporate Operations Expense	TCORP	1,231,067	425,027	3,883	118,057	281,967	59,508	0	2,518	2,525	0	0	337,583	
28	Operating Taxes	TOPTX	532,753	141,715	1,166	44,760	152,148	23,424	0	1,536	1,411	0	0	166,592	
29	Other Income & Expense	TOIE	34,865	12,000	110	3,340	8,012	1,681	0	72	72	0	0	9,579	
30	<b>TOTAL EXPENSES</b>	SUM(23:29)	7,027,083	2,041,941	19,111	650,924	1,854,749	312,780	0	17,506	16,820	0	0	2,113,251	
31	Distribution	TEX	1.000000	0.290582	0.002720	0.092631	0.263943	0.044511	0.000000	0.002491	0.002394	0.000000	0.000000	0.300730	
32															
33	<b>AFUDC</b>	TAFUDC	(3,541)	(942)	(8)	(297)	(1,011)	(156)	0	(10)	(9)	0	0	(1,107)	
34															
35	<b>INCOME TAXES</b>														
36	Federal	FEDINCTAX	0	0	0	0	0	0	0	0	0	0	0	0	
37	State	STATEINCTX	0	0	0	0	0	0	0	0	0	0	0	0	
38															
39	<b>NET REVENUE REQUIREMENT</b>		8,288,394	2,378,015	21,989	756,911	2,220,292	360,569	0	21,066	20,146	0	0	2,509,406	
40	Distribution	NRR	1.000000	0.286909	0.002653	0.091322	0.267880	0.043503	0.000000	0.002542	0.002431	0.000000	0.000000	0.302761	

PART 36 SEPARATION PROGRAM

COMPANY: S&T Telephone Cooperative Association  
 DESCRIPTION: 2010 Cost Study  
 TIME PERIOD: 12/31/10

File: Part 36  
 VERSION: 2.6 5/01/10  
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Part 36

Line	Description	Source Allocator	TOTAL	MESSAGE TOLL SERVICE				PRIVATE LINE				OPTIONAL	CHCF	Local Exchange	
				INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE					
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA				
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
1	<b>Account 2110 - GENERAL SUPPORT FACILITIES</b>														
2															
3	Total General Support Facilities	GSF	3,673,583	977,195	8,038	308,642	1,049,136	161,517	0	10,591	9,731	0	0	1,148,732	
4		ACIW	1,000,000	0,266,006	0,002,188	0,084,017	0,285,589	0,043,967	0,000,000	0,002,883	0,002,649	0,000,000	0,000,000	0,312,701	
5															
6	<b>Accounts 2210 - 2230 CENTRAL OFFICE EQUIPMENT</b>														
7															
8	Equal Access Equipment	EQA	27,364	19,242	0	8,121	0	0	0	0	0	0	0	0	
9		AEQA	1,000,000	0,703,210	0,000,000	0,296,790	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	
10	Cat 1 Operator Systems	1CO	0	0	0	0	0	0	0	0	0	0	0	0	
11		ACCS	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	
12	Cat 2 Tandem Switching	2CO	0	0	0	0	0	0	0	0	0	0	0	0	
13		A2CO	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	
14	Cat 3 Local Switching	3CO	2,233,507	1,639,128	10,556	99,507	149,290	0	0	0	0	0	0	335,026	
15		DEM	1,000,000	0,733,881	0,004,726	0,044,552	0,066,841	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,150,000	
16	<b>Total COE Switching</b>	COES	2,260,871	1,658,371	10,556	107,628	149,290	0	0	0	0	0	0	335,026	
17		ACOE	1,000,000	0,733,510	0,004,669	0,047,605	0,066,032	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,148,185	
18															
19	Cat 4.11 Wideband Exchange	11C	813,949	0	0	0	0	813,949	0	0	0	0	0	0	
20		A11C	1,000,000	0,000,000	0,000,000	0,000,000	0,000,000	1,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	
21	Cat 4.12 Exchange Trunk	12C	0	0	0	0	0	0	0	0	0	0	0	0	
22		A12C	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	
23	Cat 4.13 Exchange Line	13C	7,900,571	1,950,095	17,090	697,698	2,474,191	3,183	0	12,733	15,916	0	0	2,729,666	
24		SPFLP	1,000,000	0,246,830	0,002,163	0,088,310	0,313,166	0,000,403	0,000,000	0,001,612	0,002,015	0,000,000	0,000,000	0,345,502	
25	Cat 4.21 Furn Another Co	21C	0	0	0	0	0	0	0	0	0	0	0	0	
26		FURANCO	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	
27	Cat 4.22 Wideband Interexch	22C	345,786	0	0	0	0	326,213	0	19,573	0	0	0	0	
28		A22C	1,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,943,397	0,000,000	0,056,603	0,000,000	0,000,000	0,000,000	0,000,000	
29	Cat 4.23 Other Interexchange	23C	254,194	102,042	271	50,243	85,219	608	0	2,432	13,379	0	0	0	
30		A23C	1,000,000	0,401,434	0,001,066	0,197,655	0,335,251	0,002,392	0,000,000	0,009,569	0,052,632	0,000,000	0,000,000	0,000,000	
31	Cat 4.3 Host/Remote	43C	0	0	0	0	0	0	0	0	0	0	0	0	
32		A43C	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	
33	<b>Total COE Transmission</b>	COET	9,314,500	2,052,137	17,361	747,940	2,559,410	1,143,953	0	34,738	29,294	0	0	2,729,666	
34		ACOET	1,000,000	0,220,316	0,001,864	0,080,299	0,274,777	0,122,814	0,000,000	0,003,729	0,003,145	0,000,000	0,000,000	0,293,056	
35															
36															
37															
38	<b>Total Central Office Equipment</b>	COE	11,575,371	3,710,508	27,917	855,568	2,708,700	1,143,953	0	34,738	29,294	0	0	3,064,692	
39		ACOE	1,000,000	0,320,552	0,002,412	0,073,913	0,234,006	0,098,826	0,000,000	0,003,001	0,002,531	0,000,000	0,000,000	0,264,760	

PART 36 SEPARATION PROGRAM

COMPANY: S&T Telephone Cooperative Association  
 DESCRIPTION: 2010 Cost Study  
 TIME PERIOD: 12/31/10

File: Part 36  
 VERSION: 2.6 5/01/10  
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Part 36

Line	Description	Source Allocator	TOTAL	MESSAGE TOLL SERVICE				PRIVATE LINE				OPTIONAL	CHCF	Local Exchange
				INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE				
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA			
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	<b>Account 2310 INFORMATION ORIGINATION/TERMINATION EQUIPMENT</b>													
2														
3	Total Info Orig/Term Equip	IOT	0	0	0	0	0	0	0	0	0	0	0	0
4		SPF	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5														
6	<b>Account 2410 - CABLE &amp; WIRE FACILITIES</b>													
7														
8	Cat 1 Exchange Line	1CW	27,392,870	6,761,371	59,255	2,419,058	8,578,520	11,037	0	44,146	55,183	0	0	9,464,301
9		SPFLP	1.000000	0.246830	0.002163	0.088310	0.313166	0.000403	0.000000	0.001612	0.002015	0.000000	0.000000	0.345502
10	Cat 2 Wideband & Exch Trnk	2CW	0	0	0	0	0	0	0	0	0	0	0	0
11		A2CW	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
12	Cat 3.1 Furn Another Co	31W	0	0	0	0	0	0	0	0	0	0	0	0
13		FURANCO	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
14	Cat 3.2 Wideband Interexch	32W	642,977	0	0	0	0	606,586	0	36,391	0	0	0	0
15		A32W	1.000000	0.000000	0.000000	0.000000	0.000000	0.943402	0.000000	0.056598	0.000000	0.000000	0.000000	0.000000
16	Cat 3.3 Other Interexch	33W	455,810	186,190	495	91,675	155,493	60	0	241	21,656	0	0	0
17		A33W	1.000000	0.408481	0.001085	0.201125	0.341136	0.000132	0.000000	0.000529	0.047512	0.000000	0.000000	0.000000
18	Cat 4 Host/Remote	4CW	0	0	0	0	0	0	0	0	0	0	0	0
19		A4CW	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
20														
21	<b>Total Cable &amp; Wire Facilities</b>	CWF	28,491,657	6,947,561	59,750	2,510,732	8,734,013	617,683	0	80,779	76,839	0	0	9,464,301
22		ACWF	1.000000	0.243845	0.002097	0.088122	0.306546	0.021679	0.000000	0.002835	0.002697	0.000000	0.000000	0.332178
23														
24	<b>Total COE IOT &amp; CWF</b>	CIW	40,067,028	10,658,069	87,667	3,366,301	11,442,713	1,761,636	0	115,516	106,134	0	0	12,528,992
25		ACIW	1.000000	0.266006	0.002188	0.084017	0.285589	0.043967	0.000000	0.002883	0.002649	0.000000	0.000000	0.312701
26														
27	<b>CAPITAL LEASES:</b>													
28	General Support Facilities	CLG	0	0	0	0	0	0	0	0	0	0	0	0
29		ACIW	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
30	Central Office Equipment	CLC	0	0	0	0	0	0	0	0	0	0	0	0
31		ACOE	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
32	Information Orig/Term	CLT	0	0	0	0	0	0	0	0	0	0	0	0
33		SPF	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
34	Cable & Wire Facilities	CLW	0	0	0	0	0	0	0	0	0	0	0	0
35		ACWF	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
36	<b>Total Capital Leases</b>		0	0	0	0	0	0	0	0	0	0	0	0
37			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
38														
39														

PART 36 SEPARATION PROGRAM

COMPANY: S&T Telephone Cooperative Association  
 DESCRIPTION: 2010 Cost Study  
 TIME PERIOD: 12/31/10

File: Part 36  
 VERSION: 2.6 5/01/10  
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Part 36

Line	Description	Source Allocator	TOTAL	MESSAGE TOLL SERVICE				PRIVATE LINE				OPTIONAL	CHCF	Local Exchange	
				INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE					
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA				
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
1															
2	Leasehold Improvements	TLI	0	0	0	0	0	0	0	0	0	0	0	0	0
3		A2001	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
4	Total Tangible Assets	TTA	0	0	0	0	0	0	0	0	0	0	0	0	0
5		ATTA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
6															
7															
8	INTANGIBLE ASSETS	ING	323	86	1	27	92	14	0	1	1	0	0	101	
9		A2001	1.000000	0.266006	0.002188	0.084017	0.285589	0.043967	0.000000	0.002883	0.002649	0.000000	0.000000	0.312701	
10															
11	TOTAL 2001 RATE BASE	2001	43,740.934	11,635.350	95.705	3,674.971	12,491.941	1,923.167	0	126.109	115.866	0	0	13,677.826	
12		A2001	1.000000	0.266006	0.002188	0.084017	0.285589	0.043967	0.000000	0.002883	0.002649	0.000000	0.000000	0.312701	
13															
14															
15	RATE BASE ITEMS NOT IN 2001														
16															
17	2002 Plant Held Future Use	PFU	0	0	0	0	0	0	0	0	0	0	0	0	
18		A2001	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
19	2003 Plant Under Constr ST	PUC	60.404	16.068	132	5,075	17,251	2,656	0	174	160	0	0	18,888	
20		A2001	1.000000	0.266006	0.002188	0.084017	0.285589	0.043967	0.000000	0.002883	0.002649	0.000000	0.000000	0.312701	
21	2004 Plant Under Constr LT	PUL	0	0	0	0	0	0	0	0	0	0	0	0	
22		A2001	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
23	2005 Plant Aquisition Adj	TPA	0	0	0	0	0	0	0	0	0	0	0	0	
24		A2001	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
25	1220 Material & Supplies	M&S	1,755,890	428,166	3,682	154,732	538,262	38,067	0	4,978	4,735	0	0	583,268	
26		ACWF	1.000000	0.243845	0.002097	0.088122	0.306546	0.021679	0.000000	0.002835	0.002697	0.000000	0.000000	0.332178	
27	1402 RTB Stock	RTB	0	0	0	0	0	0	0	0	0	0	0	0	
28		A2001	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
29	Cash Working Capital	CWC	225.272	68,316	653	21,243	57,163	10,662	0	534	518	0	0	66,184	
30		ACEXP	1.000000	0.303261	0.002897	0.094298	0.253751	0.047329	0.000000	0.002370	0.002299	0.000000	0.000000	0.293794	
31	Other Noncurrent Assets	ONA	0	0	0	0	0	0	0	0	0	0	0	0	
32		A2001	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
33	Deferred Maint & Retire	DMR	0	0	0	0	0	0	0	0	0	0	0	0	
34		A2001	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
35	Deferred Charges	DFC	0	0	0	0	0	0	0	0	0	0	0	0	
36		A2001	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
37															
38	Total Non 2001 Rate Base	N2001RB	2,041,566	512,550	4,467	181,050	612,675	51,384	0	5,686	5,413	0	0	668,340	
39		AN2001RB	1.000000	0.251057	0.002188	0.088682	0.300101	0.025169	0.000000	0.002785	0.002652	0.000000	0.000000	0.327366	

PART 36 SEPARATION PROGRAM

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 TIME PERIOD: 12/31/10

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Part 36

Line	Description	Source Allocator	TOTAL	MESSAGE TOLL SERVICE				PRIVATE LINE				OPTIONAL	CHCF	Local Exchange
				INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE				
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA			
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	<b>Account 3100 - ACCUMULATED DEPRECIATION</b>													
2														
3	General Support Facilities	ADG	(2,317,239)	(616,399)	(5,070)	(194,687)	(661,779)	(101,883)	0	(6,681)	(6,138)	0	0	(724,603)
4		ACIW	1.000000	0.266006	0.002188	0.084017	0.285589	0.043967	0.000000	0.002883	0.002649	0.000000	0.000000	0.312701
5	Central Office Equipment	ADC	(2,260,871)	(1,658,371)	(10,556)	(107,628)	(149,290)	0	0	0	0	0	0	(335,026)
6	Switching	ACOE	1.000000	0.733510	0.004669	0.047605	0.066032	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.148185
7	Central Office Equipment	ADT	(8,089,018)	(1,782,143)	(15,077)	(649,536)	(2,222,676)	(993,446)	0	(30,167)	(25,440)	0	0	(2,370,532)
8	Transmission	ACOET	1.000000	0.220316	0.001864	0.080299	0.274777	0.122814	0.000000	0.003729	0.003145	0.000000	0.000000	0.293056
9	Information Orig/Term	ADI	0	0	0	0	0	0	0	0	0	0	0	0
10		SPF	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
11	Cable & Wire Facilities	ADW	(20,892,830)	(5,094,621)	(43,814)	(1,841,111)	(6,404,620)	(452,944)	0	(59,235)	(56,346)	0	0	(6,940,138)
12		ACWF	1.000000	0.243845	0.002097	0.088122	0.306546	0.021679	0.000000	0.002835	0.002697	0.000000	0.000000	0.332178
13	<b>Total Account 3100 Accumulated Depr</b>		<b>(33,559,958)</b>	<b>(9,151,535)</b>	<b>(74,517)</b>	<b>(2,792,962)</b>	<b>(9,438,365)</b>	<b>(1,548,274)</b>	<b>0</b>	<b>(96,083)</b>	<b>(87,924)</b>	<b>0</b>	<b>0</b>	<b>(10,370,298)</b>
14			1.000000	0.272692	0.002220	0.083223	0.281239	0.046135	0.000000	0.002863	0.002620	0.000000	0.000000	0.309008
15														
16														
17	<b>Accounts 3200 through 3600 ACCUMULATED DEPRECIATION &amp; AMORTIZATION</b>													
18														
19	3200 Plant Held Future	AAP	0	0	0	0	0	0	0	0	0	0	0	0
20		A2O01	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
21	3400 Tangible Assets	AAT	0	0	0	0	0	0	0	0	0	0	0	0
22		A2O01	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
23	3500 Intangible Assets	AAI	0	0	0	0	0	0	0	0	0	0	0	0
24		A2O01	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
25	3600 Plant Acquisition Adjust	AAA	0	0	0	0	0	0	0	0	0	0	0	0
26		A2O01	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
27														
28	<b>Total Accnts 3200 Through 3600</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
29			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
30														
31														
32	<b>Total Accum Depr &amp; Amort</b>	<b>TD&amp;A</b>	<b>(33,559,958)</b>	<b>(9,151,535)</b>	<b>(74,517)</b>	<b>(2,792,962)</b>	<b>(9,438,365)</b>	<b>(1,548,274)</b>	<b>0</b>	<b>(96,083)</b>	<b>(87,924)</b>	<b>0</b>	<b>0</b>	<b>(10,370,298)</b>
33			1.000000	0.272692	0.002220	0.083223	0.281239	0.046135	0.000000	0.002863	0.002620	0.000000	0.000000	0.309008
34														
35														
36	<b>NET TELEPHONE PLANT</b>	<b>2001-AD&amp;A</b>	<b>10,180,976</b>	<b>2,483,814</b>	<b>21,188</b>	<b>882,008</b>	<b>3,053,576</b>	<b>374,894</b>	<b>0</b>	<b>30,026</b>	<b>27,941</b>	<b>0</b>	<b>0</b>	<b>3,307,528</b>
37		<b>ANTP</b>	<b>1.000000</b>	<b>0.243966</b>	<b>0.002081</b>	<b>0.086633</b>	<b>0.299930</b>	<b>0.036823</b>	<b>0.000000</b>	<b>0.002949</b>	<b>0.002744</b>	<b>0.000000</b>	<b>0.000000</b>	<b>0.324873</b>
38														
39														

PART 36 SEPARATION PROGRAM

COMPANY: S&T Telephone Cooperative Association  
 DESCRIPTION: 2010 Cost Study  
 TIME PERIOD: 12/31/10

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Part 36

Line	Description	Source Allocator	TOTAL D	MESSAGE TOLL SERVICE				PRIVATE LINE				OPTIONAL M	CHCF N	Local Exchange O	
				INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE					
				InterLATA E	IntraLATA F	InterLATA G	IntraLATA H	InterLATA I	IntraLATA J	InterLATA K	IntraLATA L				
1	<b>Account 4340 ACCUMULATED DEFERRED INCOME TAX</b>														
2															
3	General Support Facilities	DTG	0	0	0	0	0	0	0	0	0	0	0	0	0
4		AGSF	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5	Central Office Equipment	DTC	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Switching	ACOES	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
7	Central Office Equipment	DTT	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Transmission	ACOET	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
9	Information Orig/Term	DTI	0	0	0	0	0	0	0	0	0	0	0	0	0
10		AIOT	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
11	Cable & Wire Facilities	DTW	0	0	0	0	0	0	0	0	0	0	0	0	0
12		ACWF	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
13	Tangible Assets														
14			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
15	Intangible Assets														
16			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
17	Plant Held Future Use														
18			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
19	Plant Acquisition Adjustment														
20			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
21	Unclassified	DOT	0	0	0	0	0	0	0	0	0	0	0	0	0
22		A2OO1	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
23															
24	<b>Total Deferred Income Tax</b>	TDOT	0	0	0	0	0	0	0	0	0	0	0	0	0
25		ADOT	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
26															
27	<b>OTHER CREDITS</b>														
28															
29	Other Longterm Liabilities	OLL	0	0	0	0	0	0	0	0	0	0	0	0	0
30		ABIG3	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
31	Customer Deposits	CDP	(2,500)	(665)	(5)	(210)	(714)	(110)	0	(7)	(7)	0	0	(782)	
32		A2OO1	1.000000	0.266006	0.002188	0.084017	0.285589	0.043967	0.000000	0.002883	0.002649	0.000000	0.000000	0.312701	
33															
34	<b>Total Other Credits</b>	TOTHCR	(2,500)	(665)	(5)	(210)	(714)	(110)	0	(7)	(7)	0	0	(782)	
35		ATOTHCR	1.000000	0.266006	0.002188	0.084017	0.285589	0.043967	0.000000	0.002883	0.002649	0.000000	0.000000	0.312701	
36															
37															
38	<b>TOTAL NET RATE BASE</b>	TNRB	12,220,042	2,995,699	25,649	1,062,848	3,665,538	426,168	0	35,705	33,348	0	0	3,975,086	
39	<b>(NET INVESTMENT)</b>														

PART 36 SEPARATION PROGRAM

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Part 36

Line	Description	Source Allocator	TOTAL	MESSAGE TOLL SERVICE				PRIVATE LINE				OPTIONAL	CHCF	Local Exchange
				INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE				
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA			
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	<b>PLANT SPECIFIC OPERATING EXPENSES</b>													
2														
3	6110 Network Support Exp	NSE	0	0	0	0	0	0	0	0	0	0	0	0
4		ACIW	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5	6120 General Support Exp	GSE	712.660	189,572	1,559	59,875	203,528	31,334	0	2,055	1,888	0	0	222,849
6		ACIW	1.000000	0.266006	0.002188	0.084017	0.285589	0.043967	0.000000	0.002883	0.002649	0.000000	0.000000	0.312701
7	6210 Central Office Switching	COS	527,472	169,082	1,272	38,987	123,431	52,128	0	1,583	1,335	0	0	139,653
8		ACOE	1.000000	0.320552	0.002412	0.073913	0.234006	0.098826	0.000000	0.003001	0.002531	0.000000	0.000000	0.264760
9	6220 Operator Systems Exp	OSE	0	0	0	0	0	0	0	0	0	0	0	0
10		ACOE	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
11	6230 Central Office Trans Exp	COT	481,883	154,468	1,162	35,617	112,763	47,623	0	1,446	1,220	0	0	127,583
12		ACOE	1.000000	0.320552	0.002412	0.073913	0.234006	0.098826	0.000000	0.003001	0.002531	0.000000	0.000000	0.264760
13	6310 Info Orig/Term Exp	OTE	0	0	0	0	0	0	0	0	0	0	0	0
14		SPF	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
15	6400 Cable & Wire Fac Exp	CWE	627,516	153,017	1,316	55,298	192,363	13,604	0	1,779	1,692	0	0	208,447
16		ACWF	1.000000	0.243845	0.002097	0.088122	0.306546	0.021679	0.000000	0.002835	0.002697	0.000000	0.000000	0.332178
17														
18	<b>Total Plant Specific Expense</b>	PLNTSPEX	2,349,531	666,139	5,310	189,777	632,085	144,689	0	6,863	6,135	0	0	698,533
19		APLNTSPEX	1.000000	0.283520	0.002260	0.080772	0.269026	0.061582	0.000000	0.002921	0.002611	0.000000	0.000000	0.297307
20														
21	<b>PLANT NONSPECIFIC OPERATING EXPENSES</b>													
22														
23	6510 Other Prop & Equip	OPP	75.676	20,130	166	6,358	21,612	3,327	0	218	200	0	0	23,664
24		A2OO1	1.000000	0.266006	0.002188	0.084017	0.285589	0.043967	0.000000	0.002883	0.002649	0.000000	0.000000	0.312701
25	6530 Network Operation Exp	NOE	132.636	35,282	290	11,144	37,879	5,832	0	382	351	0	0	41,475
26		ACIW	1.000000	0.266006	0.002188	0.084017	0.285589	0.043967	0.000000	0.002883	0.002649	0.000000	0.000000	0.312701
27	6540 Access Expense	NAE	54,732	54,732	0	0	0	0	0	0	0	0	0	0
28		INTERSTATE	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
29														
30	<b>Total Plant NonSpecific Exp</b>	PLNTNSPEX	263.043	110,144	456	17,502	59,491	9,159	0	601	552	0	0	65,139
31		APLNTNSPEX	1.000000	0.418730	0.001733	0.066535	0.226166	0.034819	0.000000	0.002283	0.002098	0.000000	0.000000	0.247636
32														
33														
34														
35														
36														
37														
38														
39														

PART 36 SEPARATION PROGRAM

COMPANY: S&T Telephone Cooperative Association  
 DESCRIPTION: 2010 Cost Study  
 TIME PERIOD: 12/31/10

File: Part 36  
 VERSION: 2.6 5/01/10  
 PRINTED: 07/20/11 08:36 AM

Part 36

Line	Description	Source Allocator	TOTAL	MESSAGE TOLL SERVICE				PRIVATE LINE				OPTIONAL	CHCF	Local Exchange	
				INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE					
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA				
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
1	6561 DEPRECIATION EXPENSE - TPIS														
2															
3	General Support Facilities	DEG	172,582	45,908	378	14,500	49,288	7,588	0	498	457	0	0	53,967	
4		ACIW	1,000,000	0,266,006	0,002,188	0,084,017	0,285,589	0,043,967	0,000,000	0,002,883	0,002,649	0,000,000	0,000,000	0,312,701	
5	Central Office Equipment	DEC	8,976	6,584	42	427	593	0	0	0	0	0	0	1,330	
6	Switching	ACOES	1,000,000	0,733,510	0,004,669	0,047,605	0,066,032	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,148,185	
7	Central Office Equipment	DET	231,117	50,919	431	18,558	63,506	28,384	0	862	727	0	0	67,730	
8	Transmission	ACOET	1,000,000	0,220,316	0,001,864	0,080,299	0,274,777	0,122,814	0,000,000	0,003,729	0,003,145	0,000,000	0,000,000	0,293,056	
9	Infor Orig/Term Equipment	DEI	0	0	0	0	0	0	0	0	0	0	0	0	
10		SPF	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	
11	Cable & Wire Facilities	DEW	1,607,547	391,993	3,371	141,660	492,788	34,851	0	4,558	4,335	0	0	533,992	
12		ACWF	1,000,000	0,243,845	0,002,097	0,088,122	0,306,546	0,021,679	0,000,000	0,002,835	0,002,697	0,000,000	0,000,000	0,332,178	
13															
14	<b>Total 6561 Depreciation Exp</b>	TDE	2,020,222	495,404	4,221	175,145	606,174	70,823	0	5,917	5,519	0	0	657,018	
15			1,000,000	0,245,223	0,002,090	0,086,696	0,300,053	0,035,057	0,000,000	0,002,929	0,002,732	0,000,000	0,000,000	0,325,221	
16															
17															
18	6562 Depr Plant Held Future	DPH	0	0	0	0	0	0	0	0	0	0	0	0	
19		A2OO1	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	
20															
21	6563 Amort Tangible Assets	TNG	0	0	0	0	0	0	0	0	0	0	0	0	
22		A2OO1	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	
23															
24	6564 Amort Intangible Assets	AMI	0	0	0	0	0	0	0	0	0	0	0	0	
25		A2OO1	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	
26															
27	6565 Amort Plant Acquisition	AEO	0	0	0	0	0	0	0	0	0	0	0	0	
28		A2OO1	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	
29															
30															
31	<b>Total Depr &amp; Amort Expense</b>	TD&AEX	2,020,222	495,404	4,221	175,145	606,174	70,823	0	5,917	5,519	0	0	657,018	
32		ATD&AEX	1,000,000	0,245,223	0,002,090	0,086,696	0,300,053	0,035,057	0,000,000	0,002,929	0,002,732	0,000,000	0,000,000	0,325,221	
33															
34															
35															
36															
37															
38															
39															

PART 36 SEPARATION PROGRAM

COMPANY: S&T Telephone Cooperative Association  
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Part 36

Line	Description	Source Allocator	TOTAL D	MESSAGE TOLL SERVICE				PRIVATE LINE				OPTIONAL M	CHCF N	Local Exchange O
				INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE				
				InterLATA E	IntraLATA F	InterLATA G	IntraLATA H	InterLATA I	IntraLATA J	InterLATA K	IntraLATA L			
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	6610 MARKETING EXPENSE	MKE	99,882	18,034	3,710	47,837	13,056	3,496	0	0	607	0	0	13,142
2		AMKE	1.000000	0.180557	0.037140	0.478935	0.130711	0.035006	0.000000	0.000000	0.006075	0.000000	0.000000	0.131576
3														
4	6620 TELEPHONE OPERATOR & PUBLISHED DIRECTORY													
5														
6	Telephone Operator Service	CCS	1,587	0	0	0	0	0	0	0	0	0	0	1,587
7		ACCS	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
8	Classified Directory Expense	NSC	6,681	0	0	0	0	0	0	0	0	0	0	6,681
9		LOCAL	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
10	Alpha Directory Expense	NSA	56,639	12,831	35	6,478	9,718	0	0	0	0	0	0	27,577
11		SLU	1.000000	0.226541	0.000618	0.114367	0.171585	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.486889
12	Foreign Directory Expense	NSF	0	0	0	0	0	0	0	0	0	0	0	0
13		DIRECT	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
14	TWX Directory Expense	NST	0	0	0	0	0	0	0	0	0	0	0	0
15		SLU	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
16	Total 6620 Telephone Oper & Pub Dir		64,907	12,831	35	6,478	9,718	0	0	0	0	0	0	35,845
17			1.000000	0.197684	0.000539	0.099799	0.149728	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.552249
18														
19	Account 6620 Cat 1 Customer Services													
20														
21	1.1 End User Serv Order Proc	EUS	66,121	0	0	0	0	0	0	0	0	0	0	66,121
22		AEUS	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
23	1.1 Presubscription Srv Order	PRE	63,179	63,179	0	0	0	0	0	0	0	0	0	0
24		APRE	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
25	1.2 End User Payment & Coll	EUP	70,865	10,905	113	5,120	32,030	0	0	0	0	0	0	22,698
26		AEUP	1.000000	0.153884	0.001589	0.072244	0.451981	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.320302
27	1.3 End User Billing	EUB	40,692	12,948	0	8,138	2,220	0	0	0	0	0	0	17,387
28		AEUB	1.000000	0.318182	0.000000	0.200000	0.054545	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.427273
29	1.4 IXC Serv Ord Proc	IXS	33,502	16,751	0	8,376	8,376	0	0	0	0	0	0	0
30		AIXS	1.000000	0.500000	0.000000	0.250000	0.250000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
31	1.5 IXC Payment & Collection	IXP	24,272	5,495	57	2,580	16,140	0	0	0	0	0	0	0
32		AIXP	1.000000	0.226401	0.002337	0.106289	0.664973	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
33	1.6 IXC Billing Inquiry	IXB	11,509	5,754	0	2,877	2,877	0	0	0	0	0	0	0
34		AIXB	1.000000	0.500000	0.000000	0.250000	0.250000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
35	1.7 Coin Collection & Admin	CCL	0	0	0	0	0	0	0	0	0	0	0	0
36		ACCL	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
37														
38	Total 6620 Cat 1 Cust Svc Exp		310,140	115,032	169	27,091	61,642	0	0	0	0	0	0	106,206
39			1.000000	0.370905	0.000546	0.087349	0.198755	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.342445

PART 36 SEPARATION PROGRAM

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Part 36

Line	Description	Source Allocator	TOTAL	MESSAGE TOLL SERVICE				PRIVATE LINE				OPTIONAL	CHCF	Local Exchange
				INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE				
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA			
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	<b>Account 6620 Cat 2 CUSTOMER SERVICES EXPENSE</b>													
2														
3	Toll Ticket Processing	MPE	24,112	7,835	52	4,506	11,719	0	0	0	0	0	0	0
4		AMPE	1.000000	0.324956	0.002148	0.186872	0.486024	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5	Local Message Processing		0											
6			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
7	Carrier Access B&C	CBC	23,107	11,554	0	4,621	6,933	0	0	0	0	0	0	0
8		ACBC	1.000000	0.500000	0.000000	0.199976	0.300024	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
9	Other B&C	OBC	67,296	20,068	0	11,810	11,804	0	0	0	0	0	0	23,614
10		AOBC	1.000000	0.298200	0.000000	0.175500	0.175400	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.350900
11	End User B&C	EBC	3,542	3,542	0	0	0	0	0	0	0	0	0	0
12		INTERSTATE	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
13	<b>Total Account 6620 Cat 2</b>		118,057	42,999	52	20,937	30,455	0	0	0	0	0	0	23,614
14			1.000000	0.364218	0.000439	0.177348	0.257972	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.200024
15														
16	<b>Total Acct 6620 Cat 1 + Cat 2</b>		428,197	158,031	221	48,028	92,097	0	0	0	0	0	0	129,820
17		AS1&2	1.000000	0.369061	0.000516	0.112163	0.215082	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.303178
18														
19	<b>Cat 3 CUSTOMER SERVICES</b>	DOTH	2,615	2,615	0	0	0	0	0	0	0	0	0	0
20		AS1&2	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
21														
22	<b>Total 6610 + 6620</b>	TCUST	595,601	191,511	3,966	102,342	114,871	3,496	0	0	607	0	0	178,807
23		ATCUST	1.000000	0.321543	0.006658	0.171830	0.192866	0.005870	0.000000	0.000000	0.001019	0.000000	0.000000	0.300213
24														
25	Big Three Expenses	BIG3	2,365,107	703,361	8,006	243,388	581,308	122,683	0	5,191	5,205	0	0	695,965
26		ABIG3	1.000000	0.297391	0.003385	0.102908	0.245785	0.051872	0.000000	0.002195	0.002201	0.000000	0.000000	0.294264
27														
28	<b>CORPORATE OPERATIONS EXPENSES</b>													
29														
30	6710 Executive & Planning	E&P	352,389	104,797	1,193	36,264	86,612	18,279	0	773	775	0	0	103,695
31		ABIG3	1.000000	0.297391	0.003385	0.102908	0.245785	0.051872	0.000000	0.002195	0.002201	0.000000	0.000000	0.294264
32	6720 General & Administrative	DG&A	878,678	320,229	2,691	81,793	195,355	41,229	0	1,744	1,749	0	0	233,887
33		ABIG3	1.000000	0.364444	0.003062	0.093087	0.222328	0.046922	0.000000	0.001985	0.001991	0.000000	0.000000	0.266181
34	6720 Equal Access	EQE	0	0	0	0	0	0	0	0	0	0	0	0
35		AEQE	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
36														
37	<b>Total Corporate Operations</b>	TCORP	1,231,067	425,027	3,883	118,057	281,967	59,508	0	2,518	2,525	0	0	337,583
38		ATCORP	1.000000	0.345251	0.003155	0.095898	0.229043	0.048339	0.000000	0.002045	0.002051	0.000000	0.000000	0.274219
39														

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Part 36

Line	Description	Source Allocator	TOTAL D	MESSAGE TOLL SERVICE				PRIVATE LINE				OPTIONAL M	CHCF N	Local Exchange O	
				INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE					
				InterLATA E	IntraLATA F	InterLATA G	IntraLATA H	InterLATA I	IntraLATA J	InterLATA K	IntraLATA L				
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
1	Acct 7200 Operating Taxes	DOTX	532,753	141,715	1,166	44,760	152,148	23,424	0	1,536	1,411	0	0	166,592	
2		ADOTX	1.000000	0.266006	0.002188	0.084017	0.285589	0.043967	0.000000	0.002883	0.002649	0.000000	0.000000	0.312701	
3															
4	<b>Account 7100 &amp; 7300 Operating Expenses, Misc. Income, &amp; Rent Revenue</b>														
5															
6	7100 Other Expenses	OIE	0	0	0	0	0	0	0	0	0	0	0	0	
7		A2001	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
8	7300 Gains & Losses on Disp	GLD	0	0	0	0	0	0	0	0	0	0	0	0	
9		A2001	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
10	7300 Contributions & Fees	SCH	34,497	11,910	109	3,308	7,901	1,668	0	71	71	0	0	9,460	
11		ATCORP	1.000000	0.345251	0.003155	0.095898	0.229043	0.048339	0.000000	0.002045	0.002051	0.000000	0.000000	0.274219	
12	GSF Rent Revenue	GSFR	0	0	0	0	0	0	0	0	0	0	0	0	
13		AGSF	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
14	COE SW Rent Revenue	COESR	0	0	0	0	0	0	0	0	0	0	0	0	
15		ACOES	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
16	COE TR Rent Revenue	COETR	0	0	0	0	0	0	0	0	0	0	0	0	
17		ACOET	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
18	CWF Rent Revenue	CWFR	0	0	0	0	0	0	0	0	0	0	0	0	
19		ACWF	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
20															
21	<b>Total Oper Expense &amp; Income</b>	TOPEXI	34,497	11,910	109	3,308	7,901	1,668	0	71	71	0	0	9,460	
22		ATOPEXI	1.000000	0.345251	0.003155	0.095898	0.229043	0.048339	0.000000	0.002045	0.002051	0.000000	0.000000	0.274219	
23															
24	<b>Accounts 7500, 7600, &amp; 7900</b>														
25															
26	Capital Lease Interest	CLI	0	0	0	0	0	0	0	0	0	0	0	0	
27		A2001	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
28	Customer Deposit Interest	INT	369	90	1	32	111	14	0	1	1	0	0	120	
29		ANTP	1.000000	0.243966	0.002081	0.086633	0.299930	0.036823	0.000000	0.002949	0.002744	0.000000	0.000000	0.324873	
30	Extraordinary Items	EXO	0	0	0	0	0	0	0	0	0	0	0	0	
31		A2001	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
32	Inc Effect Jurs Rate Diff	IJR	0	0	0	0	0	0	0	0	0	0	0	0	
33		A2001	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
34															
35	<b>Total 7500, 7600, &amp; 7900</b>	T777	369	90	1	32	111	14	0	1	1	0	0	120	
36		AT777	1.000000	0.243966	0.002081	0.086633	0.299930	0.036823	0.000000	0.002949	0.002744	0.000000	0.000000	0.324873	
37	Account 7340 Allowance for Funds														
38	Used During Construction	AFUDC	(3,541)	(942)	(8)	(297)	(1,011)	(156)	0	(10)	(9)	0	0	(1,107)	
39		A2003	1.000000	0.266006	0.002188	0.084017	0.285589	0.043967	0.000000	0.002883	0.002649	0.000000	0.000000	0.312701	

PART 36 SEPARATION PROGRAM

COMPANY: S&T Telephone Cooperative Association  
 DESCRIPTION: 2010 Cost Study  
 TIME PERIOD: 12/31/10

File: Part 36  
 VERSION: 2.6 5/01/10  
 PRINTED: 07/20/11 08:36 AM

Part 36

Line	Description	Source Allocator	TOTAL	MESSAGE TOLL SERVICE				PRIVATE LINE				OPTIONAL	CHCF	Local Exchange
				INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE				
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA			
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	<b>FEDERAL INCOME TAX COMPUTATION</b>													
2														
3	Return On Investment	ROI	1,264,852	337,016	2,886	106,285	366,554	47,944	0	3,570	3,335	0	0	397,262
4	Interest Expense	FIX	(474,738)	(115,820)	(988)	(41,128)	(142,388)	(17,481)	0	(1,400)	(1,303)	0	0	(154,230)
5	Income Adjustments FIT	INCADJFT	0	0	0	0	0	0	0	0	0	0	0	0
6	Amortization of ITC	ITC	0	0	0	0	0	0	0	0	0	0	0	0
7	Base Federal Inc Tax	SUM(3:6)	790,114	221,196	1,898	65,157	224,166	30,463	0	2,170	2,032	0	0	243,032
8			1.000000	0.279955	0.002402	0.082465	0.283713	0.038555	0.000000	0.002747	0.002572	0.000000	0.000000	0.307592
9	Allocated Rate Level	75,000	0	0	0	0	0	0	0	0	0	0	0	0
10	Fed Tax Base   Allocation %	0	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
11														
12	<b>Federal Tax Base By Rate Level</b>													
13	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
14	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
15	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
16	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
17	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
18	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
19	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
20	0	0%	(790,114)	(221,196)	(1,898)	(65,157)	(224,166)	(30,463)	0	(2,170)	(2,032)	0	0	(243,032)
21														
22	0.00%	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
23	0.00%	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
24	0.00%	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
25	0.00%	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
26	0.00%	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
27	0.00%	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
28	0.00%	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
29	0.00%	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
30	Total Tax		0	0	0	0	0	0	0	0	0	0	0	0
31	Less Credits		0	0	0	0	0	0	0	0	0	0	0	0
32	<b>Net Federal Income Tax</b>	FEDINCTX	0	0	0	0	0	0	0	0	0	0	0	0
33		AFIT	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
34														
35	<b>EFFECTIVE TAX RATE</b>		0.00%											
36														
37														
38														
39														

PART 36 SEPARATION PROGRAM

COMPANY: S&T Telephone Cooperative Association  
 DESCRIPTION: 2010 Cost Study  
 TIME PERIOD: 12/31/10

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Part 36

Line	Description	Source Allocator	TOTAL	MESSAGE TOLL SERVICE				PRIVATE LINE				OPTIONAL	CHCF	Local Exchange
				INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE				
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA			
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	<b>STATE INCOME TAX COMPUTATION</b>													
2														
3	Return On Investment	ROI	1,264,852	337,016	2,886	106,285	366,554	47,944	0	3,570	3,335	0	0	397,262
4	Interest Expense	INTEXP	(474,738)	(115,820)	(988)	(41,128)	(142,388)	(17,481)	0	(1,400)	(1,303)	0	0	(154,230)
5	Income Adjustment SIT	INCADJST	0	0	0	0	0	0	0	0	0	0	0	0
6	Federal Tax	FEDTX	0	0	0	0	0	0	0	0	0	0	0	0
7	Base State Inc Tax	SUM(3:6)	790,114	221,196	1,898	65,157	224,166	30,463	0	2,170	2,032	0	0	243,032
8			1.000000	0.279955	0.002402	0.082465	0.283713	0.038555	0.000000	0.002747	0.002572	0.000000	0.000000	0.307592
9	Allocated Rate Level	50.000	0	0	0	0	0	0	0	0	0	0	0	0
10	State Tax Base   Allocation %	0	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
11	<b>State Tax Base By Rate Level</b>													
12	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
13	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
14	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
15	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
16	0	0.00%	(790,114)	(221,196)	(1,898)	(65,157)	(224,166)	(30,463)	0	(2,170)	(2,032)	0	0	(243,032)
17	<b>Effective Rate Gross-up Rate</b>													
18	0.00%	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
19	0.00%	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
20	0.00%	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
21	0.00%	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
22	0.00%	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
23	Total Tax		0	0	0	0	0	0	0	0	0	0	0	0
24	Less Credits		0	0	0	0	0	0	0	0	0	0	0	0
25	<b>Net State Income Tax</b>	STINCTX	0	0	0	0	0	0	0	0	0	0	0	0
26		ASIT	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
27														
28	<b>CASH WORKING CAPITAL COMPUTATION</b>													
29	Total Expenses	TEX	7,027,083	2,041,941	19,111	650,924	1,854,749	312,780	0	17,506	16,820	0	0	2,113,251
30	Add Back Rent Revenue		0	0	0	0	0	0	0	0	0	0	0	0
31	<b>Less Non Cash Expenses:</b>													
32	Depreciation & Amortization	TD&AE	2,020,222	495,404	4,221	175,145	606,174	70,823	0	5,917	5,519	0	0	657,018
33	Net Cash Expense Before Taxes		5,006,861	1,546,537	14,890	475,778	1,248,576	241,957	0	11,589	11,301	0	0	1,456,233
34	Federal Income Taxes	FIT/ITC	0	0	0	0	0	0	0	0	0	0	0	0
35	State Income Taxes	SIT	0	0	0	0	0	0	0	0	0	0	0	0
36	Interest Expense	FIX	474,738	115,820	988	41,128	142,388	17,481	0	1,400	1,303	0	0	154,230
37	Total Cash Expenses		5,481,599	1,662,357	15,878	516,906	1,390,964	259,438	0	12,989	12,604	0	0	1,610,463
38	Minimum Bank Balance	MINBANK	0	0	0	0	0	0	0	0	0	0	0	0
39	<b>Cash Working Capital</b>	CWC	225,272	68,316	653	21,243	57,163	10,662	0	534	518	0	0	66,184
40		ACWC	1.000000	0.303261	0.002897	0.094298	0.253751	0.047329	0.000000	0.002370	0.002299	0.000000	0.000000	0.293794

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Part 36

Line	Description	Source	TOTAL	MESSAGE TOLL SERVICE				PRIVATE LINE				OPTIONAL	CHCF	Local Exchange
		Allocator		INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE				
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA			
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	SEPARATION AMOUNTS, FACTORS, AND ALLOCATION DEVELOPMENT													
2														
3	Loops	LP	2.482	0	0	0	0	1	0	4	5	0	0	0
4	SPF	SPF	1.000000	0.247828	0.002172	0.088667	0.314433	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.346900
5	Allocator From Ln3 & Ln4	SPFLP	1.000000	0.246830	0.002163	0.088310	0.313166	0.000403	0.000000	0.001612	0.002015	0.000000	0.000000	0.345502
6	Allocates COE Cat 4.13 & CWF Cat 1 (Exchange Line)													
7														
8	Exch Trnk Term COE 4.12	T412C	0	0	0	0	0	0	0	0	0	0	0	0
9	Exch Trnk MOU COE 4.12	M412C	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
10	Allocator From Ln8 & Ln9	A12C	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
11														
12	Exch Trnk Miles CWF Cat 2	TM2W	1	0	0	0	0	0	0	0	0	0	1	0
13	Exch Trnk MOU CWF Cat 2	M2W	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
14	Allocator From Ln12 & Ln13	A2CW	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
15														
16	Wdbnd Xch Trnk COE 4.11	T411C	1	0	0	0	0	1	0	0	0	0	0	0
17	Wdbnd Xch MOU COE 4.11	M411C	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
18	Allocator From Ln16 & Ln17	A11C	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
19														
20	Wdbnd Interxch Trnks COE	T422C	195,678	0	0	0	0	184,602	0	11,076	0	0	0	0
21	Wdbnd Interxch MOU COE	M422C	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
22	Allocator From Ln20 & Ln21	A22C	1.000000	0.000000	0.000000	0.000000	0.000000	0.943397	0.000000	0.056603	0.000000	0.000000	0.000000	0.000000
23	Allocates COE Cat 4.22 Wideband Interexchange Circuit													
24														
25	Wdbnd Interxch CCT Mi	CTM32W	642,975	0	0	0	0	606,585	0	36,391	0	0	0	0
26	Wdbnd Interxch MOU CWF	M32W	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
27	Allocator From Ln25 & Ln26	A32W	1.000002	0.000000	0.000000	0.000000	0.000000	0.943404	0.000000	0.056598	0.000000	0.000000	0.000000	0.000000
28	Allocates CWF Cat 3.2 Wideband Interexchange													
29														
30	Circuit Terminations COE	CT423C	418	0	0	0	0	1	0	4	22	0	0	0
31	Other Interexch CM COE	CM423C	1.000000	0.429155	0.001140	0.211304	0.358401	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
32	Allocator From Ln30 & Ln31	A23C	1.000000	0.401434	0.001066	0.197655	0.335251	0.002392	0.000000	0.009569	0.052632	0.000000	0.000000	0.000000
33	Allocates COE Cat 4.23 Other Interexchange													
34														
35	Circuit Miles CWF	CTM33W	7,556	0	0	0	0	1	0	4	359	0	0	0
36	Oth Interexch CMM CWF	CMM33W	1.000000	0.429155	0.001140	0.211304	0.358401	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
37	Allocator From Ln35 & Ln36	A33W	1.000000	0.408481	0.001085	0.201125	0.341136	0.000132	0.000000	0.000529	0.047512	0.000000	0.000000	0.000000
38	Allocates CWF 3.3 Other Interexchange													
39														

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				INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE				
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA			
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	SEPARATION AMOUNTS, FACTORS, AND ALLOCATION DEVELOPMENT													
2														
3	Host/Remote MOU COE 4.3	A43C	1.000000	0.415912	0.001575	0.206967	0.364170	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.011376
4	Allocates COE Cat 4.3 Host Remote													
5														
6	Host/Remote MOU CWF	A4CW	1.000000	0.415912	0.001575	0.206967	0.364170	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.011376
7	Allocates CWF Cat 4 Host Remote													
8														
9	Weighted Dial Equip Minutes	DEM	1.000000	0.733881	0.004726	0.044552	0.066841	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.150000
10	Allocates COE Cat 3													
11														
12	Furnished Another Co	FURANCO	0	0	0	0	0	0	0	0	0	0	0	0
13	Allocates COE Cat4.21 and CWF Cat 3.1													
14														
15	Tandem Switching MOU	A2CO	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
16	Allocates COE Cat 2													
17														
18	Current Billings	AMKE	3,627.426	654.958	134.723	1,737.301	474.146	126.982	0	0	22.035	0	0	477.281
19	Allocates 6610 Marketing Expense													
20														
21	Subscriber Line Usage SLU	SLU	1.000000	0.226541	0.000618	0.114367	0.171585	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.486889
22	Allocates 6622 Number Services Alpha and TWX													
23														
24	Wtd Standard Work Sec	ACCS	1	0	0	0	0	0	0	0	0	0	0	1
25	Allocates 6623 Call Completion Service Exp													
26														
27	End User SOP Contacts	AEUS	1	0	0	0	0	0	0	0	0	0	0	1
28	Allocates 6623 Cat 1.1 End User SOP Exp													
29														
30	End User Pay & Col Revenue	AEUP	1,490,095	229,302	2,367	107,651	673,494	0	0	0	0	0	0	477,281
31	Allocates 6623 Cat 1.2 End User Pay & Col Exp													
32														
33	End User Billing Inq Cont	AEUB	110	35	0	22	6	0	0	0	0	0	0	47
34	Allocates 6623 Cat 1.3 EU Billing Inquiry Exp													
35														
36	Foreign Directory	AFOR	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
37														
38														
39														

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		Allocator		INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE				
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA			
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	SEPARATION AMOUNTS, FACTORS, AND ALLOCATION DEVELOPMENT													
2														
3	IXC SOP Contacts	AIXS	100	50	0	25	25	0	0	0	0	0	0	0
4	Allocates 6623 Cat 1.4 IXC Serv Ord Proc Exp		1.000000	0.500000	0.000000	0.250000	0.250000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5														
6	IXC Pay & Coll Revenues	AIXP	1,012.814	229.302	2,367	107.651	673.494	0	0	0	0	0	0	0
7	Allocates 6623 Cat 1.5 IXC Pay & Col Exp		1.000000	0.226401	0.002337	0.106289	0.664973	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
8														
9	IXC Billing Inq Contacts	AIXB	100	50	0	25	25	0	0	0	0	0	0	0
10	Allocates 6623 Cat 1.6 IXC Billing Inquiry Exp		1.000000	0.500000	0.000000	0.250000	0.250000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
11														
12	Coin Revenues	ACCL	10.000	2,265	6	1,144	1,716	0	0	0	0	0	0	4.869
13	Allocates 6623 Cat 1.7 Coin Collection Expense		1.000000	0.226541	0.000618	0.114367	0.171585	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.486889
14														
15	CABS Factor	ACBC	1.000000	0.500000	0.000000	0.199976	0.300024	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
16	Allocates 6623 Cat 2 Carrier Access B&C Expense		1.000000	0.500000	0.000000	0.199976	0.300024	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
17														
18	Users	AOBC	10.000	2,982	0	1,755	1,754	0	0	0	0	0	0	3,509
19	Allocates 6623 Cat 2 Other B&C Expense		1.000000	0.298200	0.000000	0.175500	0.175400	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.350900
20														
21	Messages Billed	AMPE	1,968,664	639,729	4,228	367,889	956,818	0	0	0	0	0	0	0
22	Allocates 6623 Cat 2 Message Processing Expense		1.000000	0.324956	0.002148	0.186872	0.486024	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
23														
24	Equal Access Allocator	AEQE	1	1	0	0	0	0	0	0	0	0	0	0
25	Allocates Equal Access Investment & Expense		1.000000	0.703210	0.000000	0.296790	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
26														
27	Presubscription Allocator	APRE	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
28														
29														
30	Rate of Return	ROR		11.25%	11.25%	10.00%	10.00%	11.25%	11.25%	10.00%	10.00%	10.00%	10.00%	9.99%
31	Cash Working Capital - 1 for Jurisdictions w/no CWC			0	0	0	0	0	0	0	0	0	0	0

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				INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE				
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA			
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	<b>DIRECT ASSIGNMENTS</b>													
2														
3	6540 Access Expense	NAE	54,732	54,732	0	0	0	0	0	0	0	0	0	0
4		INTERSTATE	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5														
6	6540 Access Expesnse DA	DANAE	0	0	0	0	0	0	0	0	0	0	0	0
7			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
8														
9	<b>6540 Access Expense</b>	DNAE	<u>54,732</u>	<u>54,732</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
10														
11														
12	Account 6620													
13	Cat 3 Customer Services	OTH	0	0	0	0	0	0	0	0	0	0	0	0
14		AS1&2	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
15														
16	Cat 3 Cust Serv Direct Assignment		2,615	2,615	0	0	0	0	0	0	0	0	0	0
17		DAOTH	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
18														
19	<b>Cat 3 Customer Services</b>	DOTH	<u>2,615</u>	<u>2,615</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
20														
21														
22	6720 General & Administrative	G&A	794,821	236,372	2,691	81,793	195,355	41,229	0	1,744	1,749	0	0	233,887
23		ABIG3	1.000000	0.297391	0.003385	0.102908	0.245785	0.051872	0.000000	0.002195	0.002201	0.000000	0.000000	0.294264
24														
25	6720 Gen & Admin Direct Assignment		83,857	83,857	0	0	0	0	0	0	0	0	0	0
26		DAG&A	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
27														
28	<b>6720 General &amp; Administrative</b>	DG&A	<u>878,678</u>	<u>320,229</u>	<u>2,691</u>	<u>81,793</u>	<u>195,355</u>	<u>41,229</u>	<u>0</u>	<u>1,744</u>	<u>1,749</u>	<u>0</u>	<u>0</u>	<u>233,887</u>
29														
30														
31	Accnt 7200 Operating Taxes	OTX	532,753	141,715	1,166	44,760	152,148	23,424	0	1,536	1,411	0	0	166,592
32		A2OO1	1.000000	0.266006	0.002188	0.084017	0.285589	0.043967	0.000000	0.002883	0.002649	0.000000	0.000000	0.312701
33														
34	Operating Taxes Direct Assignment		0	0	0	0	0	0	0	0	0	0	0	0
35		DAOTX	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
36														
37	<b>Accnt 7200 Operating Taxes</b>	DOTX	<u>532,753</u>	<u>141,715</u>	<u>1,166</u>	<u>44,760</u>	<u>152,148</u>	<u>23,424</u>	<u>0</u>	<u>1,536</u>	<u>1,411</u>	<u>0</u>	<u>0</u>	<u>166,592</u>
38														
39														
40														