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State Corporation Commission
of Kansas

COLLEEN R. JAMISON
JAMISON LAW, LLC

June 5, 2019

Lynn M. Retz, Secretary
Kansas Corporation Commission
1500 SW Arrowhead Rd.
Topeka, KS 66604

19-GNBT-505-KSF

RE: Golden Belt Telephone Association, Inc.
Request for additional KUSF

Dear Ms. Retz:

Attached for filing please find Parts 1 and 2 of Golden Belt Telephone Association, Inc.'s application for an increase in its cost-based KUSF support. Pursuant to K.S.A. 66-1220a, Golden Belt is requesting confidential treatment of Sections 14 (Cost Allocation Manual), 15 (Affiliate Agreements), and 16 (independent auditor's report) in that this information is Golden Belt's confidential commercial information.

It is my understanding that Golden Belt's consultants are working on the first set of standard Staff data requests and should have those to Staff shortly.

Please let me know if you have any questions.

Cordially yours,

Colleen R. Jamison

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JAMISON LAW, LLC

Encl.
cc: Beau Rebel
Daniel Meszler

BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS

In the Matter of the Application and Request of The Golden Belt Telephone Association, Inc. for an Increase in its Cost-Based Kansas Universal Service Fund Support.	))))	Docket No. 19-GNBT-505-KSF

APPLICATION AND REQUEST OF THE GOLDEN BELT TELEPHONE ASSOCIATION, INC. FOR AN INCREASE IN ITS COST-BASED KANSAS UNIVERSAL SERVICE FUND SUPPORT

COMES NOW The Golden Belt Telephone Association, Inc. ("Golden Belt" or "the Company") hereby files with the Commission this application requesting the Commission review the Company's enclosed schedules filed in conformity with the requirements of K.A.R. 82-1-214, and determine that the Company's demonstrated costs, revenue requirement, investments and expenses necessary to provide sufficient and efficient service is such that its Kansas Universal Service Fund ("KUSF") support must be increased. In support of its application and request, the Company respectfully shows the Commission as follows:

1. Golden Belt is a Kansas corporation holding one or more Certificates of Convenience and Authority to engage in the business of providing local exchange and exchange access telecommunications service in designated geographic areas within the State of Kansas. It is a rural telephone company as defined by K.S.A. 66-1,187(l).

2. Golden Belt's principal place of business is at 103 Lincoln St., PO Box 229, Rush Center, KS 67575.

3. Golden Belt operates under traditional rate of return regulation and serves as the carrier of last resort for telecommunications customers within its designated service area. The

Commission designated Golden Belt as an eligible telecommunications carrier in an order dated December 5, 1997, in Docket No. 98-GIMT-241-GIT.

4. Golden Belt's intrastate access and local exchange service rates, set by the Commission pursuant to K.S.A. 66-2005(c) and K.S.A. 66-2005(e), together with its currently-authorized KUSF support, are insufficient to afford Golden Belt a reasonable opportunity to recover its costs and investments, and are insufficient to afford Golden Belt a reasonable opportunity to earn a reasonable return on such investments. Such insufficiencies are contrary to the public's interest in reliable, affordable, sufficient, and efficient telecommunications public utility service. Such insufficiencies are also further contrary to Golden Belt's rights under traditional rate of return regulation.

5. The proposed increase in Golden Belt's receipt of KUSF support is based on the Company's embedded costs, revenue requirement, investments, and expenses, and is necessary to allow Golden Belt to continue the provision of sufficient and efficient telecommunications service and is in the public interest.

6. The test year to be used in the evaluation of this application is the year ending December 31, 2018.

WHEREFORE, for the reasons set forth above, Golden Belt respectfully requests the Commission review its application and request for increased KUSF support based on the Company's embedded costs, revenue requirement, investments, and expenses, filed contemporaneously herewith and as appropriately reflected in the schedules included with this application, and for such other and further relief as the Commission deems just and equitable.

Respectfully submitted,

JAMISON LAW, LLC

Colleen R. Jamison, KS Bar #16121
PO Box 128
Tecumseh, KS 66542
Ph: 785-331-8214
colleen.jamison@jamisonlaw.legal

VERIFICATION

I, the undersigned, hereby certify under penalty of perjury pursuant to K.S.A. 53-601 that I am an attorney for The Golden Belt Telephone Association, Inc. and that the foregoing is true and correct. Executed on June 5, 2019.

Colleen R. Jamison

SECTION 1

COLLEEN R. JAMISON
JAMISON LAW, LLC

May 1, 2019

Lynn M. Retz, Secretary
Kansas Corporation Commission
1500 SW Arrowhead Rd.
Topeka, KS 66604

RE: Golden Belt Telephone Association, Inc.
Request for increase in cost-based KUSF support

Dear Ms. Retz:

By this letter I am notifying the Commission that Golden Belt Telephone Association, Inc. intends to file an application with the Commission within the next 30-90 days requesting a review of its embedded costs, revenue requirement, investments, and expenses. This application with request the Commission determine the increase necessary in Golden Belt's cost-based KUSF support to enable it to continue to provide sufficient and efficient service to its end users.

If you have any questions, please let me know.

Cordially yours,

Colleen R. Jamison

cc: Beau Rebel
Daniel Meszler

P.O. Box 128 • Tecumseh, KS 66542 • 785-331-8214 • colleen.jamison@jamisonlaw.legal

Q. Please state your name and business address.

A. My name is Beau Rebel. My business address 103 Lincoln, Rush Center, KS 67575.

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

A. I am employed as the General Manager/Chief Executive Officer of the Golden Belt Telephone Association, Inc. ("GBTA").

Q. Briefly describe your educational background and work experience.

A. I earned my M.B.A. from Fort Hays State University in 2005. I have been employed by GBTA for 14 years, spending 2 years as Assistant General Manager prior to becoming the General Manager/CEO.

Q. Please begin with a discussion of GBTA's corporate structure.

A. GBTA provides local exchange telecommunication service, as the carrier of last resort, to eighteen exchanges in Central Kansas. GBTA is the parent company of GBT Communications (GBTC), which offers several non-regulated services, including video, security systems, internet and long distance.

Q. What is the purpose of your testimony?

A. I am providing this testimony in support of GBTA's request for supplemental support from the Kansas Universal Service Fund ("KUSF"). While GBTA has retained the consulting firm of TCA, Inc. to calculate its KUSF shortfall – which is supported by the direct testimony of Daniel Meszler - I have been informed that the Commission also

requires an official company representative to file direct testimony and to be available as a witness at the evidentiary hearing during KUSF proceedings. As the General Manager/CEO of GBTA, I will offer the testimony the Commission desires, and I will be available at the evidentiary hearing, if the parties feel my participation is necessary.

Q. Does this conclude your testimony?

A. Yes, it does.

Introduction

Q. What is your name?

A. My name is Daniel Meszler.

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

A. I am employed by TCA, Inc - Telcom Consulting Associates ("TCA"), as a Senior Regulatory Consultant. 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. I received a Bachelor of Arts degree in accounting from Fort Lewis College, Durango, Colorado in 2002. From 2002 to 2004 I was employed as an accountant for Jones Media Networks. From 2004 to 2007 I served as Chief Financial Officer of Majestic Paint and Body. In 2007-2008 I was employed as a Financial Adviser for Edward D. Jones Investments, having successfully passed Series 7 and 66 Securities and Exchange Commission examinations.

In 2008 I began employment with TCA. Some of my responsibilities at TCA have included but are not limited to: National Exchange Carrier Association ("NECA") interstate cost separations studies, High Cost Loop Support ("HCLS") filings, federal and state compliance filings and interpretation of Federal Communications Commission ("FCC") and orders and rules. I have participated in previous Kansas

Universal Service Fund ("KUSF") proceedings, as well as similar state high cost fund dockets in Oklahoma and Utah. Most of these proceedings have involved the determination of jurisdictional revenue requirement for rate-of-return ("RoR") regulated local exchange carriers ("LECs"). I have worked directly with the companies in these proceedings on the measurement, gathering, and allocation of the costs necessary to provide regulated telecommunications services in compliance with FCC rules contained in Part 32 (Uniform System of Accounts), Part 64 (Subpart I, Allocation of Costs), and Part 36 (Jurisdictional Separations Procedures).

Q. On whose behalf are you presenting testimony?

A. I am presenting testimony on behalf of Golden Belt Telephone Association, Inc. ("GBTA"), supporting its application for additional funding from the KUSF. On May 1, 2019, GBTA filed notice with the Commission, indicating that it would be filing an application with the Commission requesting a review of its embedded costs, revenue requirement, investments and expenses to allow the Commission to determine the increase necessary in its cost-based KUSF support to enable GBTA to continue to provide sufficient and efficient service to its end user customers.

Summary

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to explain the schedules filed by GBTA as required by K.A.R. 82-1-231. I will also explain the adjustments GBTA has made to the test year results of operations. Finally, I will address GBTA's cost allocation procedures and cost of capital issues.

Q. Were the Schedules and Workpapers contained in the application prepared by you or someone under your supervision?

A. Yes, they were.

Q. How much additional support from the KUSF is GBTA requesting in this application?

A. The schedules in GBTA's application reflect an intrastate revenue deficiency of $2,565,913 and GBTA requests the Commission issue an order increasing its KUSF draw by this amount.

Q. Please briefly explain the process used to generate the total company and jurisdictional amounts reflected in the Schedules contained in GBTA's application.

A. GBTA is a rate-of-return regulated LEC in both federal and state jurisdictions. Accordingly, GBTA follows FCC rules guiding the measurement, gathering, and allocation of the costs necessary to provide regulated telecommunications services. The Commission has historically required its jurisdictional LECs to follow the FCC rules. Therefore, GBTA has prepared this application using the FCC rules contained in Part 32 (Uniform System of Accounts), Part 64 (Subpart I, Allocation of Costs), and Part 36 (Jurisdictional Separations Procedures).

Q. Please describe the Part 36 jurisdictional separations study process GBTA used in this application.

A. As mentioned above, Part 36 separations rules are used to allocate investment and expenses between the interstate and intrastate jurisdictions. As a member of NECA, GBTA files an annual interstate cost study, which determines its revenue requirement recovery attributable to investment and expenses allocated to the interstate jurisdiction. The company's NECA study is then adjusted to include end-of-period balances to more accurately correspond with the Commission's eligibility for KUSF determinates. This version of the study is also included in Section 12 and is the basis for the jurisdictional allocation factors used throughout the filing.

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

A. No, I do not. Based on previous audits and Staff testimony related thereto, GBTA agrees that updating allocation factors is not necessary.

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

A. The amounts shown throughout GBTA's application as "test year unadjusted" or "cost study" amounts are 2018 book amounts applied to the 2018 Part 36 study included in the application. Already embedded in these numbers are adjustments made in compliance with Part 32 and Part 64 rules, and other NECA guidelines. As a result, GBTA has presented Schedules that begin with book amounts, and then add or subtract 2016 cost study adjustments to arrive at the cost study balance.

Q. Please describe the remaining steps to determine GBTA's adjusted intrastate revenue requirement.

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

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

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

Q. What information is included in Section 4?

A. Section 4 contains information required by K.A.R. 82-1-231 relating to plant investments. Schedule 1 is the summary of rate base, and Schedule 2 shows total company plant investment by primary account for the years 2013-2016.

Q. What information is included in Section 5?

A. Section 5 consists of a single schedule that shows test year unadjusted and adjusted jurisdictionally allocated accumulated depreciation and amortization.

Q. Please explain Section 6 of the application.

A. According to K.A.R. 82-1-231, Section 6 is to contain information pertaining GBT's to working capital. The calculation of cash working capital that is included in GBTA's adjusted test year rate base is shown here.

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

A. K.A.R. 82-1-231 requires that Section 7 contain information relating to capital and the cost of money. Accordingly, Section 7 reflects GBTA's actual capital structure, actual cost of debt and requested rate of return.

Q. Please describe the schedules contained in Section 8.

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

Q. What is contained in Section 9?

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

Q. Does the information contained in Section 10 comply with K.A.R. 82-1-231(c)(4)(J)?

A. Yes. GBTA's test year and normalized depreciation expense is reflected by primary plant account classification.

Q. Does GBTA provide information required by K.A.R. 82-1-231(c)(4)(K)?

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

Q. Please describe the information GBTA has included in Section 12.

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

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

GBTA has provided its cost allocation procedures in Section 12, addressing the issues brought up in K.A.R. 82-1-231(c)(4)(L). Specifically, GBTA provides a narrative of its 1) lines of business, 2) time reporting and allocation procedures, and 3) cost allocation procedures. Section 12 also contains a summary of GBTA's Part 36 jurisdictional allocation ratios for the 2018 interstate cost study.

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

A. As required by K.A.R. 82-1-231(c)(4)(L) Section 15 contains a copy of the independent auditor's report and consolidated financial statements that relate to the test year.

Rate Base Adjustments

Q. Has GBTA made any adjustments to Rate Base?

A. Yes, it has. GBTA's RB1 includes estimated work order closures that are expected to be in service prior to Staff's on-site visit.

Q. Please explain GBTA's Adjustment RB2.

A. RB2 coincides with RB1 and recognizes the retirement of assets that are being replaced by the facilities added in 2019.

Income Statement Adjustments

Q. Please explain GBTA's Adjustment IS1.

A. GBTA's Adjustment IS1 recognizes the most recent "known and measurable" level of ongoing High-Cost Loop Support ("HCLS").

Q. Please explain GBTA's Adjustment IS2.

A. GBTA's Adjustment IS2 recognizes the Year 23 KUSF revenues for GBTA as calculated in the testimony of Sandy Reams. [1]

Q. Please explain GBTA's Adjustment IS3.

[1] See Direct Testimony of Sandy Reams in KCC Docket No. 19-GIMT-056-GIT (December 1, 2018).

A. Adjustment IS3 recognizes the decrease in test year intrastate terminating switched access revenues as mandated by the FCC's transition to bill-and-keep intercarrier compensation ("ICC") regime.[2]

Q. Please continue with a discussion of Adjustment IS4.

A. GBTA's Adjustment IS4 normalizes depreciation expense based on adjusted plant balances. This adjustment is necessary in order to reflect the level of depreciation expense GBTA can expect to incur on a going-forward basis. The net change to depreciation expense also recognizes decreases related to the net balance in specific accounts. In other words, if a particular plant account was anticipated to become fully depreciated, GBTA accordingly reduced the test year pro forma depreciation expense.

Q. Please continue with a discussion of Adjustment IS5.

A. Adjustment IS5 increases test year expenses to reflect an estimated amount of expense GBTA will incur as a result of this proceeding. The total estimated expense is amortized over a 5-year period, consistent with what the Commission has granted in prior KUSF rate cases. As usual, this amount must be updated and adjusted as this proceeding nears completion. Also, GBTA has not included in this estimate the cost of a return on equity rebuttal witness, which, if necessary, could add substantially to GBTA's total cost related to this proceeding.

[2] 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 para. 851. ("*USF/ICC Transformation Order*")

Cost of Capital

Q. What authorized RoR has GBTA proposed in its KUSF filing?

A. GBTA has used the federal authorized RoR effective July 1, 2019 of 10.25% in calculating its Kansas jurisdictional revenue requirement.[3]

Q. Has GBTA provided any additional information related to its capital structure?

A. Yes. Section 7 contains GBTA's actual capital structure as of December 31, 2018, accompanied by a calculation of its cost of debt financing.

Q. Is the Federal RoR appropriate to use in the State Jurisdiction?

A. Yes, many states have chosen to use the RoR authorized by the FCC in state high-cost fund proceedings. For example, both the Nebraska and Wyoming commissions have used the FCC's authorized RoR for years, and the Utah Legislature passed legislation in 2017 requiring the use of the FCC's prescribed RoR for state high cost fund proceedings.[4]

Q. Does that conclude your testimony?

A. Yes, it does.

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[3] See Connect America Fund et al., WC Docket No. 10-90 et al., Report and Order, Order and Order on Reconsideration and Further Notice of Proposed Rulemaking, FCC 16-33, para. 326 (2016) ("*Rate-of-Return Reform Order*").
[4] Utah Code § C54-8b-15-5a

SECTION 3

Golden Belt Telephone Association, Inc.
Dkt No.
Computation of Earnings
YE 12/31/18

Section 3
Schedule 1

	Source	(A) Total Company	(B) Total State
(1) Rate Base	Section 4	$ 22,895,834	$ 15,638,479
(2) Rate of Return	Section 7	10.25%	10.25%
(3) Allowable Return	(1) x (2)	2,346,823	1,602,944
(4) Operating Income	Section 9	(203,859)	(962,969)
(5) Deficiency (Excess)	(3) - (4)	2,550,682	2,565,913
(6) Net to Gross Multiplier	N/A	1.000000	1.000000
(7) Revenue Deficiency (Excess)	(5) x (6)	2,550,682	2,565,913
Realized return on rate base	**(4) / (1)**	**-0.89%**	**-6.16%**

SECTION 4

Golden Belt Telephone Association, Inc.
Dkt No.
Summary of Rate Base
YE 12/31/18

Section 4
Schedule 1

Line	Acct	Description	(A) Book Balance	(B) Cost Study Adjustments	(C) Cost Study Balance	(D) Normalizing Adjustments	(E) Normalized Balance	(F) /--Allocation--/ Interstate	(G) Intrastate	(H) Interstate	(I) Intrastate
1	2111	Land	33,519	(6,214)	$ 27,305		$ 27,305	0.340407	0.659593	$ 9,295	$ 18,010
2	2112	Vehicles-Plant	108,432	(20,102)	88,330	-	88,330	0.340407	0.659593	30,068	58,262
3	2112	Vehicles-Non Plant	-	-	-	-	-	0.340407	0.659593	-	-
4	2115	Garage Work Equipment	-	-	-	-	-	0.340407	0.659593	-	-
5	2116	Other Work Equipment	977,311	(181,183)	796,129	87,770	883,899	0.340407	0.659593	300,885	583,013
6	2121	Buildings	2,876,742	(533,830)	2,342,912	45,703	2,388,615	0.340407	0.659593	813,101	1,575,514
7	2122	Furniture	61,651	(11,429)	50,221	-	50,221	0.340407	0.659593	17,096	33,126
8	2123	Office Support Equipment	146,425	(27,146)	119,279	123,207	242,487	0.340407	0.659593	82,544	159,942
9	2123.2	Other Communications Equipmen	1,936	(359)	1,577	-	1,577	0.340407	0.659593	537	1,040
10	2123.3	Office Equip. Mailroom	4,925	(913)	4,012	-	4,012	0.340407	0.659593	1,366	2,646
11	2124.14	General Purpose Computers	1,188,270	(220,292)	967,978	17,409	985,387	0.340407	0.659593	335,433	649,954
12	2124.15	General Purpose Computers	331,979	(61,545)	270,434	-	270,434	0.340407	0.659593	92,057	178,376
13											
14		Total General Support Facilities	5,731,189	(1,063,013)	4,668,176	274,090	4,942,266			1,682,382	3,259,884
15											
16	2212	COE Digital	2,187,099	(1,413,335)	773,764	16,004	789,768	0.656552	0.343448	518,524	271,244
17	2212.1	COE Digital Test Equipment	113,794		113,794	-	113,794	0.656552	0.343448	74,712	39,082
18	2230	COE Transmission	22,021,494	1,412,026	23,433,520	143,146	23,576,666	0.442934	0.557066	10,442,907	13,133,759
19	2230.2	COE Transmission DSL	-		-		-	0.442934	0.557066	-	-
20											
21		Total Central Office Equipment	24,322,387	(1,309)	24,321,078	159,150	24,480,228			11,036,142	13,444,086
22											
23	2351	Public Telephone Equipment	-		-		-				-
24											
25		Total Info Orig/Term Equipment	-	-	-	-	-			-	-
26											
27	2422.5	Underground Cable Toll	3,882		3,882		3,882	0.278002	0.721998	1,079	2,803
28	2422.6	Underground Cable HR	7,939		7,939		7,939	0.278002	0.721998	2,207	5,732
29	2423.1	Cable Toll	3,792,376	-	3,792,376	-	3,792,376	0.278002	0.721998	1,054,288	2,738,088
30	2423.3	Buried Cable CA-Fiber	26,011,882	(596,757)	25,415,125	3,232,384	28,647,510	0.278002	0.721998	7,964,065	20,683,445
31	2423.4	Buried Cable Metallic	6,132,124	-	6,132,124	(461,278)	5,670,846	0.278002	0.721998	1,576,507	4,094,340
32	2423.8	Buried Cable HR Metallic	39,543		39,543		39,543	0.278002	0.721998	10,993	28,550
33	2423.9	Buried Cable HR Fiber	7,116,209		7,116,209		7,116,209	0.278002	0.721998	1,978,320	5,137,889
34	2441	Conduit	489,378		489,378	88,236	577,613	0.278002	0.721998	160,578	417,036
35		Total Cable and Wire Facilities	43,593,333	(596,757)	42,996,576	2,859,342	45,855,918			12,748,037	33,107,881
36											
37	2681	Capital Lease	-		-		-	-	1.000000	-	-
38	2690	Intangibles	-		-		-	0.340407	0.659593	-	-
39											
40											
41	Telephone Plant		73,646,909	(1,661,079)	71,985,830	3,292,582	75,278,412			25,466,561	49,811,851
42											
43	3100	Accumulated Depreciation	(55,590,495)	1,594,254	(53,996,240)	1,026,715	(52,969,525)	0.347211	0.652789	(18,391,602)	(34,577,923)
44	MISC	Misc Accum. Depr and Amort	-	-	-	-	-	-	-	-	-
45											
46	Net Telephone Plant		18,056,414	(66,825)	17,989,589	4,319,297	22,308,887			7,074,959	15,233,927
47											
48	1220	Materials and Supplies	395,077		395,077		395,077	0.278002	0.721998	109,832	285,245
49	1402	RTB Stock	-	-	-		-	0.340407	0.659593	-	-
50	1403	Goodwill	-	-	-					-	-
51	1410	Other Noncurrent Asset	1,359,020	(251,947)	1,107,073	(1,107,073)	-	0.340407	0.659593	-	-
52	2003	TPUC - Short Term	75,936	-	75,936	(75,936)	-	0.340407	0.659593	-	-
53	4361	Deferred Income Taxes		-	-		-	0.340407	0.659593	-	-
54	4040	Customer Deposits	(31,529)	-	(31,529)		(31,529)	0.340407	0.659593	(10,733)	(20,796)
55	MISC	Other Credit Accounts	-	-	-		-	0.340407	0.659593	-	-
56											
57	Net Investment		19,854,918	(318,772)	19,536,146	3,136,288	22,672,435			7,174,059	15,498,376
58											
59		Cash Working Capital	223,399		223,399	-	223,399			83,295	140,104
60											
61	Total Rate Base		$ 20,078,317	$ (318,772)	$ 19,759,546	$ 3,136,288	$ 22,895,834		1.000000	$ 7,257,354	$ 15,638,479

SECTION 5

Golden Belt Telephone Association, Inc.
Dkt No.
Accumulated Depreciation and Amortization
YE 12/31/18

Section 5
Schedule 1

Line	Account	Description	(A) Book Balance	(B) Cost Study Adjustments	(C) Cost Study Balance	(D) Normalizing Adjustments	(E) Normalized Balance	(F) /--Allocation--/ Interstate	(G) Intrastate	(H) Interstate	(I) Intrastate
1	3112	Vehicles-Plant	(108,432)	$ 20,102	(88,330)	-	(88,330)	0.340407	0.659593	$ (30,068)	$ (58,262)
2	3112.2	Vehicles-Non Plant	-	$ -	-	-	-	0.340407	0.659593	-	-
3	3115	Garage Work Equipment	-	$ -	-	-	-	0.340407	0.659593	-	-
4	3116	Other Work Equipment	(977,311)	$ 181,183	(796,128)	-	(796,128)	0.340407	0.659593	(271,008)	(525,121)
5	3121	Buildings	(2,876,742)	$ 533,830	(2,342,912)	-	(2,342,912)	0.340407	0.659593	(797,544)	(1,545,368)
6	3122	Furniture	(61,651)	$ 11,429	(50,221)	-	(50,221)	0.340407	0.659593	(17,096)	(33,126)
7	3123.1	Office Support Equipment	(123,074)	$ 22,816	(100,257)	-	(100,257)	0.340407	0.659593	(34,128)	(66,129)
8	3123.2	Other Communications Equipment	(1,936)	$ 359	(1,577)	-	(1,577)	0.340407	0.659593	(537)	(1,040)
9	3123.3	Office Equipment	(4,925)	$ 913	(4,012)	-	(4,012)				
10	3124.14	General Purpose Computers	(1,188,270)	$ 220,292	(967,978)	-	(967,978)				
11	3124.15	General Purpose Computers	(331,979)	$ 61,545	(270,434)	-	(270,434)	0.340407	0.659593	(92,057)	(178,376)
12											
13		General Support Facilities	(5,674,319)	1,052,470	(4,621,849)	-	(4,621,849)	0.340407	0.659593	(1,573,310)	(3,048,539)
14											
15	3212	COE Digital	(2,187,099)	1,413,335	(773,764)	-	(773,764)	0.656552	0.343448	(508,016)	(265,748)
16	3216	COE Digital Equipment	(113,794)		(113,794)	-	(113,794)	0.656552	0.343448	(74,712)	(39,082)
17											
18		Total Central Office Switching	(2,300,893)	1,413,335	(887,558)	-	(887,558)	0.656552	0.343448	(582,728)	(304,830)
19											
20	3232	COE Transmission	(17,594,686)	(1,412,026)	(19,006,712)	565,437	(18,441,275)	0.442934	0.557066	(8,168,268)	(10,273,007)
21	3232.1	COE Transmission DSL	-		-		-	0.442934	0.557066	-	-
22											
23		Total Central Office Transmission	(17,594,686)	(1,412,026)	(19,006,712)	565,437	(18,441,275)	0.442934	0.557066	(8,168,268)	(10,273,007)
24											
25	3351	Public Telephone Equipment	-	-	-		-	0.000000	0.000000	-	-
26											
27		Total Info Orig/Term Equipment	-	-	-	-	-			-	-
28											
29			-		-		-	0.278002	0.721998	-	-
30	3422.5	Underground Cable Toll	(3,882)		(3,882)		(3,882)	0.278002	0.721998	(1,079)	(2,803)
31	3422.6	Underground Cable HR	(7,939)								
32	3423.1	Cable Toll	(3,529,945)								
33	3423.3	Buried Cable CA-Fiber	(13,104,569)	540,475	(12,564,094)	-	(12,564,094)	0.278002	0.721998	(3,492,843)	(9,071,250)
34	3423.4	Buried Cable Metallic	(6,132,124)		(6,132,124)	461,278	(5,670,846)	0.278002	0.721998	(1,576,507)	(4,094,340)
35	34.23.8	Buried Cable HR Metallic	(39,543)	-	(39,543)	-	(39,543)	0.278002	0.721998	(10,993)	(28,550)
36	3423.9	Buried Cable HR Fiber	(7,116,209)		(7,116,209)	-	(7,116,209)	0.278002	0.721998	(1,978,320)	(5,137,889)
37	3440	Conduit	(86,387)		(86,387)	-	(86,387)	0.278002	0.721998	(24,016)	(62,371)
38											
39		Cable and Wire Facilities	(30,020,597)	540,475	(29,480,122)	461,278	(29,018,844)	0.278002	0.721998	(8,067,297)	(20,951,547)
40											
41		Total Accumulated Depreciation	(55,590,495)	1,594,254	(53,996,240)	1,026,715	(52,969,525)	*0.347211*	*0.652789*	(18,391,602)	(34,577,923)
42											
43		Intangibles	-	-	-	-	-	0.340407	0.000000	-	-
44											
45		Total Accum. Depr and Amort.	$ (55,590,495)	$ 1,594,254	$ (53,996,240)	$ 1,026,715	$ (52,969,525)	*0.347211*	*0.652789*	$ (18,391,602)	$ (34,577,923)

SECTION 6

Golden Belt Telephone Association, Inc.
Dkt No.
YE 12/31/18

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

Cash Working Capital

	Total Company	Interstate	Intrastate
Total Expenses	$ 8,995,030	$ 3,323,501	$ 5,671,529
Less non-cash expenses:			
Depreciation and Amortization	3,686,205	1,337,222	2,348,982
Net Cash Expense before taxes	5,308,825	1,986,278	3,322,546
Federal Income Taxes	-	-	-
State Income Taxes	-	-	-
Interest Expense	126,809	40,421	86,388
Total Cash Expenses	5,435,634	2,026,699	3,408,934
Cash Working Capital (15 days)	$ 223,399	$ 83,295	$ 140,104
*(Total cash exp * .041096)*			

SECTION 7

Golden Belt Telephone Association, Inc.
Dkt No.
Capital and Cost of Money
YE 12/31/18

Requested Capital Structure/Rate of Return

Ln	(A) Description	(B) 12/31/2016	(C) Allocation	(D) Average Cost
1	Total Long Term Debt	12,729,437	13.01%	3.65%
2	Total Equity	85,143,244	86.99%	
3	Total Capital	$ 97,872,681	100.00%	
4	*Requested Cost of Capital*			***10.25%***

Golden Belt Telephone Association, Inc.
Dkt No.
Long Term Debt Schedule
YE 12/31/18

Section 7
Schedule 2

Ln	Issuer	Loan ID	12/31/2018	Rate	Annual Interest
1	FFB	F0010	2,642,314.00	2.399%	63,389
2	FFB	F0015	2,006,228.00	2.399%	48,129
3	FFB	F0020	2,921,029.00	2.399%	70,075
4	Rural Utilities Service (RUS)	Various	678,485.00	2.000%	13,570
5	Rural Utilities Service (RUS)	Various	620,323.00	3.972%	24,639
6	Rural Utilities Service (RUS)	Various	882,142.00	4.095%	36,124
7	Rural Utilities Service (RUS)	Various	7,420,027.00	5.000%	371,001
8					-
9					-
10					-
11	Total		17,170,548	3.6512%	626,928
12					
13	Rural Development		1,779,608		
14	RDUP Cushion		(6,220,719)		
15					
16					
17	Total Long Term Debt		12,729,437		

SECTION 8

Golden Belt Telephone Association, Inc.
Dkt No.
Four Year Comparative Balance Sheet

Section 8
Schedule 1

KCC REPORT - TOTAL COMPANY. SCHEDULE 3 & 5.

Acct No.	Account Title	12/31/15 Balance	12/31/16 Balance	12/31/17 Balance	12/31/18 Balance
	Current Assets				
1130	Cash	$ 6,926,861	$ 4,336,786	$ 6,789,790	$ 6,219,770
1140	Special Cash Deposits				
1150	Working Cash Advance				
1160	Temporary Cash Investments				
1180	Telecommunications Accounts Receivable	1,011,625	(18,077)	229,584	(1,001,427)
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	830,111	880,973	871,639	395,077
1290	Prepaid Rents				
1300	Prepaid Taxes				
1310	Prepaid Insurance				
1320	Prepaid Directory Expenses				
1330	Other Prepayments	60,496	83,245	240,376	233,748
1350	Other Current Assets	39,793	41,632	77,936	67,925
	Total Current Assets	8,868,886	5,324,559	8,209,325	5,915,093
	NonCurrent Assets				
1401	Investments in Affiliated Companies	39,498,524	42,301,002	45,760,186	49,899,899
1402	Investments in Nonaffiliated Companies	15,209,282	15,766,213	16,553,925	18,615,761
1406	Nonregulated Investments				
1407	Unamortized Debt Issuance Expense	0	0	0	0
1408	Sinking Funds	0	0	0	0
1410	Other Noncurrent Assets	0	1,477,979	1,615,042	1,359,020
1438	Deferred Maintenance and Retirements	0	0	0	0
1439	Deferred Charges	2,500	2,500	2,500	0
1500	Other Jurisdictional Assets - Net	0	0	0	0
	Total Noncurrent Assets	54,710,306	59,547,694	63,931,653	69,874,680
	Property, Plant & Equipment				
2001	Telecommunications Plant in Service	68,242,903	70,226,073	72,825,706	73,672,998
2002	Property Held for Future Telecommunications Use				
2003	Telecommunications Plant Under Const - Short Term	514,328	272,244		75,936
2004	Telecommunications Plant Under Const - Long Term				
2005	Telecommunications Plant Adjustment				
2006	Nonoperating Plant				
2007	Goodwill	5,502,817	5,502,817	5,502,817	5,502,817
	Gross Regulated Property, Plant & Equipment	74,260,048	76,001,134	78,328,523	79,251,751

Golden Belt Telephone Association, Inc.
Dkt No.
Four Year Comparative Balance Sheet

Section 8
Schedule 1

KCC REPORT - TOTAL COMPANY. SCHEDULE 3 & 5.

Acct No.	Account Title	12/31/15 Balance	12/31/16 Balance	12/31/17 Balance	12/31/18 Balance
	Depreciation and Amortization				
3100	Accumulated Depreciation	51,378,853	52,277,284	54,176,811	54,176,811
3200	Accumulated Depreciation - Held for Future Use				
3300	Accumulated Depreciation - Nonoperating				
3410	Accumulated Amortization - Capitalized Leases				
3420	Accumulated Amortization - Leasehold Improve				
3500	Accumulated Amortization - Intangible				
3600	Accumulated Amortization - Other				
	Total Depreciation and Amortization	51,378,853	52,277,284	54,176,811	54,176,811
	Total Assets and Other Debits	86,460,386	88,596,102	96,292,690	99,426,975
	Other Nonregulated Assets				
	Accumulated Depr & Amort-Other Nonreg Assets				
	Net Nonregulated Assets				
	Total Assets and Other Debits	$ 86,460,386	$ 88,596,102	$ 96,292,690	$ 99,426,975
	Current Liabilities				
4010	Accounts Payable	$ 551,594	$ 730,034	$ 486,230	$ 733,176
4020	Notes Payable				
4030	Advance Billing and Payments				
4040	Customers' Deposits	41,103	35,464	34,735	31,529
4050	Current Maturities - Long Term				
4060	Current Maturities - Capital Leases				
4070	Income Taxes - Accrued				
4080	Other Taxes - Accrued	179,991	154,842	132,304	107,866
4100	Net Current Deferred Operating Income Taxes				
4110	Net Current Deferred Nonoperating Income Taxes				
4120	Other Accrued Liabilities	487,962	548,289	581,604	577,473
4130	Other Current Liabilities	131,468	154,263	177,465	145,743
	Total Current Liabilities	1,392,119	1,622,892	1,412,338	1,595,787
	Long Term Debt				
4210	Funded Debt	10,869,851	9,554,392	13,306,518	12,729,437
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	10,869,851	9,554,392	13,306,518	12,729,437

Golden Belt Telephone Association, Inc.
Dkt No.
Four Year Comparative Balance Sheet

Section 8
Schedule 1

KCC REPORT - TOTAL COMPANY. SCHEDULE 3 & 5.

Acct No.	Account Title	12/31/15 Balance	12/31/16 Balance	12/31/17 Balance	12/31/18 Balance
	Other Liabilities and Deferred Credits				
4310	Other Long Term Liabilities	0	0	0	0
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	0	0	0
4350	Net Noncurrent Deferred Nonoperating Income Taxes	0	0	0	0
4360	Other Deferred Credits	1,131	1,131	1,131	1,131
4370	Other Jurisdictional Liabilities and Deferred Credits-Net	0	0	0	0
	Total Other Liabilities and Deferred Credits	1,131	1,131	1,131	1,131
	Stockholders' Equity				
4510	Capital Stock	1,840	1,840	1,840	1,840
4520	Additional Paid-in Capital	0	0	0	0
4530	Treasury Stock	0	0	0	0
4540	Other Capital	3,390,816	3,390,816	3,390,816	3,390,816
4550	Retained Earnings	70,804,629	74,025,031	78,180,047	81,707,964
	Total Stockholders Equity	74,197,285	77,417,687	81,572,703	85,100,620
	Total Liabilities and Other Credits	$ 86,460,386	$ 88,596,102	$ 96,292,690	$ 99,426,975

Golden Belt Telephone Association, Inc.
Dkt No.
Comparative Plant Balances

Section 4
Schedule 2

KCC REPORT - KANSAS ONLY. SCHEDULE 8.

Line		Description	2015	2016	2017	2018
1	2111	Land	$ 44,042	$ 44,042	$ 33,519	$ 33,519
2	2112	Vehicles	108,432	108,432	108,432	108,432
3	2114	Special Purpose Vehicles				
4	2115	Garage Work Equipment				
5	2116	Other Work Equipment	950,470	958,490	974,820	977,311
6	2121	Buildings	2,803,022	2,829,476	2,860,055	2,876,742
7	2122	Furniture	74,261	63,824	61,651	61,651
8	2123	Office Equipment	153,464	121,040	137,447	146,425
9	2124	General Purpose Computers	1,448,635	1,455,576	1,494,135	153,285
10	2212	Digital Electric Switching Equip.	2,360,946	2,222,628	2,195,220	2,187,099
11	2231	Radio Systems				
12	2232	Circuit Equipment	20,064,240	20,253,979	20,934,822	22,021,494
13	2311	Station Apparatus	10,049	10,049	10,049	10,049
14	2321	Customer Premises Wiring				
15	2351	Public Telephone Equipment				
16	2362	Other Terminal Equipment				
17	2411	Poles	1,942	1,942	1,942	1,942
18	2421	Aerial Cable				
19	2422	Underground Cable	11,820	11,820	11,820	11,820
20	2423	Buried Cable	39,995,933	41,793,301	43,427,654	43,092,135
21	2424	Submarine Cable				
22	2426	Intrabuilding Network Cable				
23	2431	Aerial Wire				
24	2441	Conduit Systems	110,075	216,721	458,520	489,378
25	2690	Intangibles	1,826	1,826	1,826	1,826
26	2005	Telephone Plant Adjustment				
27						
28		Total	$ 68,139,157	$ 70,093,146	$ 72,711,912	$ 72,173,107

Golden Belt Telephone Association, Inc.
Dkt No.
Four Year Comparative Income Statement

Section 8
Schedule 2

KCC REPORT - KANSAS ONLY. SCHEDULE 6.

Acct No.	Line Title	12/31/2015 Balance	12/31/2016 Balance	12/31/2017 Balance	12/31/2018 Balance
	Telephone Operating Income				
5000	Operating Revenues	$ 9,942,442	$ 9,224,734	$ 8,355,406	$ 8,987,860
6000	Operating Expenses	8,142,705	8,218,502	8,155,977	8,511,277
7100	Other Operating Income & Expenses - Net	241,228		177,638	152,962
7210	Operating Investment Tax Credits				
7220	Federal Income Taxes - Operating				
7230	State & Local Income Taxes - Operating	(39,688)		(36,304)	(31,516)
7240	Other Operating Taxes	370,129		271,623	223,643
7250	Provision for Deferred Operating Inc. Taxes - Net				
7200	Total Operating Taxes	330,441		235,319	192,127
	Operating Income	1,710,525	1,006,232	141,747	437,418
	NonOperating Income and Expenses				
7310	Dividend Income	127,518		136,856	129,556
7320	Interest Income	510,538		731,418	748,948
7330	Income from Sinking and Other Funds				
7340	Allowance for Funds Used During Const	35,409		28,896	16,506
7350	Gain or Loss from Disposition of Property	200			
7360	Other Nonoperating Income	3,158,678		3,608,567	4,273,342
7370	Special Charges	(500)		(500)	(2,500)
7380	Equity Undistributed Sub. Earnings				
7300	Nonoperating Income & Expenses - Net	3,831,844	0	4,505,236	5,165,852
7400	Total Nonoperating Taxes	753		80,000	
	Total Nonoperating Income & Expenses	3,832,597	0	4,585,236	5,165,852
	Income Available for Fixed Charges	5,543,122	1,006,232	4,726,984	5,603,270
	Fixed Charges				
7510	Interest on Funded Debt	629,929		573,488	630,264
7520	Interest Expense - Capital Leases	0		0	0
7530	Amortization of Debt Issuance Expense	0		0	0
7540	Other Interest Charges	130		248	531
7500	Total Interest & Related Items	630,059	0	573,736	630,795
7600	Total Extraordinary Items				
	Net Income (after Nonoperating, Fixed Charges, and Extraordinary Items)	4,913,062	1,006,232	4,153,247	4,972,475
7910	Effect of Jurisdictional Ratemaking Diff-Net				
7990	Nonregulated Net Income	22,983	0	0	0
	Net Income (After ratemaking differences including Nonregulated Net Income)	$ 4,936,045	$ 1,006,232	$ 4,153,247	$ 4,972,475

Golden Belt Telephone Association, Inc.
Dkt No.
4 Year Comparative Operating Revenues

Section 8
Schedule 3

KCC REPORT - TOTAL KANSAS. SCHEDULE 18.

Acct No.	Account Title	12/31/2015 Balance	12/31/2016 Balance	12/31/2017 Balance	12/31/2018 Balance
	Local Network Service Revenue				
5001	Basic Area Revenue	$ 953,966	$ 924,925	$ 923,165	$ 902,534
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	186,672	177,485	168,073	160,235
	Other Revenues	193	43	83	88
	Other Revenues				
	Total Local Network Service Revenues	1,140,831	1,102,453	1,091,321	1,062,857
	Federal USF Support	3,413,818	2,922,413	4,097,816	4,841,180
5264	State KUSF Support	628,450	624,156	614,227	609,984
	Network Access & L. D. Service Revenue				
5081	End User Revenue	707,906	733,958	1,155,127	1,076,835
5082	Interstate Switched Access	2,616,763	2,198,954	2,189,319	2,415,448
5083	Interstate Special Access	938,461	1,236,339	1,028,279	1,047,326
5084	Intrastate Switched Access	191,766	140,003	106,856	91,297
5084	Intrastate Special Access	102,274	94,571	59,912	50,300
5080	Other Access Revenue		0	0	
5100	Long Distance Service Revenue	6,206	1,693	(3,960)	1,080
	Total Network Access Revenue	4,563,376	4,405,518	4,535,533	4,682,286
	Miscellaneous Revenue				
5230	Directory Revenue	86,140	80,280	72,575	76,419
5240	UNE Revenue				
5240	Other Rent Revenue				
5250	Corporate Operations Revenue				
5260	Other Miscellaneous Revenue (w/o KUSF)	78,578	74,803	78,977	69,867
	Carrier Billing & Collections Revenue (Interstate)	35,586	31,768	28,568	24,737
	Carrier Billing & Collections Revenue (Intrastate)				
	Total Miscellaneous Revenue	200,304	186,851	180,120	171,024
	Uncollectible Revenue				
5300	Uncollectible Revenue	(4,336)	(16,657)	(12,976)	(32,031)
	Total KCC Regulated Operating Revenue	9,942,443	9,224,734	10,506,041	11,335,300
5280	Nonregulated Operating Revenue				
5000	Total Operating Revenue	$ 9,942,443	$ 9,224,734	$ 10,506,041	$ 11,335,300

Golden Belt Telephone Association, Inc.
Dkt No.
4 Year Comparative Operating Expenses

Section 8
Schedule 4

KCC REPORT - TOTAL KANSAS. SCHEDULE 21.

Acct No.	Operating Expense Accounts	12/31/2015 Balance	12/31/2016 Balance	12/31/2017 Balance	12/31/2018 Balance
	PLANT SPECIFIC OPERATIONS EXPENSE				
	Network Support Expenses				
6112	Motor Vehicle Expense	$ 5,129	$ 5,839	$ 6,275	$ 7,612
6113	Aircraft Expense				
6114	Special Purpose Vehicle Expense				
6115	Garage Work Equipment Expense				
6116	Other Work Equipment Expense	0	0	0	0
	Total Network Support Expense	5,129	5,839	6,275	7,612
	General Support Expenses				
6121	Land & Building Expenses	218,911	223,093	250,861	248,725
6122	Furniture and Art Works Expense	1,961	382	839	
6123	Office Equipment Expense	38,462	40,265	23,742	7,787
6124	General Purpose Computers Expense	144,598	158,611	133,506	(160,502)
	Total General Support Expenses	403,932	422,351	408,947	96,010
	Central Office Switching Expenses				
6211	Analog Electronic Expense				
6212	Digital Electronic Expense	286,619	339,165	311,489	281,659
6215	Electro-Mechanical Expense				
	Total Central Office Switching Expenses	286,619	339,165	311,489	281,659
6220	Operators System Expense	0	0	0	0
6230	Central Office Transmission Expense	205,716	137,976	262,933	358,539
	Information/Origination/Termination Expenses				
6311	Station Apparatus Expense				
6341	Large Private Branch Expense				
6351	Public Telephone Terminal Equipment Expense				
6362	Other Terminal Equipment Expense				
	Total Inf./Orig./Termination Expenses	0	0	0	0
	Cable and Wire Facilities Expenses				
6411	Poles Expense				
6421	Aerial Cable Expense				
6422	Underground Cable Expense				
6423	Buried Cable Expense	887,020	912,149	866,775	984,895
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	887,020	912,149	866,775	984,895
	Total Plant Specific Operations Expense	1,788,416	1,817,479	1,856,420	1,728,715

Golden Belt Telephone Association, Inc.
Dkt No.
4 Year Comparative Operating Expenses

Section 8
Schedule 4

KCC REPORT - TOTAL KANSAS. SCHEDULE 21.

Acct No.	Operating Expense Accounts	12/31/2015 Balance	12/31/2016 Balance	12/31/2017 Balance	12/31/2018 Balance
	PLANT NONSPECIFIC OPERATIONS EXPENSE				
	Other Property Plant and Equipment Expenses				
6511	Property Held for Future Telecom Use Exp	0	0	0	0
6512	Provisioning Expense				
	Total Other Prop. Plant and Equip. Expenses	0	0	0	0
	Network Operations Expenses				
6531	Power Expense	119,239	90,779	83,742	72,940
6532	Network Administration Expense	239,781	243,343	249,004	282,537
6533	Testing Expense	283,034	267,382	285,128	298,773
6534	Plant Operations Administration Expense	216,135	223,042	214,698	164,062
6535	Engineering Expense	0	0	0	0
	Total Network Operations Expenses	858,190	824,546	832,573	818,312
6540	Access Expense	254,653	295,593	294,163	212,693
	Depreciation and Amortizatio Expenses				
6561	Depr. Expense - Telecom Plant in Service	3,112,396	3,066,884	3,122,167	3,144,431
6561.1	Amortization of Extraordinary Retirements				
6562	Depr Expense-Prop Held for Future Telecom				
6563	Amortization Expense-Tangible	0	0	0	0
6564	Amortization Expense-Intangible				
6565	Amortization Expense-Other	0	0	0	0
	Total Depreciation and Amortization Expenses	3,112,396	3,066,884	3,122,167	3,144,431
	Total Plant Nonspecific Operations Expense	4,225,239	4,187,023	4,248,903	4,175,435
	CUSTOMER OPERATIONS EXPENSE				
6610	Marketing	176,651	303,776	278,513	268,440
6620	Services	353,928	345,352	351,646	412,207
	Total Customer Operations Expense	530,579	649,128	630,159	680,647
	CORPORATE OPERATIONS EXPENSE				
6710	Executive and Planning	452,875	447,518	380,658	451,006
6720	General and Administrative	1,145,596	1,117,354	1,039,838	1,154,470
6790	Provision for Uncollectible Notes Receivable	0	0	0	0
	Total Corporate Operations Expense	1,598,471	1,564,872	1,420,496	1,605,475
	TOTAL OPERATING EXPENSE	$ 8,142,705	$ 8,218,502	$ 8,155,978	$ 8,190,273

Golden Belt Telephone Association, Inc.
Dkt No.
Annual Payrolls

Section 8
Schedule 5

KCC REPORT - TOTAL KANSAS. SCHEDULE 26.

Description	2015	2016	2017	2018
Salaries & Wages				
Plant Specific Operations	$ 609,316	$ 607,705	$ 546,918	$ 673,505
Plant Non-specific Operations	378,207	389,358	405,037	372,895
Customer Operations	165,745	227,197	207,251	238,509
Corporate Operations	453,519	453,025	330,163	456,722
Total	$ 1,606,787	$ 1,677,285	$ 1,489,369	$ 1,741,631
Pensions & Benefits				
Plant Specific Operations	$ 452,310	$ 457,777	$ 455,361	521,548
Plant Non-specific Operations	280,868	272,975	268,377	298,774
Customer Operations	129,476	166,576	169,214	185,205
Corporate Operations	317,228	296,837	284,434	300,715
Total	$ 1,179,882	$ 1,194,165	$ 1,177,386	$ 1,306,242
Total Payrolls				
Plant Specific Operations	$ 1,061,626	$ 1,065,482	$ 1,002,279	$ 1,195,053
Plant Non-specific Operations	659,075	662,333	673,414	671,669
Customer Operations	295,221	393,773	376,465	423,714
Corporate Operations	770,747	749,862	614,597	757,437
Total	$ 2,786,669	$ 2,871,450	$ 2,666,755	$ 3,047,873

Golden Belt Telephone Association, Inc. **Section 8**
Dkt No. Schedule 6
Monthly Intrastate Access Minutes

Month	Interstate	Intrastate Interlata	Intrastate Intralata	Total
Jan-16	398,831	152,437	205,841	757,109
Feb-16	456,939	151,573	219,728	828,240
Mar-16	359,671	137,541	207,039	704,251
Apr-16	377,186	140,932	222,881	740,999
May-16	351,927	129,359	218,174	699,460
Jun-16	344,463	136,029	222,599	703,091
Jul-16	347,729	129,579	210,541	687,849
Aug-16	345,427	129,738	206,479	681,644
Sep-16	360,538	136,874	216,568	713,980
Oct-16	321,839	121,261	195,562	638,662
Nov-16	317,464	125,752	210,473	653,689
Dec-16	319,502	125,856	198,839	644,197
Jan-17	335,622	131,024	199,834	666,480
Feb-17	339,899	134,893	210,697	685,489
Mar-17	297,698	114,848	186,849	599,395
Apr-17	334,564	134,958	213,728	683,250
May-17	307,387	120,684	191,402	619,473
Jun-17	321,808	125,231	199,610	646,649
Jul-17	314,759	119,434	200,336	634,529
Aug-17	280,716	118,559	186,773	586,048
Sep-17	311,710	122,447	197,336	631,493
Oct-17	279,233	113,531	176,193	568,957
Nov-17	294,508	115,401	189,473	599,382
Dec-17	272,139	107,426	175,237	554,802
Jan-18	284,605	108,995	175,116	568,716
Feb-18	304,212	116,875	188,020	609,107
Mar-18	264,928	106,653	167,607	539,188
Apr-18	280,382	110,357	178,107	568,846
May-18	270,968	109,345	168,288	548,601
Jun-18	277,132	110,953	173,037	561,122
Jul-18	263,115	103,616	166,927	533,658
Aug-18	267,990	105,012	167,889	540,891
Sep-18	277,361	107,305	173,420	558,086
Oct-18	248,184	92,920	150,008	491,112
Nov-18	276,862	103,767	168,708	549,337
Dec-18	262,807	97,175	158,693	518,675
Total 2016	4,301,516	1,616,931	2,534,724	8,453,171
Total 2017	3,690,043	1,458,436	2,327,468	7,475,947
Total 2018	3,278,546	1,272,973	2,035,820	6,587,339

SER = Intrastate/InterLATA
SRA = Intrastate/IntraLATA

Golden Belt Telephone Association, Inc.
Dkt No.
Summary of Income Statement Adjustments
YE 12/31/18

Section 9
Schedule 2

Acct	Description	Adj #		Amount	Source
5082	Universal Service Fund Payments	IS 1	$	(180,624)	*W/P IS 1*
	To update Federal Universal Service Fund Receipts to the most recent USAC Projections				
5084	KUSF Revenue Adjustment	IS 2	$	(24,148)	*W/P IS 2*
	To Reflect KUSF Year 21 per Testimony of Sandy Reams				
5084	Intrastate ICC Revenue Requirement	IS 3	$	(1,305)	*W/P IS 3*
	To reflect 5% Reduction in Intrastate Terminating ICC				
Total Revenue Adjustments			$	(206,077)	
6560	Depreciation Expense	IS 4	$	582,757	*W/P IS 4*
	To Normalize Depreciation				
6720	KUSF Audit Expenses (5 yr Ammortization)	IS 5	$	30,000	*W/P IS 5*
	To Include KUSF Proceeding Expenses				
Total Expense Adjustments			$	612,757	

SECTION 9

Golden Belt Telephone Association, Inc.
Dkt No.

YE 12/31/18

W/P IS1

Purpose:
To update Federal Universal Service Fund Receipts to the most recent USAC Projections

Account	Description		Annual Amount
5082	*USF Revenue (High Cost Loop) - 2018 Recorded*	$	2,887,226
	USF Revenue (High Cost Loop) - 2019 Projected	$	2,706,602
5082	**Revenue Adjustment**	**$**	**(180,624)**

Golden Belt Telephone Association, Inc.
Dkt No.

YE 12/31/18

W/P IS2

Purpose:
To Reflect KUSF Year 21 per Testimony of Sandy Reams

Account	*Description*		Annual Amount
5084	*KUSF Revenue - Year 22 Recorded*	$ 609,984	
	KUSF Revenue - Year 23 Estimated	$ 585,836	
5084	**KUSF Revenue Adjustment**		**$ (24,148)**

Golden Belt Telephone Association, Inc.
Dkt No.

YE 12/31/18

W/P IS3

Purpose:
To reflect 5% Reduction in Intrastate Terminating ICC

Account	*Description*	Annual Amount
5084	*2018/2019 Intrastate Terminating Revenue Req.*	$ 92,625
	2019/2020 Intrastate Terminating Revenue Req.	$ 91,320
5084	**Revenue Adjustment**	**$ (1,305)**

Golden Belt Telephone Association, Inc.
Dkt No.

YE 12/31/18

W/P IS4

Purpose:
To Normalize Depreciation

Account	Description	Annual Amount
6560.00	Depreciation Expense	$ 582,757

Golden Belt Telephone Association, Inc.
Dkt No.

YE 12/31/18

W/P IS5

Purpose:
To Include Estimated Proceeding Expense

Acct	Description	Amount
6720	Estimated Proceeding Expenses	$ 150,000
	Ammortization period	5
6720	KUSF Audit Expenses to include	**$ 30,000**

Golden Belt Telephone Association, Inc.
Dkt No.
Test Year and Normalized Income Statement
YE 12/31/18

Section 9
Schedule 1

Line		Description	(A) Book Balance	(B) Cost Study Adjustments	(C) Cost Study Balance	(D) Normalizing Adjustments	(E) Normalized Balance	(F) /--Allocation--/ Interstate	(G) Intrastate	(H) Interstate	(I) Intrastate
		Operating Revenues									
1	5001	Local Network Services Revenues	$ 1,062,858	$ -	$ 1,062,858		$ 1,062,858			$ -	$ 1,062,858
2		Federal High Cost Loop Support	2,887,226	-	2,887,226	$ (180,624)	2,706,602			-	2,706,602
3		Kansas Universal Service Support	609,984	-	609,984	$ (24,148)	585,836			-	585,836
4	5080	Network Access Revenue	4,237,927	-	4,237,927	$ (1,305)	4,236,622			4,071,404	165,217
5	5100	Long Distance Network Service Rev	-	-	-		-			-	-
6	5270	Billing and Collection	24,737	-	24,737		24,737			1,820	22,917
7	5270	Misc Revenue	197,160		197,160	-	197,160			-	197,160
8	5280	Non-regulated revenue	115	(115)	-		-			-	-
9	5300	Uncollectible Revenue	(32,031)	-	(32,031)		(32,031)			-	(32,031)
10		**Total Revenues**	8,987,975	(115)	8,987,860	(206,077)	8,781,784			4,073,224	4,708,559
		Plant Specific Operations Expenses									
11	6110	Network Support Expense	7,612	-	7,612		7,612	0.340407	0.659593	2,591	5,021
12	6120	General Support Expense	417,015	(77,354)	339,661		339,661	0.340407	0.659593	115,623	224,038
13	6210	Central Office Switching Expense	281,659		281,659		281,659	0.450729	0.549271	126,952	154,707
14	6230	Central Office Transmission Expense	358,539		358,539		358,539	0.450729	0.549271	161,604	196,935
15	6310	Information Orig/Term Expense	-	-	-		-			-	-
16	6410	Cable and Wire Facilities Exp	984,895	(11,674)	973,221		973,221	0.278002	0.721998	270,557	702,664
17		**Total Plant Specific Operations Expenses**	2,049,720	(89,028)	1,960,692	-	1,960,692			677,327	1,283,365
		Plant Non-Specific Operations Expense									
18	6510	Other Plant Expense	-	-	-		-	0.340407	0.659593	-	-
19	6530	Network Operations Expense	818,312	-	818,312		818,312	0.340407	0.659593	278,559	539,753
20	6540	Access Expense	137,312	(46,947)	90,365		90,365	1.000000	0.000000	90,365	-
21	6560	Depreciation & Amortization	3,144,431	(40,983)	3,103,448	582,757	3,686,205	0.362764	0.637236	1,337,222	2,348,982
22	6565	Amort of Plant Acquisition Adjustment	-	-	-		-	0.340407	0.659593	-	-
23		**Total Plant Non-Specific Operations Expenses**	4,100,055	(87,930)	4,012,125	582,757	4,594,882			1,706,147	2,888,735
		Customer Operations Expense									
24	6610	Marketing Expense	268,440	(40)	268,400		268,400	0.387850	0.612150	104,099	164,301
25	6620	Directory Expense	184,756	(29,978)	154,778		154,778	0.387850	0.612150	60,031	94,747
26	6620	Services Expense	227,450		227,450		227,450	0.387850	0.612150	88,216	139,234
27		**Total Customer Operations Expense**	680,646	(30,018)	650,628	-	650,628			252,346	398,282
		Corporate Operations Expense									
28	6710	Executive and Planning Exp	451,006	(12,892)	438,114		438,114	0.354873	0.645127	155,475	282,639
29	6720	General and Administative Exp	1,154,470	(51,742)	1,102,728		1,102,728	0.418109	0.581891	461,061	641,667
30	6720	General and Administative (Rate Case Expense)				30,000	30,000	0.000000	1.000000	-	30,000
30		**Total Corporate Operations Expense**	1,605,476	(64,634)	1,540,842	30,000	1,570,842			616,535	954,307
		Operating Taxes & Other Operating Expenses									
31	7210	Amortization of ITC	-	-	-		-			-	-
32	7220	Operating Federal Income Taxes	-	-	-					-	
33	7230	Operating State Income Taxes		-	-					-	
34	7240	Other Operating Taxes	223,643	(1,569)	222,074	-	222,074	0.340407	0.659593	75,596	146,478
35	7250	Deferred Operating Income Taxes		-	-		-			-	-
36	7340	Allowance for Funds Used During Construction	(16,506)	-	(16,506)		(16,506)	0.340407	0.000000	(5,619)	-
37	7370	Contributions and Fees	2,500		2,500	-	2,500	0.399776	0.000000	999	-
38	5240	Rent Revenue	-	-	-		-	0.000000	0.000000	-	-
39	7310	Dividend & Interest	-	-	-		-	0.000000	1.000000	-	-
40	7360	Other Income	-	-	-		-			-	-
41	7500	Interest Expense	531		531		531	0.318748	0.681252	169	362
42		**Total Operating Taxes & Other Operating Exp.**	210,168	(1,569)	208,599	-	208,599			71,145	146,840
43		**Total Operating Expenses**	8,646,065	(273,179)	8,372,886	612,757	8,985,643			3,323,501	5,671,529
44		**Net Operating Income**	$ 341,910	$ 273,064	$ 614,974	$ (818,834)	$ (203,859)			$ 749,724	$ (962,969)

SECTION 10

RANGE 11A

Golden Belt Telephone Association, Inc.

Dkt No.

YE 12/31/18

Section 10

Plant Acct	Description	12/31/16 Plant Book Balance	Cost Study Adj	Adjusted Gross Plant	Normalized Plant Additions	**Adjusted Gross Plant**	A/D Acct	12/31/16 Acc. Dep. Book Balance	Cost Study Adj	Adjusted Accum Depr	Normalized Plant	**Staff Adjusted Acc. Dep.**	**Adjusted Net Book**	Depreciation Rate	Annual Depreciation	**Normalized Depreciation**
2111	Land	33,519	(6,214)	27,305		**27,305**		-		-		**-**	**27,305**	0.00%	-	**-**
2112	Vehicles-Plant	108,432	(20,102)	88,330		**88,330**	3112	(108,432)	20,102	(88,330)		**(88,330)**	**0**	26.27%	23,204	**0**
2112	Vehicles-Non Plant	-	-	-		**-**	3112.2	-	-	-		**-**	**-**	26.27%	-	**-**
2115	Garage Work Equipment	-	-	-		**-**	3115	-	-	-		**-**	**-**	23.98%	-	**-**
2116	Other Work Equipment	977,311	(181,183)	796,129	87,770	**883,899**	3116	(977,311)	181,183	(796,128)		**(796,128)**	**87,770**	23.98%	211,959	**87,770**
2121	Buildings	2,876,742	(533,830)	2,342,912	45,703	**2,388,615**	3121	(2,876,742)	533,830	(2,342,912)		**(2,342,912)**	**45,704**	5.02%	119,908	**45,704**
2122	Furniture	61,651	(11,429)	50,221		**50,221**	3122	(61,651)	11,429	(50,221)		**(50,221)**	**0**	15.57%	7,819	**0**
2123	Office Support Equipment	146,425	(27,146)	119,279	123,207	**242,487**	3123.1	(123,074)	22,816	(100,257)		**(100,257)**	**142,230**	18.10%	43,890	**43,890**
2123.2	Other Communications Equipment	1,936	(359)	1,577		**1,577**	3123.2	(1,936)	359	(1,577)		**(1,577)**	**0**	18.10%	285	**0**
2123.3	Office Equip. Mailroom	4,925	(913)	4,012		**4,012**	3123.3	(4,925)	913	(4,012)		**(4,012)**	**0**	18.10%	726	**0**
2124.14	General Purpose Computers	1,188,270	(220,292)	967,978	17,409	**985,387**	3124.14	(1,188,270)	220,292	(967,978)		**(967,978)**	**17,409**	18.57%	182,986	
2124.15	General Purpose Computers	331,979	(61,545)	270,434		**270,434**	3124.15	(331,979)	61,545	(270,434)		**(270,434)**	**0**	18.57%	50,220	**0**
	Total General Support Facilities	5,731,189	(1,063,013)	4,668,176	274,090	**4,942,266**		(5,674,319)	1,052,470	(4,621,849)	-	**(4,621,849)**	**320,417**		640,999	**177,364**
2212.000	COE Digital	2,187,099	(1,413,335)	773,764	16,004	**789,768**	3212	(2,187,098.71)	1,413,335	(773,764)		**(773,764)**	**16,004**	11.58%	91,455	**16,004**
2212.100	COE Digital Test Equipment	113,794	0	113,794		**113,794**	3216	(113,794.06)		(113,794)		**(113,794)**	**-**	11.58%	13,177	**-**
2230.000	COE Digital Equipment	22,021,494	1,412,026	23,433,520	143,146	**23,576,666**	3232	(17,594,685.94)	(1,412,026)	(19,006,712)	565,437	**(18,441,275)**	**5,135,391**	7.57%	1,784,754	**1,784,754**
2230.000	COE Transmission	-	-	-		**-**				-		**-**	**-**		-	**-**
				-		**-**				-		**-**	**-**		-	**-**
	Total Central Office Equipment	24,322,387	(1,309)	24,321,078	159,150	**24,480,228**		(19,895,579)	1,309	(19,894,270)	565,437	**(19,328,833)**	**5,151,395**		1,889,386	**1,800,758**
2422.500	Underground Cable Toll	3,882	-	3,882		**3,882**	3422.5	(3,882)	-	(3,882)		**(3,882)**	**-**	5.38%	209	**-**
2422.600	Underground Cable HR	7,939	-	7,939		**7,939**	3422.6	(7,939)	-	(7,939)		**(7,939)**	**-**	5.38%	427	**-**
2423.100	Cable Toll	3,792,376	-	3,792,376		**3,792,376**	3423.1	(3,529,945)	-	(3,529,945)		**(3,529,945)**	**262,431**	5.15%	195,307	**195,307**
2423.300	Buried Cable CA-Fiber	26,011,882	(596,757)	25,415,125	3,232,384	**28,647,510**	3423.3	(13,104,569)	540,475	(12,564,094)		**(12,564,094)**	**16,083,416**	5.15%	1,475,347	**1,475,347**
2423.400	Buried Cable Metallic	6,132,124	-	6,132,124	(461,278)	**5,670,846**	3423.4	(6,132,124)	-	(6,132,124)	461,278	**(5,670,846)**	**-**	5.15%	292,049	**-**
2423.800	Buried Cable HR Metallic	39,543	-	39,543		**39,543**	34.23.8	(39,543)	-	(39,543)		**(39,543)**	**-**	5.15%	2,036	**-**
2423.900	Buried Cable HR Fiber	7,116,209	-	7,116,209		**7,116,209**	3423.9	(7,116,209)	-	(7,116,209)		**(7,116,209)**	**-**	5.15%	366,485	**-**
2441	Conduit	489,378	-	489,378	88,236	**577,613**	3440	(86,387)	-	(86,387)		**(86,387)**	**491,227**	6.48%	37,429	**37,429**
		-	-	-		**-**		-		-		**-**	**-**		-	**-**
		-		-		**-**				-		**-**	**-**		-	**-**
	Total Cable & Wire Facilities	43,593,333	(596,757)	42,996,576	2,859,342	**45,855,918**		(30,020,597)	540,475	(29,480,122)	461,278	**(29,018,844)**	**16,837,074**		2,369,289	**1,708,083**
2692	Intangibles		-	-		**-**		-		-		**-**	**-**		-	
	Total Telephone Plant	73,646,909	(1,661,079)	71,985,830	3,292,582	**75,278,412**		(55,590,495)	1,594,254	(53,996,240)	1,026,715	**(52,969,525)**	**22,308,887**		4,899,674	**3,686,205**

Normalized Depr Exp	3,686,205
Cost Study Depr Exp	3,103,448
	582,757

SECTION 11

Golden Belt Telephone Association, Inc.
Dkt No.
Operating Taxes
YE 12/31/18

Section 11
Schedule 1

Section 11 (i) Taxes chargeable to Operations	Source	12/31/2018 Balance	Jurisdictional Allocation Intrastate %	Intrastate Amt
Total Payroll Taxes	Payroll Records	175,440	*N/A - various accounts*	
Total Property Taxes	Acct. 7240	222,074	0.659593	146,478
Total Operating Taxes		397,514		

Section 11 (ii - iv)

As a Telephone Cooperative, GBTA does not pay income taxes on their regulated operations.

SECTION 12

Golden Belt Telephone Association
2018 Cost Study (KUSF)
Part 36

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				MESSAGE TOLL SERVICE				PRIVATE LINE						
		Source	TOTAL	INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE		OPTIONAL	CHCF	Local
Line	Description	Allocator		InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA			Exchange
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	**SUMMARY**													
2	**RATE BASE (INVESTMENT)**													
3	General Support Facilities	GSF	4,668,176	1,051,931	773	703,028	1,306,064	536,374	0	0	27,771	0	0	1,042,237
4	Central Office Equipment	COE	24,321,078	4,920,529	3,277	3,063,278	5,663,098	6,038,419	0	0	121,101	0	0	4,511,375
5	Info Orig/Term Equipment	IOT	0	0	0	0	0	0	0	0	0	0	0	0
6	Cable & Wire Facilities	CWF	42,996,576	10,248,888	7,873	7,074,767	13,171,053	1,696,381	0	0	279,367	0	0	10,518,247
7	Tangible Assets	TTA	0	0	0	0	0	0	0	0	0	0	0	0
8	Intangible Assets	ING	0	0	0	0	0	0	0	0	0	0	0	0
9	**Total 2001 Rate Base**		71,985,831	16,221,348	11,924	10,841,073	20,140,215	8,271,174	0	0	428,239	0	0	16,071,859
10	**Distribution**	2OO1	1.000000	0.225341	0.000166	0.150600	0.279780	0.114900	0.000000	0.000000	0.005949	0.000000	0.000000	0.223264
11														
12	Non 2001 Rate Base	N2OO1RB	1,800,528	456,920	269	274,786	489,895	153,486	0	1,635	9,954	0	0	413,583
13	Accum Depr & Amort	TD&A	(53,996,241)	(12,169,606)	(8,822)	(8,044,233)	(14,936,559)	(6,591,861)	0	0	(317,264)	0	0	(11,927,897)
14	Other Credits	TOTHCR	(31,529)	(7,105)	(5)	(4,748)	(8,821)	(3,623)	0	0	(188)	0	0	(7,039)
15	**NET RATE BASE**		19,758,588	4,501,558	3,365	3,066,877	5,684,730	1,829,176	0	1,635	120,742	0	0	4,550,506
16	**Distribution**	NRB	1.000000	0.227828	0.000170	0.155217	0.287709	0.092576	0.000000	0.000083	0.006111	0.000000	0.000000	0.230305
17														
18	**RATE OF RETURN**	ROR		0.103750	0.103750	0.100000	0.100000	0.103750	0.103750	0.100000	0.100000	0.100000	0.100000	0.100000
19	**RETURN ON INVESTMENT**	15 * 18	1,999,612	467,037	349	306,688	568,473	189,777	0	163	12,074	0	0	455,051
20	**Distribution**	ROI	1.000000	0.233564	0.000175	0.153374	0.284292	0.094907	0.000000	0.000082	0.006038	0.000000	0.000000	0.227569
21														
22	**EXPENSES**													
23	Plant Specific Expenses	PLNTSPE	1,960,691	439,759	322	293,069	544,353	237,247	0	0	11,577	0	0	434,364
24	Plant NonSpecific Expenses	PLNTNSPE	908,677	274,764	136	123,238	228,947	94,024	0	0	4,868	0	0	182,700
25	Depr & Amort Expense	TD&AE	3,103,448	668,543	497	451,986	839,699	456,782	0	0	17,956	0	0	667,985
26	Customer Operations Expense	TCUST	650,629	243,245	27	98,606	133,569	9,075	0	3,899	1,750	0	0	160,458
27	Corporate Operations Expense	TCORP	1,540,842	476,325	198	214,747	375,870	139,467	0	1,810	7,487	0	0	324,937
28	Operating Taxes	TOPTX	222,074	50,042	37	33,444	62,132	25,516	0	0	1,321	0	0	49,581
29	Other Income & Expense	TOIE	3,031	892	0	431	763	276	0	3	15	0	0	649
30	**TOTAL EXPENSES**	SUM(23:29)	8,389,391	2,153,570	1,217	1,215,521	2,185,334	962,387	0	5,711	44,976	0	0	1,820,674
31	**Distribution**	TEX	1.000000	0.256702	0.000145	0.144888	0.260488	0.114715	0.000000	0.000681	0.005361	0.000000	0.000000	0.217021
32														
33	**AFUDC**	TAFUDC	(16,506)	(3,720)	(3)	(2,486)	(4,618)	(1,897)	0	0	(98)	0	0	(3,685)
34														
35	**INCOME TAXES**													
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	**NET REVENUE REQUIREMENT**		**10,372,496**	**2,616,887**	**1,563**	**1,519,723**	**2,749,189**	**1,150,268**	**0**	**5,875**	**56,952**	**0**	**0**	**2,272,040**
40	**Distribution**	NRR	1.000000	0.252291	0.000151	0.146515	0.265046	0.110896	0.000000	0.000566	0.005491	0.000000	0.000000	0.219045

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				MESSAGE TOLL SERVICE				PRIVATE LINE						
		Source	TOTAL	INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE		OPTIONAL	CHCF	Local
Line	Description	Allocator		InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA			Exchange
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	**Account 2110 - GENERAL SUPPORT FACILITIES**													
2														
3	Total General Support Facilities	GSF	4,668,176	1,051,931	773	703,028	1,306,064	536,374	0	0	27,771	0	0	1,042,237
4		ACIW	1.000000	0.225341	0.000166	0.150600	0.279780	0.114900	0.000000	0.000000	0.005949	0.000000	0.000000	0.223264
5														
6	**Accounts 2210 - 2230 CENTRAL OFFICE EQUIPMENT**													
7														
8	Equal Access Equipment	EQA	0	0	0	0	0	0	0	0	0	0	0	0
9		AEQA	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	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	887,558	582,728	0	68,025	103,672	0	0	0	0	0	0	133,134
15		DEM	1.000000	0.656552	0.000000	0.076642	0.116806	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.150000
16	**Total COE Switching**	COES	887,558	582,728	0	68,025	103,672	0	0	0	0	0	0	133,134
17		ACOES	1.000000	0.656552	0.000000	0.076642	0.116806	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.150000
18														
19	Cat 4.11 Wideband Exchange	11C	5,310,368	0	0	0	0	5,310,368	0	0	0	0	0	0
20		A411C	1.000000	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		A412C	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	17,159,503	4,264,015	3,277	2,943,441	5,480,193	43,017	0	0	47,319	0	0	4,378,241
24		SPFLP	1.000000	0.248493	0.000191	0.171534	0.319368	0.002507	0.000000	0.000000	0.002758	0.000000	0.000000	0.255150
25	Cat 4.21 Wideband IXC DSL	21C	0	0	0	0	0	0	0	0	0	0	0	0
26		A421C	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 IXC Non DSL	22C	754,688	0	0	0	0	683,658	0	0	71,029	0	0	0
28		A422C	1.000000	0.000000	0.000000	0.000000	0.000000	0.905883	0.000000	0.000000	0.094117	0.000000	0.000000	0.000000
29	Cat 4.23 Other Interexchange	23C	208,962	73,786	0	51,812	79,234	1,377	0	0	2,753	0	0	0
30		A423C	1.000000	0.353110	0.000000	0.247948	0.379179	0.006588	0.000000	0.000000	0.013175	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	**Total COE Transmission**	COET	23,433,520	4,337,801	3,277	2,995,253	5,559,427	6,038,419	0	0	121,101	0	0	4,378,241
34		ACOET	1.000000	0.185111	0.000140	0.127819	0.237242	0.257683	0.000000	0.000000	0.005168	0.000000	0.000000	0.186837
35														
36														
37														
38	**Total Central Office Equipment**	COE	24,321,078	4,920,529	3,277	3,063,278	5,663,098	6,038,419	0	0	121,101	0	0	4,511,375
39		ACOE	1.000000	0.202315	0.000135	0.125952	0.232847	0.248279	0.000000	0.000000	0.004979	0.000000	0.000000	0.185492

				MESSAGE TOLL SERVICE				PRIVATE LINE						
		Source	TOTAL	INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE		OPTIONAL	CHCF	Local
Line	Description	Allocator		InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA			Exchange
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	**Account 2310 INFORMATION ORIGINATION/TERMINATION EQUIPMENT**													
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	**Account 2410 - CABLE & WIRE FACILITIES**													
7														
8	Cat 1 Exchange Line	1CW	41,223,833	10,243,829	7,873	7,071,296	13,165,565	103,344	0	0	113,678	0	0	10,518,247
9		SPFLP	1.000000	0.248493	0.000191	0.171534	0.319368	0.002507	0.000000	0.000000	0.002758	0.000000	0.000000	0.255150
10	Cat 2.1 Exchange Trunk	21CW	0	0	0	0	0	0	0	0	0	0	0	0
11		A21CW	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 2.2 CBOL	22CW	0	0	0	0	0	0	0	0	0	0	0	0
13		A22W	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 3.1 Wideband IXC DSL	31W	0	0	0	0	0	0	0	0	0	0	0	0
15		A31W	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	Cat 3.2 Wideband IXC Non DSL	32W	1,758,437	0	0	0	0	1,592,937	0	0	165,500	0	0	0
17		A32W	1.000000	0.000000	0.000000	0.000000	0.000000	0.905882	0.000000	0.000000	0.094118	0.000000	0.000000	0.000000
18	Cat 3.3 Other Interexch	33W	14,307	5,059	0	3,471	5,489	100	0	0	189	0	0	0
19		A33W	1.000000	0.353608	0.000000	0.242603	0.383634	0.006977	0.000000	0.000000	0.013178	0.000000	0.000000	0.000000
20	Cat 4 Host/Remote	4CW	0	0	0	0	0	0	0	0	0	0	0	0
21		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
22														
23	**Total Cable & Wire Facilities**	CWF	42,996,576	10,248,888	7,873	7,074,767	13,171,053	1,696,381	0	0	279,367	0	0	10,518,247
24		ACWF	1.000000	0.238365	0.000183	0.164543	0.306328	0.039454	0.000000	0.000000	0.006497	0.000000	0.000000	0.244630
25														
26	**Total COE IOT & CWF**	CIW	67,317,654	15,169,417	11,151	10,138,045	18,834,152	7,734,800	0	0	400,468	0	0	15,029,622
27		ACIW	1.000000	0.225341	0.000166	0.150600	0.279780	0.114900	0.000000	0.000000	0.005949	0.000000	0.000000	0.223264
28														
29	**CAPITAL LEASES:**													
30	General Support Facilities	CLG	0	0	0	0	0	0	0	0	0	0	0	0
31		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
32	Central Office Equipment	CLC	0	0	0	0	0	0	0	0	0	0	0	0
33		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
34	Information Orig/Term	CLT	0	0	0	0	0	0	0	0	0	0	0	0
35		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
36	Cable & Wire Facilities	CLW	0	0	0	0	0	0	0	0	0	0	0	0
37		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
38	**Total Capital Leases**		0	0	0	0	0	0	0	0	0	0	0	0
39			0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

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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	**Leasehold Improvements**	TLI	0	0	0	0	0	0	0	0	0	0	0	0
2		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
3	**Total Tangible Assets**	TTA	0	0	0	0	0	0	0	0	0	0	0	0
4		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
5														
6														
7	**INTANGIBLE ASSETS**	ING	0	0	0	0	0	0	0	0	0	0	0	0
8		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
9														
10	**TOTAL 2001 RATE BASE**	2001	71,985,831	16,221,348	11,924	10,841,073	20,140,215	8,271,174	0	0	428,239	0	0	16,071,859
11		A2OO1	1.000000	0.225341	0.000166	0.150600	0.279780	0.114900	0.000000	0.000000	0.005949	0.000000	0.000000	0.223264
12														
13														
14	**RATE BASE ITEMS NOT IN 2001**													
15														
16	2002 Plant Held Future Use	PFU	0	0	0	0	0	0	0	0	0	0	0	0
17		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
18	2003 Plant Under Constr ST	PUC	75,936	17,111	13	11,436	21,245	8,725	0	0	452	0	0	16,954
19		A2OO1	1.000000	0.225341	0.000166	0.150600	0.279780	0.114900	0.000000	0.000000	0.005949	0.000000	0.000000	0.223264
20	2004 Plant Under Constr LT	PUL	0	0	0	0	0	0	0	0	0	0	0	0
21		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
22	2005 Plant Aquisition Adj	TPA	0	0	0	0	0	0	0	0	0	0	0	0
23		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
24	1220 Material & Supplies	M&S	395,077	94,173	72	65,007	121,023	15,587	0	0	2,567	0	0	96,648
25		ACWF	1.000000	0.238365	0.000183	0.164543	0.306328	0.039454	0.000000	0.000000	0.006497	0.000000	0.000000	0.244630
26	1402 RTB Stock	RTB	0	0	0	0	0	0	0	0	0	0	0	0
27		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
28	Cash Working Capital	CWC	222,442	62,202	30	32,188	56,808	21,265	0	235	1,143	0	0	48,571
29		ACEXP	1.000000	0.279634	0.000137	0.144705	0.255381	0.095597	0.000000	0.001055	0.005136	0.000000	0.000000	0.218355
30	Other Noncurrent Assets	ONA	1,107,073	283,434	153	166,154	290,819	107,909	0	1,400	5,793	0	0	251,411
31		ABIG 3	1.000000	0.256021	0.000138	0.150084	0.262692	0.097472	0.000000	0.001265	0.005233	0.000000	0.000000	0.227095
32	Deferred Maint & Retire	DMR	0	0	0	0	0	0	0	0	0	0	0	0
33		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
34	Deferred Charges	DFC	0	0	0	0	0	0	0	0	0	0	0	0
35		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
36														
37	**Total Non 2001 Rate Base**	N2OO1RB	1,800,528	456,920	269	274,786	489,895	153,486	0	1,635	9,954	0	0	413,583
38		AN2001RB	1.000000	0.253770	0.000149	0.152614	0.272084	0.085245	0.000000	0.000908	0.005529	0.000000	0.000000	0.229701
39														

				MESSAGE TOLL SERVICE				PRIVATE LINE						
		Source	TOTAL	INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE		OPTIONAL	CHCF	Local
Line	Description	Allocator		InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA			Exchange
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	**Account 3100 - ACCUMULATED DEPRECIATION**													
2														
3	General Support Facilities	ADG	(4,621,849)	(1,041,491)	(766)	(696,051)	(1,293,102)	(531,051)	0	0	(27,495)	0	0	(1,031,893)
4		ACIW	1.000000	0.225341	0.000166	0.150600	0.279780	0.114900	0.000000	0.000000	0.005949	0.000000	0.000000	0.223264
5	Central Office Equipment	ADC	(887,558)	(582,728)	0	(68,025)	(103,672)	0	0	0	0	0	0	(133,134)
6	Switching	ACOES	1.000000	0.656552	0.000000	0.076642	0.116806	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.150000
7	Central Office Equipment	ADT	(19,006,712)	(3,518,350)	(2,658)	(2,429,422)	(4,509,200)	(4,897,706)	0	0	(98,224)	0	0	(3,551,151)
8	Transmission	ACOET	1.000000	0.185111	0.000140	0.127819	0.237242	0.257683	0.000000	0.000000	0.005168	0.000000	0.000000	0.186837
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	(29,480,122)	(7,027,036)	(5,398)	(4,850,735)	(9,030,585)	(1,163,104)	0	0	(191,545)	0	0	(7,211,718)
12		ACWF	1.000000	0.238365	0.000183	0.164543	0.306328	0.039454	0.000000	0.000000	0.006497	0.000000	0.000000	0.244630
13	**Total Account 3100 Accumulated Depr**		(53,996,241)	(12,169,606)	(8,822)	(8,044,233)	(14,936,559)	(6,591,861)	0	0	(317,264)	0	0	(11,927,897)
14			1.000000	0.225379	0.000163	0.148978	0.276622	0.122080	0.000000	0.000000	0.005876	0.000000	0.000000	0.220902
15														
16														
17	**Accounts 3200 through 3600 ACCUMULATED DEPRECIATION & AMORTIZATION**													
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	**Total Accnts 3200 Through 3600**		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	**Total Accum Depr & Amort**	TD&A	(53,996,241)	(12,169,606)	(8,822)	(8,044,233)	(14,936,559)	(6,591,861)	0	0	(317,264)	0	0	(11,927,897)
33			1.000000	0.225379	0.000163	0.148978	0.276622	0.122080	0.000000	0.000000	0.005876	0.000000	0.000000	0.220902
34														
35														
36	**NET TELEPHONE PLANT**	2001-AD&A	17,989,590	4,051,743	3,102	2,796,840	5,203,656	1,679,312	0	0	110,975	0	0	4,143,962
37		ANTP	1.000000	0.225227	0.000172	0.155470	0.289259	0.093349	0.000000	0.000000	0.006169	0.000000	0.000000	0.230353
38														
39														

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				MESSAGE TOLL SERVICE				PRIVATE LINE						
		Source	TOTAL	INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE		OPTIONAL	CHCF	Local
Line	Description	Allocator		InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA			Exchange
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	**Account 4340 ACCUMULATED DEFERRED INCOME TAX**													
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	**Total Deferred Income Tax**	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	**OTHER CREDITS**													
28														
29	Other Longterm Liabilities	OLL	0	0	0	0	0	0	0	0	0	0	0	0
30		ABIG 3	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	(31,529)	(7,105)	(5)	(4,748)	(8,821)	(3,623)	0	0	(188)	0	0	(7,039)
32		A2OO1	1.000000	0.225341	0.000166	0.150600	0.279780	0.114900	0.000000	0.000000	0.005949	0.000000	0.000000	0.223264
33														
34	**Total Other Credits**	TOTHCR	(31,529)	(7,105)	(5)	(4,748)	(8,821)	(3,623)	0	0	(188)	0	0	(7,039)
35		ATOTHCR	1.000000	0.225341	0.000166	0.150600	0.279780	0.114900	0.000000	0.000000	0.005949	0.000000	0.000000	0.223264
36														
37														
38	**TOTAL NET RATE BASE**	TNRB	19,758,588	4,501,558	3,365	3,066,877	5,684,730	1,829,176	0	1,635	120,742	0	0	4,550,506
39	**(NET INVESTMENT)**													

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				MESSAGE TOLL SERVICE				PRIVATE LINE						
		Source	TOTAL	INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE		OPTIONAL	CHCF	Local
Line	Description	Allocator		InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA			Exchange
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	**PLANT SPECIFIC OPERATING EXPENSES**													
2														
3	6110 Network Support Exp	NSE	7,612	1,715	1	1,146	2,130	875	0	0	45	0	0	1,700
4		ACIW	1.000000	0.225341	0.000166	0.150600	0.279780	0.114900	0.000000	0.000000	0.005949	0.000000	0.000000	0.223264
5	6120 General Support Exp	GSE	339,660	76,539	56	51,153	95,030	39,027	0	0	2,021	0	0	75,834
6		ACIW	1.000000	0.225341	0.000166	0.150600	0.279780	0.114900	0.000000	0.000000	0.005949	0.000000	0.000000	0.223264
7	6210 Central Office Switching	COS	281,659	56,984	38	35,475	65,583	69,930	0	0	1,402	0	0	52,246
8		ACOE	1.000000	0.202315	0.000135	0.125952	0.232847	0.248279	0.000000	0.000000	0.004979	0.000000	0.000000	0.185492
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	358,539	72,538	48	45,158	83,485	89,018	0	0	1,785	0	0	66,506
12		ACOE	1.000000	0.202315	0.000135	0.125952	0.232847	0.248279	0.000000	0.000000	0.004979	0.000000	0.000000	0.185492
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	973,221	231,982	178	160,136	298,125	38,397	0	0	6,323	0	0	238,079
16		ACWF	1.000000	0.238365	0.000183	0.164543	0.306328	0.039454	0.000000	0.000000	0.006497	0.000000	0.000000	0.244630
17														
18	**Total Plant Specific Expense**	PLNTSPEX	1,960,691	439,759	322	293,069	544,353	237,247	0	0	11,577	0	0	434,364
19		APLNTSPEX	1.000000	0.224288	0.000164	0.149473	0.277633	0.121002	0.000000	0.000000	0.005905	0.000000	0.000000	0.221536
20														
21	**PLANT NONSPECIFIC OPERATING EXPENSES**													
22														
23	6510 Other Prop & Equip	OPP	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	6530 Network Operation Exp	NOE	818,312	184,399	136	123,238	228,947	94,024	0	0	4,868	0	0	182,700
26		ACIW	1.000000	0.225341	0.000166	0.150600	0.279780	0.114900	0.000000	0.000000	0.005949	0.000000	0.000000	0.223264
27	6540 Access Expense	NAE	90,365	90,365	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	**Total Plant NonSpecific Exp**	PLNTNSPEX	908,677	274,764	136	123,238	228,947	94,024	0	0	4,868	0	0	182,700
31		APLNTNSPEX	1.000000	0.302378	0.000149	0.135623	0.251957	0.103474	0.000000	0.000000	0.005357	0.000000	0.000000	0.201061
32														
33														
34														
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				MESSAGE TOLL SERVICE				PRIVATE LINE						
		Source	TOTAL	INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE		OPTIONAL	CHCF	Local
Line	Description	Allocator		InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA			Exchange
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	40,748	9,182	7	6,137	11,401	4,682	0	0	242	0	0	9,098
4		ACIW	1.000000	0.225341	0.000166	0.150600	0.279780	0.114900	0.000000	0.000000	0.005949	0.000000	0.000000	0.223264
5	Central Office Equipment	DEC	24,862	16,323	0	1,905	2,904	0	0	0	0	0	0	3,729
6	Switching	ACOES	1.000000	0.656552	0.000000	0.076642	0.116806	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.150000
7	Central Office Equipment	DET	1,522,462	281,824	213	194,600	361,193	392,313	0	0	7,868	0	0	284,452
8	Transmission	ACOET	1.000000	0.185111	0.000140	0.127819	0.237242	0.257683	0.000000	0.000000	0.005168	0.000000	0.000000	0.186837
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	1,515,376	361,213	277	249,344	464,202	59,787	0	0	9,846	0	0	370,706
12		ACWF	1.000000	0.238365	0.000183	0.164543	0.306328	0.039454	0.000000	0.000000	0.006497	0.000000	0.000000	0.244630
13														
14	**Total 6561 Depreciation Exp**	TDE	3,103,448	668,543	497	451,986	839,699	456,782	0	0	17,956	0	0	667,985
15			1.000000	0.215419	0.000160	0.145640	0.270570	0.147185	0.000000	0.000000	0.005786	0.000000	0.000000	0.215240
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	**Total Depr & Amort Expense**	TD&AEX	3,103,448	668,543	497	451,986	839,699	456,782	0	0	17,956	0	0	667,985
32		ATD&AEX	1.000000	0.215419	0.000160	0.145640	0.270570	0.147185	0.000000	0.000000	0.005786	0.000000	0.000000	0.215240
33														
34														
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38														
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				MESSAGE TOLL SERVICE				PRIVATE LINE						
		Source	TOTAL	INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE		OPTIONAL	CHCF	Local
Line	Description	Allocator		InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA			Exchange
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	**6610 MARKETING EXPENSE**	MKE	268,400	68,837	0	45,728	63,949	8,424	0	3,868	1,384	0	0	76,210
2		AMKE	1.000000	0.256471	0.000000	0.170373	0.238262	0.031385	0.000000	0.014412	0.005156	0.000000	0.000000	0.283941
3														
4	**6620 TELEPHONE OPERATOR & PUBLISHED DIRECTORY**													
5														
6	Telephone Operator Service	CCS	1,791	0	0	0	0	0	0	0	0	0	0	1,791
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	3,127	0	0	0	0	0	0	0	0	0	0	3,127
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	10,639	2,759	0	1,925	2,933	0	0	0	0	0	0	3,022
11		SLU	1.000000	0.259348	0.000000	0.180909	0.275711	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.284032
12	Foreign Directory Expense	NSF	2,215	0	0	2,215	0	0	0	0	0	0	0	0
13		DIRECT	1.000000	0.000000	0.000000	1.000000	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**		17,771	2,759	0	4,139	2,933	0	0	0	0	0	0	7,940
17			1.000000	0.155260	0.000000	0.232920	0.165056	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.446765
18														
19	**Account 6620 Cat 1 Customer Services**													
20														
21	1.1 End User Serv Order Proc	EUS	36,652	0	0	0	0	651	0	31	366	0	0	35,603
22		AEUS	1.000000	0.000000	0.000000	0.000000	0.000000	0.017775	0.000000	0.000833	0.009999	0.000000	0.000000	0.971393
23	1.1 Presubscription Srv Order	PRE	41,412	41,412	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	34,492	7,378	26	4,868	10,415	0	0	0	0	0	0	11,805
26		AEUP	1.000000	0.213912	0.000761	0.141129	0.301960	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.342238
27	1.3 End User Billing	EUB	21,660	8,225	0	4,935	5,209	0	0	0	0	0	0	3,290
28		AEUB	1.000000	0.379747	0.000000	0.227848	0.240506	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.151899
29	1.4 IXC Serv Ord Proc	IXS	31,955	15,978	0	7,989	7,989	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	25,434	9,987	0	5,117	10,330	0	0	0	0	0	0	0
32		AIXP	1.000000	0.392653	0.000008	0.201179	0.406161	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
33	1.6 IXC Billing Inquiry	IXB	18,074	9,037	0	4,519	4,519	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**		209,679	92,017	26	27,427	38,462	651	0	31	366	0	0	50,698
39			1.000000	0.438845	0.000126	0.130805	0.183434	0.003107	0.000000	0.000146	0.001748	0.000000	0.000000	0.241789

				MESSAGE TOLL SERVICE				PRIVATE LINE						
		Source	TOTAL	INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE		OPTIONAL	CHCF	Local
Line	Description	Allocator		InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA			Exchange
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	**Account 6620 Cat 2 CUSTOMER SERVICES EXPENSE**													
2														
3	Toll Ticket Processing	MPE	20,241	7,093	0	4,233	8,916	0	0	0	0	0	0	0
4		AMPE	1.000000	0.350409	0.000008	0.209117	0.440466	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	21,553	10,777	0	4,270	6,507	0	0	0	0	0	0	0
8		ACBC	1.000000	0.500000	0.000000	0.198096	0.301904	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
9	Other B&C	OBC	72,986	21,764	0	12,809	12,802	0	0	0	0	0	0	25,611
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	3,841	3,841	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	**Total Account 6620 Cat 2**		118,622	43,475	0	21,311	28,224	0	0	0	0	0	0	25,611
14			1.000000	0.366502	0.000001	0.179659	0.237935	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.215903
15														
16	**Total Accnt 6620 Cat 1 + Cat 2**		328,301	135,492	27	48,739	66,687	651	0	31	366	0	0	76,309
17		AS1&2	1.000000	0.412706	0.000081	0.148457	0.203126	0.001984	0.000000	0.000093	0.001116	0.000000	0.000000	0.232436
18														
19	**Cat 3 CUSTOMER SERVICES**	DOTH	36,157	36,157	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	**Total 6610 + 6620**	TCUST	650,629	243,245	27	98,606	133,569	9,075	0	3,899	1,750	0	0	160,458
23		ATCUST	1.000000	0.373861	0.000041	0.151555	0.205293	0.013948	0.000000	0.005992	0.002690	0.000000	0.000000	0.246620
24														
25	Big Three Expenses	BIG3	3,082,359	789,148	427	462,614	809,710	300,444	0	3,899	16,130	0	0	699,988
26		ABIG3	1.000000	0.256021	0.000138	0.150084	0.262692	0.097472	0.000000	0.001265	0.005233	0.000000	0.000000	0.227095
27				0.353493			0.267924							
28	**CORPORATE OPERATIONS EXPENSES**													
29														
30	6710 Executive & Planning	E&P	438,114	112,166	61	65,754	115,089	42,704	0	554	2,293	0	0	99,494
31		ABIG3	1.000000	0.256021	0.000138	0.150084	0.262692	0.097472	0.000000	0.001265	0.005233	0.000000	0.000000	0.227095
32	6720 General & Administrative	DG&A	1,102,727	364,159	137	148,993	260,781	96,763	0	1,256	5,195	0	0	225,443
33		ABIG3	1.000000	0.330235	0.000125	0.135113	0.236487	0.087749	0.000000	0.001139	0.004711	0.000000	0.000000	0.204442
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	**Total Corporate Operations**	TCORP	1,540,842	476,325	198	214,747	375,870	139,467	0	1,810	7,487	0	0	324,937
38		ATCORP	1.000000	0.309133	0.000129	0.139370	0.243938	0.090514	0.000000	0.001175	0.004859	0.000000	0.000000	0.210883
39	Corporate Exp Limitation-Informational Use Only		0	0	0	0	0	0	0	0	0	0	0	0

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				MESSAGE TOLL SERVICE				PRIVATE LINE						
		Source	TOTAL	INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE		OPTIONAL	CHCF	Local
Line	Description	Allocator		InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA			Exchange
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	**Accnt 7200 Operating Taxes**	DOTX	222,074	50,042	37	33,444	62,132	25,516	0	0	1,321	0	0	49,581
2		ADOTX	1.000000	0.225341	0.000166	0.150600	0.279780	0.114900	0.000000	0.000000	0.005949	0.000000	0.000000	0.223264
3														
4	**Account 7100 & 7300 Operating Expenses, Misc. Income, & Rent Revenue**													
5														
6	7100 Other Expenses	OIE	0	0	0	0	0	0	0	0	0	0	0	0
7		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
8	7300 Gains & Losses on Disp	GLD	0	0	0	0	0	0	0	0	0	0	0	0
9		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
10	7300 Contributions & Fees	SCH	2,500	773	0	348	610	226	0	3	12	0	0	527
11		ATCORP	1.000000	0.309133	0.000129	0.139370	0.243938	0.090514	0.000000	0.001175	0.004859	0.000000	0.000000	0.210883
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	**Total Oper Expense & Income**	TOPEXI	2,500	773	0	348	610	226	0	3	12	0	0	527
22		ATOPEXI	1.000000	0.309133	0.000129	0.139370	0.243938	0.090514	0.000000	0.001175	0.004859	0.000000	0.000000	0.210883
23														
24	**Accounts 7500, 7600, & 7900**													
25														
26	Capital Lease Interest	CLI	0	0	0	0	0	0	0	0	0	0	0	0
27		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
28	Customer Deposit Interest	INT	531	119	0	82	153	50	0	0	3	0	0	122
29		ANTP	1.000000	0.225227	0.000172	0.155470	0.289259	0.093349	0.000000	0.000000	0.006169	0.000000	0.000000	0.230353
30	Extraordinary Items	EXO	0	0	0	0	0	0	0	0	0	0	0	0
31		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
32	Inc Effect Jurs Rate Diff	IJR	0	0	0	0	0	0	0	0	0	0	0	0
33		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
34														
35	**Total 7500, 7600, & 7900**	T777	531	119	0	82	153	50	0	0	3	0	0	122
36		AT777	1.000000	0.225227	0.000172	0.155470	0.289259	0.093349	0.000000	0.000000	0.006169	0.000000	0.000000	0.230353
37	Account 7340 Allowance for Funds													
38	Used During Construction	AFUDC	(16,506)	(3,720)	(3)	(2,486)	(4,618)	(1,897)	0	0	(98)	0	0	(3,685)
39		A2003	1.000000	0.225341	0.000166	0.150600	0.279780	0.114900	0.000000	0.000000	0.005949	0.000000	0.000000	0.223264

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				MESSAGE TOLL SERVICE				PRIVATE LINE						
		Source	TOTAL	INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE		OPTIONAL	CHCF	Local
Line	Description	Allocator		InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA			Exchange
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	**FEDERAL INCOME TAX COMPUTATION**													
2														
3	Return On Investment	ROI	1,999,612	467,037	349	306,688	568,473	189,777	0	163	12,074	0	0	455,051
4	Interest Expense	RFIX	(126,809)	(28,561)	(22)	(19,715)	(36,681)	(11,838)	0	0	(782)	0	0	(29,211)
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)	1,872,803	438,476	327	286,973	531,792	177,939	0	163	11,292	0	0	425,840
8			1.000000	0.234128	0.000175	0.153232	0.283955	0.095012	0.000000	0.000087	0.006029	0.000000	0.000000	0.227381
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	**Federal Tax Base By Rate Level**													
13	50,000	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
14	25,000	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
15	25,000	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
16	235,000	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
17	9,665,000	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
18	5,000,000	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
19	3,333,333	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
20	0	0%	(1,872,803)	(438,476)	(327)	(286,973)	(531,792)	(177,939)	0	(163)	(11,292)	0	0	(425,840)
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	**Net Federal Income Tax**	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	**EFFECTIVE TAX RATE**		0.00%											
36														
37														
38														
39														

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				MESSAGE TOLL SERVICE				PRIVATE LINE						
		Source	TOTAL	INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE		OPTIONAL	CHCF	Local
Line	Description	Allocator		InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA			Exchange
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	**STATE INCOME TAX COMPUTATION**													
2														
3	Return On Investment	ROI	1,999,612	467,037	349	306,688	568,473	189,777	0	163	12,074	0	0	455,051
4	Interest Expense	INTEXP	(126,809)	(28,561)	(22)	(19,715)	(36,681)	(11,838)	0	0	(782)	0	0	(29,211)
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)	1,872,803	438,476	327	286,973	531,792	177,939	0	163	11,292	0	0	425,840
8			1.000000	0.234128	0.000175	0.153232	0.283955	0.095012	0.000000	0.000087	0.006029	0.000000	0.000000	0.227381
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	**State Tax Base By Rate Level**													
12	50,000	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%	(1,872,803)	(438,476)	(327)	(286,973)	(531,792)	(177,939)	0	(163)	(11,292)	0	0	(425,840)
17	Effective Rate	Gross-up Rate												
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	**Net State Income Tax**	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	**EFFECTIVE TAX RATE**		0.00%											
28	**CASH WORKING CAPITAL COMPUTATION**													
29	Total Expenses	TEX	8,389,391	2,153,570	1,217	1,215,521	2,185,334	962,387	0	5,711	44,976	0	0	1,820,674
30	Add Back Rent Revenue		0	0	0	0	0	0	0	0	0	0	0	0
31	Less Non Cash Expenses:													
32	Depreciation & Amortization	TD&AE	3,103,448	668,543	497	451,986	839,699	456,782	0	0	17,956	0	0	667,985
33	Net Cash Expense Before Taxes		5,285,943	1,485,027	719	763,535	1,345,635	505,605	0	5,711	27,019	0	0	1,152,690
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	126,809	28,561	22	19,715	36,681	11,838	0	0	782	0	0	29,211
37	Total Cash Expenses		5,412,752	1,513,588	741	783,250	1,382,316	517,443	0	5,711	27,802	0	0	1,181,901
38	Minimum Bank Balance	MINBANK	0	0	0	0	0	0	0	0	0	0	0	0
39	**Cash Working Capital**	CWC	222,442	62,202	30	32,188	56,808	21,265	0	235	1,143	0	0	48,571
40	0.041096	ACWC	1.000000	0.279634	0.000137	0.144705	0.255381	0.095597	0.000000	0.001055	0.005136	0.000000	0.000000	0.218355

				MESSAGE TOLL SERVICE				PRIVATE LINE						
		Source	TOTAL	INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE		OPTIONAL	CHCF	Local
Line	Description	Allocator		InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA			Exchange
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	Loops	3,989	0	0	0	0	10	0	0	11	0	0	0
4	SPF	SPF	1.000000	0.249808	0.000192	0.172442	0.321058	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.256500
5	Allocator From Ln3 & Ln4	SPFLP	1.000000	0.248493	0.000191	0.171534	0.319368	0.002507	0.000000	0.000000	0.002758	0.000000	0.000000	0.255150
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 Tnk 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	A412C	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 2.1	TM2W	0	0	0	0	0	0	0	0	0	0	0	0
13	Exch Trnk MOU CWF Cat 2.1	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	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	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	A411C	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	754,100	0	0	0	0	683,126	0	0	70,974	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	A422C	1.000000	0.000000	0.000000	0.000000	0.000000	0.905883	0.000000	0.000000	0.094117	0.000000	0.000000	0.000000
23	Allocates COE Cat 4.22 Wideband Interexchange Circuit													
24														
25	Wdbnd Interexch CCT Mi	CTM32W	1,758,437	0	0	0	0	1,592,937	0	0	165,500	0	0	0
26	Wdbnd Interexch 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	0.905882	0.000000	0.000000	0.094118	0.000000	0.000000	0.000000
28	Allocates CWF Cat 3.2 Wideband Interexchange													
29														
30	Circuit Terminations COE	CT423C	759	0	0	0	0	5	0	0	10	0	0	0
31	Other Interexch CM COE	CM423C	1.000000	0.360229	0.000000	0.252947	0.386824	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
32	Allocator From Ln30 & Ln31	A423C	1.000000	0.353110	0.000000	0.247948	0.379179	0.006588	0.000000	0.000000	0.013175	0.000000	0.000000	0.000000
33	Allocates COE Cat 4.23 Other Interexchange													
34														
35	Circuit Miles CWF	CTM33W	1,290	0	0	0	0	9	0	0	17	0	0	0
36	Oth Interexch CMM CWF	CMM33W	1.000000	0.360882	0.000000	0.247593	0.391525	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
37	Allocator From Ln35 & Ln36	A33W	1.000000	0.353608	0.000000	0.242603	0.383634	0.006977	0.000000	0.000000	0.013178	0.000000	0.000000	0.000000
38	Allocates CWF 3.3 Other Interexchange													
39														

				MESSAGE TOLL SERVICE				PRIVATE LINE						
		Source	TOTAL	INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE		OPTIONAL	CHCF	Local
Line	Description	Allocator		InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA			Exchange
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	0.347370	0.000000	0.240811	0.357834	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.053985
4	Allocates COE Cat 4.3 Host Remote													
5														
6	Host/Remote MOUM CWF	A4CW	1.000000	0.347370	0.000000	0.240811	0.357834	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.053985
7	Allocates CWF Cat 4 Host Remote													
8														
9	Weighted Dial Equip Minutes	DEM	1.000000	0.656552	0.000000	0.076642	0.116806	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.150000
10	Allocates COE Cat 3													
11														
12	CBOL CWF CAT 2.2	A22W	0	0	0	0	0	0	0	0	0	0	0	0
13	Allocates CWF 2.2		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
14														
15	Wideband IXC DSL	A421C	0	0	0	0	0	0	0	0	0	0	0	0
16	Allocates COE 4.21		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														
18	Wideband IXC DSL	A31W	0	0	0	0	0	0	0	0	0	0	0	0
19	Allocates CWF 3.1		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	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
22	Allocates COE Cat 2													
23														
24	Current Billings	AMKE	1	0	0	0	0	0	0	0	0	0	0	0
25	Allocates 6610 Marketing Expense		1.000000	0.256471	0.000000	0.170373	0.238262	0.031385	0.000000	0.014412	0.005156	0.000000	0.000000	0.283941
26														
27	Subscriber Line Usage SLU	SLU	1.000000	0.259348	0.000000	0.180909	0.275711	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.284032
28	Allocates 6622 Number Services Alpha and TWX													
29														
30	Wtd Standard Work Sec	ACCS	1	0	0	0	0	0	0	0	0	0	0	1
31	Allocates 6623 Call Completion Service Exp		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
32														
33	End User SOP Contacts	AEUS	7,201	0	0	0	0	128	0	6	72	0	0	6,995
34	Allocates 6623 Cat 1.1 End User SOP Exp		1.000000	0.000000	0.000000	0.000000	0.000000	0.017775	0.000000	0.000833	0.009999	0.000000	0.000000	0.971393
35														
36	End User Pay & Col Revenue	AEUP	3,349,664	716,534	2,549	472,735	1,011,463	0	0	0	0	0	0	1,146,383
37	Allocates 6623 Cat 1.2 End User Pay & Col Exp		1.000000	0.213912	0.000761	0.141129	0.301960	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.342238
38														
39														

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				MESSAGE TOLL SERVICE				PRIVATE LINE						
		Source	TOTAL	INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE		OPTIONAL	CHCF	Local
Line	Description	Allocator		InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA			Exchange
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	**SEPARATION AMOUNTS, FACTORS, AND ALLOCATION DEVELOPMENT**													
2														
3	End User Billing Inq Cont	AEUB	79	30	0	18	19	0	0	0	0	0	0	12
4	Allocates 6623 Cat 1.3 EU Billing Inquiry Exp		1.000000	0.379747	0.000000	0.227848	0.240506	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.151899
5														
6	Foreign Directory	AFOR	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
7														
8	IXC SOP Contacts	AIXS	100	50	0	25	25	0	0	0	0	0	0	0
9	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
10														
11	IXC Pay & Coll Revenues	AIXP	2,497,538	980,666	19	502,451	1,014,402	0	0	0	0	0	0	0
12	Allocates 6623 Cat 1.5 IXC Pay & Col Exp		1.000000	0.392653	0.000008	0.201179	0.406161	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
13														
14	IXC Billing Inq Contacts	AIXB	100	50	0	25	25	0	0	0	0	0	0	0
15	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
16														
17	Coin Revenues	ACCL	10,000	2,593	0	1,809	2,757	0	0	0	0	0	0	2,840
18	Allocates 6623 Cat 1.7 Coin Collection Expense		1.000000	0.259348	0.000000	0.180909	0.275711	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.284032
19														
20	CABS Factor	ACBC	1.000000	0.500000	0.000000	0.198096	0.301904	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
21	Allocates 6623 Cat 2 Carrier Access B&C Expense		1.000000	0.500000	0.000000	0.198096	0.301904	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
22														
23	Users	AOBC	10,000	2,982	0	1,755	1,754	0	0	0	0	0	0	3,509
24	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
25														
26	Messages Billed	AMPE	6,053,399	2,121,168	48	1,265,867	2,666,316	0	0	0	0	0	0	0
27	Allocates 6623 Cat 2 Message Processing Expense		1.000000	0.350409	0.000008	0.209117	0.440466	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
28														
29	Equal Access Allocator	AEQE	1	1	0	0	0	0	0	0	0	0	0	0
30	Allocates Equal Access Investment & Expense		1.000000	0.602683	0.000000	0.397317	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
31														
32	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
33														
34														
35	Rate of Return	ROR		10.38%	10.38%	10.00%	10.00%	10.38%	10.38%	10.00%	10.00%	10.00%	10.00%	10.00%
36	Cash Working Capital - 1 for Jurisdictions w/no CWC			0	0	0	0	0	0	0	0	0	0	0
37														
38														
39														

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				MESSAGE TOLL SERVICE				PRIVATE LINE						
		Source	TOTAL	INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE		OPTIONAL	CHCF	Local
Line	Description	Allocator		InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA			Exchange
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	**DIRECT ASSIGNMENTS**													
2														
3	6540 Access Expense	NAE	90,365	90,365	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	DA	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	**6540 Access Expense**	DNAE	90,365	90,365	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	0.000000	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 DA	DA	36,157	36,157	0	0	0	0	0	0	0	0	0	0
17			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	**Cat 3 Customer Services**	DOTH	36,157	36,157	0	0	0	0	0	0	0	0	0	0
20														
21														
22	6720 General & Administrative	G&A	992,727	254,159	137	148,993	260,781	96,763	0	1,256	5,195	0	0	225,443
23		ABIG3	1.000000	0.256021	0.000138	0.150084	0.262692	0.097472	0.000000	0.001265	0.005233	0.000000	0.000000	0.227095
24														
25	6720 Gen & Admin Direct Assignment		110,000	110,000	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	**6720 General & Administrative**	DG&A	1,102,727	364,159	137	148,993	260,781	96,763	0	1,256	5,195	0	0	225,443
29														
30														
31	Accnt 7200 Operating Taxes	OTX	222,074	50,042	37	33,444	62,132	25,516	0	0	1,321	0	0	49,581
32		A2OO1	1.000000	0.225341	0.000166	0.150600	0.279780	0.114900	0.000000	0.000000	0.005949	0.000000	0.000000	0.223264
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	**Accnt 7200 Operating Taxes**	DOTX	222,074	50,042	37	33,444	62,132	25,516	0	0	1,321	0	0	49,581
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	**Operating Expense Limitation-Uses Permitted Expenses**													
2														
3	6110 Network Support Exp	NSE	7,612	1,715	1	1,146	2,130	875	0	0	45	0	0	1,700
4	6120 General Support Exp	GSE	339,660	76,539	56	51,153	95,030	39,027	0	0	2,021	0	0	75,834
5	6210 Central Office Switching	COS	281,659	56,984	38	35,475	65,583	69,930	0	0	1,402	0	0	52,246
6	6220 Operator Systems Exp	OSE	0	0	0	0	0	0	0	0	0	0	0	0
7	6230 Central Office Trans Exp	COT	358,539	72,538	48	45,158	83,485	89,018	0	0	1,785	0	0	66,506
8	6310 Info Orig/Term Exp	OTE	0	0	0	0	0	0	0	0	0	0	0	0
9	6400 Cable & Wire Fac Exp	CWE	973,221	231,982	178	160,136	298,125	38,397	0	0	6,323	0	0	238,079
10	6510 Other Prop & Equip	OPP	0	0	0	0	0	0	0	0	0	0	0	0
11	6530 Network Operation Exp	NOE	818,312	184,399	136	123,238	228,947	94,024	0	0	4,868	0	0	182,700
12	6610 Marketing Expense	MKE	268,400	68,837	0	45,728	63,949	8,424	0	3,868	1,384	0	0	76,210
13	6620 Customer Service	TCUST	382,229	174,408	27	52,878	69,620	651	0	31	366	0	0	84,248
14	6720 Corp Expense after Cap	TCORP	1,540,842	476,325	198	214,747	375,870	139,467	0	1,810	7,487	0	0	324,937
15	**Total Operating Expenses**		4,970,473	1,343,728	682	729,660	1,282,740	479,813	0	5,709	25,683	0	0	1,102,459
16														
17	**Maximum allowed Oper Exp**		8,371,913		4,970,473									
18	Dollar Impact		$0		0	Phased In Impact								
19	OpEx Limit Factor		1.000000		1.000000									
20														
21	Plant Specific Expense for USF		1,960,691	439,759	322	293,069	544,353	237,247	0	0	11,577	0	0	434,364
22	Plant Specific Expense after OpEx Lmt		1,960,691	439,759	322	293,069	544,353	237,247	0	0	11,577	0	0	434,364
23	Plant Specific OpEx Adjustment		0	0	0	0	0	0	0	0	0	0	0	0
24	Interstate Plant Sp Opex Adj		0	0	0			0	0					
25														
26	Plant Non Specific Expense for USF		818,312	184,399	136	123,238	228,947	94,024	0	0	4,868	0	0	182,700
27	Plant Non Specific Exp after OpEx Lmt		818,312	184,399	136	123,238	228,947	94,024	0	0	4,868	0	0	182,700
28	Plant Non Specific OpEx Adjustment		0	0	0	0	0	0	0	0	0	0	0	0
29	Interstate Plant NonSp Opex Adj		0	0	0			0	0					
30														
31	Customer Expense for USF		650,629	243,245	27	98,606	133,569	9,075	0	3,899	1,750	0	0	160,458
32	Customer Exp after OpEx Lmt		650,629	243,245	27	98,606	133,569	9,075	0	3,899	1,750	0	0	160,458
33	Customer Expense OpEx Adjustment		0	0	0	0	0	0	0	0	0	0	0	0
34	Interstate Customer Opex Adj		0	0	0			0	0					
35														
36	Corporate Expense for USF		1,540,842	476,325	198	214,747	375,870	139,467	0	1,810	7,487	0	0	324,937
37	Corporate Exp after OpEx Lmt		1,540,842	476,325	198	214,747	375,870	139,467	0	1,810	7,487	0	0	324,937
38	Corporate Expense OpEx Adjustment		0	0	0	0	0	0	0	0	0	0	0	0
39	InterstateCorporate Opex Adj		0	0	0			0	0					
40														
41	Total Opex Adjustment-Info purposes only		0	0	0	0	0	0	0	0	0	0	0	0
42	Interstate Opex Adj		0	0	0			0	0					

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				MESSAGE TOLL SERVICE				PRIVATE LINE						
		Source	TOTAL	INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE		OPTIONAL	CHCF	Local
Line	Description	Allocator		InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA			Exchange
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	**USF PERMITTED OPERATING EXPENSES**													
2														
3	6110 Network Support Exp	NSE	7,612	1,715	1	1,146	2,130	875	0	0	45	0	0	1,700
4		ACIW	1.000000	0.225341	0.000166	0.150600	0.279780	0.114900	0.000000	0.000000	0.005949	0.000000	0.000000	0.223264
5	6120 General Support Exp	GSE	339,660	76,539	56	51,153	95,030	39,027	0	0	2,021	0	0	75,834
6		ACIW	1.000000	0.225341	0.000166	0.150600	0.279780	0.114900	0.000000	0.000000	0.005949	0.000000	0.000000	0.223264
7	6210 Central Office Switching	COS	281,659	56,984	38	35,475	65,583	69,930	0	0	1,402	0	0	52,246
8		ACOE	1.000000	0.202315	0.000135	0.125952	0.232847	0.248279	0.000000	0.000000	0.004979	0.000000	0.000000	0.185492
9	6230 Central Office Trans Exp	COT	358,539	72,538	48	45,158	83,485	89,018	0	0	1,785	0	0	66,506
10		ACOE	1.000000	0.202315	0.000135	0.125952	0.232847	0.248279	0.000000	0.000000	0.004979	0.000000	0.000000	0.185492
11	6400 Cable & Wire Fac Exp	CWE	973,221	231,982	178	160,136	298,125	38,397	0	0	6,323	0	0	238,079
12		ACWF	1.000000	0.238365	0.000183	0.164543	0.306328	0.039454	0.000000	0.000000	0.006497	0.000000	0.000000	0.244630
13														
14	6510 Other Prop & Equip	OPP	0	0	0	0	0	0	0	0	0	0	0	0
15		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
16	6530 Network Operation Exp	NOE	818,312	184,399	136	123,238	228,947	94,024	0	0	4,868	0	0	182,700
17		ACIW	1.000000	0.225341	0.000166	0.150600	0.279780	0.114900	0.000000	0.000000	0.005949	0.000000	0.000000	0.223264
18														
19	6610 Marketing Expense	MKE	268,400	68,837	0	45,728	63,949	8,424	0	3,868	1,384	0	0	76,210
20		AMKE	1.000000	0.256471	0.000000	0.170373	0.238262	0.031385	0.000000	0.014412	0.005156	0.000000	0.000000	0.283941
21														
22	Telephone Operator Service	CCS	1,791	0	0	0	0	0	0	0	0	0	0	1,791
23		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
24	Classified Directory Expense	NSC	3,127	0	0	0	0	0	0	0	0	0	0	3,127
25		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
26	Alpha Directory Expense	NSA	10,639	2,759	0	1,925	2,933	0	0	0	0	0	0	3,022
27		SLU	1.000000	0.259348	0.000000	0.180909	0.275711	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.284032
28	Foreign Directory Expense	NSF	2,215	0	0	2,215	0	0	0	0	0	0	0	0
29		DIRECT	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
30	TWX Directory Expense	NST	0	0	0	0	0	0	0	0	0	0	0	0
31		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
32	Total 6620 Telephone Oper & Pub Dir		17,771	2,759	0	4,139	2,933	0	0	0	0	0	0	7,940

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				MESSAGE TOLL SERVICE				PRIVATE LINE						
		Source	TOTAL	INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE		OPTIONAL	CHCF	Local
Line	Description	Allocator		InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA			Exchange
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1														
2	1.1 End User Serv Order Proc	EUS	36,652	0	0	0	0	651	0	31	366	0	0	35,603
3		AEUS	1.000000	0.000000	0.000000	0.000000	0.000000	0.017775	0.000000	0.000833	0.009999	0.000000	0.000000	0.971393
4	1.1 Presubscription Srv Order	PRE	41,412	41,412	0	0	0	0	0	0	0	0	0	0
5		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
6	1.2 End User Payment & Coll	EUP	34,492	7,378	26	4,868	10,415	0	0	0	0	0	0	11,805
7		AEUP	1.000000	0.213912	0.000761	0.141129	0.301960	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.342238
8	1.3 End User Billing	EUB	21,660	8,225	0	4,935	5,209	0	0	0	0	0	0	3,290
9		AEUB	1.000000	0.379747	0.000000	0.227848	0.240506	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.151899
10	1.4 IXC Serv Ord Proc	IXS	31,955	15,978	0	7,989	7,989	0	0	0	0	0	0	0
11		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
12	1.5 IXC Payment & Collection	IXP	25,434	9,987	0	5,117	10,330	0	0	0	0	0	0	0
13		AIXP	1.000000	0.392653	0.000008	0.201179	0.406161	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
14	1.6 IXC Billing Inquiry	IXB	18,074	9,037	0	4,519	4,519	0	0	0	0	0	0	0
15		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
16	1.7 Coin Collection & Admin	CCL	0	0	0	0	0	0	0	0	0	0	0	0
17		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
18	Total 6620 Cat 1 Cust Svc Exp		209,679	92,017	26	27,427	38,462	651	0	31	366	0	0	50,698
19														
20	Big 3 based on Permitted Exp		3,082,359	789,148	427	462,614	809,710	300,444	0	3,899	16,130	0	0	699,988
21			1.000000	0.256021	0.000138	0.150084	0.262692	0.097472	0.000000	0.001265	0.005233	0.000000	0.000000	0.227095
22														
23	6710 Executive & Planning	E&P	438,114	112,166	61	65,754	115,089	42,704	0	554	2,293	0	0	99,494
24		ABIG3-P	1.000000	0.256021	0.000138	0.150084	0.262692	0.097472	0.000000	0.001265	0.005233	0.000000	0.000000	0.227095
25														
26	6720 General & Administrative	G&A	992,727	254,159	137	148,993	260,781	96,763	0	1,256	5,195	0	0	225,443
27		ABIG3-P	1.000000	0.256021	0.000138	0.150084	0.262692	0.097472	0.000000	0.001265	0.005233	0.000000	0.000000	0.227095
28	6720 Gen & Admin Direct Assignment		110,000	110,000	0	0	0	0	0	0	0	0	0	0
29	Total General & Admin after DA		1,102,727	364,159	137	148,993	260,781	96,763	0	1,256	5,195	0	0	225,443
30														
31	Total Corp Expense-Permitted		1,540,842	476,325	198	214,747	375,870	139,467	0	1,810	7,487	0	0	324,937
32		ATCORPPrmt	1.000000	0.309133	0.000129	0.139370	0.243938	0.090514	0.000000	0.001175	0.004859	0.000000	0.000000	0.210883
33	Corporate Exp Limitation-Informational Use Only		0	0	0	0	0	0	0	0	0	0	0	0
34														
35	Total Corporate Capped		1,540,842	476,325	198	214,747	375,870	139,467	0	1,810	7,487	0	0	324,937
36														
37	Total Expense		8,389,391	2,153,570	1,217	1,215,521	2,185,334	962,387	0	5,711	44,976	0	0	1,820,674
38	Total Expense-Permitted for USF		8,389,391	2,153,570	1,217	1,215,521	2,185,334	962,387	0	5,711	44,976	0	0	1,820,674
39	Total Exp Excluded from USF		0	0	0	0	0	0	0	0	0	0	0	0
40	Interstate Exp Excluded from USF		0	0	0			0	0					