

COLLEEN R. JAMISON
JAMISON LAW, LLC

November 8, 2019

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

RE: Blue Valley Tele-Communications, Inc.
Application

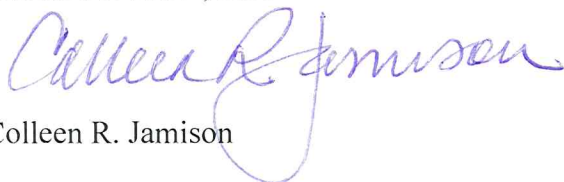
Dear Ms. Retz:

Attached for filing, please find Blue Valley Tele-Communications, Inc.'s application for additional Kansas Universal Service Fund Support. Please note that sections 14 and 16 of the application are confidential and, as such, are being filed separately from the remainder of the application, which may be public.

If you have any questions, please let me know.

Sincerely,

JAMISON LAW, LLC



Colleen R. Jamison

Attachments

cc: Candace Wright
Stacey Brigham

BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS

In the Matter of the Application and Request)	
of Blue Valley Tele-Communications, Inc.)	Docket No. 20-BLVT- <u>218</u> -KSF
for an Increase in its Cost-Based Kansas)	
Universal Service Fund Support.)	

**APPLICATION AND REQUEST OF BLUE VALLEY
TELE-COMMUNICATIONS, INC.
FOR AN INCREASE IN ITS
COST-BASED KANSAS UNIVERSAL SERVICE FUND SUPPORT**

COMES NOW Blue Valley Tele-Communications, Inc. ("Blue Valley" 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. Blue Valley 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. Blue Valley's principal place of business is at 1159 Pony Express Highway, Home, KS 66438.

3. Blue Valley 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 Blue Valley as an eligible telecommunications carrier in an order dated December 5, 1997, in Docket No. 98-GIMT-241-GIT.

4. Blue Valley'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 Blue Valley a reasonable opportunity to recover its costs and investments, and are insufficient to afford Blue Valley 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 Blue Valley's rights under traditional rate of return regulation.

5. The proposed increase in Blue Valley's receipt of KUSF support is based on the Company's embedded costs, revenue requirement, investments, and expenses, and is necessary to allow Blue Valley 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, Blue Valley 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

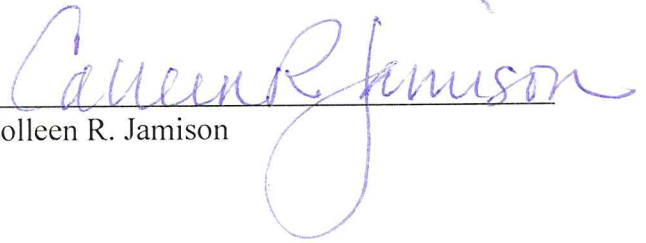
Tecumseh, KS 66542

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 Blue Valley Tele-Communications, Inc. and that the foregoing is true and correct. Executed on November 8, 2019.



Colleen R. Jamison

SECTION 1

COLLEEN R. JAMISON
JAMISON LAW, LLC

September 16, 2019

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

RE: Blue Valley Tele-Communications, Inc.
Request for increase in cost-based KUSF support


Dear Ms. Retz:

By this letter I am notifying the Commission that Blue Valley Tele-Communications, 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 will request the Commission determine the increase necessary in Blue Valley'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,

JAMISON LAW, LLC


Colleen R. Jamison

cc: Candace Wright
Stacey Brigham
Christine Aarnes

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

2 A. My name is Candace Wright. My business address is 1559 Pony Express Hwy, Home, KS
3 66438.

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

6 A. I am employed as the General Manager/Chief Executive Officer of Blue Valley Tele-
7 Communications, Inc. ("Blue Valley") and its subsidiary.

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

10 A. I earned a Bachelor's degree in business with a major in Accounting from Emporia State
11 University in 1990. I earned my Master of Accountancy from Kansas State University in
12 1992. I have been employed by Blue Valley since 2007, spending nearly 11 years as the
13 Controller and CFO prior to becoming the General Manager/CEO in 2018. Prior to my
14 employment at Blue Valley I was an accounting instructor at Emporia State University
15 followed by 11 years in public practice as a CPA.

16
17 **Q. Please begin with a discussion of Blue Valley's corporate structure.**

18 A. Blue Valley provides local exchange telecommunications service, as the carrier of last
19 resort, to twelve exchanges in northeast Kansas. Blue Valley is the parent company of One
20 Point Technologies, Inc. ("OPT"), which offers competitive local exchange carrier voice
21 services in five communities outside of Blue Valley's regulated footprint as well as several
22 non-regulated services, including hosted PBX, IPTV/CATV, long distance, and internet

1 services. OPT also offers IT services through its Networks Plus brand. Blue Valley and
2 OPT have the same management and board of directors.
3

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

5 A. I am providing this testimony in support of Blue Valley's request for an increase in support
6 from the Kansas Universal Service Fund ("KUSF"). While Blue Valley has retained the
7 consulting firm of TCA, Inc. to calculate its KUSF shortfall – which is supported by the
8 direct testimony of Stacey Brigham - I have been informed that the Commission also
9 requires an official company representative to file direct testimony and to be available as a
10 witness at the evidentiary hearing during KUSF proceedings. As the General
11 Manager/CEO of Blue Valley, I will offer the testimony the Commission requires, and I
12 will be available at the evidentiary hearing, if the parties feel my participation is necessary.
13

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

15 A. Yes, it does.
16

Introduction

1

2 **Q. What is your name?**

3 A. My name is Stacey Brigham.

4

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

6 A. I am the Regulatory Director of TCA, Inc - Telecom Consulting Associates ("TCA") at
7 526 Chapel Hills Drive, Suite 100, Colorado Springs, CO 80920. My principal role is
8 directing the TCA Regulatory Team, which advocates for and analyzes and interprets
9 federal and state regulatory actions on behalf of our clients. TCA provides financial,
10 regulatory, marketing, and management consulting services to small and mid-size
11 carriers throughout the United States.

12

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

14 A. I have been employed with TCA since 2007. I have testified in multiple state high cost
15 fund proceedings in front of the Nebraska Public Service Commission. I have also
16 participated in several proceedings, both at the Federal Communications Commission
17 ("FCC") and in multiple states on high cost and universal service fund issues. Many
18 of these proceedings have involved the determination of jurisdictional revenue
19 requirement for rate-of-return ("RoR") regulated local exchange carriers ("LECs"). I
20 have worked directly with the companies in these proceedings on the measurement,
21 gathering, and allocation of the costs necessary to provide regulated
22 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).

I received a Bachelor of Science degree in business management from Colorado Christian University in 2010.

Q. On whose behalf are you presenting testimony?

A. I am presenting testimony on behalf of Blue Valley Tele-Communications, Inc. ("Blue Valley"), supporting its application for additional funding from the Kansas Universal Service Fund ("KUSF"). On September 16, 2019, Blue Valley filed notice with the Commission indicating that it would be filing an application 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 Blue Valley 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 Blue Valley as required by K.A.R. 82-1-231. I will also explain the adjustments Blue Valley has made to the test year results of operations. Finally, I will address Blue Valley's cost allocation procedures and cost of capital issues.

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

3 A. Yes, they were.
4

5 **Q. How much additional support from the KUSF is Blue Valley requesting in this**
6 **application?**

7 A. The schedules in Blue Valley's application reflect an intrastate revenue deficiency of
8 \$2,483,588 and Blue Valley requests the Commission issue an order increasing its
9 KUSF draw by this amount.
10

11 **Q. Please briefly explain the process used to generate the total company and**
12 **jurisdictional amounts reflected in the Schedules contained in Blue Valley's**
13 **application.**

14 A. Blue Valley is a rate-of-return regulated LEC in both the federal and state jurisdictions.
15 Accordingly, Blue Valley follows FCC rules guiding the measurement, gathering, and
16 allocation of the costs necessary to provide regulated telecommunications services.
17 The Commission has historically required its jurisdictional LECs to follow the FCC
18 rules. Therefore, Blue Valley has prepared this application using the FCC rules
19 contained in Part 32 (Uniform System of Accounts), Part 64 (Subpart I, Allocation of
20 Costs), and Part 36 (Jurisdictional Separations Procedures).
21

22 **Q. Please describe the Part 36 jurisdictional separations study process Blue Valley**
23 **used in this application.**

1 A. As mentioned above, Part 36 separations rules are used to allocate investment and
2 expenses between the interstate and intrastate jurisdictions. As a member of the
3 National Exchange Carrier Association ("NECA"), Blue Valley files an annual
4 interstate cost study, which determines its revenue requirement recovery attributable to
5 investment and expenses allocated to the interstate jurisdiction. The company's NECA
6 study is then adjusted to include end-of-period balances to more accurately correspond
7 with the Commission's eligibility for KUSF determinates. This version of the study is
8 also included in Section 12 and is the basis for the jurisdictional allocation factors used
9 throughout the filing.

10
11 **Q. Do you propose to reflect updated separations factors once Staff's audit is**
12 **complete?**

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

15
16 **Q. What is the next step once the Part 36 separations study is complete?**

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

1 **Q. Please describe the remaining steps to determine Blue Valley's adjusted intrastate**
2 **revenue requirement.**

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

7
8 **Q. Please continue with a discussion of the schedules contained in Section 3.**

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

12

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

14 A. Section 4 contains information required by K.A.R. 82-1-231 relating to plant
15 investments. Schedule 1 is the summary of rate base, and Schedule 2 shows total
16 company plant investment by primary account for the years 2015-2018.

17

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

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

21

22 **Q. Please explain Section 6 of the application.**

1 A. According to K.A.R. 82-1-231, Section 6 is to contain information pertaining Blue
2 Valley's cash working capital. The calculation of cash working capital that is included
3 in Blue Valley's adjusted test year rate base is shown here.
4

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

6 A. K.A.R. 82-1-231 requires that Section 7 contain information relating to capital and the
7 cost of money. Accordingly, Section 7 reflects Blue Valley's actual capital structure,
8 actual cost of debt and requested rate of return.
9

10 **Q. Please describe the schedules contained in Section 8.**

11 A. Section 8 contains the financial and operating data required by K.A.R. 82-1-231
12 (c)(4)(H).
13

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

15 A. Section 9 contains the test year and normalized income statement and related
16 information. Schedule 1 contains the summary information, and Schedule 2 contains
17 a summary of the test year revenue and expense adjustments. Finally, the test year
18 adjustments are further supported by workpapers IS1 through IS5.
19

20 **Q. Does the information contained in Section 10 comply with K.A.R. 82-1-**
21 **231(c)(4)(J)?**

22 A. Yes. Blue Valley's test year and normalized depreciation expense is reflected by
23 primary plant account classification.

1

2 **Q. Does Blue Valley provide information required by K.A.R. 82-1-231(c)(4)(K)?**

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

5

6 **Q. Please describe the information Blue Valley has included in Section 12.**

7 A. K.A.R. 82-1-231(c)(4)(L) asks for information regarding the ratios used for the
8 allocations of amounts between jurisdictions and areas of operations. K.A.R. 82-1-
9 231(c)(4)(L) "Section 12: allocation ratios" states in full:

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

17

18 Blue Valley has provided its cost allocation procedures in Section 12, addressing the
19 issues brought up in K.A.R. 82-1-231(c)(4)(L). Specifically, Blue Valley provides a
20 narrative of its 1) lines of business, 2) time reporting and allocation procedures, and 3)
21 cost allocation procedures. Section 12 also contains a summary of Blue Valley's Part
22 36 jurisdictional allocation ratios for the 2018 interstate cost study.

23

24 **Q. What information is contained in Section 16 of the application?**

25 A. As required by K.A.R. 82-1-231(c)(4)(L) Section 16 contains a copy of the independent
26 auditor's report and consolidated financial statements that relate to the test year.

Rate Base Adjustments

Q. Has Blue Valley made any adjustments to Rate Base?

A. Yes, it has. Blue Valley's Adjustment RB1 includes estimated work order closures that are expected to be in service prior to the anticipated date of Staff's on-site visit.

Q. Please explain Blue Valley's Adjustment RB2.

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

Income Statement Adjustments

Q. Please explain Blue Valley's Adjustment IS1.

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

Q. Please explain Blue Valley's Adjustment IS2.

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

Q. Please continue with a discussion of Adjustment IS3.

A. Blue Valley's Adjustment IS3 normalizes depreciation expense based on adjusted plant balances. This adjustment is necessary in order to reflect the level of depreciation

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

1 expense Blue Valley can expect to incur on a going-forward basis. The net change to
2 depreciation expense also recognizes decreases related to the net balance in specific
3 accounts. In other words, if a particular plant account was anticipated to become fully
4 depreciated, Blue Valley accordingly reduced the test year pro forma depreciation
5 expense.

6
7 **Q. Please continue with a discussion of Adjustment IS4.**

8 A. Adjustment IS4 increases test year expenses to reflect an estimated amount of expense
9 Blue Valley will incur as a result of this proceeding. The total estimated expense is
10 amortized over a 5-year period, consistent with what the Commission has granted in
11 prior KUSF rate cases. As usual, this amount must be updated and adjusted as this
12 proceeding nears completion. Also, Blue Valley has not included in this estimate the
13 cost of a return on equity rebuttal witness, which, if necessary, could add substantially
14 to Blue Valley's total cost related to this proceeding.

15
16 **Cost of Capital**

17 **Q. What authorized RoR has Blue Valley proposed in its KUSF filing?**

18 A. Blue Valley has used the federal authorized RoR effective July 1, 2019 of 10.25% in
19 calculating its Kansas jurisdictional revenue requirement.²

20

² 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*").

1 **Q. Has Blue Valley provided any additional information related to its capital**
2 **structure?**

3 A. No.

4
5 **Q. Is the Federal RoR appropriate to use in the State Jurisdiction?**

6 A. Yes, many states have chosen to use the RoR authorized by the FCC in state high-cost
7 fund proceedings. For example, both the Nebraska and Wyoming commissions have
8 used the FCC's authorized RoR for years, and the Utah Legislature passed legislation
9 in 2017 requiring the use of the FCC's prescribed RoR for state high cost fund
10 proceedings.³

11

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

13 A. Yes, it does.

³ Utah Code § C54-8b-15-5a

SECTION 3

Blue Valley Tele-Communications
Dkt No.
Computation of Earnings
YE 12/31/18

Section 3
Schedule 1

	(A)		(B)	
	Source	Total Company	Total State	
(1) Rate Base	Section 4	\$ 20,095,405	\$ 12,673,053	
(2) Rate of Return	Section 7	10.25%	10.25%	
(3) Allowable Return	(1) x (2)	2,059,779	1,298,988	
(4) Operating Income	Section 9	342,626	(1,184,600)	
(5) Deficiency (Excess)	(3) - (4)	1,717,153	2,483,588	
(6) Net to Gross Multiplier	N/A	1.000000	1.000000	
(7) Revenue Deficiency (Excess)	(5) x (6)	1,717,153	2,483,588	
Realized return on rate base	(4) / (1)	1.70%	-9.35%	

SECTION 4

Blue Valley Tele-Communications

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-- <i>r</i>	(G) Intrastate	(H) Interstate	(I) Intrastate
1	2110.000	LAND	65,547	(17,842)	\$ 47,705	\$	\$ 47,705	0.335870	0.664130	\$ 16,023	\$ 31,682
2	2110.000.5	LAND - O&W	6,500	(1,769)	4,731		4,731	0.335870	0.664130	1,569	3,162
3	2110.100	MOTOR VEHICLES	759,085	(285,964)	473,201	6,436	479,637	0.335870	0.664130	161,096	318,541
4	2110.100.5	MOTOR VEHICLES - O&W	-	-	-	-	-	0.335870	0.664130	-	-
5	2110.500	OTHER WORK EQUIP	1,266,528	(65,168)	1,201,360	22,560	1,223,920	0.335870	0.664130	411,078	812,842
6	2110.600	BUILDINGS	2,175,767	(1,015,355)	1,160,412	-	1,160,412	0.335870	0.664130	389,748	770,665
7	2110.600.5	BLDGs O&W	-	-	-	-	-	0.335870	0.664130	-	-
8	2110.800	OFFICE EQUIP	75,891	(20,658)	55,233	-	55,233	0.335870	0.664130	18,551	36,682
9	2110.850	COMPANY COMMUNICATION EQUIPMENT	449,341	(134,365)	314,976	-	314,976	0.335870	0.664130	105,791	209,185
10	2110.850.5	COMPANY COMMUNICATION EQUIP O&W	44,285	-	44,285	-	44,285	0.335870	0.664130	14,874	29,411
11	2110.900	GENERAL PURPOSE COMPUTERS	467,725	(127,315)	340,410	1,260	341,690	0.335870	0.664130	114,764	226,927
12											
13		Total General Support Facilities	5,330,949	(1,688,335)	3,642,314	30,276	3,672,589			1,233,513	2,439,076
14											
15	2210.200	DIGITAL ELECTRONIC SWITCHING	2,325,834	(1,483,127)	842,708	-	842,708	0.781958	0.218042	858,982	183,746
16	2210.200.5	DIGITAL ELECTRONIC SWITCHING O&W	112,854	(89,738)	23,116	-	23,116	0.781958	0.218042	18,076	5,040
17	2210.220	LOCAL NUMBER PORTABILITY EQUIPMENT	-	-	-	-	-	0.895111	0.115699	-	-
18	2210.350	DSL EQUIP	-	-	-	-	-	0.895111	0.115699	-	-
19	2210.510	ELECTRO MECH SWITCH STEP BY STEP SWIT	998,040	-	998,040	6,326	994,366	0.895111	0.115699	581,815	412,551
20	2230.300	CIRCUIT EQUIPMENT O&W	123,535	-	123,535	-	123,535	0.895111	0.115699	72,282	51,253
21	2230.300.5	CIRCUIT EQUIPMENT O&W	-	-	-	-	-	0.895111	0.115699	-	-
22	2230.400	SUBSCRIBER CARRIER EQUIP	2,287,665	1,418,685	3,706,350	246,715	3,953,265	0.895111	0.115699	2,313,100	1,640,165
23	2230.400.5	SUBSCRIBER CARRIER EQUIP O&W	1,509,186	997,338	1,506,524	50,483	1,649,416	0.895111	0.115699	985,082	664,324
24	2230.500	TOLL CARRIER EQUIP	999,180	-	999,180	-	999,180	0.895111	0.115699	594,631	414,546
25	2230.500.5	TOLL CARRIER EQUIP O&W	128,664	-	128,664	-	128,664	0.895111	0.115699	75,263	53,381
26	2236.600	LIGHTWAVE EQUIPMENT	451,905	-	451,905	-	451,905	0.895111	0.115699	264,415	187,490
27											
28		Total Central Office Equipment	8,927,063	(64,442)	8,862,621	303,534	9,166,155			5,533,656	3,632,499
29											
30	2351	Public Telephone Equipment	-	-	-	-	-			-	-
31											
32		Total Info Orig/Term Equipment	-	-	-	-	-			-	-
33											
34	2410.000	AERIAL CABLE	94,235	-	94,235	-	94,235	0.277394	0.722606	26,140	68,095
35	2410.200	BURIED CABLE	21,242,294	(439,463)	20,802,831	15,396	20,818,216	0.277394	0.722606	5,774,839	15,043,377
36	2410.200.5	BURIED CABLE O&W	853,460	(56,994)	796,475	2,793	799,258	0.277394	0.722606	221,709	577,549
37	2410.210	BURIED CABLE - FIBER	9,700,590	-	9,700,590	576,871	10,277,461	0.277394	0.722606	2,850,901	7,426,559
38	2410.210.5	BURIED CABLE - FIBER - O&W	8,736,717	-	8,736,717	-	8,736,717	0.277394	0.722606	2,423,509	6,313,208
39	2410.300	BURIED CABLE DROPS & PROTECTORS	290,138	-	290,138	14,858	304,996	0.277394	0.722606	94,604	220,392
40	2410.300.5	BURIED CABLE DROPS & PROTECTORS O&W	268,227	-	268,227	8,042	276,269	0.277394	0.722606	76,635	199,634
41											
42		Total Cable and Wire Facilities	41,185,650	(436,447)	40,689,213	617,939	41,307,152			11,458,338	29,848,814
43											
44	2681	CAPITALIZED LEASE	3,268,875	(118,664)	3,150,311	-	3,150,311	0.335870	0.664130	1,068,095	2,082,216
45	2680	INTANGIBLES-ORGANIZATION	1,104	-	1,104	-	1,104	0.335870	0.664130	371	733
46											
47											
48		Gross Telephones Plant	58,713,451	(2,367,898)	56,345,553	951,749	57,297,312			19,283,973	38,013,339
49											
50	3100	Accumulated Depreciation	(40,157,379)	2,026,123	(38,131,256)	276,372	(37,854,884)	0.346085	0.653915	(13,100,246)	(24,754,639)
51	3400	Accumulated Amortization	(1,345,231)	43,716	(1,301,515)	-	(1,301,515)	0.335870	0.664130	(437,139)	(864,374)
52											
53		Net Telephone Plant	17,210,840	(296,047)	16,912,794	1,228,121	18,140,915			5,746,587	12,394,327
54											
55	1220	Materials and Supplies	51,694	-	51,694	-	51,694	0.277394	0.722606	14,339	37,354
56	1402	RTB Stock	-	-	-	-	-	0.335870	0.664130	-	-
57	1403	Goodwill	-	-	-	-	-	-	1,000,000	-	-
58	1410	Other Noncurrent Asset	2,029,010	(532,615)	1,496,395	-	1,496,395	0.452425	-	677,006	-
59	2003	TPUC - Short Term	41,940	-	41,940	8,093	49,932	0.335870	0.664130	16,771	33,162
60	2005	TELECOMMUNICATIONS PLT ADJ	140,872	-	140,872	-	140,872	0.335870	0.664130	47,315	93,557
61	4040	Customer Deposits	(31,766)	-	(31,766)	-	(31,766)	0.335870	0.664130	(10,669)	(21,097)
62	MISC	Other Credit Accounts	-	-	-	-	-	0.335870	0.664130	-	-
63											
64		Net Investment	19,442,480	(530,662)	18,911,828	1,236,213	19,848,042			6,491,349	12,537,394
65											
66		Cash Working Capital	247,363	-	247,363	-	247,363			111,614	135,750
67											
68		Total Rate Base	\$ 19,689,853	\$ (630,662)	\$ 18,959,192	\$ 1,236,213	\$ 20,095,405			\$ 6,602,963	\$ 12,673,053
69											

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Blue Valley Tele-Communications
Dkt No.
Comparative Plant Balances

Section 4
Schedule 2

KCC REPORT - KANSAS ONLY. SCHEDULE 8.

Line	Description	2015	2016	2017	2018
1	2111 Land	\$ 46,334	\$ 47,574	\$ 47,601	\$ 47,782
2	2112 Vehicles	466,768	488,900	501,514	503,412
3	2114 Special Purpose Vehicles				
4	2115 Garage Work Equipment				
5	2116 Other Work Equipment	690,202	697,982	850,009	853,225
6	2121 Buildings	1,307,266	1,369,693	1,406,437	1,442,969
7	2122 Furniture	0	0	0	0
8	2123 Office Equipment	417,218	366,022	374,728	377,703
9	2124 General Purpose Computers	229,008	306,166	354,806	310,195
10	2212 Digital Electric Switching Equip.	591,271	504,858	504,761	531,634
11	2231 Radio Systems				
12	2232 Circuit Equipment	2,283,715	2,327,477	2,522,981	2,640,769
13	2311 Station Apparatus				
14	2321 Customer Premises Wiring				
15	2351 Public Telephone Equipment				
16	2362 Other Terminal Equipment				
17	2411 Poles				
18	2421 Aerial Cable	0	68,075	67,953	67,859
19	2422 Underground Cable	0	0	0	0
20	2423 Buried Cable	29,494,291	29,611,887	29,567,325	29,589,935
21	2424 Submarine Cable				
22	2426 Intrabuilding Network Cable				
23	2431 Aerial Wire	0	0	0	0
24	2441 Conduit Systems	0	0	0	0
25	2681 Capital Leases	2,102,301	2,158,576	2,159,812	2,167,984
26	2690 Intangibles	710	729	729	732
27	2003 Telephone Plant Under Const-Short Term	53,646	805	2,422	27,748
28	2005 Telephone Plant Adjustment	2,668,482	2,739,914	2,741,483	2,751,856
29					
30	Total	\$ 40,351,212	\$ 40,688,661	\$ 41,102,561	\$ 41,313,803

Blue Valley Tele-Communications
Dkt No.

YE 12/31/18

W/P RB 1

Purpose:

To Include 2019 Estimated Work Order Closings

Acct	Description	Adjustment
2110.100.00	MOTOR VEHICLES	79,284
2110.500.00	OTHER WORK EQUIPMENT	62,954
2110.900.00	GENERAL PURPOSES COMPUTERS	1,280
2230.300.00	CIRCUIT EQUIPMENT	6,326
2230.400.00	SUBSCRIBER CARRIER EQUIP	246,715
2230.400.50	SUBSCRIBER CARRIER EQUIP O&W	50,493
2410.200.00	BURIED CABLE	15,386
2410.200.50	BURIED CABLE - O&W	2,783
2410.210.00	BURIED CABLE - FIBER	740,000
2410.300.00	BURIED CABLE - DROPS & PROTECTORS	14,858
2410.300.50	BURIED CABLE - DROPS & PROTECTORS O&W	8,042
2003.0000	TELEPHONE PLANT UNDER CONSTRUCTION	8,093
TOTAL		1,236,213

Blue Valley Tele-Communications
Dkt No.

YE 12/31/18

W/P RB 2

Purpose:

To Include 2019 Estimated Retirements

Acct	Description	Adjustment
2110.100.00	MOTOR VEHICLES	(72,849)
2110.500.00	OTHER WORK EQUIPMENT	(40,394)
2410.210	BURIED CABLE - FIBER	(163,129)
3100.040.00	DEPR RES - MOTOR VEHICLES	72,849
3100.040.00	DEPR RES - OTHER WORK EQUIP	40,394
3100.625	DEPR RES - BURIED CABLE FIBER	163,129
Total		0

SECTION 5

Blue Valley Tele-Communications

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) Interstate Allocation--	(G) Intrastate	(H) Interstate	(I) Intrastate
1	3100.000	DEPR RES-MOTOR VEHICLES	(759,065)	\$ 285,864	(473,201)	72,849	(400,352)	0.335870	0.664130	\$ (134,466)	\$ (265,886)
2	3100.000.5	DEPR RES-MOTOR VEHICLES O&W	-	-	-	-	-	0.335870	0.664130	-	-
3	3100.040	DEPR RES-OTHER WORK EQUIP	(1,286,528)	\$ 85,168	(1,201,360)	40,394	(1,160,966)	0.335870	0.664130	(389,934)	(771,032)
4	3100.100	RES-BUILDINGS	(2,151,886)	\$ 992,467	(1,159,419)	-	(1,159,419)	0.335870	0.664130	(389,414)	(770,005)
5	3100.100.5	DEPR RES BLDG O&W	(22)	-	(22)	(22)	(22)	0.335870	0.664130	(7)	(15)
6	3100.120	DEPR RES-OFFICE EQUIP-SUPPORT	(75,891)	\$ 20,658	(55,233)	-	(55,233)	0.335870	0.664130	(18,551)	(36,682)
7	3100.130	DEPR RES-OFFICE EQUIP-COMM EQUIP	(449,341)	\$ 134,365	(314,976)	-	(314,976)	0.335870	0.664130	(105,791)	(209,185)
8	3100.130.5	DEPR RES CO COMM EQUIP O&W	(44,285)	-	(44,285)	-	(44,285)	0.335870	0.664130	(14,874)	(29,411)
9	3100.140	DEPR RES GENERAL PURPOSE COMPUTERS	(364,895)	\$ 99,324	(265,570)	-	(265,570)	0.335870	0.664130	(89,197)	(176,373)
10											
11		General Support Facilities	(5,131,913)	1,617,846	(3,514,067)	113,243	(3,400,824)	0.335870	0.664130	(1,142,235)	(2,258,589)
12											
13	3100.210	DEPR RES-DIGITAL ELECTRONIC SWITCH	(2,325,834)	1,548,818	(777,016)	-	(777,016)	0.781958	0.218042	(607,594)	(169,422)
14	3100.210.5	DEPR RES DIT ELEC SWITCHING O&W	(114,792)	89,738	(25,054)	-	(25,054)	0.781958	0.218042	(19,591)	(5,463)
15											
16		Total Central Office Switching	(2,440,627)	1,638,556	(802,070)	-	(802,070)	0.781958	0.218042	(627,185)	(174,855)
17											
18	3100.355	DEPR RES DSL EQUIP	(264,381)	-	(264,381)	-	(264,381)	0.585111	0.414889	-	-
19	3100.420	DEPR RES-CIRCUIT EQUIP	(51,255)	-	(51,255)	-	(51,255)	0.585111	0.414889	(154,692)	(109,689)
20	3100.420.5	DEPR RES-CIRCUIT EQUIP O&W	(1,558,108)	(1,500,078)	(3,058,186)	-	(3,058,186)	0.585111	0.414889	(29,990)	(21,265)
21	3100.430	DEPR RES-SUBSCRIBER EQUIP	(1,487,795)	(74,037)	(1,561,831)	-	(1,561,831)	0.585111	0.414889	(1,789,379)	(1,268,807)
22	3100.430.5	DEPR RES SUBSCRIBER CARRIER EQUIP O&W	(999,180)	-	(999,180)	-	(999,180)	0.585111	0.414889	(913,845)	(647,986)
23	3100.440	DEPR RES-TOLL CARRIER EQUIP	(99,663)	-	(99,663)	-	(99,663)	0.585111	0.414889	(584,531)	(414,549)
24	3100.440.5	DEPR RES TOLL CARRIER EQUIP O&W	(451,905)	-	(451,905)	-	(451,905)	0.585111	0.414889	(58,314)	(41,349)
25	3100.450	DEPR RES-LIGHTWAVE EQUIP	(4,912,286)	(1,574,115)	(6,486,401)	-	(6,486,401)	0.585111	0.414889	(264,415)	(187,490)
26											
27		Total Central Office Transmission	(4,912,286)	(1,574,115)	(6,486,401)	-	(6,486,401)	0.585111	0.414889	(3,795,267)	(2,691,134)
28											
29	3351	Public Telephone Equipment	-	-	-	-	-	0.000000	0.000000	-	-
30											
31		Total Info Orig/Term Equipment	-	-	-	-	-	-	-	-	-
32											
33											
34	3100.610	DEPR RES-AERIAL CABLE	(42,107)	-	(42,107)	-	(42,107)	0.277394	0.722606	(11,680)	(30,427)
35	3100.620	DEPR RES-BURIED CABLE	(12,094,166)	313,189	(12,094,997)	-	(12,094,997)	0.277394	0.722606	(3,355,074)	(8,739,922)
36	3100.620.5	DEPR RES-BURIED CABLE O&W	374,087	30,647	404,734	-	404,734	0.277394	0.722606	112,271	292,463
37	3100.625	DEPR RES-BURIED CABLE-FIBER	(9,700,500)	-	(9,700,500)	163,129	(9,537,371)	0.277394	0.722606	(2,645,630)	(6,891,830)
38	3100.625.5	DEPR RES-BURIED CABLE FIBER O&W	(5,561,441)	-	(5,561,441)	-	(5,561,441)	0.277394	0.722606	(1,542,708)	(4,018,733)
39	3100.630	DEPR RES-BURIED CABLE-DROPS & PROTECTORS	(219,751)	-	(219,751)	-	(219,751)	0.277394	0.722606	(60,958)	(158,794)
40	3100.630.5	DEPR RES BUR CBL DROPS & PROTECT - O&W	(114,567)	-	(114,567)	-	(114,567)	0.277394	0.722606	(31,780)	(82,787)
41											
42		Cable and Wire Facilities	(27,672,554)	343,835	(27,328,718)	163,129	(27,165,589)	0.277394	0.722606	(7,535,560)	(19,630,030)
43											
44		Total Accumulated Depreciation	(40,157,379)	2,026,123	(38,131,256)	276,372	(37,854,884)	0.346065	0.653935	(13,100,246)	(24,754,638)
45											
46	3410.330	AMORT RES-CAPITALIZED LEASE	(1,204,359)	43,718	(1,160,641)	-	(1,160,641)	0.335870	0.664130	(389,825)	(770,816)
47	3410.340	AMORT RES-TELECOM PLT ADJ-ORIG	(21,286)	-	(21,286)	-	(21,286)	0.335870	0.664130	(7,149)	(14,136)
48	3410.350	AMORT RES-TELECOM PLT ADJ-BEATTIE	(12,211)	-	(12,211)	-	(12,211)	0.335870	0.664130	(4,101)	(8,110)
49	3410.360	AMORT RES-TELECOM PLT ADJ-PALMER	(12,263)	-	(12,263)	-	(12,263)	0.335870	0.664130	(4,119)	(8,144)
50	3410.370	AMORT RES-TELECOM PLT ADJ-TOLL FACILITY	(19,409)	-	(19,409)	-	(19,409)	0.335870	0.664130	(6,519)	(12,890)
51	3410.380	AMORT RES-TELECOM PLT ADJ-LINN	(75,704)	-	(75,704)	-	(75,704)	0.335870	0.664130	(25,427)	(50,277)
52											
53		Total Accumulated Amortization	(1,345,231)	43,718	(1,301,513)	-	(1,301,513)	0.335870	0.664130	(437,139)	(864,374)
54											
55		Total Accum. Depr and Amort.	(41,502,610)	\$ 2,069,841	(39,432,769)	\$ 276,372	(39,156,397)	\$ 0.345726	\$ 0.654274	(13,537,366)	(25,619,011)

SECTION 6

Blue Valley Tele-Communications

Dkt No.

YE 12/31/18

Section 6

Purpose:

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

Cash Working Capital

	Total Company	Interstate	Intrastate
Total Expenses	\$ 9,562,721	\$ 4,023,613	\$ 5,539,108
Less non-cash expenses:			
Depreciation and Amortization	3,713,240	1,360,959	2,352,281
Net Cash Expense before taxes	5,849,481	2,662,654	3,186,827
Federal Income Taxes	-	-	-
State Income Taxes	-	-	-
Interest Expense	169,241	53,077	116,164
Total Cash Expenses	6,018,722	2,715,730	3,302,991
Cash Working Capital (15 days)	\$ 247,363	\$ 111,614	\$ 135,750
<i>(Total cash exp * .041096)</i>			

SECTION 7

Blue Valley Tele-Communications

Dkt No.

Capital and Cost of Money

YE 12/31/18

Section 7
Schedule 1

Requested Capital Structure/Rate of Return

Ln	(A) Description	(B) 12/31/2016	(C) Allocation	(D) Average Cost
1	Total Long Term Debt	1,182,936	2.62%	3.64%
2	Total Equity	43,903,076	97.38%	
3	Total Capital	<u>\$ 45,086,012</u>	<u>100.00%</u>	
4	Requested Cost of Capital			10.25%

Blue Valley Tele-Communications

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	Rural Utilities Service (RUS)	2005	20,115	4.110%	827
2	Rural Utilities Service (RUS)	2008	54,584	3.840%	2,096
3	Rural Utilities Service (RUS)	2007	685,418	4.150%	28,445
4	Rural Utilities Service (RUS)	2008	762,067	3.900%	29,721
5	Rural Utilities Service (RUS)	2008	282,041	4.280%	12,071
6	Rural Utilities Service (RUS)	2008	774,799	4.130%	31,999
7	Rural Utilities Service (RUS)	2008	486,516	4.200%	20,434
8	Rural Utilities Service (RUS)	2009	562,528	2.880%	16,201
9	Rural Utilities Service (RUS)	2009	120,464	3.010%	3,626
10	Rural Utilities Service (RUS)	2009	281,550	3.820%	10,755
11	Rural Utilities Service (RUS)	2009	387,761	3.920%	15,200
12	Rural Utilities Service (RUS)	2009	587,073	3.540%	20,782
13	Rural Utilities Service (RUS)	2009	367,892	3.450%	12,692
14	Rural Utilities Service (RUS)	2009	175,562	3.600%	6,320
15	Rural Utilities Service (RUS)	2009	169,611	3.660%	6,208
16	Rural Utilities Service (RUS)	2010	152,026	3.810%	5,792
17	Rural Utilities Service (RUS)	2010	406,817	3.150%	12,815
18	Rural Utilities Service (RUS)	2010	143,617	2.810%	4,036
19	Rural Utilities Service (RUS)	2010	129,156	2.610%	3,371
20	Rural Utilities Service (RUS)	2011	268,930	1.800%	4,841
21					
22					
23					
24	Total		6,818,525	3.6405%	248,231
25					
26	Economic Development		433,704		
27	RDUP Cushion		(6,069,293)		
28					
29					
30	Total Long Term Debt		1,182,936		

SECTION 8

Blue Valley Tele-Communications
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
<u>Current Assets</u>					
1130	Cash	\$ 21,494,345	\$ 19,771,915	\$ 15,155,792	\$ 17,733,555
1140	Special Cash Deposits				
1150	Working Cash Advance				
1160	Temporary Cash Investments				
1180	Telecommunications Accounts Receivable	6,916,246	7,268,465	6,277,360	6,646,387
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	49,077	51,942	47,113	51,694
1290	Prepaid Rents				
1300	Prepaid Taxes				
1310	Prepaid Insurance				
1320	Prepaid Directory Expenses				
1330	Other Prepayments	225,573	332,221	440,120	401,933
1350	Other Current Assets	2,149,000	835,788	37,114	31,926
	Total Current Assets	30,834,241	28,260,331	21,957,499	24,865,495
<u>NonCurrent Assets</u>					
1401	Investments in Affiliated Companies	7,542,025	6,958,850	6,447,907	6,167,547
1402	Investments in Nonaffiliated Companies				
1406	Nonregulated Investments				
1407	Unamortized Debt Issuance Expense				
1408	Sinking Funds				
1410	Other Noncurrent Assets	0	2,007,867	3,201,550	2,589,609
1438	Deferred Maintenance and Retirements				
1439	Deferred Charges				
1500	Other Jurisdictional Assets - Net				
	Total Noncurrent Assets	7,542,025	8,966,717	9,649,457	8,757,156
<u>Property, Plant & Equipment</u>					
2001	Telecommunications Plant in Service	58,104,799	57,515,927	58,419,025	58,713,452
2002	Property Held for Future Telecommunications Use				
2003	Telecommunications Plant Under Const - Short Term	83,417	1,219	3,666	41,839
2004	Telecommunications Plant Under Const - Long Term				
2005	Telecommunications Plant Adjustment	4,149,361	4,149,361	4,149,361	4,149,361
2006	Nonoperating Plant				
2007	Goodwill				
	Gross Regulated Property, Plant & Equipment	62,337,577	61,666,507	62,572,052	62,904,652

Blue Valley Tele-Communications
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
<u>Depreciation and Amortization</u>					
3100	Accumulated Depreciation	32,385,771	34,668,576	37,669,176	40,157,380
3200	Accumulated Depreciation - Held for Future Use				
3300	Accumulated Depreciation - Nonoperating	2,813,197	2,946,813	3,080,429	3,214,046
3410	Accumulated Amortization - Capitalized Leases	688,205	860,257	1,032,308	1,204,359
3420	Accumulated Amortization - Leasehold Improve				
3500	Accumulated Amortization - Intangible				
3600	Accumulated Amortization - Other				
	Total Depreciation and Amortization	35,887,173	38,475,646	41,781,913	44,575,785
	Total Assets and Other Debits	64,826,670	60,417,909	52,397,095	51,951,518
	Other Nonregulated Assets	2,893,187	2,423,083	1,407,209	1,407,209
	Accumulated Depr & Amort-Other Nonreg Assets	(2,913,407)	(2,443,303)	(1,427,429)	(1,427,429)
	Net Nonregulated Assets	(20,220)	(20,220)	(20,220)	(20,220)
	Total Assets and Other Debits	\$ 64,806,450	\$ 60,397,689	\$ 52,376,875	\$ 51,931,298
<u>Current Liabilities</u>					
4010	Accounts Payable	\$ 3,850,466	\$ 3,685,909	\$ 1,568,054	\$ 1,007,463
4020	Notes Payable				
4030	Advance Billing and Payments				
4040	Customers' Deposits	30,889	37,281	31,242	32,641
4050	Current Maturities - Long Term				
4060	Current Maturities - Capital Leases				
4070	Income Taxes - Accrued				
4080	Other Taxes - Accrued	202,358	184,958	159,064	130,360
4100	Net Current Deferred Operating Income Taxes				
4110	Net Current Deferred Nonoperating Income Taxes				
4120	Other Accrued Liabilities				
4130	Other Current Liabilities	815,347	966,796	1,101,728	1,119,379
	Total Current Liabilities	4,899,060	4,874,944	2,860,088	2,289,843
<u>Long Term Debt</u>					
4210	Funded Debt	11,048,469	6,698,429	433,701	1,056,266
4220	Premium on Long Term Debt				
4230	Discount on Long Term Debt				
4240	Reacquired Debt				
4250	Obligations Under Capital Leases				
4260	Advances from Affiliated Companies				
4270	Other Long Term Debt				
	Total Long Term Debt	11,048,469	6,698,429	433,701	1,056,266

Blue Valley Tele-Communications
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
	<u>Other Liabilities and Deferred Credits</u>				
4310	Other Long Term Liabilities	4,590,675	4,607,329	4,823,757	4,682,113
4320	Unamortized Operating Investment Tax Credits-Net				
4330	Unamortized Nonoperating Investment Tax Credits-Net				
4340	Net Noncurrent Deferred Operating Income Taxes				
4350	Net Noncurrent Deferred Nonoperating Income Taxes				
4360	Other Deferred Credits				
4370	Other Jurisdictional Liabilities and Deferred Credits-Net				
	Total Other Liabilities and Deferred Credits	4,590,675	4,607,329	4,823,757	4,682,113
	<u>Stockholders' Equity</u>				
4510	Capital Stock	848	843	841	838
4520	Additional Paid-in Capital				
4530	Treasury Stock				
4540	Other Capital	1,396,613	1,565,213	1,801,573	1,360,022
4550	Retained Earnings	42,870,785	42,650,931	42,456,915	42,542,216
	Total Stockholders Equity	44,268,246	44,216,987	44,259,329	43,903,076
	Total Liabilities and Other Credits	\$ 64,806,450	\$ 60,397,689	\$ 52,376,875	\$ 51,931,298

Blue Valley Tele-Communications
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
	<u>Telephone Operating Income</u>				
5000	Operating Revenues	\$ 12,988,797	\$ 12,099,377	\$ 10,632,940	\$ 10,588,053
6000	Operating Expenses	12,333,489	9,648,555	9,312,921	8,859,626
7100	Other Operating Income & Expenses - Net				
7210	Operating Investment Tax Credits	0	0	0	0
7220	Federal Income Taxes - Operating				
7230	State & Local Income Taxes - Operating				
7240	Other Operating Taxes	372,318	338,844	261,079	226,453
7250	Provision for Deferred Operating Inc. Taxes - Net				
7200	Total Operating Taxes	372,318	338,844	261,079	226,453
	Operating Income	282,990	2,111,978	1,058,940	1,501,974
	<u>NonOperating Income and Expenses</u>				
7310	Dividend Income				
7320	Interest Income				
7330	Income from Sinking and Other Funds				
7340	Allowance for Funds Used During Const				
7350	Gain or Loss from Disposition of Property				
7360	Other Nonoperating Income				
7370	Special Charges				
7380	Equity Undistributed Sub. Earnings				
7300	Nonoperating Income & Expenses - Net	0	0	0	0
7400	Total Nonoperating Taxes				
	Total Nonoperating Income & Expenses	0	0	0	0
	Income Available for Fixed Charges	282,990	2,111,978	1,058,940	1,501,974
	<u>Fixed Charges</u>				
7510	Interest on Funded Debt	1,061,908	910,044	501,856	414,603
7520	Interest Expense - Capital Leases				
7530	Amortization of Debt Issuance Expense				
7540	Other Interest Charges				
7500	Total Interest & Related Items	1,061,908	910,044	501,856	414,603
7600	Total Extraordinary Items				
	Net Income (after Nonoperating, Fixed Charges, and Extraordinary Items)	(778,918)	1,201,934	557,084	1,087,371
7910	Effect of Jurisdictional Ratemaking Diff-Net				
7990	Nonregulated Net Income	11,541,303	(560,375)	(309,825)	(136,350)
	Net Income (After ratemaking differences including Nonregulated Net Income)	\$ 10,762,385	\$ 641,559	\$ 247,259	\$ 951,021

Blue Valley Tele-Communications
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
	<u>Local Network Service Revenue</u>				
5001	Basic Area Revenue	\$ 819,627	\$ 792,937	\$ 818,760	\$ 823,628
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	352,606	355,487	353,461	351,084
	Other Revenues				
	Other Revenues				
	Total Local Network Service Revenues	1,172,233	1,148,424	1,172,221	1,174,712
	Federal USF Support	6,978,927	6,511,225	2,778,427	2,792,544
	CAF BLS Support	602,916		2,255,449	2,314,960
5264	State KUSF Support	695,182	688,946	674,679	673,190
	<u>Network Access & L. D. Service Revenue</u>				
5081	End User Revenue	505,783	459,152	369,331	369,580
	CAF ICC & ARC Support	82,295	675,552	815,455	823,397
	ICLS/IAS		95,712	270,464	(76,144)
5082	Interstate Switched Access	481,398	184,739	99,962	96,542
5083	Interstate Special Access	1,478,321	1,782,875	1,771,918	2,028,981
5084	Intrastate Switched Access	231,172	176,126	139,917	126,564
5084	Intrastate Special Access	16,024	15,498	9,722	7,487
5080	Other Access Revenue				
5100	Long Distance Service Revenue				
	Total Network Access Revenue	2,794,993	3,389,654	3,476,769	3,376,407
	<u>Miscellaneous Revenue</u>				
5230	Directory Revenue	46,833	47,182	43,608	43,380
5240	UNE Revenue				
5240	Other Rent Revenue	93,560	92,776	93,676	93,526
5250	Corporate Operations Revenue				
5260	Other Miscellaneous Revenue (w/o KUSF)	105,131	84,724	73,154	55,860
	Carrier Billing & Collections Revenue (Interstate)	432,491	83,355	17,279	16,764
	Carrier Billing & Collections Revenue (Intrastate)	66,531	53,091	47,678	46,710
	Total Miscellaneous Revenue	744,546	361,128	275,395	256,240
	<u>Uncollectible Revenue</u>				
5300	Uncollectible Revenue	0	0	0	0
	Total KCC Regulated Operating Revenue	12,988,797	12,099,377	10,632,940	10,588,053
5280	Nonregulated Operating Revenue	15,246,175	8,960,174	9,225,903	10,085,784
5000	Total Operating Revenue	\$ 28,234,972	\$ 21,059,551	\$ 19,858,843	\$ 20,673,837

Blue Valley Tele-Communications
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					
<u>Network Support Expenses</u>					
6112	Motor Vehicle Expense	\$ 4,636	\$ 4,177	\$ 3,423	\$ 2,599
6113	Aircraft Expense				
6114	Special Purpose Vehicle Expense				
6115	Garage Work Equipment Expense				
6116	Other Work Equipment Expense				
	Total Network Support Expense	4,636	4,177	3,423	2,599
<u>General Support Expenses</u>					
6121	Land & Building Expenses	135,062	155,548	158,430	181,913
6122	Furniture and Art Works Expense				
6123	Office Equipment Expense	5,785	7,352	8,013	14,401
6124	General Purpose Computers Expense	212,185	212,023	332,486	457,168
	Total General Support Expenses	353,032	374,923	498,929	653,482
<u>Central Office Switching Expenses</u>					
6211	Analog Electronic Expense				
6212	Digital Electronic Expense	374,584	315,999	338,213	328,934
6215	Electro-Mechanical Expense				
	Total Central Office Switching Expenses	374,584	315,999	338,213	328,934
6220	Operators System Expense				
6231	Radio System Expense	12,863	21,898	13,711	23,574
6231	Circuit Equipment Expense	1,032,215	1,110,989	1,146,791	1,122,922
6230	Central Office Transmission Expense	1,045,078	1,132,887	1,160,502	1,146,496
<u>Information/Origination/Termination Expenses</u>					
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
<u>Cable and Wire Facilities Expenses</u>					
6411	Poles Expense				
6421	Aerial Cable Expense				
6422	Underground Cable Expense				
6423	Buried Cable Expense	780,762	852,241	836,703	889,232
6424	Submarine Cable Expense				
6425	Deep Sea Cable Expense				
6426	Intrabuilding Network Cable Expense				
6431	Aerial Wire Expense				
6441	Conduit Systems Expense				
	Total Cable and Wire Facilities Expenses	780,762	852,241	836,703	889,232
	Total Plant Specific Operations Expense	2,558,092	2,680,227	2,837,770	3,020,743

Blue Valley Tele-Communications
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					
<u>Other Property Plant and Equipment Expenses</u>					
6511	Property Held for Future Telecom Use Exp				
6512	Provisioning Expense	0	0	0	0
	Total Other Prop. Plant and Equip. Expenses	0	0	0	0
<u>Network Operations Expenses</u>					
6531	Power Expense	130,181	124,585	128,560	131,946
6532	Network Administration Expense				
6533	Testing Expense	47	218	159	0
6534	Plant Operations Administration Expense	0	0	0	0
6535	Engineering Expense				
	Total Network Operations Expenses	130,228	124,803	128,719	131,946
6540	Access Expense	275,680	309,185	174,911	189,337
<u>Depreciation and Amortization Expenses</u>					
6561	Depr. Expense - Telecom Plant in Service	3,604,814	3,372,462	3,010,281	2,657,650
6561.1	Amortization of Extraordinary Retirements				
6562	Depr Expense-Prop Held for Future Telecom				
6563	Amortization Expense-Tangible	172,051	172,051	172,051	172,051
6564	Amortization Expense-Intangible	2,672,325	133,616	133,616	133,616
6565	Amortization Expense-Other				
	Total Depreciation and Amortization Expenses	6,449,190	3,678,129	3,315,948	2,963,317
	Total Plant Nonspecific Operations Expense	6,855,098	4,112,117	3,619,578	3,284,600
CUSTOMER OPERATIONS EXPENSE					
6610	Marketing	223,967	233,680	225,335	214,749
6620	Services	678,845	659,689	619,912	598,535
	Total Customer Operations Expense	902,812	893,369	845,247	813,284
CORPORATE OPERATIONS EXPENSE					
6710	Executive and Planning	533,173	483,579	502,955	252,990
6720	General and Administrative	1,484,314	1,479,263	1,507,371	1,488,009
6790	Provision for Uncollectible Notes Receivable				
	Total Corporate Operations Expense	2,017,487	1,962,842	2,010,326	1,740,999
	TOTAL OPERATING EXPENSE	\$ 12,333,489	\$ 9,648,555	\$ 9,312,921	\$ 8,859,626

Blue Valley Tele-Communications
Dkt No.
Annual Payrolls

Section 8
Schedule 5

KCC REPORT - TOTAL KANSAS. SCHEDULE 26.

Description	2015	2016	2017	2018
<u>Salaries & Wages</u>				
Plant Specific Operations	\$ 1,050,495	\$ 1,056,492	\$ 1,107,293	\$ 1,203,742
Plant Non-specific Operations	39	121	81	-
Customer Operations	381,393	352,842	321,249	295,525
Corporate Operations	838,127	787,825	800,350	628,153
Total	<u>\$ 2,270,054</u>	<u>\$ 2,197,280</u>	<u>\$ 2,228,973</u>	<u>\$ 2,127,420</u>
<u>Pensions & Benefits</u>				
Plant Specific Operations	\$ 580,321	\$ 601,774	\$ 673,364	772,038
Plant Non-specific Operations	6	86	72	-
Customer Operations	233,105	235,067	225,883	222,570
Corporate Operations	395,629	406,630	488,698	434,354
Total	<u>\$ 1,209,061</u>	<u>\$ 1,243,557</u>	<u>\$ 1,388,017</u>	<u>\$ 1,428,962</u>
<u>Total Payrolls</u>				
Plant Specific Operations	\$ 1,630,816	\$ 1,658,266	\$ 1,780,657	\$ 1,975,780
Plant Non-specific Operations	45	207	153	-
Customer Operations	614,498	587,909	547,132	518,096
Corporate Operations	1,233,756	1,194,455	1,289,048	1,062,507
Total	<u>\$ 3,479,115</u>	<u>\$ 3,440,837</u>	<u>\$ 3,616,990</u>	<u>\$ 3,556,382</u>

Blue Valley Tele-Communications

Dkt No.

Monthly Intrastate Access Minutes

Section 8

Schedule 6

Month	Interstate	Intrastate Interlata	Intrastate Intralata	Total
Jan-16	729,246	59,489	375,691	1,164,426
Feb-16	830,510	62,146	377,806	1,270,462
Mar-16	603,572	50,079	350,817	1,004,468
Apr-16	355,515	55,586	372,860	783,961
May-16	332,511	52,306	350,205	735,022
Jun-16	335,692	57,195	357,377	750,264
Jul-16	332,932	50,243	388,633	771,808
Aug-16	334,673	54,013	358,986	747,672
Sep-16	347,740	55,442	350,753	753,935
Oct-16	315,276	51,706	360,486	727,468
Nov-16	331,361	54,411	368,762	754,534
Dec-16	341,712	51,129	367,281	760,122
Jan-17	341,342	55,298	355,106	751,746
Feb-17	361,281	56,385	379,218	796,884
Mar-17	311,665	52,920	329,060	693,645
Apr-17	334,954	56,188	347,709	738,851
May-17	333,020	52,056	325,685	710,761
Jun-17	318,355	56,327	341,832	716,514
Jul-17	304,313	51,274	310,490	666,077
Aug-17	324,172	58,341	336,829	719,342
Sep-17	317,102	58,522	353,263	728,887
Oct-17	298,482	54,677	323,543	676,702
Nov-17	329,286	58,155	353,912	741,353
Dec-17	315,008	51,431	320,360	686,799
Jan-18	310,686	52,573	312,985	676,244
Feb-18	341,474	57,207	354,379	753,060
Mar-18	305,021	49,282	309,492	663,795
Apr-18	314,912	55,998	318,469	689,379
May-18	299,331	51,629	309,004	659,964
Jun-18	292,461	51,995	315,192	659,648
Jul-18	273,689	48,973	301,310	623,972
Aug-18	306,110	59,240	331,765	697,115
Sep-18	296,293	50,724	316,804	663,821
Oct-18	293,825	47,969	308,145	649,939
Nov-18	318,880	54,843	333,661	707,384
Dec-18	305,712	48,162	304,383	658,257
Total 2016	5,190,740	653,745	4,379,657	10,224,142
Total 2017	3,888,980	661,574	4,077,007	8,627,561
Total 2018	3,658,394	628,595	3,815,589	8,102,578
SER = Intrastate/InterLATA				
SRA = Intrastate/IntraLATA				

SECTION 9

Blue Valley Tele-Communications

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) Interstate	(G) Intrastate	(H) Interstate	(I) Intrastate
Operating Revenues										
1	5001 Local Network Services Revenues	\$ 1,174,712	\$ -	\$ 1,174,712	\$ -	\$ 1,174,712			\$ -	\$ 1,174,712
2	Federal High Cost Loop Support	2,792,544	-	2,792,544	\$ (609,492)	2,183,052			-	2,183,052
3	Kansas Universal Service Support	673,190	-	673,190	\$ (49,973)	623,217			-	623,217
4	5080 Network Access Revenue	5,668,126	-	5,668,126	\$ -	5,668,126			5,534,074	134,052
5	5100 Long Distance Network Service Rev	-	-	-	-	-			-	-
6	5270 Billing and Collection	63,474	-	63,474	-	63,474			16,764	46,710
7	5270 Misc Revenue	192,766	-	192,766	-	192,766			-	192,766
8	5280 Non-regulated revenue	-	-	-	-	-			-	-
9	5300 Uncollectible Revenue	-	-	-	-	-			-	-
10	Total Revenues	20,673,280	(10,108,468)	10,564,811	(659,465)	9,905,347			5,550,839	4,354,508
Plant Specific Operations Expenses										
11	6110 Network Support Expense	2,599	(780)	1,819	-	1,819	0.335870	0.664130	611	1,208
12	6120 General Support Expense	653,492	(183,740)	469,742	-	469,742	0.335870	0.664130	157,772	311,970
13	6210 Central Office Switching Expense	328,934	(1,632)	327,302	-	327,302	0.604342	0.395658	197,802	129,500
14	6230 Central Office Transmission Expense	1,146,494	(1,179)	1,145,316	-	1,145,316	0.604342	0.395658	692,163	453,153
15	6310 Information Orig/Term Expense	-	-	-	-	-	0.000000	0.000000	-	-
16	6410 Cable and Wire Facilities Exp	889,231	(7,461)	881,769	-	881,769	0.277394	0.722606	244,597	637,172
17	Total Plant Specific Operations Expenses	3,020,739	(194,791)	2,825,949	-	2,825,949			1,292,945	1,533,003
Plant Non-Specific Operations Expense										
18	6510 Other Plant Expense	-	-	-	-	-	0.335870	0.664130	-	-
19	6530 Network Operations Expense	131,946	-	131,946	-	131,946	0.335870	0.664130	44,317	87,629
20	6540 Access Expense	170,403	(79,176)	91,227	-	91,227	1.000000	0.000000	91,227	-
21	6560 Depreciation & Amortization	2,829,701	(110,081)	2,719,620	993,620	3,713,240	0.368515	0.631485	1,360,959	2,352,281
22	6565 Amort of Plant Acquisition Adjustment	-	-	-	-	-	0.335870	0.664130	-	-
23	Total Plant Non-Specific Operations Expenses	3,132,050	(189,257)	2,942,793	993,620	3,936,413			1,496,503	2,439,910
Customer Operations Expense										
24	6610 Marketing Expense	214,749	6,697	221,446	-	221,446	0.194442	0.805558	43,058	178,387
25	6620 Directory Expense	21,322	-	21,322	-	21,322	0.227897	0.772103	4,859	16,463
26	6620 Services Expense	577,212	40,712	617,924	-	617,924	0.465237	0.534763	287,481	330,443
27	Total Customer Operations Expense	813,263	47,409	860,692	-	860,692			335,369	525,293
Corporate Operations Expense										
28	6710 Executive and Planning Exp	252,989	-	252,989	-	252,989	0.452425	0.547575	114,459	138,531
29	6720 General and Administrative Exp	1,488,021	(49,581)	1,438,440	30,000	1,438,440	0.494299	0.505701	711,019	727,421
30	6720 General and Administrative (Rate Case Expense)	-	-	-	30,000	30,000	0.000000	1.000000	-	30,000
30	Total Corporate Operations Expense	1,741,010	(49,581)	1,691,429	30,000	1,721,429			825,478	895,951
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	226,453	(8,729)	217,724	-	217,724	0.335870	0.664130	73,127	144,597
35	7250 Deferred Operating Income Taxes	-	-	-	-	-	0.000000	0.000000	-	-
36	7340 Allowance for Funds Used During Construction	-	-	-	-	-	0.000000	0.000000	-	-
37	7370 Contributions and Fees	-	-	-	-	-	0.000000	0.000000	-	-
38	5240 Rent Revenue	-	-	-	-	-	0.000000	0.000000	-	-
39	7310 Dividend & Interest	-	-	-	-	-	0.000000	1.000000	-	-
40	7360 Other Income	-	-	-	-	-	-	-	-	-
41	Interest Expense	-	515	515	-	515	0.313616	0.686384	161	353
42	Total Operating Taxes & Other Operating Exp.	226,453	(8,214)	218,238	-	218,238			73,288	144,950
43	Total Operating Expenses	8,933,535	(394,435)	8,539,101	1,023,620	9,562,721			4,023,613	5,539,108
44	Net Operating Income	11,739,744	\$ (9,714,034)	\$ 2,025,711	\$ (1,683,085)	\$ 342,626			\$ 1,527,226	\$ (1,184,600)

Blue Valley Tele-Communications

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	\$ (609,492)	W/P IS 1
<i>To update Federal Universal Service Fund Receipts to the most recent USAC Projections</i>				
5084	KUSF Revenue Adjustment	IS 2	\$ (49,973)	W/P IS 2
<i>To Reflect KUSF Year 23 per Testimony of Sandy Reams</i>				
Total Revenue Adjustments			<u>\$ (659,465)</u>	
6560	Depreciation Expense	IS 3	\$ 993,620	W/P IS 3
<i>To Normalize Depreciation</i>				
6720	KUSF Audit Expenses (5 yr Ammortization)	IS 4	\$ 30,000	W/P IS 4
<i>To Include KUSF Proceeding Expenses</i>				
Total Expense Adjustments			<u>\$ 1,023,620</u>	

Blue Valley Tele-Communications
Dkt No.

YE 12/31/18

W/P IS1

Purpose:

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

<u>Account Description</u>		<u>Annual Amount</u>
5082	USF Revenue (High Cost Loop) - 2018 Recorded	\$ 2,792,544
	USF Revenue (High Cost Loop) - 2019 Projected	\$ 2,183,052
5082	Revenue Adjustment	\$ (609,492)

Blue Valley Tele-Communications
Dkt No.

YE 12/31/18

W/P IS2

Purpose:

To Reflect KUSF Year 23 per Testimony of Sandy Reams

Account	Description	Annual Amount
5084	KUSF Revenue - Year 22 Recorded	\$ 673,190
	KUSF Revenue - Year 23 Estimated	<u>\$ 623,217</u>
5084	KUSF Revenue Adjustment	\$ (49,973)

Blue Valley Tele-Communications
Dkt No.

YE 12/31/18

W/P IS3

Purpose:

To Normalize Depreciation

Account Description	Annual Amount
6560.00 Depreciation Expense	\$ 993,620

Blue Valley Tele-Communications
Dkt No.

YE 12/31/18

W/P IS4

Purpose:
To Include Estimated Proceeding Expense

Acct	Description	Amount
6720	Estimated Proceeding Expenses	\$ 150,000
	<i>Amortization period</i>	<u>5</u>
6720	KUSF Audit Expenses to include	\$ 30,000

SECTION 10

RANGE 11A
Blue Valley Tele-Communications
Dkt No.
YE 12/31/18

Section 10

Plant Acct	Description	12/31/18 Plant Book Balance	Cost Study Adj	Adjusted Gross Plant	Normalized Plant Additions	Adjusted Gross Plant	A/O Acct	12/31/18 Acc. Dep. Book Balance	Cost Study Adj	Adjusted Accum Depr	Normalized Plant	Staff Adjusted Acc. Dep.	Adjusted Net Book	Depreciator Rate	Annual Depreciation	Normalized Depreciation
2110	LAND	65,547	(17,842)	47,705	-	47,705	3100	-	-	-	-	-	47,705	0.00%	-	-
2110.000.5	LAND - O&W	6,500	(1,759)	4,731	-	4,731	3100	-	-	-	-	-	4,731	0.00%	-	-
2110.1	MOTOR VEHICLES	759,065	(265,964)	473,201	6,436	479,637	3100.000.5	(756,055)	285,864	(473,201)	72,849	(400,352)	79,284	25.27%	125,001	79,284
2110.5	MOTOR WORK EQUIP	1,206,528	(65,168)	1,201,360	22,560	1,223,920	3100.04	(1,286,528)	95,159	(1,201,360)	40,394	(1,160,966)	62,954	23.98%	293,496	62,954
2110.6	BUILDINGS	2,175,767	(1,015,355)	1,160,412	-	1,160,412	3100.1	(2,151,998)	992,467	(1,159,419)	-	(1,159,419)	993	5.02%	55,253	993
2110.600.5	BLDGS O&W	-	-	-	-	-	3100.100.5	(22)	(22)	(22)	-	(22)	(22)	0.00%	-	(22)
2110.8	OFFICE EQUIP	75,891	(20,658)	55,233	-	55,233	3100.12	(75,891)	20,658	(55,233)	-	(55,233)	(22)	18.16%	9,997	(22)
2110.85	COMPANY COMMUNICATION EQUIPME	449,341	(134,365)	314,976	-	314,976	3100.13	(449,341)	134,365	(314,976)	-	(314,976)	-	18.16%	57,011	-
2110.860.5	COMPANY COMMUNICATION EQUIP O&	44,285	-	44,285	-	44,285	3100.130.5	(44,285)	-	(44,285)	-	(44,285)	-	18.16%	5,016	-
2110.9	GENERAL PURPOSE COMPUTERS	467,725	(127,315)	340,410	1,280	341,690	3100.14	(364,895)	99,324	(265,570)	-	(265,570)	76,120	18.57%	63,452	63,452
Total General Support Facilities		5,330,649	(1,688,335)	3,642,314	30,276	3,672,589	-	(5,131,913)	1,517,846	(3,514,067)	113,243	(3,400,824)	271,766	-	615,225	206,662
2210.200	DIGITAL ELECTRONIC SWITCHING	2,325,834	(1,483,127)	842,708	-	842,708	3100.21	(2,325,834.44)	1,546,818	(777,016)	-	(777,016)	65,692	11.58%	97,586	65,692
2210.200.5	DIGITAL ELECTRONIC SWITCHING O&W	112,864	(89,735)	23,116	-	23,116	3100.210.5	(114,792.09)	85,738	(25,054)	-	(25,054)	(1,938)	11.58%	2,677	(1,938)
2230.300	CIRCUIT EQUIPMENT	996,049	0	996,040	6,326	994,366	3100.42	(264,380.91)	-	(264,381)	-	(264,381)	729,985	16.00%	159,099	159,099
2230.300.5	CIRCUIT EQUIPMENT O&W	123,535	0	123,535	-	123,535	3100.420.5	(51,254.60)	-	(51,255)	-	(51,255)	72,280	16.00%	19,766	72,280
2230.400	SUBSCRIBER CARRIER EQUIP	2,287,865	1,418,885	3,706,549	246,715	3,953,265	3100.43	(1,558,107.86)	(1,500,078)	(3,058,186)	-	(3,058,186)	895,079	16.00%	632,522	632,522
2230.400.5	SUBSCRIBER CARRIER EQUIP O&W	1,509,185	89,738	1,598,924	50,493	1,649,416	3100.430.5	(1,487,794.64)	(74,037)	(1,561,831)	-	(1,561,831)	87,585	16.00%	263,907	87,585
2230.500	OLT CARRIER EQUIP	958,180	0	958,180	-	958,180	3100.44	(999,179.82)	-	(999,180)	-	(999,180)	29,001	16.00%	159,869	29,001
2230.500.5	OLT CARRIER EQUIP O&W	126,664	0	126,664	-	126,664	3100.440.5	(99,462.92)	-	(99,463)	-	(99,463)	29,001	16.00%	20,586	29,001
2230.600	LIGHTWAVE EQUIPMENT	451,905	0	451,905	-	451,905	3100.45	(451,905.23)	-	(451,905)	-	(451,905)	-	16.00%	72,305	-
Total Central Office Equipment		8,927,063	(64,442)	8,962,621	303,534	9,166,155	-	(7,352,913)	64,442	(7,288,471)	-	(7,288,471)	1,877,684	-	1,426,315	983,312
2410.000	AERIAL CABLE	94,235	-	94,235	-	94,235	3100.51	-	-	-	-	-	52,129	17.58%	16,567	16,567
2410.200	BURIED CABLE	21,242,294	(439,463)	20,802,831	15,385	20,818,216	3100.52	(12,408,186)	-	(12,408,187)	-	(12,408,187)	873,220	5.66%	1,182,475	1,182,475
2410.200.5	BURIED CABLE O&W	853,460	(55,984)	797,476	2,753	799,229	3100.52005	(9,700,590)	30,647	(9,700,590)	-	(9,700,590)	1,203,992	5.66%	45,398	45,398
2410.210.5	BURIED CABLE - FIBER	8,736,717	-	8,736,717	576,871	10,272,461	3100.625	(5,561,441)	-	(5,561,441)	163,129	(5,561,441)	740,000	5.66%	583,760	583,760
2410.300	BURIED CABLE-DROPS & PROTECTORS	290,136	-	290,136	14,858	304,995	3100.63	(219,751)	-	(219,751)	-	(219,751)	3,175,275	5.66%	485,246	485,246
2410.300.5	BURIED CABLE DROPS & PROTECTORS	268,227	-	268,227	8,042	276,269	3100.630.5	(114,667)	-	(114,667)	-	(114,667)	85,244	5.66%	17,324	17,324
Total Cable & Wire Facilities		41,185,560	(466,447)	40,689,213	617,839	41,307,152	-	(27,572,654)	343,835	(27,326,718)	163,129	(27,165,590)	14,141,562	-	2,357,460	2,357,460
2681	CAPITALIZED LEASE	3,268,975	(119,694)	3,150,311	-	3,150,311	3410.33	(1,204,359)	43,718	(1,160,641)	-	(1,160,641)	1,989,670	5.26%	165,806	165,806
2680	INTANGIBLES-ORGANIZATION	1,104	-	1,104	-	1,104	-	-	-	-	-	-	1,104	-	-	-
Total Telephone Plant		58,713,451	(2,367,888)	56,345,563	951,749	57,297,312	-	(41,361,738)	2,059,841	(39,291,897)	276,372	(39,015,525)	18,281,787	-	4,467,808	3,713,240
Check		-	-	-	\$	-	-	-	-	-	-	-	-	-	-	-
Normalized Depr Exp		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cost Study Depr Exp		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
993,630		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

SECTION 11

Blue Valley Tele-Communications

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	293,299	N/A - various accounts	
Total Property Taxes		Acct. 7240	217,724	0.664130	144,597
Total Operating Taxes			<u>511,023</u>		

Section 11 (ii - iv)

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

SECTION 12

Blue Valley Tele-Communications
2018 Cost Study (KUSF)
Part 36

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Line	Description B	Source Allocator C	TOTAL D	MESSAGE TOLL SERVICE						PRIVATE LINE						OPTIONAL M	CHCF		Local Exchange O
				INTERSTATE			INTRASTATE			INTERSTATE			INTRASTATE				N		
				InterLATA E	IntraLATA F		InterLATA G	IntraLATA H		InterLATA I	IntraLATA J		InterLATA K	IntraLATA L					
A																			
1	SUMMARY																		
2	RATE BASE (INVESTMENT)																		
3	General Support Facilities	GSF	3,642,314	847,269	62	653	1,622,615	376,014	0	12,474	51	0	0	783,176					
4	Central Office Equipment	COE	8,862,621	1,776,469	827	8,326	2,285,763	3,578,759	0	17,713	525	0	0	1,194,239					
5	Info Orig/Term Equipment	IOT	0	0	0	0	0	0	0	0	0	0	0	0					
6	Cable & Wire Facilities	CWF	40,689,213	9,750,197	10	562	19,789,089	1,536,719	0	151,987	169	0	0	9,460,480					
7	Tangible Assets	TTA	3,150,311	732,820	53	565	1,403,433	325,222	0	10,789	44	0	0	677,388					
8	Intangible Assets	ING	1,104	257	0	0	492	114	0	4	0	0	237						
9	Total 2001 Rate Base		56,345,563	13,107,012	952	10,107	25,101,391	5,816,827	0	192,966	790	0	12,115,518						
10	Distribution	2001	1,000,000	0.232618	0.000017	0.000179	0.445490	0.103235	0.000000	0.003425	0.000014	0.000000	0.215022						
11																			
12	Non 2001 Rate Base	N2001RB	1,976,913	513,488	208	54,405	702,729	350,624	0	4,365	520	0	350,575						
13	Accum Depr & Amort	TD&A	(39,432,769)	(9,187,735)	(851)	(8,758)	(17,296,607)	(4,432,086)	0	(132,941)	(607)	0	(8,373,185)						
14	Other Credits	TOTHR	(31,766)	(7,389)	(1)	(6)	(14,151)	(3,279)	0	(109)	(0)	0	(6,830)						
15	NET RATE BASE		18,857,941	4,425,375	308	55,747	8,493,362	1,732,086	0	64,282	702	0	4,086,078						
16	Distribution	NRB	1,000,000	0.234669	0.000016	0.002956	0.450387	0.091849	0.000000	0.003409	0.000037	0.000000	0.216677						
17																			
18	RATE OF RETURN	ROR		0.106250	0.106250	0.080000	0.080000	0.106250	0.106250	0.080000	0.080000	0.106250	0.080000						
19	RETURN ON INVESTMENT	15 * 18	1,670,277	470,196	33	4,460	679,469	184,034	0	5,143	56	0	326,886						
20	Distribution	ROI	1,000,000	0.281508	0.000020	0.002670	0.406800	0.110182	0.000000	0.003079	0.000034	0.000000	0.195708						
21																			
22	EXPENSES																		
23	Plant Specific Expenses	PLNTSPE	2,825,949	616,168	146	1,480	1,018,726	676,632	0	7,852	98	0	504,848						
24	Plant NonSpecific Expenses	PLNTNSPE	223,173	121,920	2	24	58,781	13,621	0	452	2	0	28,371						
25	Depr & Amort Expense	TD&AE	2,719,620	606,013	48	552	1,155,361	390,721	0	8,900	55	0	557,969						
26	Customer Operations Expense	TCUST	860,692	333,847	262	105,685	275,908	1,290	0	58	925	0	142,718						
27	Corporate Operations Expense	TCORP	1,691,429	521,544	190	50,605	540,213	303,744	0	3,188	481	0	271,464						
28	Operating Taxes	TOPTX	217,724	50,647	4	39	96,994	22,477	0	746	3	0	46,815						
29	Other Income & Expense	TOIE	515	119	0	0	238	42	0	2	0	0	114						
30	TOTAL EXPENSES	SUM(23:29)	8,539,101	2,250,257	652	158,385	3,146,220	1,408,527	0	21,197	1,563	0	1,552,300						
31	Distribution	TEX	1,000,000	0.263524	0.000076	0.018548	0.368449	0.164950	0.000000	0.002482	0.000183	0.000000	0.181787						
32																			
33	AFUDC	TAFUDC	0	0	0	0	0	0	0	0	0	0	0						
34																			
35	INCOME TAXES																		
36	Federal	FEDINCTAX	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						
38																			
39	NET REVENUE REQUIREMENT		10,209,377	2,720,453	684	162,845	3,825,689	1,592,561	0	26,340	1,619	0	1,879,186						
40	Distribution	NRR	1,000,000	0.266466	0.000067	0.015951	0.374723	0.155990	0.000000	0.002580	0.000159	0.000000	0.184065						

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Line	Description B	Source Allocator C	TOTAL D	MESSAGE TOLL SERVICE						PRIVATE LINE						OPTIONAL M	CHCF		Local Exchange O
				INTERSTATE			INTRASTATE			INTERSTATE			INTRASTATE				N		
				InterLATA E	IntraLATA F	G	InterLATA H	IntraLATA I	J	InterLATA K	IntraLATA L								
Account 2110 - GENERAL SUPPORT FACILITIES																			
1																			
2																			
3	Total General Support Facilities	GSF	3,642,314	847,269	62	653	1,622,615	376,014	0	12,474	51	0	0	0	0	0	0	783,176	
4		ACIW	1.000000	0.232618	0.000017	0.000179	0.445490	0.103235	0.000000	0.003425	0.000014	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.215022	
5																			
Accounts 2210 - 2230 CENTRAL OFFICE EQUIPMENT																			
6																			
7																			
8	Equal Access Equipment	EOA	0	0	0	0	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	0.000000	0.000000	0.000000	0	
10	Cat 1 Operator Systems	1CO	0	0	0	0	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	0.000000	0.000000	0.000000	0	
12	Cat 2 Tandem Switching	2CO	0	0	0	0	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	0.000000	0.000000	0.000000	0	
14	Cat 3 Local Switching	3CO	865,824	676,237	800	6,624	52,288	0	0	0	0	0	0	0	0	0	0	129,874	
15		DEM	1.000000	0.781033	0.000924	0.007651	0.060391	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.150000	
16	Total COE Switching	COES	865,824	676,237	800	6,624	52,288	0	0	0	0	0	0	0	0	0	0	129,874	
17		ACOE5	1.000000	0.781033	0.000924	0.007651	0.060391	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.150000	
18																			
19	Cat 4.11 Wideband Exchange	11C	1,640,853	0	0	0	0	1,640,853	0	0	0	0	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	0.000000	0.000000	0.000000	0	
21	Cat 4.12 Exchange Trunk	12C	2,870	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,870	
22		A412C	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	
23	Cat 4.13 Exchange Line	13C	4,408,247	1,093,874	0	0	2,220,127	15,720	0	17,030	0	0	0	0	0	0	0	1,061,495	
24		SPFLP	1.000000	0.248143	0.000000	0.000000	0.503630	0.003566	0.000000	0.003863	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.240798	0	
25	Cat 4.21 Wideband IXC DSL	21C	0	0	0	0	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	0.000000	0.000000	0.000000	0	
27	Cat 4.22 Wideband IXC Non DSL	22C	1,921,870	0	0	0	0	1,921,870	0	0	0	0	0	0	0	0	0	0	
28		A422C	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0	
29	Cat 4.23 Other Interexchange	23C	22,957	6,357	27	1,702	13,348	315	0	683	525	0	0	0	0	0	0	0	
30		A423C	1.000000	0.276918	0.001170	0.074122	0.581428	0.013730	0.000000	0.029748	0.022883	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0	
31	Cat 4.3 Host/Remote	43C	0	0	0	0	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	0.000000	0.000000	0.000000	0	
33	Total COE Transmission	COET	7,996,797	1,100,231	27	1,702	2,233,475	3,578,759	0	17,713	525	0	0	0	0	0	0	1,064,365	
34		ACOE7	1.000000	0.137584	0.000003	0.000213	0.279296	0.447524	0.000000	0.002215	0.000066	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.133099	
35																			
36																			
37																			
38	Total Central Office Equipment	COE	8,862,621	1,776,469	827	8,326	2,285,763	3,578,759	0	17,713	525	0	0	0	0	0	0	1,194,239	
39		ACOE	1.000000	0.200445	0.000093	0.000939	0.257910	0.403804	0.000000	0.001999	0.000059	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.134750	



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Line	Description B	Source Allocator C	TOTAL D	MESSAGE TOLL SERVICE						PRIVATE LINE						OPTIONAL M	CHCF N	Local Exchange O
				INTERSTATE			INTRASTATE			INTERSTATE			INTRASTATE					
				InterLATA E	IntraLATA F	G	InterLATA H	IntraLATA I	J	InterLATA K	IntraLATA L							
Account 2310 INFORMATION ORIGINATOR/TERMINATION EQUIPMENT																		
1																		
2																		
3	Total Info Orig/Term Equip	IOT	0	0	0	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	0.000000	0.000000	0.000000	
5																		
6	Account 2410 - CABLE & WIRE FACILITIES																	
7																		
8	Cat 1 Exchange Line	1CW	39,284,268	9,748,102	0	0	19,784,748	140,092	0	151,767	0	0	0	0	0	0	9,459,558	
9		SPFLP	1,000,000	0.248143	0.000000	0.000000	0.503630	0.003566	0.000000	0.003863	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.240798	
10	Cat 2.1 Exchange Trunk	21CW	922	0	0	0	0	0	0	0	0	0	0	0	0	0	922	
11		A21CW	1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1,000,000	
12	Cat 2.2 CBOL	22CW	0	0	0	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	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	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	0.000000	0.000000	0.000000	
16	Cat 3.2 Wideband IXC Non DSL	32W	1,396,525	0	0	0	0	1,396,525	0	0	0	0	0	0	0	0	0	
17		A32W	1,000,000	0.000000	0.000000	0.000000	0.000000	1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
18	Cat 3.3 Other Interexch	33W	7,498	2,095	10	562	4,341	101	0	220	169	0	0	0	0	0	0	
19		A33W	1,000,000	0.279438	0.001289	0.074960	0.578924	0.013529	0.000000	0.029312	0.022548	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
20	Cat 4 Host/Remote	4CW	0	0	0	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	0.000000	0.000000	0.000000	
22																		
23	Total Cable & Wire Facilities	CWF	40,689,213	9,750,197	10	562	19,789,089	1,536,719	0	151,987	169	0	0	0	0	0	9,460,480	
24		ACWF	1,000,000	0.239626	0.000000	0.000014	0.486347	0.037767	0.000000	0.003735	0.000004	0.000000	0.000000	0.000000	0.000000	0.000000	0.232506	
25																		
26	Total COE IOT & CWF	CIW	49,551,834	11,526,666	837	8,888	22,074,852	5,115,477	0	169,700	694	0	0	0	0	0	10,654,719	
27		ACIW	1,000,000	0.232618	0.000017	0.000179	0.445490	0.103235	0.000000	0.003425	0.000014	0.000000	0.000000	0.000000	0.000000	0.000000	0.215022	
28																		
29	CAPITAL LEASES:																	
30	General Support Facilities	CLG	3,150,311	732,820	53	565	1,403,433	325,222	0	10,789	44	0	0	0	0	0	677,385	
31		ACIW	1,000,000	0.232618	0.000017	0.000179	0.445490	0.103235	0.000000	0.003425	0.000014	0.000000	0.000000	0.000000	0.000000	0.000000	0.215022	
32	Central Office Equipment	CLC	0	0	0	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	0.000000	0.000000	0.000000	
34	Information Orig/Term	CLT	0	0	0	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	0.000000	0.000000	0.000000	
36	Cable & Wire Facilities	CLW	0	0	0	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	0.000000	0.000000	0.000000	
38	Total Capital Leases		3,150,311	732,820	53	565	1,403,433	325,222	0	10,789	44	0	0	0	0	0	677,385	
39			1,000,000	0.232618	0.000017	0.000179	0.445490	0.103235	0.000000	0.003425	0.000014	0.000000	0.000000	0.000000	0.000000	0.000000	0.215022	



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Line		Description B	Source Allocator C	TOTAL D	MESSAGE TOLL SERVICE								PRIVATE LINE								CHCF	OPTIONAL M	Local Exchange O
					INTERSTATE				INTRASTATE				INTERSTATE				INTRASTATE						
					InterLATA E	IntraLATA F	InterLATA G	IntraLATA H	InterLATA I	IntraLATA J	InterLATA K	IntraLATA L	InterLATA M	IntraLATA N	InterLATA O	IntraLATA P							
1	Leasehold Improvements				0	0	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	0.000000	0.000000					
3	TTA				3,150,311	732,820	53	565	1,403,433	325,222	0	10,789	44	0	0	0	0	0					
4	ATTA				1.000000	0.232618	0.000017	0.000179	0.445490	0.103235	0.000000	0.003425	0.000014	0.000000	0.000000	0.000000	0.000000	0.215022					
5																							
6																							
7	INTANGIBLE ASSETS																						
8	ING				1.104	257	0	0	492	114	0	4	0	0	0	0	0	237					
9	A2001.				1.000000	0.232618	0.000017	0.000179	0.445490	0.103235	0.000000	0.003425	0.000014	0.000000	0.000000	0.000000	0.215022						
10	TOTAL 2001 RATE BASE																						
11	2001				56,345,563	13,107,012	952	10,107	25,101,391	5,816,827	0	192,966	790	0	0	0	12,115,518						
12	A2001				1.000000	0.232618	0.000017	0.000179	0.445490	0.103235	0.000000	0.003425	0.000014	0.000000	0.000000	0.000000	0.215022						
13																							
14	RATE BASE ITEMS NOT IN 2001																						
15																							
16	2002 Plant Held Future Use																						
17	PFU				0	0	0	0	0	0	0	0	0	0	0	0	0						
18	A2001				0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000						
19	PUC				41,840	9,733	1	8	18,639	4,319	0	143	1	0	0	0	8,996						
20	A2001				1.000000	0.232618	0.000017	0.000179	0.445490	0.103235	0.000000	0.003425	0.000014	0.000000	0.000000	0.000000	0.215022						
21	PUL				0	0	0	0	0	0	0	0	0	0	0	0	0						
22	A2001				0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000						
23	TPA				140,872	32,769	2	25	62,757	14,543	0	482	2	0	0	0	30,291						
24	A2001				1.000000	0.232618	0.000017	0.000179	0.445490	0.103235	0.000000	0.003425	0.000014	0.000000	0.000000	0.000000	0.215022						
25	M&S				51,694	12,387	0	1	25,141	1,952	0	193	0	0	0	0	12,019						
26	ACWF				1.000000	0.239626	0.000000	0.000014	0.486347	0.037767	0.000000	0.003735	0.000004	0.000000	0.000000	0.000000	0.232506						
27	RTB				0	0	0	0	0	0	0	0	0	0	0	0	0						
28	A2001				0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000						
29	CWC				246,113	69,184	25	6,487	85,026	42,397	0	530	62	0	0	0	42,402						
30	ACEXP				1.000000	0.281106	0.000101	0.026357	0.345476	0.172268	0.000000	0.002154	0.000252	0.000000	0.000000	0.000000	0.172287						
31	ONA				1,496,395	389,415	180	47,884	511,166	287,412	0	3,016	455	0	0	0	256,867						
32	ABIG 3				1.000000	0.260235	0.000120	0.032000	0.341598	0.192070	0.000000	0.002016	0.000304	0.000000	0.000000	0.000000	0.171657						
33	DMR				0	0	0	0	0	0	0	0	0	0	0	0	0						
34	A2001				0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000						
35	DFC				0	0	0	0	0	0	0	0	0	0	0	0	0						
36	A2001				0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000						
37	Total Non 2001 Rate Base				1,976,913	513,488	208	54,405	702,729	350,624	0	4,365	520	0	0	0	350,575						
38	N2001RB				1.000000	0.259742	0.000105	0.027520	0.355468	0.177359	0.000000	0.002208	0.000263	0.000000	0.000000	0.000000	0.177335						
39	AN2001RB																						



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				INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE				
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA			
E	F	G	H	I	J	K	L							
Account 3100 - ACCUMULATED DEPRECIATION														
3	General Support Facilities	ADG	(3,514,067)	(817,436)	(59)	(630)	(1,565,482)	(362,774)	0	(12,035)	0	0	(755,601)	
4		ACIW	1,000,000	0.232618	0.000017	0.000179	0.445490	0.103235	0.000000	0.003425	0.000000	0.000000	0.215022	
5	Central Office Equipment	ADC	(802,070)	(626,443)	(741)	(6,137)	(48,438)	0	0	0	0	0	(120,311)	
6		ACOF5	1,000,000	0.781033	0.000924	0.007651	0.060391	0.000000	0.000000	0.000000	0.000000	0.000000	0.1500000	
7	Central Office Equipment	ADT	(6,486,401)	(892,425)	(22)	(1,380)	(1,811,627)	(2,902,820)	0	(14,368)	0	0	(863,333)	
8		ACOET	1,000,000	0.137584	0.000003	0.000213	0.279296	0.447524	0.000000	0.002215	0.000000	0.000000	0.133099	
9	Information Orig/Term	ADI	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	
11	Cable & Wire Facilities	ADW	(27,328,718)	(6,548,674)	(6)	(377)	(13,291,249)	(1,032,130)	0	(102,081)	0	0	(6,354,087)	
12		ACWF	1,000,000	0.239626	0.000000	0.000014	0.486347	0.037767	0.000000	0.003735	0.000000	0.000000	0.232506	
13	Total Account 3100 Accumulated Depr		(38,131,256)	(8,884,979)	(829)	(8,525)	(16,716,795)	(4,297,724)	0	(128,483)	0	0	(8,093,331)	
14			1,000,000	0.233010	0.000022	0.000224	0.438401	0.112709	0.000000	0.003370	0.000000	0.000000	0.212249	
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	
20		A2OO1	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	(1,160,641)	(269,986)	(20)	(208)	(517,054)	(119,819)	0	(3,975)	0	0	(249,563)	
22		A2OO1	1,000,000	0.232618	0.000017	0.000179	0.445490	0.103235	0.000000	0.003425	0.000000	0.000000	0.215022	
23	3500 Intangible Assets	AAI	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	
25	3600 Plant Acquisition Adjust	AAA	(140,872)	(32,769)	(2)	(25)	(62,757)	(14,543)	0	(482)	0	0	(30,291)	
26		A2OO1	1,000,000	0.232618	0.000017	0.000179	0.445490	0.103235	0.000000	0.003425	0.000000	0.000000	0.215022	
27	Total Accnts 3200 Through 3600		(1,301,513)	(302,756)	(22)	(233)	(579,811)	(134,362)	0	(4,457)	0	0	(279,854)	
28			1,000,000	0.232618	0.000017	0.000179	0.445490	0.103235	0.000000	0.003425	0.000000	0.000000	0.215022	
29														
30														
31														
32	Total Accum Depr & Amort	TD&A	(39,432,769)	(9,187,735)	(851)	(8,758)	(17,296,607)	(4,432,086)	0	(132,941)	0	0	(8,373,185)	
33			1,000,000	0.232997	0.000022	0.000222	0.438635	0.112396	0.000000	0.003371	0.000000	0.000000	0.212341	
34														
35														
36	NET TELEPHONE PLANT	2001-AD&A	16,912,794	3,919,277	101	1,349	7,804,784	1,384,741	0	60,026	0	0	3,742,333	
37		ANTP	1,000,000	0.231734	0.000006	0.000080	0.461472	0.081875	0.000000	0.003549	0.000000	0.000000	0.221272	
38														
39														



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Line		Description B	TOTAL		MESSAGE TOLL SERVICE						PRIVATE LINE						OPTIONAL	CHCF		Local Exchange
			Source Allocator C	D	INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE		InterLATA	IntraLATA	I	J		K	L	
A					E	F	G	H	InterLATA	IntraLATA	InterLATA	IntraLATA					InterLATA			IntraLATA
1	Account 4340 ACCUMULATED DEFERRED INCOME TAX																			
2																				
3		General Support Facilities		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4				0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5		Central Office Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	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	0.000000	0.000000	0.000000	0.000000	0.000000
7		Central Office Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8				0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
9		Information Orig/Term		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10				0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
11		Cable & Wire Facilities		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12				0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
13		Tangible Assets																		
14				0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
15		Intangible Assets																		
16				0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
17		Plant Held Future Use																		
18				0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
19		Plant Acquisition Adjustment																		
20				0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
21		Unclassified		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22				0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
23																				
24		Total Deferred Income Tax		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25				0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
26																				
27	OTHER CREDITS																			
28																				
29		Other Longterm Liabilities		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30				0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
31		Customer Deposits		(31,766)	(7,389)	(1)	(6)	(14,151)	(3,279)	(6)	(109)	(109)	(14,151)	(3,279)	(109)	(0)	(0)	(0)	(0)	(6,830)
32				1.000000	0.232618	0.000017	0.000179	0.445490	0.103235	0.000000	0.000000	0.000000	0.445490	0.103235	0.003425	0.000000	0.000000	0.000000	0.000000	0.215022
33																				
34		Total Other Credits		(31,766)	(7,389)	(1)	(6)	(14,151)	(3,279)	(6)	(109)	(109)	(14,151)	(3,279)	(109)	(0)	(0)	(0)	(0)	(6,830)
35				1.000000	0.232618	0.000017	0.000179	0.445490	0.103235	0.000000	0.000000	0.000000	0.445490	0.103235	0.003425	0.000000	0.000000	0.000000	0.000000	0.215022
36																				
37																				
38		TOTAL NET RATE BASE		18,857,941	4,425,375	308	55,747	8,493,362	1,732,086	0	64,282	702	0	0	0	0	0	0	0	4,086,078
39		(NET INVESTMENT)																		



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Line	Description	Source Allocator	TOTAL	MESSAGE TOLL SERVICE								PRIVATE LINE								CHCF	Local Exchange
				INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE		OPTIONAL					
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	K	L						
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O							
PLANT SPECIFIC OPERATING EXPENSES																					
1																					
2																					
3	6110 Network Support Exp	NSE	1.819	423	0	0	810	188	0	6	0	0	0	0	0	391					
4		ACIW	1.000000	0.232618	0.000017	0.000179	0.445490	0.103235	0.000000	0.003425	0.000014				0.000000	0.000000	0.215022				
5	6120 General Support Exp	GSE	469,742	109,271	8	84	209,266	48,494	0	1,609	7				0	0	101,005				
6		ACIW	1.000000	0.232618	0.000017	0.000179	0.445490	0.103235	0.000000	0.003425	0.000014				0.000000	0.000000	0.215022				
7	6210 Central Office Switching	COS	327,302	65,606	31	307	84,415	132,166	0	654	19				0	0	44,104				
8		ACOE	1.000000	0.200445	0.000093	0.000939	0.257910	0.403804	0.000000	0.001999	0.000059				0.000000	0.000000	0.134750				
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	1,145,316	229,573	107	1,076	295,389	462,483	0	2,289	68				0	0	154,331				
12		ACOE	1.000000	0.200445	0.000093	0.000939	0.257910	0.403804	0.000000	0.001999	0.000059				0.000000	0.000000	0.134750				
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	881,769	211,295	0	12	428,846	33,302	0	3,294	4				0	0	205,017				
16		ACWF	1.000000	0.239626	0.000000	0.000014	0.486347	0.037767	0.000000	0.003735	0.000004				0.000000	0.000000	0.232506				
17																					
18	Total Plant Specific Expense	PLNTSPEX	2,825,949	616,168	146	1,480	1,018,726	676,632	0	7,852	98				0	0	504,848				
19		APLNTSPEX	1.000000	0.218039	0.000052	0.000524	0.360490	0.239435	0.000000	0.002778	0.000035				0.000000	0.000000	0.178647				
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	131,946	30,693	2	24	58,781	13,621	0	452	2				0	0	28,371				
26		ACIW	1.000000	0.232618	0.000017	0.000179	0.445490	0.103235	0.000000	0.003425	0.000014				0.000000	0.000000	0.215022				
27	6540 Access Expense	NAE	91,227	91,227	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	223,173	121,920	2	24	58,781	13,621	0	452	2				0	0	28,371				
31		APLNTNSPEX	1.000000	0.546303	0.000010	0.000106	0.263386	0.061035	0.000000	0.002025	0.000008				0.000000	0.000000	0.127127				



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Line A	Description B	Source Allocator C	TOTAL D	MESSAGE TOLL SERVICE						PRIVATE LINE						OPTIONAL M	CHCF		Local Exchange O			
				INTERSTATE		INTRASTATE		E	F		G		H		INTERSTATE		INTRASTATE			K	L	
				InterLATA	IntraLATA	InterLATA	IntraLATA		InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA		IntraLATA					
1	6561 DEPRECIATION EXPENSE - TPIS																					
2																						
3	General Support Facilities	DEG	131,171	30,513	2	24	58,435	13,541	0	449	0	0	0	0	0	0	0	0	28,205			
4	ACIW		1,000,000	0.232618	0.000017	0.000179	0.445490	0.103235	0.000000	0.003425	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.215022			
5	Central Office Equipment	DEC	43,766	34,183	40	335	2,643	0	0	0	0	0	0	0	0	0	0	0	6,565			
6	Switching	ACOES	1,000,000	0.781033	0.000924	0.007651	0.060391	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.150000			
7	Central Office Equipment	DET	659,462	90,731	2	140	184,185	295,125	0	1,461	0	43	0	0	0	0	0	0	87,774			
8	Transmission	ACOET	1,000,000	0.137584	0.000003	0.000213	0.279296	0.447524	0.000000	0.002215	0.000000	0.000066	0.000000	0.000000	0.000000	0.000000	0.000000	0.133099				
9	Infor Orig/Term Equipment	DEI	0	0	0	0	0	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	0.000000	0.000000	0.000000	0.000000	0.000000			
11	Cable & Wire Facilities	DEW	1,719,415	412,017	0	24	836,233	64,938	0	6,423	0	7	0	0	0	0	0	0	399,774			
12	ACWF		1,000,000	0.239626	0.000000	0.000014	0.486347	0.037767	0.000000	0.003735	0.000000	0.000004	0.000000	0.000000	0.000000	0.000000	0.000000	0.232506	0.232506			
13																						
14	Total 6561 Depreciation Exp	TDE	2,553,814	567,444	45	522	1,081,496	373,604	0	8,333	0	52	0	0	0	0	0	0	522,317			
15			1,000,000	0.222195	0.000018	0.000205	0.423483	0.146293	0.000000	0.003263	0.000000	0.000020	0.000000	0.000000	0.000000	0.000000	0.000000	0.204524	0.204524			
16																						
17																						
18	6562 Depr Plant Held Future	DPH	0	0	0	0	0	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	0.000000	0.000000	0.000000	0.000000	0.000000			
20																						
21	6563 Amort Tangible Assets	TNG	165,806	38,569	3	30	73,865	17,117	0	568	0	2	0	0	0	0	0	0	35,652			
22	A2OO1		1,000,000	0.232618	0.000017	0.000179	0.445490	0.103235	0.000000	0.003425	0.000000	0.000014	0.000000	0.000000	0.000000	0.000000	0.000000	0.215022	0.215022			
23																						
24	6564 Amort Intangible Assets	AMI	0	0	0	0	0	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	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	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	0.000000	0.000000	0.000000	0.000000	0.000000			
29																						
30																						
31	Total Depr & Amort Expense	TD&AEX	2,719,620	606,013	48	552	1,155,361	390,721	0	8,900	0	55	0	0	0	0	0	0	557,969			
32	ATD&AEX		1,000,000	0.222830	0.000018	0.000203	0.424825	0.143668	0.000000	0.003273	0.000000	0.000020	0.000000	0.000000	0.000000	0.000000	0.000000	0.205164	0.205164			
33																						
34																						
35																						
36																						
37																						
38																						
39																						



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Line	Description B	Source Allocator C	TOTAL D	MESSAGE TOLL SERVICE				PRIVATE LINE								CHCF	Local Exchange O
				INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE							
				InterLATA E	IntraLATA F	InterLATA G	IntraLATA H	InterLATA I	IntraLATA J	InterLATA K	IntraLATA L						
A														M	N		
1	6610 MARKETING EXPENSE	MKE	221,446	41,769	0	42,085	121,573	1,290	0	0	0	0	0	0	0	0	13,747
2		AMKE	1,000,000	0.188618	0.000000	0.190047	0.548995	0.005824	0.000000	0.000262	0.004176	0.000000	0.000000	0.000000	0.000000	0.062077	
3																	
4	6620 TELEPHONE OPERATOR & PUBLISHED DIRECTORY																
5																	
6	Telephone Operator Service	CCS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7		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	0.000000	0.000000	
8	Classified Directory Expense	NSC	1,064	0	0	0	0	0	0	0	0	0	0	0	0	1,064	
9		LOCAL	1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1,000,000	
10	Alpha Directory Expense	NSA	20,258	4,841	19	1,248	9,851	0	0	0	0	0	0	0	0	4,300	
11		SLU	1,000,000	0.238939	0.000924	0.061605	0.486271	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.212261	
12	Foreign Directory Expense	NSF	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13		DIRECT	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
14	TWX Directory Expense	NST	0	0	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	0.000000	0.000000	
16	Total 6620 Telephone Oper & Pub Dir		21,322	4,841	19	1,248	9,851	0	0	0	0	0	0	0	0	5,364	
17			1,000,000	0.227019	0.000878	0.058531	0.462011	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.251561	
18																	
19	Account 6620 Cat 1 Customer Services																
20																	
21	1.1 End User Serv Order Proc	EUS	103,142	0	0	0	0	0	0	0	0	0	0	0	0	103,142	
22		AEUS	1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1,000,000	
23	1.1 Presubscription Srv Order	PRE	24,358	24,358	0	0	0	0	0	0	0	0	0	0	0	0	
24		APRE	1,000,000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
25	1.2 End User Payment & Coll	EUP	57,968	28,429	75	1,561	22,109	0	0	0	0	0	0	0	0	5,793	
26		AEUP	1,000,000	0.490429	0.001302	0.026935	0.381391	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.099942	
27	1.3 End User Billing	EUB	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
28		AEUB	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
29	1.4 IXC Serv Ord Proc	IXS	103,142	51,571	0	25,786	25,786	0	0	0	0	0	0	0	0	0	
30		AIXS	1,000,000	0.500000	0.000000	0.250000	0.250000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
31	1.5 IXC Payment & Collection	IXP	115,937	63,172	168	3,470	49,127	0	0	0	0	0	0	0	0	0	
32		AIXP	1,000,000	0.544886	0.001447	0.029926	0.423741	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
33	1.6 IXC Billing Inquiry	IXB	87,543	43,771	0	21,886	21,886	0	0	0	0	0	0	0	0	0	
34		AIXB	1,000,000	0.500000	0.000000	0.250000	0.250000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
35	1.7 Coin Collection & Admin	CCL	0	0	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	0.000000	0.000000	
37																	
38	Total 6620 Cat 1 Cust Svc Exp		492,091	211,303	243	52,702	118,907	0	0	0	0	0	0	0	0	108,936	
39			1,000,000	0.429398	0.000494	0.107099	0.241636	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.221373	



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Line A	Description B	Source Allocator C	TOTAL D	MESSAGE TOLL SERVICE						PRIVATE LINE						CHCF N	Local Exchange O
				INTERSTATE			INTRASTATE			INTERSTATE			INTRASTATE				
				InterLATA E	IntraLATA F	G	InterLATA H	IntraLATA I	J	InterLATA K	IntraLATA L						
1	Acct 7200 Operating Taxes	DOTX	217,724	50,647	4	39	96,994	22,477	0	746	3	0	0	0	46,815		
2		ADOTX	1,000000	0.232618	0.000017	0.000179	0.445490	0.103235	0.000000	0.003425	0.000014	0.000000	0.000000	0.000000	0.215022		
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	0		
7		A2001	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
8	7300 Gains & Losses on Disp	GLD	0	0	0	0	0	0	0	0	0	0	0	0	0		
9		A2001	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
10	7300 Contributions & Fees	SCH	0	0	0	0	0	0	0	0	0	0	0	0	0		
11		ATCORP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
12	GSF Rent Revenue	GSFR	0	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	0.000000		
14	COE SW Rent Revenue	COESR	0	0	0	0	0	0	0	0	0	0	0	0	0		
15		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	0.000000		
16	COE TR Rent Revenue	COETR	0	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	0.000000		
18	CWF Rent Revenue	CWFR	0	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	0.000000		
20																	
21	Total Oper Expense & Income	TOPEXI	0	0	0	0	0	0	0	0	0	0	0	0	0		
22		ATOPEXI	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
23																	
24	Accounts 7500, 7600, & 7900																
25																	
26	Capital Lease Interest	CLI	0	0	0	0	0	0	0	0	0	0	0	0	0		
27		A2001	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
28	Customer Deposit Interest	INT	515	119	0	0	238	42	0	2	0	0	0	0	114		
29		ANIP	1,000000	0.231734	0.000006	0.000080	0.461472	0.081875	0.000000	0.003549	0.000011	0.000000	0.000000	0.000000	0.221272		
30	Extraordinary Items	EXO	0	0	0	0	0	0	0	0	0	0	0	0	0		
31		A2001	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
32	Inc Effect Jurs Rate Diff	IJR	0	0	0	0	0	0	0	0	0	0	0	0	0		
33		A2001	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
34																	
35	Total 7500, 7600, & 7900	T777	515	119	0	0	238	42	0	2	0	0	0	0	114		
36		AT777	1,000000	0.231734	0.000006	0.000080	0.461472	0.081875	0.000000	0.003549	0.000011	0.000000	0.000000	0.000000	0.221272		
37	Account 7340 Allowance for Funds																
38	Used During Construction	AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0		
39		A2003	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		



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Line	Description B	Source Allocator C	TOTAL D	MESSAGE TOLL SERVICE				PRIVATE LINE								CHCF N	OPTIONAL M	Local Exchange O
				INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE				
				InterLATA E	IntraLATA F	InterLATA G	IntraLATA H	InterLATA I	IntraLATA J	InterLATA K	IntraLATA L	InterLATA M	IntraLATA N					
A																		
FEDERAL INCOME TAX COMPUTATION																		
1																		
2																		
3	Return On Investment	ROI	1,670,277	470,196	33	4,460	679,469	184,034	0	5,143	56	0	0	0	0	326,886		
4	Interest Expense	RFIX	(169,241)	(39,219)	(1)	(13)	(78,100)	(13,857)	0	(601)	(2)	0	0	0	0	(37,448)		
5	Income Adjustments FIT	INCADJFT	0	0	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	0	0		
7	Base Federal Inc Tax	SUM(3:6)	1,501,036	430,977	32	4,446	601,369	170,177	0	4,542	54	0	0	0	0	289,438		
8			1,000,000	0.287120	0.000021	0.002962	0.400636	0.113373	0.000000	0.003026	0.000036	0.000000	0.000000	0.000000	0.000000	0.192825		
9	Allocated Rate Level	75,000	0	0	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	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	0	0		
14	25,000	0.00%	0	0	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	0	0		
16	235,000	0.00%	0	0	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	0	0		
18	5,000,000	0.00%	0	0	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	0	0		
20	0	0%	(1,501,036)	(430,977)	(32)	(4,446)	(601,369)	(170,177)	0	(4,542)	(54)	0	0	0	0	(289,438)		
21																		
22	0.00%	0.00%	0	0	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	0	0		
24	0.00%	0.00%	0	0	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	0	0		
26	0.00%	0.00%	0	0	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	0	0		
28	0.00%	0.00%	0	0	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	0	0		
30	Total Tax		0	0	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	0	0		
32	Net Federal Income Tax	FEDINCTX	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
33		AFT	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
34																		
35	EFFECTIVE TAX RATE		0.00%															
36																		
37																		
38																		
39																		

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Line	Description	Source Allocator	TOTAL	MESSAGE TOLL SERVICE						PRIVATE LINE						CHCF	Local Exchange
				INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE			
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA		
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O			
STATE INCOME TAX COMPUTATION																	
1																	
2																	
3	Return On Investment	ROI	1,670,277	470,196	33	4,460	679,469	184,034	0	5,143	56	0	0	0	0	0	
4	Interest Expense	INTEXP	(169,241)	(39,219)	(1)	(13)	(78,100)	(13,857)	0	(601)	(2)	0	0	0	0	326,886	
5	Income Adjustment SIT	INCAJUST	0	0	0	0	0	0	0	0	0	0	0	0	0	(37,448)	
6	Federal Tax	FEDTX	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	Base State Inc Tax	SUM(3:6)	1,501,036	430,977	32	4,446	601,369	170,177	0	4,542	54	0	0	0	0	289,438	
8			1,000000	0.287120	0.000021	0.002962	0.400636	0.113373	0.000000	0.003026	0.000036	0	0.000000	0.000000	0.000000	0.192825	
9	Allocated Rate Level	50,000	0	0	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	0.000000	0.000000	0.000000	0	
11	State Tax Base By Rate Level															0	
12	50,000	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	50,000	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	50,000	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	50,000	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	50,000	0.00%	(1,501,036)	(430,977)	(32)	(4,446)	(601,369)	(170,177)	0	(4,542)	(54)	0	0	0	0	(289,438)	
17	Effective Rate Gross-up Rate															0	
18	0.00%	0.00%	0	0	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	0	0	
20	0.00%	0.00%	0	0	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	0	0	
22	0.00%	0.00%	0	0	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	0	0	
24	Less Credits		0	0	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	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	0.000000	0.000000	
27			0.00%														
28	EFFECTIVE TAX RATE																
29	Total Expenses	TEX	8,539,101	2,250,257	652	158,385	3,146,220	1,408,527	0	21,197	1,563	0	0	0	0	1,552,300	
30	Add Back Rent Revenue		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
31	Less Non Cash Expenses:																
32	Depreciation & Amortization	TD&AE	2,719,620	606,013	48	552	1,155,361	390,721	0	8,900	55	0	0	0	0	557,969	
33	Net Cash Expense Before Taxes		5,819,481	1,644,244	603	157,833	1,990,859	1,017,806	0	12,297	1,508	0	0	0	0	994,331	
34	Federal Income Taxes	FIT/ITC	0	0	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	0	0	
36	Interest Expense	FIX	169,241	39,219	1	13	78,100	13,857	0	601	2	0	0	0	0	37,448	
37	Total Cash Expenses		5,988,722	1,683,463	604	157,846	2,068,958	1,031,663	0	12,898	1,510	0	0	0	0	1,031,779	
38	Minimum Bank Balance	MINBANK	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
39	Cash Working Capital	CWC	246,113	69,184	25	6,487	85,026	42,397	0	530	62	0	0	0	0	42,402	
40		ACWC	1,000000	0.281106	0.000101	0.026357	0.345476	0.172268	0.000000	0.002154	0.000252	0.000000	0.000000	0.000000	0.000000	0.172287	
	0.041096																



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Line		Description	Source Allocator	TOTAL	MESSAGE TOLL SERVICE						PRIVATE LINE						OPTIONAL	CHCF		Local Exchange
					INTERSTATE			INTRASTATE			INTERSTATE			INTRASTATE				M	N	
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O						
SEPARATION AMOUNTS, FACTORS, AND ALLOCATION DEVELOPMENT																				
1																				
2	Loops		3,365	0	0	0	0	12	0	13	0	0	0	0	0	0	0	0		
3	SPF		1,000,000	0.250000	0.000000	0.000000	0.507400	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.242600		
4	SPFLP		1,000,000	0.248143	0.000000	0.000000	0.503630	0.003566	0.000000	0.003863	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.240798		
5	Allocates COE Cat 4.13 & CWF Cat 1 (Exchange Line)																			
6																				
7																				
8	Exch Trnk Term COE 4.12		1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1		
9	Exch Trnk MOU COE 4.12		1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000		
10	Allocator From Ln8 & Ln9		1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000		
11																				
12	Exch Trnk Miles CWF Cat 2.1		1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1		
13	Exch Trnk MOU CWF Cat 2.1		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
14	Allocator From Ln12 & Ln13		1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000		
15																				
16	Wdbnd Xch Trnk COE 4.11		1	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0		
17	Wdbnd Xch MOU COE 4.11		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
18	Allocator From Ln16 & Ln17		1,000,000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
19																				
20	Wdbnd Interxch Trnks COE		1,752,483	0	0	0	0	1,752,483	0	0	0	0	0	0	0	0	0	0		
21	Wdbnd Interxch MOU COE		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
22	Allocator From Ln20 & Ln21		1,000,000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
23	Allocates COE Cat 4.22 Wideband Interexchange Circuit																			
24																				
25	Wdbnd Interxch CCT Mi		1,396,525	0	0	0	0	1,396,525	0	0	0	0	0	0	0	0	0	0		
26	Wdbnd Interxch MOU CWF		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
27	Allocator From Ln25 & Ln26		1,000,000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
28	Allocates CWF Cat 3.2 Wideband Interexchange																			
29																				
30	Circuit Terminations COE		437	0	0	0	0	6	0	13	10	0	0	0	0	0	0	0		
31	Other Interxch CM COE		1,000,000	0.296601	0.001254	0.079391	0.622755	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
32	Allocator From Ln30 & Ln31		1,000,000	0.276918	0.001170	0.074122	0.581428	0.013730	0.000000	0.029748	0.022883	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
33	Allocates COE Cat 4.23 Other Interexchange																			
34																				
35	Circuit Miles CWF		887	0	0	0	0	12	0	26	20	0	0	0	0	0	0	0		
36	Oth Interxch CMM CWF		1,000,000	0.298989	0.001379	0.080205	0.619428	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
37	Allocator From Ln35 & Ln36		1,000,000	0.279438	0.001289	0.074960	0.578924	0.013529	0.000000	0.029312	0.022548	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
38	Allocates CWF 3.3 Other Interexchange																			
39																				



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				INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE		INTERSTATE		INTRASTATE		OPTIONAL					
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	K	L						
SEPARATION AMOUNTS, FACTORS, AND ALLOCATION DEVELOPMENT																					
1																					
2																					
3	Host/Remote MOU COE 4.3	A43C	1.000000	0.206242	0.002414	0.085202	0.701201	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.004942		
4	Allocates COE Cat 4.3 Host Remote																				
5																					
6	Host/Remote MOUUM CWF	A4CW	1.000000	0.206242	0.002414	0.085202	0.701201	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.004942		
7	Allocates CWF Cat 4 Host Remote																				
8																					
9	Weighted Dial Equip Minutes	DEM	1.000000	0.781033	0.000924	0.007651	0.060391	0.000000	0.000000	0.000000	0.000000	0.000000	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	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	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	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	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	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	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	0.000000	0.000000	0.000000	0.000000	0.000000		
22	Allocates COE Cat 2																				
23																					
24	Current Billings	AMKE	5,953,178	1,122,879	0	1,131,385	3,268,266	34,670	0	1,558	24,862	0	0	0	0	0	0	0	369,558		
25	Allocates 6610 Marketing Expense		1.000000	0.188618	0.000000	0.190047	0.548995	0.005824	0.000000	0.000262	0.004176	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.062077		
26																					
27	Subscriber Line Usage SLU	SLU	1.000000	0.238939	0.000924	0.061605	0.486271	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.212261		
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	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	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000		
32																					
33	End User SOP Contacts	AEUS	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1		
34	Allocates 6623 Cat 1.1 End User SOP Exp		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000		
35																					
36	End User Pay & Col Revenue	AEUP	3,697,714	1,813,465	4,816	99,599	1,410,276	0	0	0	0	0	0	0	0	0	0	0	369,558		
37	Allocates 6623 Cat 1.2 End User Pay & Col Exp		1.000000	0.490429	0.001302	0.026935	0.381391	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.099942		
38																					
39																					

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Line A	Description B	Source Allocator C	TOTAL D	MESSAGE TOLL SERVICE						PRIVATE LINE						OPTIONAL M	CHCF		Local Exchange O
				INTERSTATE			INTRASTATE			INTERSTATE			INTRASTATE				N		
				InterLATA E	IntraLATA F	G	InterLATA H	IntraLATA I	J	InterLATA K	IntraLATA L								
SEPARATION AMOUNTS, FACTORS, AND ALLOCATION DEVELOPMENT																			
1																			
2																			
3	End User Billing Inq Cont	AEUB	1	0	0		1		0	0		0	0		0	0	0	0	0
4	Allocates 6623 Cat 1.3 EU Billing Inquiry Exp		1.000000	0.307600	0.000000	0.000000	0.692400		0.000000	0.000000		0.000000	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000
5																			
6	Foreign Directory	AFOR	1.000000	0.000000	0.000000	0.000000	1.000000		0.000000	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	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	0.000000	0.000000
10																			
11	IXC Pay & Coll Revenues	AIXP	3,328,156	1,813,465	4,816	99,599	1,410,276		0	0		0	0		0	0	0	0	0
12	Allocates 6623 Cat 1.5 IXC Pay & Col Exp		1.000000	0.544886	0.001447	0.029926	0.423741		0.000000	0.000000		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	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	0.000000	0.000000
16																			
17	Coin Revenues	ACCL	0	0	0	0	0		0	0		0	0		0	0	0	0	0
18	Allocates 6623 Cat 1.7 Coin Collection Expense		0.000000	0.000000	0.000000	0.000000	0.000000		0.000000	0.000000		0.000000	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000
19																			
20	CABS Factor	ACBC	1.000000	0.500000	0.000000	0.056222	0.443778		0.000000	0.000000		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	0.056222	0.443778		0.000000	0.000000		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	0	3,509	0.350900
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	0.000000	0.000000	0.000000
25																			
26	Messages Billed	AMPE	10,234,604	8,883,281	8,397	235,692	1,107,234		0	0		0	0		0	0	0	0	0
27	Allocates 6623 Cat 2 Message Processing Expense		1.000000	0.867965	0.000820	0.023029	0.108185		0.000000	0.000000		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	0	0
30	Allocates Equal Access Investment & Expense		1.000000	0.885298	0.004720	0.109982	0.000000		0.000000	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	0.000000	0.000000
33																			
34																			
35	Rate of Return	ROR		10.63%	10.63%	8.00%	8.00%		10.63%	10.63%		8.00%	8.00%		10.63%	10.63%	8.00%	8.00%	8.00%
36	Cash Working Capital - 1 for Jurisdictions w/no CWC			0	0	0	0		0	0		0	0		0	0	0	0	0
37																			
38																			
39																			



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Line A	Description B	Source Allocator C	TOTAL D	MESSAGE TOLL SERVICE						PRIVATE LINE						OPTIONAL M	CHCF N	Local Exchange O
				INTERSTATE			INTRASTATE			INTERSTATE			INTRASTATE					
				InterLATA E	IntraLATA F	InterLATA G	IntraLATA H	InterLATA I	IntraLATA J	InterLATA K	IntraLATA L							
1	DIRECT ASSIGNMENTS																	
2																		
3	6540 Access Expense	NAE	91,227	91,227	0	0	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	0,000000	0,000000		
5																		
6	6540 Access Expense DA	DA	0	0	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	0,000000	0,000000		
8																		
9	6540 Access Expense	DNAE	91,227	91,227	0	0	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)	(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	0,000000	0,000000		
15																		
16	Cat 3 Cust Serv DA	DA	40,712	40,712	0	0	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	0,000000	0,000000		
18																		
19	Cat 3 Customer Services	DOTH	40,712	40,712	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
20																		
21																		
22	6720 General & Administrative	G&A	1,328,440	345,707	160	42,510	453,793	255,153	0	2,678	404	0	0	0	0	228,037		
23		ABIG3	1,000000	0,260235	0,000120	0,032000	0,341598	0,192070	0,000000	0,002016	0,000304	0,000000	0,000000	0,000000	0,000000	0,171657		
24																		
25	6720 Gen & Admin Direct Assignment	DAG&A	110,000	110,000	0	0	0	0	0	0	0	0	0	0	0	0		
26			1,000000	1,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000		
27																		
28	6720 General & Administrative	DG&A	1,438,440	455,707	160	42,510	453,793	255,153	0	2,678	404	0	0	0	0	228,037		
29																		
30																		
31	Acctnt 7200 Operating Taxes	OTX	217,724	50,647	4	39	96,994	22,477	0	746	3	0	0	0	0	46,815		
32		A2001	1,000000	0,232618	0,000017	0,000179	0,445490	0,103235	0,000000	0,003425	0,000014	0,000000	0,000000	0,000000	0,000000	0,215022		
33																		
34	Operating Taxes Direct Assignment	DAOTX	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
35			0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000		
36																		
37	Acctnt 7200 Operating Taxes	DOTX	217,724	50,647	4	39	96,994	22,477	0	746	3	0	0	0	0	46,815		
38																		
39																		

