



4004

ANNUAL REPORT

OF

Name: RICHLAND-GRANT TELEPHONE COOPERATIVE, INC.

Principal Office: 202 EAST ST
P.O. BOX 67
BLUE RIVER, WI 53518-0067

For the Year Ended: DECEMBER 31, 2001

TELECOMMUNICATIONS UTILITY TO PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 267-9504

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

GENERAL RULES FOR REPORTING

1. The annual report due date is April 1 of the following year. (Example: The 2001 report is due April 1, 2002.) If that date falls on a weekend or holiday, the annual report is due the following business day.
2. **Electronic filing via e-mail is required.** Go to the Public Service Commission of Wisconsin's web page at <http://psc.wi.gov>, click on Telecommunications and click on Annual Report for Incumbent Local Exchange Carriers (LECs).
3. LEC entities with no revenues for the report year are required to file a LEC annual report.
4. Unless otherwise indicated, the information requested in this report should be taken from the accounts and other records of the utility in conformity with the Uniform System of Accounts prescribed by the Public Service Commission in docket 05-US-102. The definitions and instructions contained therein should also apply to the report wherever applicable. A query or response concerning information contained in this report regarding any practice or transaction should not be construed as indicating conformity to accounting or other pertinent regulations.
5. Please follow all instructions and answer each question fully and accurately. Provide additional information as necessary to avoid misunderstandings or misleading responses. Abbreviations listed on page 6 may be used. However, please show the exact name of the respondent in full on the Identification and Ownership page.
6. Wherever information is requested in a "note," please show that information in the space provided, or make reference to the adjacent page or insert where the note may be found. Please also identify each note. Footnote capability is included in the annual report software program. Please use it where necessary to fully explain particulars in the annual report.
7. Numeric items are limited to digits (0-9). A minus sign "-" should be entered in the software program to indicate negative values. The program will convert the minus sign to parentheses if a hard copy of the annual report is printed. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
8. Please report all dollar amounts to the nearest whole dollar.
9. This annual report should be complete in all respects. Unless otherwise authorized, avoid references to returns of former years or to other reports.
10. Wherever schedules call for data from the previous year and such data were reported in the previous annual report, the previous year's data should be reported without modification. If modified, an appropriate footnote indicator and explanation should be included in the current year's annual report.
11. Where part or all of the report is prepared by other than utility personnel, a disclosure is required in the "Individual or firm, if other than utility employee, preparing this report" portion of the Identification and Ownership schedule, which describes the nature and extent of work performed.
12. The LEC annual report program incorporates provisional confidentiality capability for selected items, based on the Commission's confidentiality determination dated February 5, 2002.
13. It is not necessary to sign the signature page.
14. **Edit Check, Confidential Listing, Exported Annual Report, and Export Status Files;
Filing the Completed Report:**

GENERAL RULES FOR REPORTING

Program edit checks, which are located under the Admin dropdown menu, should be run at the completion of data entry. Each edit problem lists pertinent schedule(s) as well as the nature of the problem (such as "does not equal"). Edit items should be reviewed and corrected; unresolved problems should be footnoted in the report, if necessary. This screen automatically saves the edit checks to an .edt file that may be viewed and edited (for purposes of adding necessary notations) using a word processing package such as WordPad.

The confidential listing, which is located under the Admin dropdown menu, should also be run at the completion of data entry. This will create a .clf file.

Select the annual report to export from the Main-Report Selection window. Click Admin, Export Data to PSC to start the export process. This will create an .mdb file, which will subsequently be encrypted to a file with an .sen extension. An export status file is also created (with a .txt extension). The export status report file may also be viewed in a word processing package such as WordPad. If you encounter any export errors, please contact the Commission for assistance.

The .edt, .clf, .sen, and .txt files will be zipped to a file with a .zip extension. An e-mail message will be created, addressed to pscrcs@psc.state.wi.us. The .zip file is automatically attached to the e-mail message. After the e-mail is created, it will automatically be sent to the Commission.

Once received and processed by the Commission, you will receive a response indicating that your annual report has been received and is being processed. You will be notified if there are any problems with the annual report filing.

15. Name Changes:

If a name change is identified in the report, documents from the State of Wisconsin Department of Financial Institutions (DFI) also must be submitted to the Commission:

A domestic corporation should send a copy of the stamped page from its Articles of Amendment as filed with DFI. A foreign corporation should send a copy of their Amended Certificate of Authority as issued by DFI.

These documents can be obtained by:

1. Calling DFI at (608) 261-7577;
2. Contacting DFI on the web at www.wdfi.org; or
3. By writing to DFI at P.O. Box 7846, Madison, WI 53707-7846.

While the electronic annual report filing may detail the name change (i.e., date of the change and the affected entities with their respective four-digit Commission utility identification numbers), a name change is not effective in the Commission's records until a separate notification letter is sent to the Commission including documentation to confirm registration of that change with the State of Wisconsin Department of Financial Institutions.

16. Changes to the Annual Report Subsequent to Filing:

If making revisions to the report subsequent to filing with the Commission, resubmit the report via e-mail following the procedures set forth above in item number 14. New edit check, confidential listing, exported annual report, and export status files should be created as a result of the revisions.

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ANNUAL TELECOMMUNICATIONS REPORT GLOSSARY OF TERMS

Access Line	Central office line equipment, or equivalent, and all outside plant facilities, or equivalent, required to connect the serving central office with the customer premises via physical connection, frequency transmission, and/or time slot transmission. From an engineering perspective, a channel connection is at a DS0 level. A DS0 level is a 4 KHz voice channel or a 64 kilobits per second digital channel.
Analog Signal	A signal that varies in a continuous manner such as voice or music. An analog signal must be contrasted with a digital signal which can assume only discrete values.
Cellular System	A high capacity land mobile radio system in which an assigned frequency spectrum is divided into discrete channels that are assigned to a cellular geographic serving area.
Central Office	A switching unit in a telephone system providing service to the general public, having the necessary equipment and operating arrangements for terminating and interconnecting lines and trunks.
Centrex	A service for customers with many stations that permits station-to-station dialing, one listed directory number for the customer, direct inward dialing to a particular station and station identification on outgoing calls. The switching functions are performed in a central office (stand alone, host or remote).
Channel	An electrical communications path between two or more points. A single pair of wires may provide more than one channel. A channel may also be provided by microwave.
Customer	A person who uses a telephone as a subscriber.
Digital Signal	A signal that has a limited number of discrete states. This may be contrasted with an analog signal that varies in a continuous manner and may have an infinite number of states.
Equal Access	The ability of the subscriber to use any long distance service by dialing the same number of digits.
Exchange	A defined area served by one or more central offices regardless of technical serving arrangements within which the company furnishes service at rates and rules prescribed for that area in the company's filed tariffs. The area is not necessarily marked by political boundaries or the location of host or remote switching units.
Extended Area Service (EAS)	The ability of a customer to call customers in other exchanges at no additional charge or at an additional charge per tariff.
Extended Community Calling (ECC)	The ability of a customer to call customers in other exchanges at rates usually above EAS rates but below toll rates for comparable distances. Rates generally include a duration element.
Feature Group A	Line-side originating and terminating LATA access for which an originating subscriber dials an assigned telephone number that connects to a specific interexchange carrier (IC). The IC returns a tone to signal the caller to input additional generated digits of the called number.

ANNUAL TELECOMMUNICATIONS REPORT GLOSSARY OF TERMS

Feature Group B	Trunk-side originating and terminating LATA access for which an originating subscriber dials a 950-WXXX number (where W=0, 1 and XXX is the carrier access code (CAC)), which is translated to a specific XXX carrier trunk group. Optional rotary dial service and ANI may be available.
Feature Group C	Trunk-side LATA access for AT&T-Communications generally on a direct basis between each end office (EO) and an AT&T-C switching system.
Feature Group D	Also referred to as equal access. It is trunk-side LATA access affording call supervision of an interexchange carrier, a uniform access code (10XXXXX), optional calling party identification, recording of access-charge billing details and presubscription to a customer specified interexchange carrier.
FX-IN	A nonswitched service where the customer of the company is connected to and receives switching service through central office equipment located in another exchange area.
FX-OUT	A switched service where facilities are provided from the central office out to the exchange boundary where it meets the line from a foreign exchange subscriber.
Host Switching System	A switching system that provides centralized control over most of the switching functions of one or more remote switching units. The host switching system usually provides trunk access to the operating company intraLATA networks.
Local Access Transport Area (LATA)	A geographic area within which an operating company may offer its telecommunications services.
Mobile Telephone	A service which provides radio telephone communication from a mobile vehicle to another vehicle or to a regular telephone.
Paging	A service which provides one-way signal or voice communication over a radio channel to a miniature receiver carried by the customer.
Pair	Two wires of a single circuit.
Pay Station	A telephone which normally requires all users to deposit one or more coins or use a credit card to complete a call.
Private Line Service	Channel or circuit rented for private use and not intended to be connected to the general distribution system.
Private Branch Exchange (PBX)	A manually, or operator controlled switching system, usually on the customer's premises, which serves that customer's telephones over a common group of lines from the central office.
Radio Common Carrier (RCC)	A company which furnishes public telecommunications service using one or more radio channels.
Remote Switching Unit (RSU)	An electronic switching system that is remote from its host or control office. All of the central control equipment for the RSU is located in the host switching system.

ANNUAL TELECOMMUNICATIONS REPORT GLOSSARY OF TERMS

Route Miles	<p>Total number of route miles (to the nearest mile) of operating plant facilities including drop wire in the exchange. One route mile may consist of:</p> <ol style="list-style-type: none">1. One mile of roadway with any combination of outside plant facilities on any number of rights-of-way.2. One mile of a cross country route with any combination of outside plant facilities.3. One mile of point-to-point microwave or radio link.4. One mile of plant on either side of a limited access highway or natural barrier, such as a navigable waterway.5. One mile of joint use line where the utility either owns the facility or leases space.
Stand Alone Switch	<p>A central office switch which has no remote switching units (RSUs) subtending it.</p>
Trunk	<p>A communications path connecting two switching systems in the establishment of an end-to-end connection.</p>
Wide Area Telephone Service (WATS)	<p>Customer leased access line or lines connected to the nationwide network over which an unlimited number of calls can be made for a fixed monthly charge.</p>
Wire Center	<p>The location of one or more local switching systems. A point at which customers' loops converge.</p>

ABBREVIATIONS USED IN ANNUAL REPORTS

Acct	.....	Account
Accum	.....	Accumulated
Acq	.....	Acquisition
Admin	.....	Administrative
Alloc	.....	Allocation
Amort	.....	Amortization
CO	.....	Central Office
Depr	.....	Depreciation
Equip	.....	Equipment
Exp	.....	Expenses
EOY	.....	End of Year
FOY	.....	First of Year
Info	.....	Information
ITC	.....	Investment Tax Credit
Misc	.....	Miscellaneous
Nonoper	.....	Nonoperating
Nonreg	.....	Nonregulated
Oper	.....	Operating
Opns	.....	Operations
Orig	.....	Originating
Prop	.....	Property
Receiv	.....	Receivable
Reg	.....	Regulated
Rev	.....	Revenues
Svcs	.....	Services
Telecom	.....	Telecommunications
Term	.....	Terminating
TPIS	.....	Telecommunications Plant in Service
TPUC	.....	Telecommunications Plant Under Construction
Uncoll	.....	Uncollectible

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: RICHLAND-GRANT TELEPHONE COOPERATIVE, INC.
Utility Location: 202 EAST ST
P.O. BOX 67
BLUE RIVER, WI 53518-0067

Utility Web Site Address:

When was utility organized?: 12/31/1951

Report any change in name and the effective date:

Officer in charge of correspondence concerning this report

Name: DAVID LULL
Title: GENERAL MANAGER

Office Address: 202 EAST STREET
P.O. BOX 67
BLUE RIVER , WI 53518

Fax Number: (608) 537 - 2222
Telephone Number: (608) 537 - 2461
Email Address: rgtc@mwt.net

Individual or firm, if other than utility employee, preparing this report

Name: MR BRUCE E . HOENHE , CPA
Title: PARTNER
Firm: KIESLING ASSOCIATES LLP
Office Address: 6401 ODANA ROAD
MADISON , WI 53719

Fax Number: (608) 273 - 2383
Telephone Number: (608) 273 - 2315
Email Address: bhoehne@kiesling.com

Person responsible for financial information contained in report

Name: ROBERT P . CARY
Title: OFFICE MANAGER

Office Address: 202 EAST STREET
P.O. BOX 67
BLUE RIVER , WI 53518

Fax Number: (608) 537 - 2222
Telephone Number: (608) 537 - 2461
Email Address: rgtc@mwt.net

Person responsible for statistical information contained in report

Name: ROBERT P . CARY
Title: OFFICE MANAGER

Office Address: 202 EAST STREET
P.O. BOX 67
BLUE RIVER , WI 53518

Fax Number: (608) 537 - 2222
Telephone Number: (608) 537 - 2461
Email Address: rgtc@mwt.net

OFFICERS AND DIRECTORS**Name, Title/Occupation
and Business Address**

Name: BILL MEYER Title/Occupation: DIRECTOR Business Address (1): 202 EAST ST Business Address (2): PO BOX 67 Business Address (3): City State, Zip: BLUE RIVER, WI 53518-0067	1
Name: BYRON HILLBERRY Title/Occupation: SECRETARY - TREASURER Business Address (1): 202 EAST ST Business Address (2): PO BOX 67 Business Address (3): City State, Zip: BLUE RIVER, WI 53518-0067	2
Name: DONALD OLSON Title/Occupation: DIRECTOR Business Address (1): 202 EAST ST Business Address (2): PO BOX 67 Business Address (3): City State, Zip: BLUE RIVER, WI 53518-0067	3
Name: FREDERICK FRY Title/Occupation: VICE PRESIDENT Business Address (1): 202 EAST ST Business Address (2): PO BOX 67 Business Address (3): City State, Zip: BLUE RIVER, WI 53518-0067	4
Name: GREG KINNEY Title/Occupation: DIRECTOR Business Address (1): 202 EAST ST Business Address (2): PO BOX 67 Business Address (3): City State, Zip: BLUE RIVER, WI 53518-0067	5
Name: KEITH CHAMBERLAIN Title/Occupation: DIRECTOR Business Address (1): 202 EAST ST Business Address (2): PO BOX 67 Business Address (3): City State, Zip: BLUE RIVER, WI 53518-0067	6

OFFICERS AND DIRECTORS

Name, Title/Occupation and Business Address

Name: LARRY JEWELL Title/Occupation: DIRECTOR Business Address (1): 202 EAST ST Business Address (2): PO BOX 67 Business Address (3): City State, Zip: BLUE RIVER, WI 53518-0067	7
<hr/>	
Name: LORRAINE J ORRICK Title/Occupation: PRESIDENT Business Address (1): 202 EAST ST Business Address (2): PO BOX 67 Business Address (3): City State, Zip: BLUE RIVER, WI 53518-0067	8
<hr/>	
Name: MARK LESTER Title/Occupation: DIRECTOR Business Address (1): 202 EAST ST Business Address (2): PO BOX 67 Business Address (3): City State, Zip: BLUE RIVER, WI 53518-0067	9

INCOME STATEMENT - TOTAL COMPANY

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues (5000-5300)	2,529,255	2,263,050	1
Operating Expenses			
Plant Specific Operations Expense (6110-6410)	386,614	374,104	2
Plant Nonspecific Operations Expense	792,093	639,147	3
Customer Operations Expense (6610-6620)	308,119	338,899	4
Corporate Operations Expense (6710-6790)	471,226	436,630	5
Other Operating Income and Expense (7100)	131	0	6
Operating Taxes (7200)	190,140	108,476	7
Total Operating Expenses	2,148,061	1,897,256	8
Net Operating Income	381,194	365,794	9
Other Income			
Nonoperating Income and Expense (7300)	72,559	74,980	10
Nonoperating Taxes (7400)	40,333	(6,995)	11
Interest and Related Items (7500)	277,454	242,819	12
Extraordinary Items (7600)	0	0	13
Nonregulated Net Income (7990)	82,155	144,069	14
Total Nonoperating Income	(163,073)	(16,775)	15
Net Income	218,121	349,019	16

BALANCE SHEET - ASSETS (CLASS B USE ACCOUNTS DESIGNATED BY *)

Particulars (a)	Balance--EOY (b)	Balance--FOY (c)	
CURRENT ASSETS			
CASH AND EQUIVALENTS			
Cash and Equivalents (1120)*	1,028,425	955,324	1
Cash (1130)			2
Special Cash Deposits (1140)			3
Working Cash Advances (1150)			4
Temporary Investments (1160)			5
TOTAL CASH AND EQUIVALENTS	1,028,425	955,324	
RECEIVABLES AND ALLOWANCES FOR DOUBTFUL ACCOUNTS			
Telecommunications Accounts Receivable (1180)*	98,639	145,502	6
Accounts Receivable Allowance-Telecom (1181)*	(2,054)	(175)	7
Net: Telecommunications Accounts Receivable	100,693	145,677	
Other Accounts Receivable (1190)*	439,194	438,691	8
Accounts Receivable Allowance--Other (1191)*			9
Net: Other Accounts Receivable	439,194	438,691	
Notes Receivable (1200)*			10
Notes Receivable Allowance (1201)*			11
Net: Notes Receivable	0	0	
Interest and Dividends Receivable (1210)*	3,985	9,000	12
TOTAL REC AND ALLOW FOR DOUBTFUL ACCOUNTS	543,872	593,368	
SUPPLIES			
Inventories (1220)*	44,289	60,710	13
TOTAL SUPPLIES	44,289	60,710	
PREPAYMENTS			
Total Prepayments (1280)*	13,569	13,188	14
Prepaid Rents (1290)			15
Prepaid Taxes (1300)			16
Prepaid Insurance (1310)			17
Prepaid Directory Expenses (1320)			18
Other Prepayments (1330)			19
TOTAL PREPAYMENTS	13,569	13,188	
OTHER CURRENT ASSETS			
Other Current Assets (1350)*			20
TOTAL OTHER CURRENT ASSETS	0	0	
TOTAL CURRENT ASSETS	1,630,155	1,622,590	
NONCURRENT ASSETS			
INVESTMENTS			
Investment in Affiliated Companies (1401)*	119,368	73,348	21
RTB Class B Stock (1402)*	65,450	65,450	22
Other Investments in Nonaffiliated Companies (1402)*	283,671	330,760	23
Nonregulated Investments (1406)*	359,001	330,739	24
Unamortized Debt Issuance Expense (1407)*			25

BALANCE SHEET - ASSETS (CLASS B USE ACCOUNTS DESIGNATED BY *)

Particulars (a)	Balance--EOY (b)	Balance--FOY (c)	
NONCURRENT ASSETS			
INVESTMENTS			
Sinking Funds (1408)*	114,460	510,544	26
Other Noncurrent Assets (1410)*	117,504	125,680	27
TOTAL INVESTMENTS	1,059,454	1,436,521	
DEFERRED CHARGES			
Deferred Tax Regulatory Asset (1437)*			28
Deferred Maintenance and Retirements (1438)*			29
Deferred Charges (1439)*		0	30
TOTAL DEFERRED CHARGES	0	0	
TOTAL NONCURRENT ASSETS	1,059,454	1,436,521	
PLANT			
TELECOMMUNICATIONS PLANT IN SERVICE			
Telecommunications Plant in Service (2001)*	11,395,763	9,761,346	31
Less: Accumulated Depreciation (3100)*	5,734,606	5,106,216	32
Less: Accumulated Amortization--Capitalized Leases (3410)*			33
Less: Accumulated Amortization--Leasehold Improvements (3420)*			34
Less: Accumulated Amortization--Intangible (3500)*			35
NET TELECOMMUNICATIONS PLANT IN SERVICE	5,661,157	4,655,130	
PROPERTY HELD FOR FUTURE USE			
Prop. Held for Future Telecommun. Use (2002)*			36
Less: Accumulated Depreciation--Held for Future Telecommunications Use (3200)*			37
NET PROPERTY HELD FOR FUTURE USE	0	0	
NONOPERATING PLANT			
Nonoperating Plant (2006)*			38
Less: Accumulated Depreciation--Nonoperating (3300)*			39
NET NONOPERATING PLANT	0	0	
TPUC			
TPUC (2003)*	130,176	718,464	40
TOTAL TPUC	130,176	718,464	
TELECOMMUNICATIONS PLANT ADJUSTMENT			
Telecommunications Plant Adjustment (2005)*			41
Less: Accumulated Amortization--Other (3600)*			42
NET TELECOMMUNICATIONS PLANT ADJUSTMENT	0	0	
TOTAL PLANT	5,791,333	5,373,594	
TOTAL ASSETS AND OTHER DEBITS	8,480,942	8,432,705	

BALANCE SHEET - LIABILITIES (CLASS B USE ACCOUNTS DESIGNATED BY *)

Particulars (a)	Balance--EOY (b)	Balance--FOY (c)	
CURRENT LIABILITIES			
Accounts Payable (4010)*	355,201	902,382	1
Notes Payable (4020)*			2
Advance Billing and Payments (4030)*	90,205	114,260	3
Customer Deposits (4040)*			4
Current Maturities--Long-Term Debt (4050)*	273,902	234,572	5
Current Maturities--Capital Leases (4060)*			6
Income Taxes--Accrued (4070)*	47,378	28,013	7
Other Taxes--Accrued (4080)*	112	537	8
Net Current Deferred Operating Income Taxes (4100)*			9
Net Current Deferred Nonoperating Income Taxes (4110)*			10
Other Accrued Liabilities (4120)*	54,416	43,597	11
Other Current Liabilities (4130)*			12
TOTAL CURRENT LIABILITIES	821,214	1,323,361	
LONG-TERM DEBT			
Funded Debt (4210)*	5,213,532	4,772,575	13
Premium on Long-Term Debt (4220)*			14
Discount on Long-Term Debt (4230)*			15
Reacquired Debt (4240)*			16
Obligations Under Capital Leases (4250)*			17
Advances from Affiliated Companies (4260)*	0		18
Other Long-Term Debt (4270)*			19
TOTAL LONG-TERM DEBT	5,213,532	4,772,575	
OTHER LIABILITIES AND DEFERRED CREDITS			
Other Long-Term Liabilities (4310)*	256,400	250,611	20
Unamortized Operating ITC--Net (4320)*			21
Unamortized Nonoperating ITC--Net (4330)*			22
Net Noncurrent Deferred Operating Income Taxes (4340)*			23
Net Deferred Tax Liability Adjustments (4341)*			24
Net Noncurrent Deferred Nonoperating Income Taxes (4350)*			25
Other Deferred Credits (4360)*			26
Deferred Tax Regulatory Liability (4361)*			27
TOTAL OTHER LIABILITIES AND DEFERRED CREDITS	256,400	250,611	
STOCKHOLDERS' EQUITY			
Capital Stock (4510)*			28
Additional Paid-in Capital (4520)*			29
Treasury Stock (4530)*			30
Other Capital (4540)*	25,634	21,267	31
Retained Earnings (4550)*	2,164,162	2,064,891	32
TOTAL STOCKHOLDERS' EQUITY	2,189,796	2,086,158	
TOTAL LIABILITIES AND OTHER CREDITS	8,480,942	8,432,705	

AFFILIATE ABBREVIATIONS

In column (b) provide the abbreviation for the name of the affiliate shown in column (a). Limit abbreviations to 10 characters or less. Use these abbreviations when completing the affiliated interest schedules. Insert "Other" in the Abbreviations column if the activity to be reported for a particular record in the Affiliated Interest Transactions or Affiliated Assets and Liabilities schedule represents an aggregation of activity not exceeding the dollar or percentage limits set forth in the header of that schedule.

Name of Affiliate (a)	Abbreviations (b)	
Midwest Telnet, LLP	MWT	1
Richland Grant Long Distance	RGLD	2
Tech Com	TECH-COM	3

AFFILIATED INTEREST TRANSACTIONS

Provide a summary of transactions under established affiliated interest contracts and arrangements (see Wis. Stat. § 196.52, for "affiliated interest" definitions). Use the space below to report transactions with individual affiliates and multiple affiliated interest agreements or, at the utility's option, with individual affiliates and a single agreement. Activity associated with affiliated contracts or arrangements not in excess of \$25,000 or 5 percent of the equity of the utility, whichever is smaller, may be aggregated in a single record. For utilities whose intrastate gross operating revenues of the previous year exceeded \$100,000,000, individual contracts or arrangements not exceeding \$100,000 may be aggregated in a single record. Where an affiliate is both providing and receiving service use one record to show billings to and a second record for billings from. When billings to or from an affiliate are recorded on the books of the utility, the records underlying such billings shall be sufficient to show all the detail maintained to identify the associated accounts related to the billing.

Particulars (a)	(b)	(c)	(d)	(e)
Docket	None	None	None	
Name of Affiliate	MWT	RGLD	TECH-COM	1
Designate whether billed to or from:	FROM	TO	TO	2
Cost Based (C), Market Price (M), Prevailing Price (P), Tariff (T), Other (O)	P	C	M	3
Total Dollar Activity	151,286	43,642	147,367	4
Percent of affiliate's business billed to all affiliated regulated utilities	97.00			5
If cost based, rate of return on equity or markup incorporated in billings				6
Footnotes				

AFFILIATED ASSETS AND LIABILITIES

This schedule should be used to report affiliated activity concerning balances at the end of the year for the following accounts: 1120, Cash and Equivalents; 1160, Temporary Investments; 1180, Telecommunications Accounts Receivable; 1190, Other Accounts Receivable; 1200, Notes Receivable; 1210, Interest and Dividends Receivable; 1401, Investment in Affiliated Companies; 1408, Sinking Funds; 4010, Accounts Payable; 4020, Notes Payable; and 4260, Advances from Affiliated Companies. Amounts at the end of the year for each affiliate should be identified by respective affiliate and account number. Report information below consecutively by respective account number; affiliated amounts of less than \$5,000 may be reported in aggregate as "other" for a particular account.

Name of Affiliate (a)	Account Number (b)	Balance EOY (c)	
Richland Grant Long Distance	1190	14,061	1
Tech Com	1190	15,349	2
Midwest Telnet, LLP	1401	16,636	3
Richland Grant Long Distance	1401	102,732	4
Midwest Telnet, LLP	4010	7,922	5

TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B

Plant Account (a)	Account (b)	Balance FOY (c)	Additions (d)	
GENERAL SUPPORT ASSETS				
Land	2111	66,766		1
Motor Vehicles	2112	411,107	64,122	2
Aircraft	2113	0		3
Special Purpose Vehicles	2114	0		4
Garage Work Equipment	2115	0		5
Other Work Equipment	2116	82,642	448	6
Buildings	2121	844,356	4,926	7
Furniture	2122	60,775	14,710	8
Office Equipment	2123	72,489	3,940	9
General Purpose Computers	2124	185,276	5,090	10
TOTAL--GENERAL SUPPORT ASSETS:		1,723,411	93,236	
CENTRAL OFFICE ASSETS				
Analog Electronic Switching	2211	0		11
Digital Electronic Switching	2212	2,175,578	150,565	12
Electro-Mechanical Switching	2215	0	0	13
Operator Systems	2220	0		14
Radio Systems	2231	118,312	1,237	15
Circuit Equipment	2232	703,317	205,320	16
TOTAL--CENTRAL OFFICE ASSETS:		2,997,207	357,122	
INFORMATION ORIGATION/TERMINATION ASSETS				
Station Apparatus	2311	12,565		17
Customer Premises Wiring	2321	0		18
Large Private Branch Exchanges	2341	0		19
Public Telephone Terminal Equipment	2351	0		20
Other Terminal Equipment	2362	27,324		21
TOTAL--INFORMATION ORIG/TERM ASSETS:		39,889	0	
CABLE WIRE FACILITIES ASSETS				
Poles	2411	0		22
Aerial Cable	2421	0	0	23
Underground Cable	2422	5,154	0	24
Buried Cable	2423	4,970,010	1,251,537	25
Submarine Cable	2424	0	0	26
Deep Sea Cable	2425	0		27
Intrabuilding Network Cable	2426	0	0	28
Aerial Wire	2431	1,588		29
Conduit Systems	2441	24,087		30
TOTAL--CABLE WIRE FACILITIES ASSETS:		5,000,839	1,251,537	
AMORTIZABLE ASSETS				
Capital Leases	2681	0		31

TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B (cont.)

Account (e)	Retirements (f)	Transfers / Adjustments (g)	Balance EOY (h)	
2111			66,766	1
2112	14,912		460,317	2
2113			0	3
2114			0	4
2115			0	5
2116			83,090	6
2121			849,282	7
2122			75,485	8
2123	9,520	0	66,909	9
2124			190,366	10
	24,432	0	1,792,215	
2211			0	11
2212	43,046	0	2,283,097	12
2215	0	0	0	13
2220			0	14
2231	0	0	119,549	15
2232	0	0	908,637	16
	43,046	0	3,311,283	
2311			12,565	17
2321			0	18
2341			0	19
2351			0	20
2362			27,324	21
	0	0	39,889	
2411			0	22
2421	0	0	0	23
2422	0	0	5,154	24
2423	0	0	6,221,547	25
2424	0	0	0	26
2425			0	27
2426	0	0	0	28
2431			1,588	29
2441			24,087	30
	0	0	6,252,376	
2681			0	31

TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B

Plant Account (a)	Account (b)	Balance FOY (c)	Additions (d)
AMORTIZABLE ASSETS			
Leasehold Improvements	2682	0	32
Intangibles	2690	0	33
TOTAL--AMORTIZABLE ASSETS:		0	0
TOTAL TELECOM. PLANT IN SERVICE	2001	9,761,346	1,701,895
Less: Allocation to Nonregulated Activity - EOY	2001		34
NET REG. TOTAL TELE. PLANT IN SERV. - EOY	2001		

Explain all amounts shown in column (g).

TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B (cont.)

Account (e)	Retirements (f)	Transfers / Adjustments (g)	Balance EOY (h)	
2682			0	32
2690			0	33
	0	0	0	
	67,478	0	11,395,763	
2001			0	34
			11,395,763	

TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B (SUB-CLASS ACCOUNTS)

Report telecommunications plant data for each subaccount where primary plant accounts have subclassifications. Amounts pertaining to subaccount 2212.4, Test Equipment, should be reported in account 2212.2, Digital Switching - Central Office; amounts for subaccounts 2231.3, Microwave, 2231.4, Cellular, 2231.5, Mobile Radio, and 2231.6, Paging, should be included in 2231.2, Other Radio Facilities; amounts pertaining to subaccounts 2232.4, Digital Data Services, 2232.5, Digital Circuit - Subscriber, 2232.6, Digital Circuit - Trunk - Toll, and 2232.7, Concentrators, should be reported in 2232.1, Digital Circuit Equipment. Any other separate accounting for telephone plant at an individual telephone company should be consolidated and reported in the primary accounts as defined in the uniform system of accounts.

Plant Subaccount (a)	Subaccount (b)	Balance FOY (c)	Additions (d)	
Office Support Equipment	2123.1	0		1
Company Communications Equipment	2123.2	72,489	3,940	2
Software	2212.1	173,777	97,955	3
Digital Switching - Central Office	2212.2	2,001,801	52,610	4
Digital Switching - Remote	2212.3	0		5
Step by Step Switching	2215.1	0		6
Crossbar Switching	2215.2	0		7
Satellite and Earth Station Facilities	2231.1	0		8
Other Radio Facilities	2231.2	118,312	1,237	9
Digital Circuit Equipment	2232.1	703,317	205,320	10
Analog Circuit Equipment	2232.2	0		11
Light Wave Circuit Equipment	2232.3	0		12
Aerial Cable - Nonmetallic	2421.1	0		13
Aerial Cable - Metallic	2421.2	0		14
Underground Cable - Nonmetallic	2422.1	0		15
Underground Cable - Metallic	2422.2	5,154		16
Buried Cable - Nonmetallic	2423.1	1,087,442	838,209	17
Buried Cable - Metallic	2423.2	3,882,568	413,328	18
Submarine Cable - Nonmetallic	2424.1	0		19
Submarine Cable - Metallic	2424.2	0		20
Intrabuilding Cable - Nonmetallic	2426.1	0		21
Intrabuilding Cable - Metallic	2426.2	0		22

Explain all amounts shown in column (g).

**TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B (SUB-CLASS ACCOUNTS)
(cont.)**

Subaccount (e)	Retirements (f)	Transfers / Adjustments (g)	Balance EOY (h)	
2123.1			0	1
2123.2	9,520		66,909	2
2212.1			271,732	3
2212.2	43,046		2,011,365	4
2212.3			0	5
2215.1			0	6
2215.2			0	7
2231.1			0	8
2231.2			119,549	9
2232.1			908,637	10
2232.2			0	11
2232.3			0	12
2421.1			0	13
2421.2			0	14
2422.1			0	15
2422.2			5,154	16
2423.1			1,925,651	17
2423.2			4,295,896	18
2424.1			0	19
2424.2			0	20
2426.1			0	21
2426.2			0	22

ACCUMULATED DEPRECIATION CLASS A & B

Primary Plant Account (a)	Acct (b)	Balance FOY (c)	Depr Rate (d)	Annual Accrual (e)	Additional Accrual (f)	
GENERAL SUPPORT ASSETS						
Motor Vehicles	2112	139,681	14.2	39,425	2,306	1B
Aircraft	2113	0				2
Special Purpose Vehicles	2114	0				3
Garage Work Equipment	2115	0				4
Other Work Equipment	2116	54,099	7.69	6,217		5
Buildings	2121	311,224	3.5	29,529		6
Furniture	2122	40,088	9.09	5,981		7
Office Equipment	2123	24,844	11.0	7,293		8
General Purpose Computers	2124	123,985	14.29	26,888		9
Total-- GENERAL SUPPORT ASSETS		693,921		115,333	2,306	
CENTRAL OFFICE ASSETS						
Analog Electronic Switching	2211	0				10
Digital Electronic Switching	2212	1,722,316	10.0	241,748		11
Electro-Mechanical Switching	2215	0				12
Operator Systems	2220	0				13
Radio Systems	2231	66,315	7.14	8,508		14
Circuit Equipment	2232	386,016	6.31	59,873		15C
Total-- CENTRAL OFFICE ASSETS		2,174,647		310,129	0	
INFORMATION ORIG/TERM ASSETS						
Station Apparatus	2311	12,565	7.14			16
Customer Premises Wiring	2321	0				17
Large Private Branch Exchanges	2341	0				18
Public Telephone Terminal Equipment	2351	0				19
Other Terminal Equipment	2362	911	7.14	5,465		20
Total-- INFORMATION ORIG/TERM ASSETS		13,476		5,465	0	
CABLE WIRE FACILITIES ASSETS						
Poles	2411	0				21
Aerial Cable	2421	0				22
Underground Cable	2422	2,918	3.33	171		23
Buried Cable	2423	2,203,934	5.0	261,390	0	24C
Submarine Cable	2424	0				25
Deep Sea Cable	2425	0				26
Intrabuilding Network Cable	2426	0				27
Aerial Wire	2431	1,544	5.56	83		28E

ACCUMULATED DEPRECIATION CLASS A & B (cont.)

Acct (g)	Retired (h)	Cost of Removal (i)	Salvage (j)	Other (k)	Balance EOY (l)	
2112	14,912				166,500	1 B
2113					0	2
2114					0	3
2115					0	4
2116					60,316	5
2121					340,753	6
2122					46,069	7
2123	9,520		389		23,006	8
2124					150,873	9
	24,432	0	389	0	787,517	
2211					0	10
2212	43,046				1,921,018	11
2215	0				0	12
2220					0	13
2231	0				74,823	14
2232	0				445,889	15 C
	43,046	0	0	0	2,441,730	
2311					12,565	16
2321					0	17
2341					0	18
2351					0	19
2362					6,376	20
	0	0	0	0	18,941	
2411					0	21
2421	0				0	22
2422	0				3,089	23
2423	0		0	0	2,465,324	24 C
2424	0				0	25
2425					0	26
2426	0				0	27
2431					1,627	28 E

ACCUMULATED DEPRECIATION CLASS A & B

Primary Plant Account (a)	Acct (b)	Balance FOY (c)	Depr Rate (d)	Annual Accrual (e)	Additional Accrual (f)
CABLE WIRE FACILITIES ASSETS					
Conduit Systems	2441	15,776	2.5	602	29
Total-- CABLE WIRE FACILITIES ASSETS		2,224,172		262,246	0
Total Accumulated Depreciation	3100	5,106,216		693,173	2,306
Less: Allocation to Nonregulated Activity - Columns e, f and I	3100			0	0 30
Net Regulated Total Accum Depreciation - 3100 Columns e, f and I				693,173	2,306

ACCUMULATED DEPRECIATION CLASS A & B (cont.)

Acct (g)	Retired (h)	Cost of Removal (i)	Salvage (j)	Other (k)	Balance EOY (l)	
2441					16,378	29
	0	0	0	0	2,486,418	
3100	67,478	0	389	0	5,734,606	
3100					0	30
3100					5,734,606	

ACCUMULATED DEPRECIATION CLASS A & B (SUB-CLASS ACCOUNTS)

Where subclassifications of primary plant accounts are used, report below the accumulated depreciation details for each subaccount. Amounts pertaining to subaccount 2212.4, Test Equipment, should be reported in account 2212.2, Digital Switching - Central Office; amounts for subaccounts 2231.3, Microwave, 2231.4, Cellular, 2231.5, Mobile Radio, and 2231.6, Paging, should be included in 2231.2, Other Radio Facilities; amounts pertaining to subaccounts 2232.4, Digital Data Services, 2232.5, Digital Circuit - Subscriber, 2232.6, Digital Circuit - Trunk - Toll, and 2232.7, Concentrators, should be reported in 2232.1, Digital Circuit Equipment. Any other separate accounting for telephone accumulated depreciation at an individual telephone company should be consolidated and reported in the primary accounts as defined in the uniform system of accounts.

Plant Subaccount (a)	Subacct (b)	Balance FOY (c)	Depr Rate (d)	Annual Accrual (e)	Additional Accrual (f)	
Office Support Equipment	2123.1	0				1
Company Communications Equipment	2123.2	24,844	11.0	7,293		2
Software	2212.1	135,616	20.0	74,392		3
Digital Switching - Central Office	2212.2	1,586,700	10.0	167,356		4
Digital Switching - Remote	2212.3	0				5
Step by Step Switching	2215.1	0				6
Crossbar Switching	2215.2	0				7
Satellite and Earth Station Facilities	2231.1	0				8
Other Radio Facilities	2231.2	66,315	7.14	8,508		9
Digital Circuit Equipment	2232.1	386,016	6.31	59,873		10
Analog Circuit Equipment	2232.2	0				11
Light Wave Circuit Equipment	2232.3	0				12
Aerial Cable - Nonmetallic	2421.1	0				13
Aerial Cable - Metallic	2421.2	0				14
Underground Cable - Nonmetallic	2422.1	0				15
Underground Cable - Metallic	2422.2	2,918	3.33	171		16
Buried Cable - Nonmetallic	2423.1	191,908	5.0	33,505	0	17
Buried Cable - Metallic	2423.2	2,012,026	5.0	227,885	0	18
Submarine Cable - Nonmetallic	2424.1	0				19
Submarine Cable - Metallic	2424.2	0				20
Intrabuilding Cable - Nonmetallic	2426.1	0				21
Intrabuilding Cable - Metallic	2426.2	0				22

ACCUMULATED DEPRECIATION CLASS A & B (SUB-CLASS ACCOUNTS) (cont.)

Subacct (g)	Retired (h)	Cost of Removal (i)	Salvage (j)	Other (k)	Balance EOY (l)	
2123.1					0	1
2123.2	9,520		389		23,006	2
2212.1					210,008	3
2212.2	43,046				1,711,010	4
2212.3					0	5
2215.1					0	6
2215.2					0	7
2231.1					0	8
2231.2					74,823	9
2232.1					445,889	10
2232.2					0	11
2232.3					0	12
2421.1					0	13
2421.2					0	14
2422.1					0	15
2422.2					3,089	16
2423.1			0		225,413	17
2423.2				0	2,239,911	18
2424.1					0	19
2424.2					0	20
2426.1					0	21
2426.2					0	22

RETAINED EARNINGS (ACCT. 4550)

Particulars (a)	This Year (b)	Last Year (c)	
Balance-First of Year	2,064,891	1,875,913	1
Changes:			
Balance Transferred from Income	218,121	349,019	2
Dividends Declared:			
Common	118,850	160,041	3
Preferred		0	4
Total Dividends Declared	118,850	160,041	
Miscellaneous Debits to Retained Earnings		0	5
Miscellaneous Credits to Retained Earnings		0	6
Balance--End of Year	<u>2,164,162</u>	<u>2,064,891</u>	

REVENUES - CLASS A & B (CLASS B USE ACCOUNTS DESIGNATED BY *)

Particulars (a)	This Year (b)	Last Year (c)	
LOCAL NETWORK SERVICES REVENUES			
Basic Local Service Revenue (5000)*	665,417	632,656	1
Basic Area Revenue (5001)			2
Optional Extended Area Revenue (5002)			3
Cellular Mobile Revenue (5003)			4
Other Mobile Services Revenue (5004)			5
Public Telephone Revenue (5010)			6
Local Private Line Revenue (5040)			7
Customer Premises Revenue (5050)			8
Other Local Exchange Revenue (5060)			9
Other Local Exchange Revenue Settlements (5069)			10
TOTAL BASIC LOCAL SERVICE REVENUE (5000)	665,417	632,656	
NETWORK INTERSTATE ACCESS SERVICES REV.			
End User Revenue (5081)*	128,963	125,017	11
Switched Access Revenue (5082)*	845,107	636,123	12 F
Special Access Revenue (5083)*			13
TOTAL INTERSTATE ACCESS REVENUES (5080)	974,070	761,140	
NETWORK INTRASTATE ACCESS SERVICES REV.			
End User Revenue (5084.1)*			14
Switched Access Revenue (5084.2)*	691,251	689,654	15
Special Access Revenue (5084.3)*			16
TOTAL INTRASTATE ACCESS REVENUES (5084)	691,251	689,654	
LONG DISTANCE NETWORK SERVICES MESSAGE REV.			
Long Distance Message Revenue (5100)*	24,055	6,014	17 G
Long Distance Inward-Only Revenue (5111)			18
Long Distance Outward-Only Revenue (5112)			19
Unidirectional Long Distance Revenue (5110)	0	0	
Long Distance Private Network Revenues			
Subvoice Grade Revenue (5121)			20
Voice Grade Revenue (5122)			21
Audio Program Grade Revenue (5123)			22
Video Program Grade Revenue (5124)			23
Digital Transmission Revenue (5125)			24
Switching Revenue (5126)			25
Other Revenue (5128)			26
Other Revenue Settlements (5129)			27
Total Long Distance Private Network Revenue	0	0	
Other Long Distance Revenue (5160)			28
Other Long Distance Revenue Settlements (5169)			29
TOTAL LONG DISTANCE NET. SERVICES MESSAGE REV.	24,055	6,014	

REVENUES - CLASS A & B (CLASS B USE ACCOUNTS DESIGNATED BY *)

Particulars (a)	This Year (b)	Last Year (c)	
MISCELLANEOUS REVENUES			
Directory Revenue (5230)*			30
Rent Revenue (5240)*			31
Corporate Operations Revenue (5250)*	74,393	66,031	32
Miscellaneous:			
Miscellaneous Revenue (5260)*	25,223	33,740	33
Special Billing Arrangements Revenue (5261)			34
Customer Operations Revenue (5262)			35
Plant Operations Revenue (5263)			36
Other Incidental Regulated Revenue (5264)			37
Other Revenue Settlements (5269)			38
Total Miscellaneous Revenue (5260)	25,223	33,740	
Interstate Billing and Collection Revenue*	15,785	15,843	39
Intrastate Billing and Collection Revenue*	61,161	58,572	40
Total Carrier Billing and Collection Revenue (5270)*	76,946	74,415	
Nonregulated Operating Revenue (5280)**			41
TOTAL MISCELLANEOUS REVENUES	176,562	174,186	
GROSS OPERATING REVENUES	2,531,355	2,263,650	
UNCOLLECTIBLE REVENUES			
Uncollectible Revenue (5300)*	2,100	600	42
Uncollectible Revenue--Telecommunications (5301)			43
Uncollectible Revenue--Other (5302)			44
TOTAL UNCOLLECTIBLE REVENUE (5300)	2,100	600	
TOTAL OPERATING REVENUES	<u>2,529,255</u>	<u>2,263,050</u>	

** Account 5280 is to be used only by those companies subject to dual jurisdiction.

EXPENSES - CLASS A & B

Particulars (a)	Total This Year (b)	Total Last Year (c)	
PLANT SPECIFIC OPERATIONS EXPENSE			
Total Network Support Expense (6110)	0	0	1
Less: Nonregulated		0	2
Net Regulated	0	0	3
Total General Support Expense (6120)	101,262	118,106	4
Less: Nonregulated		0	5
Net Regulated	101,262	118,106	6
Total Central Office Switching Expense (6210)	105,672	93,012	7
Less: Nonregulated		0	8
Net Regulated	105,672	93,012	9
Total Operator Systems Expense (6220)	0	0	10
Less: Nonregulated		0	11
Net Regulated	0	0	12
Total Central Office Transmission Expenses (6230)	19,630	25,380	13
Less: Nonregulated		0	14
Net Regulated	19,630	25,380	15
Total Information Orig. / Term. Expense (6310)	0	0	16
Less: Nonregulated		0	17
Net Regulated	0	0	18
Total Cable and Wire Fac. Expense (6410)	160,050	137,606	19
Less: Nonregulated		0	20
Net Regulated	160,050	137,606	21
TOTAL PLANT SPECIFIC OPERATIONS EXPENSE	386,614	374,104	
Less: Nonregulated	0	0	
Net Regulated	386,614	374,104	
PLANT NONSPECIFIC OPERATIONS EXPENSE			
Total Other Property, Plant and Equip. Exp. (6510)	2,098	2,913	22
Less: Nonregulated	0	0	23
Net Regulated	2,098	2,913	24
Total Network Operations Expense (6530)	23,699	24,145	25
Less: Nonregulated		0	26
Net Regulated	23,699	24,145	27
Access Expense (6540)	54,251	12,112	28
Less: Nonregulated		0	29 H
Net Regulated	54,251	12,112	30
Total Depreciation and Amortization Expense (6560)	712,045	599,977	31
Less: Nonregulated		0	32
Net Regulated	712,045	599,977	33
TOTAL PLANT NONSPECIFIC OPERATIONS EXP.	792,093	639,147	
Less: Nonregulated	0	0	
Net Regulated	792,093	639,147	

EXPENSES - CLASS A & B

Particulars (a)	Total This Year (b)	Total Last Year (c)	
CUSTOMER OPERATIONS EXPENSE			
Total Marketing (6610)	5,347	5,471	34
Less: Nonregulated		0	35
Net Regulated	5,347	5,471	36
<hr/>			
Total Services (6620)	302,772	333,428	37
Less: Nonregulated		0	38
Net Regulated	302,772	333,428	39
<hr/>			
TOTAL CUSTOMER OPERATIONS EXPENSE	308,119	338,899	
Less: Nonregulated	0	0	
Net Regulated	308,119	338,899	
<hr/>			
CORPORATE OPERATIONS EXPENSE			
Total Exec. and Planning (6710)	162,123	176,362	40
Less: Nonregulated		0	41
Net Regulated	162,123	176,362	42
<hr/>			
Total General and Administrative (6720)	309,103	260,268	43
Less: Nonregulated		0	44
Net Regulated	309,103	260,268	45
<hr/>			
Provision for Uncollectible Notes Receiv. (6790)	0	0	46
Less: Nonregulated		0	47
Net Regulated	0	0	48
<hr/>			
TOTAL CORPORATE OPERATIONS EXPENSE	471,226	436,630	
Less: Nonregulated	0	0	
Net Regulated	471,226	436,630	
<hr/>			
TOTAL EXPENSES	1,958,052	1,788,780	
Less: Nonregulated	0	0	
Net Regulated	1,958,052	1,788,780	

EXPENSES - CLASS A & B (DETAIL)

Particulars (a)	Total This Year (b)	Total Last Year (c)	
Property Held for Future Tele. Use Exp. (6511)		0	1
Provisioning Expense (6512)	2,098	2,913	2
Total: Reported in Account 6510	2,098	2,913	
Depreciat. Exp.--Tele. Plant in Service (6561)	712,045	599,977	3
Depreciat. Exp.--Prop. Held for Future Tele. Use (6562		0	4
Amortization Expense--Tangible (6563)		0	5
Amortization Expense--Intangible (6564)		0	6
Amortization Expense--Other (6565)		0	7
Total: Reported in Account 6560	712,045	599,977	

CALCULATION OF ASSESSABLE REVENUES FOR REMAINDER AND TELEPHONE RELAY ASSESSMENT PURPOSES

Currently, cooperatives are not billed for remainder assessment, but are subject to the telephone relay assessment.

Description (a)	This Year (b)	
Gross Operating Revenues	2,531,355	1
Plus: Collection of amounts previously written off		2
Less: Uncollectibles written off during the year	29,795	3
Plus: Total Other Operating Income and (Expense) (7100)	131	4
Less: Nonregulated Operating Revenue (included in Gross Oper. Rev. on Line 1)		5
Plus: Nonregulated Net Write Off Amount (included on lines 2 and 3)		6
Less: Out-of-State Operating Revenues (included in Gross Oper. Rev. on Line 1)		7
Plus (or Less) Other (please specify): NONE	0	8
Assessable Revenues for Remainder and Telephone Relay Assessment Purposes	2,501,691	

CALCULATION OF ASSESSABLE REVENUES FOR UNIVERSAL SERVICE FUND ASSESSMENT PURPOSES

Description (a)	This Year (b)	
Total Basic Local Service Revenue (5000)	665,417	1
Plus: Total Intrastate Access Revenues (5084)	691,251	2
Plus: Total Long Distance Network Services Revenue	24,055	3
Less: Out-of-State Operating Revenues (included in the above lines)		4
Plus: Intrastate Payphone Revenues		5
Plus (or Less) Other (please specify): None	0	6
Assessable Revenues for Universal Service Fund Assessment Purposes	1,380,723	

CALCULATION OF ASSESSABLE REVENUES FOR REMAINDER AND TELEPHONE RELAY ASSESSMENT PURPOSES

Currently, cooperatives are not billed for remainder assessment, but are subject to the telephone relay assessment.

Description (a)	This Year (b)	
Gross Operating Revenues	2,531,355	1
Plus: Collection of amounts previously written off		2
Less: Uncollectibles written off during the year	29,795	3
Plus: Total Other Operating Income and (Expense) (7100)	131	4
Less: Nonregulated Operating Revenue (included in Gross Oper. Rev. on Line 1)		5
Plus: Nonregulated Net Write Off Amount (included on lines 2 and 3)		6
Less: Out-of-State Operating Revenues (included in Gross Oper. Rev. on Line 1)		7
Plus (or Less) Other (please specify): NONE	0	8
Assessable Revenues for Remainder and Telephone Relay Assessment Purposes	<u>2,501,691</u>	

CALCULATION OF ASSESSABLE REVENUES FOR UNIVERSAL SERVICE FUND ASSESSMENT PURPOSES

Description (a)	This Year (b)	
Total Basic Local Service Revenue (5000)	665,417	1
Plus: Total Intrastate Access Revenues (5084)	691,251	2
Plus: Total Long Distance Network Services Revenue	24,055	3
Less: Out-of-State Operating Revenues (included in the above lines)		4
Plus: Intrastate Payphone Revenues		5
Plus (or Less) Other (please specify): None	0	6
Assessable Revenues for Universal Service Fund Assessment Purposes	<u>1,380,723</u>	

OTHER INCOME ACCOUNTS

Particulars (a)	This Year (b)	Last Year (c)	
OTHER OPERATING INCOME AND EXPENSE			
Total Other Oper. Income and (Expense) (7100)	131		1
OPERATING TAXES			
Operating Investment Tax Credits--Net (7210)			2
Operating Federal Income Taxes (7220)	78,240	16,240	3
Operating State and Local Income Taxes (7230)			4
Operating Other Taxes (7240)	111,900	92,236	5
Provision for Deferred Operating Income Taxes--Net (7250)			6
TOTAL OPERATING TAXES (7200)	190,140	108,476	
NONOPERATING INCOME AND EXPENSE			
Dividend Income (7310)	35,560	30,751	7
Interest Income (7320)	58,105	59,401	8
Income from Sinking and Other Funds (7330)			9
Allowance for Funds Used During Construction (7340)			10
Gains or (Losses) from the Disposition of Certain Property (7350)			11
Other Nonoperating Income (7360)	(20,367)	(14,761)	12
Special Charges (7370)	739	411	13
TOTAL NONOPERATING INCOME AND EXPENSE (7300)	72,559	74,980	
NONOPERATING TAXES			
Total Nonoperating Taxes (7400)	40,333	(6,995)	14
INTEREST AND RELATED ITEMS			
Total Interest and Related Items (7500)	277,454	242,819	15
EXTRAORDINARY ITEMS			
Extraordinary Items (7600)			16
NONREGULATED NET INCOME			
Nonregulated Net Income (7990)	82,155	144,069	17

EMPLOYEE DATA - END OF YEAR

Report employee data based on primary allocation of respective wages and salaries.

Particulars (a)	Employees (b)	
Plant Operations		
Supervisory & Management	1	1
Central Office	2	2
Outside Plant	3	3
Building & Service	2	4
Other	2	5
Customer Operations		
Supervisory & Management		6
Operators		7
Business Office	9	8
Other		9
Corporate Operations		
Executive & General Management	1	10
Accounting & Finance	1	11
External Relations		12
Human Resources		13
Information Management		14
Legal		15
Procurement		16
Research & Development		17
Other	1	18
Other		
All Other Employees, Not Listed Above		19
Total Employees	22	
Part-Time Employees	2	20
Full-Time Employees	20	21
Total Part-Time and Full-Time Employees	22	

TELEPHONE CALLS AND MINUTES OF USE PER MONTH

Enter average number, in thousands, of calls and minutes of use per month. The averages may be based on actual counts taken periodically during the year. Please provide level of detail available.

Item (a)	Telephone Calls (000's) (b)	Minutes of Use (000's) (c)	
LOCAL			
Intra-Exchange	0	0	1 D
Extended Area Service	0	0	2 D
Extended Community Calling	32	117	3
Other Local-Undefined	0	0	4 D
Total Local	32	117	
TOLL			
Toll	72	323	5
Total Toll	72	323	
Total Local & Toll	104	440	

ACCESS USAGE

Enter number, in thousands, of Billed Minutes.

Description (a)	Billed Minutes (000's)				
	Interstate InterLATA (b)	Intrastate InterLATA (c)	Intrastate IntraLATA (d)	Interstate IntraLATA (e)	
Feature Group A -- Orig.	0	0	0	0	1
Feature Group A -- Term.	0	0	0	0	2
Feature Group B -- Orig.	0	0	0	0	3
Feature Group B -- Term.	0	0	0	0	4
Feature Group C -- Orig.	0	0	0	0	5
Feature Group C -- Term.	0	0	0	0	6
Feature Group D -- Orig.	2,265	3,528	375	1	7
Feature Group D -- Term.	5,001	4,233	1,005	1	8

OUTSIDE PLANT STATISTICS AT END OF YEAR

Description of Item (a)	Amount (b)	
Sheath miles of plant - fiber optics	62	1
Strand miles of plant - fiber optics	3,117	2
Route miles of plant - microwave	0	3

SPECIAL ACCESS CIRCUITS IN USE AT END OF YEAR

Circuit Type (a)	InterLATA Chan. Terms. (b)	IntraLATA Chan. Terms. (c)	
Voice grade	0	32	1 A
56 kbps	0	16	2 A
64 kbps (DS0)	6	0	3 A
1.54 Mbps (DS-1)	10	0	4 A
45 Mbps (DS-3)	0	0	5 A
SONET OC-1	0	0	6 A
SONET OC-3	0	0	7 A
SONET OC-12	0	0	8 A
SONET OC-48	0	0	9 A
SONET OC-192	0	0	10 A

OUTSIDE PLANT STATISTICS AT END OF YEAR

Description of Item (a)	Amount (b)	
Sheath miles of plant - fiber optics	62	1
Strand miles of plant - fiber optics	3,117	2
Route miles of plant - microwave	0	3

SPECIAL ACCESS CIRCUITS IN USE AT END OF YEAR

Circuit Type (a)	InterLATA Chan. Terms. (b)	IntraLATA Chan. Terms. (c)	
Voice grade	0	32	1 A
56 kbps	0	16	2 A
64 kbps (DS0)	6	0	3 A
1.54 Mbps (DS-1)	10	0	4 A
45 Mbps (DS-3)	0	0	5 A
SONET OC-1	0	0	6 A
SONET OC-3	0	0	7 A
SONET OC-12	0	0	8 A
SONET OC-48	0	0	9 A
SONET OC-192	0	0	10 A

SERVICE DATA

Access Line--Central office line equipment, or equivalent, and all outside plant facilities, or equivalent, required to connect the serving central office with the customer premises via physical connection, frequency, and/or time slot. From an engineering perspective, a channel connection is at a DS0 level. A DS0 level is a 4 KHz voice or 64 Kilobits/second. Customer--A person who uses a telephone as a subscriber.

Item (a)	FOY (b)	EOY (c)	
Business			
1 Party	341	355	3
2 Party			4
4 Party			5
PBX Trunks/System Trunks	14	15	6
Centrex Trunks			7
Centrex Lines			8
Key System Trunks	94	108	9
Mobile (Utility Provided Service)			10
Paging (Utility Provided Service)			11
FX-Out (Switched)			12
Pay Telephone	13	13	13
Coin-Operated Pay Telephone	0	0	14
Independent Pay Telephone Provider	1	2	15
Other			16
Total Business Lines	463	493	17
Residential (Incl. Emp. Concess.)			
1 Party	2,396	2,436	19
2 Party			20
4 Party			21
FX-Out (Switched)	12	11	22
Other			23
Total Residential Lines	2,408	2,447	24
Total Bus & Res Lines	2,871	2,940	25
Company Used Lines	20	20	26
Total Lines Used	2,891	2,960	27

SERVICE DATA (cont.)

Access Line--Central office line equipment, or equivalent, and all outside plant facilities, or equivalent, required to connect the serving central office with the customer premises via physical connection, frequency, and/or time slot. From an engineering perspective, a channel connection is at a DS0 level. A DS0 level is a 4 KHz voice or 64 Kilobits/second. Customer--A person who uses a telephone as a subscriber.

Item (a)	FOY (b)	EOY (c)	
Miscellaneous			
WATS Lines - OutWATS			3
WATS Lines - 800 Service			4
FX-In-intraLATA			5
Special Access-intraLATA			6
(expressed in equiv. access lines)	47	48	7
Special Access-interLATA			8
(expressed in equiv. access lines)	288	246	9
Feature Group A Lines			10
Feature Group B Trunks			11
Feature Group C Trunks	18	0	12
Feature Group D Trunks	192	240	13
TSPS - Trunks	26	20	14
EAS - Trunks	757	741	15
Cellular Trunks (Pub. Sw. Net.)			16
Video Distance Learning			17
- discounted (special tariff)			18
Customers			
Lifeline Customers	136	143	19
Linkup Customers	1	1	20
Other			
Total Company Square Miles	276	276	21
Total Company Route Miles	932	1,023	22
Footnotes			23
			24
			25

SERVICE DATA - END OF YEAR

Access Line--Central office line equipment, or equivalent, and all outside plant facilities, or equivalent, required to connect the serving central office with the customer premises via physical connection, frequency, and/or time slot. From an engineering perspective, a channel connection is at a DS0 level. A DS0 level is a 4 KHz voice or 64 Kilobits/second. Customer--A person who uses a telephone as a subscriber.

Item (a)	Exchange (b)	Exchange (c)	Exchange (d)	Exchange (e)	
PSCW Exchange ID	0600	0610	1990	4700	1
Business					2
1 Party	77	50	115	29	3
2 Party					4
4 Party					5
PBX Trunks/System Trunks					6
Centrex Trunks					7
Centrex Lines					8
Key System Trunks	22	4	41	15	9
Mobile (utility provided service)					10
Paging (utility provided service)					11
FX-Out (Switched)					12
Pay Telephone	2	3	4	1	13
Coin-Operated Pay Telephone	0				14
Independent Pay Telephone Provider	1				15
Other					16
Total Business Lines	102	57	160	45	17
Residential (Incl. Emp. Concess.)					18
1 Party	561	337	496	310	19
2 Party					20
4 Party					21
FX-Out (Switched)			1	7	22
Other					23
Total Residential Lines	561	337	497	317	24
Total Bus & Res Lines	663	394	657	362	25
Company Used Lines	12	2	2	2	26
Total Lines Used	675	396	659	364	27

SERVICE DATA - END OF YEAR

Access Line--Central office line equipment, or equivalent, and all outside plant facilities, or equivalent, required to connect the serving central office with the customer premises via physical connection, frequency, and/or time slot. From an engineering perspective, a channel connection is at a DS0 level. A DS0 level is a 4 KHz voice or 64 Kilobits/second. Customer--A person who uses a telephone as a subscriber.

Item (a)	Exchange (b)	Exchange (c)	Exchange (d)	Exchange (e)	
PSCW Exchange ID	4950				1
Business					
1 Party	84				2
2 Party					3
4 Party					4
PBX Trunks/System Trunks	15				5
Centrex Trunks					6
Centrex Lines					7
Key System Trunks	26				8
Mobile (utility provided service)					9
Paging (utility provided service)					10
FX-Out (Switched)					11
Pay Telephone	3				12
Coin-Operated Pay Telephone					13
Independent Pay Telephone Provider	1				14
Other					15
Total Business Lines	129	0	0	0	16
Residential (Incl. Emp. Concess.)					
1 Party	732				17
2 Party					18
4 Party					19
FX-Out (Switched)	3				20
Other					21
Total Residential Lines	735	0	0	0	22
Total Bus & Res Lines	864	0	0	0	23
Company Used Lines	2				24
Total Lines Used	866	0	0	0	25

SERVICE DATA - END OF YEAR (cont.)

Access Line--Central office line equipment, or equivalent, and all outside plant facilities, or equivalent, required to connect the serving central office with the customer premises via physical connection, frequency, and/or time slot. From an engineering perspective, a channel connection is at a DS0 level. A DS0 level is a 4 KHz voice or 64 Kilobits/second. Customer--A person who uses a telephone as a subscriber.

Item (a)	Exchange (b)	Exchange (c)	Exchange (d)	Exchange (e)	
PSCW Exchange ID	0600	0610	1990	4700	1
Miscellaneous					2
WATS Lines - OutWATS					3
WATS Lines - 800 Service					4
FX-In-intraLATA					5
Special Access-intraLATA					6
(equiv. access lines)	13	1	9	5	7
Special Access-interLATA					8
(equiv. access lines)	120		72	30	9
Feature Group A Lines					10
Feature Group B Trunks					11
Feature Group C Trunks	0	0	0	0	12
Feature Group D Trunks	48	48	48	48	13
TSPS - Trunks	5	6	5	4	14
EAS - Trunks	192	58	104	272	15
Cellular Trunks (Pub. Sw. Net.)					16
Video Distance Learning					17
- discounted (special tariff)					18
Other					19
Exchange Square Miles	60	50	53	52	20
Exchange Route Miles	197	179	201	168	21
Footnotes					22

SERVICE DATA - END OF YEAR (cont.)

Access Line--Central office line equipment, or equivalent, and all outside plant facilities, or equivalent, required to connect the serving central office with the customer premises via physical connection, frequency, and/or time slot. From an engineering perspective, a channel connection is at a DS0 level. A DS0 level is a 4 KHz voice or 64 Kilobits/second. Customer--A person who uses a telephone as a subscriber.

Item (a)	Exchange (b)	Exchange (c)	Exchange (d)	Exchange (e)	
PSCW Exchange ID	4950				1
Miscellaneous					2
WATS Lines - OutWATS					3
WATS Lines - 800 Service					4
FX-In-intraLATA					5
Special Access-intraLATA					6
(equiv. access lines)	20				7
Special Access-interLATA					8
(equiv. access lines)	24				9
Feature Group A Lines					10
Feature Group B Trunks					11
Feature Group C Trunks					12
Feature Group D Trunks	48				13
TSPS - Trunks					14
EAS - Trunks	115				15
Cellular Trunks (Pub. Sw. Net.)					16
Video Distance Learning					17
- discounted (special tariff)					18
Other					19
Exchange Square Miles	61				20
Exchange Route Miles	278				21
Footnotes					22

MANUFACTURER ABBREVIATIONS

Use these abbreviations when completing the central office data schedule.

Manufacturer Name (a)	Abbreviation (b)	
Alcatel	AL	1
ATTC	ATT	2
GTE	GTE	3
ITT	ITT	4
Lucent	ATT/LUC	5
Nippon Electric	NEC	6
Northern Telecom	NTI	7
Siemens	SI	8
Stromberg-Carlson	SC	9
VIDAR	VI	10

EQUIPMENT ABBREVIATIONS

Use these abbreviations when completing the central office data schedule.

Equipment Type (a)	Abbreviation (b)	
Electromechanical	EM	1
Electronic--Analog	A	2
Electronic--Digital	D	3
Electronic--Video	V	4

MANUFACTURER ABBREVIATIONS

Use these abbreviations when completing the central office data schedule.

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Stromberg-Carlson	SC	9
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EQUIPMENT ABBREVIATIONS

Use these abbreviations when completing the central office data schedule.

Equipment Type (a)	Abbreviation (b)	
Electromechanical	EM	1
Electronic--Analog	A	2
Electronic--Digital	D	3
Electronic--Video	V	4

CENTRAL OFFICE DATA - END OF YEAR

When an exchange has more than one central office, data must be reported for each central office.

Description (a)	Central Off. (b)	Central Off. (c)	Central Off. (d)	Central Off. (e)	
Exchange Name	BLUE RIVER	BOAZ	GAYS MILLS	SABIN	1
PSCW Exchange ID	0600	0610	1990	4700	2
Central Office Name	BLUE RIVER	BOAZ	GAYS MILLS	SABIN	3
PSCW Central Office ID	1	1	1	1	4
Central Office CLLI Code	1	1	1	SABNWIAXDSO	5
Manufacturer of COE (Page 54)	SC	SC	SC	SC	6
Year COE Installed	1986	1987	1987	1987	7
Type of Equipment (Page 54)	D	D	D	D	8
(S)tandalone, (H)ost, (R)emote, (A)dv Fiber Comm	H	S	S	S	9
Remote Host PSCW Exchange ID					10
Remote Host PSCW Central Office ID		0			11
COE Generic Software Release No.	20	20	20	20	12
SS7?	Yes	Yes	Yes	Yes	13
9-1-1?	Yes	Yes	Yes	Yes	14
Access Lines - In Use	739	411	639	410	15
- Equipped	809	425	739	521	16
- Wired	810	540	810	540	17
Trunks - In Use	543	171	364	720	18
- Equipped	768	192	384	768	19
- Wired	768	192	384	768	20
ISDN Available?	No	No	No	No	21
ISDN Lines - In Use (BRI)	0	0	0		22
- In Use (PRI)	0	0	0		23
XDSL Available?	No	No	No	No	24
- In Use (# lines)					25
Switched 56 Service?	No	No	No	No	26
Switched 56 lines in use	0	0	0		27
Digital Transmission Facilities: DS-1 - In Use	75	27	45	115	28
DS-3 - In Use	0	0	0	0	29
Advanced Data Service Available:					
Packet Switching?	No	No	No	No	30
SMDS?	No	No	No	No	31
Frame Relay?	No	No	No	No	32
ATM (Asynchronous Trans. Mode)?	No	No	No	No	33
Video Information - Service Available?	No	No	No	No	34
- In Use (# lines) ¹	0	0	0		35
Fiber Transmission Facilities:					
No. of fiber strands entering C.O.	76	44	120	96	36
No. of fiber strands working (LIT) in C.O.	12	18	22	20	37
No. of fiber strands for interoffice use	2	2	14	4	38
Miles of fiber sheath in wire center	6	19	7	18	39
Access Tandem Serving this C.O.:					
- C.O. Name	MADISON	MADISON	MADISON	MADISON	40
- PSCW C.O. ID	3080-11	3080-11	3080-11	3080-11	41
Does this C.O. do access tandem switching?	Yes	Yes	Yes	Yes	42
Footnotes					43

¹ Teleco provided end-to-end facility.

CENTRAL OFFICE DATA - END OF YEAR

When an exchange has more than one central office, data must be reported for each central office.

Description (a)	Central Off. (b)	Central Off. (c)	Central Off. (d)	Central Off. (e)	
Exchange Name	SOLDIERS GROV				1
PSCW Exchange ID	4950				2
Central Office Name	SOLDIERS GROVE				3
PSCW Central Office ID	1				4
Central Office CLLI Code	SLGVWIXADSO				5
Manufacturer of COE (Page 54)	SC				6
Year COE Installed	1987				7
Type of Equipment (Page 54)	D				8
(S)tandalone, (H)ost, (R)emote, (A)dv Fiber Comm	S				9
Remote Host PSCW Exchange ID					10
Remote Host PSCW Central Office ID					11
COE Generic Software Release No.	20				12
SS7?	Yes				13
9-1-1?	Yes				14
Access Lines - In Use	880				15
- Equipped	982				16
- Wired	990				17
Trunks - In Use	246				18
- Equipped	384				19
- Wired	384				20
ISDN Available?	No				21
ISDN Lines - In Use (BRI)					22
- In Use (PRI)					23
XDSL Available?	No				24
- In Use (# lines)					25
Switched 56 Service?	No				26
Switched 56 lines in use					27
Digital Transmission Facilities: DS-1 - In Use	64				28
DS-3 - In Use	0				29
Advanced Data Service Available:					
Packet Switching?	No				30
SMDS?	No				31
Frame Relay?	No				32
ATM (Asynchronous Trans. Mode)?	No				33
Video Information - Service Available?	No				34
- In Use (# lines) ¹					35
Fiber Transmission Facilities:					
No. of fiber strands entering C.O.	72				36
No. of fiber strands working (LIT) in C.O.	28				37
No. of fiber strands for interoffice use	20				38
Miles of fiber sheath in wire center	12				39
Access Tandem Serving this C.O.:					
- C.O. Name	MADISON				40
- PSCW C.O. ID	3080-11				41
Does this C.O. do access tandem switching?	Yes				42
Footnotes					43

¹ Teleco provided end-to-end facility.

GENERAL, SCHEDULE LEVEL AND SCHEDULE LINE FOOTNOTES

General Footnote

Accountants Compilation Report

To the Board of Directors
Richland Grant Telephone Cooperative, Inc.
Blue River, Wisconsin

We have compiled the balance sheets of Richland Grant Telephone Cooperative, Inc. as of December 31, 2001 and 2000, and the related statements of income and retained earnings for the years then ended included in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form, except for pages 46 through 55.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements (including related disclosures) and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, these financial statements and supplementary information are not designed for those who are not informed about such differences.

The supplementary information contained on pages 46 through 55 of the accompanying prescribed form has not been audited, reviewed, or compiled by us, and, accordingly, we assume no responsibility for that information.

Kiesling Associates LLP
Madison, Wisconsin
March 31, 2002

Schedule Footnotes

Abbreviations Used in Annual Reports Footnote. Page 6

None

Affiliated Interest Transactions Footnote. Page 15

There was an affiliated interest agreement with Tech-Com filed on 2/19/02.

There will be an affiliated interest agreement with RGLD and MWT filed during 2002. This is the first year affiliated transactions are greater than \$25,000.

Revenues - Class A & B (Class B Use Accounts Designated By *) Footnote. Page 40

None.

Expenses - Class A & B Footnote. Page 41

None

GENERAL, SCHEDULE LEVEL AND SCHEDULE LINE FOOTNOTES

General, Schedule Level and Schedule Line Footnotes Footnote. Page 56

None

Schedule Line Footnotes

- 2) First full year of amortization of the cooperatives badger net contract.
- 3) Increase due to a change of tandums in 2001 and a related back billing that was determined to be necessary.
- 4) Reclassification of expenses from A/C 6623.
- A) The reported amount of -0- for the special access circuits is correct.
- B) Vehicles are depreciated on a unit basis.
- C) Various depreciation rates are used for this account and subclass accounts. A composite rate is given.
- D) Local telephone calls and minutes of use data are not available for lines 1,2, and 4 of page 47. Richland-Grant Telephone Cooperative is a flat rate company and the cost incurred for the necessary software and record keeping for usage sensitive recording would not be practical for information that will not be used elsewhere.
- E) Overdepreciation will be corrected in 2002.
- F) First full year of amortization of the cooperatives badger net contract
- G) Increase due to a change of tandums in 2001 and a related back billing that was determined to be necessary.
- H) Reclassification of expenses from A/C 6623.