



4004

ANNUAL REPORT

OF

Name: VERNON TELEPHONE COOPERATIVE

Principal Office: 103 N MAIN ST
P.O. BOX 20
WESTBY, WI 54667-0020
PO Box Zip Code: 54667-0020

For the Year Ended: DECEMBER 31, 2003

**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 2002 report is due April 1, 2003.) 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, unless additional provisional confidential treatment is desired.** Go to the Public Service Commission of Wisconsin's Web Page at <http://psc.wi.gov>, click on the Annual Reports icon, click on Annual Report Programs - Telecommunications, and click the appropriate program 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-113. 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). Do not type commas when entering numbers. 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 thousand dollars.
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 January 29, 2003, as supplemented for the new nonregulated schedules and a request for additional confidential treatment dated April 15, 2004.
13. It is not necessary to manually or electronically "sign" the signature page. It is not necessary to file a hardcopy of the annual report with the Commission.

GENERAL RULES FOR REPORTING

14. **Edit Check, Confidential Listing, Exported Annual Report, and Export Status Files; Filing the Completed Report:**

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 pscrecs@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 (e.g., the new name, the date of the change, and the affected entities with their respective four-digit Commission identification numbers) 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 <http://www.wdfi.org>; or
3. By writing to DFI at P.O. Box 7846, Madison, WI 53707-7846.

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 an electronic 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.

Revisions to an annual report previously filed on a manual basis also require a new complete manual filing.

GENERAL RULES FOR REPORTING

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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	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: <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	A central office switch which has no remote switching units (RSUs) subtending it.
Trunk	A communications path connecting two switching systems in the establishment of an end-to-end connection.
Wide Area Telephone Service (WATS)	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.
Wire Center	The location of one or more local switching systems. A point at which customers' loops converge.

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: VERNON TELEPHONE COOPERATIVE
Utility Location: 103 N MAIN ST
P.O. BOX 20
WESTBY, WI 54667-0020
P.O. BOX ZIP 54667-0020

Utility Web Site Address: <http://www.vernontel.com>

When was utility organized?: 10/22/1952

Report any change in name and the effective date:

Telephone numbers for potential customers to contact company:

Business Customers: (608) 634 - 3136 Ext:

Residential Customers: (608) 634 - 3136 Ext:

Primary Utility Contact (located at utility address)

Name: MR. SCOTT E. HAAKENSON
Title: ACCOUTANT
Firm: VERNON TELEPHONE COOPERATIVE
Office Address: 103 NORTH MAIN STREET
P.O. BOX 20
WESTBY, WI 54667-0020
Fax Number: (608) 634 - 2000
Telephone Number: (608) 634 - 3136 EXT 223
Email Address: shaakenson@vernontel.com

Officer in charge of correspondence concerning this report

Name: MR. SCOTT E. HAAKENSON
Title: ACCOUNTANT
Office Address: 103 NORTH MAIN STREET
P.O. BOX 20
WESTBY, WI 54667-0020
Fax Number: (608) 634 - 2000
Telephone Number: (608) 634 - 3136 EXT 223
Email Address: shaakenson@vernontel.com

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

Name: MR. BRUCE E. HOEHNE, CPA
Title: PARTNER
Firm: KIESLING ASSOCIATES
Office Address: 8517 EXCELSIOR DRIVE, SUITE #301
MADISON, WI 53717-1994
Fax Number: (608) 664 - 9112
Telephone Number: (608) 664 - 9110
Email Address: bhoehne@kiesling.com

IDENTIFICATION AND OWNERSHIP

Person responsible for financial information contained in report

Name: MR. SCOTT E. HAAKENSON
Title: ACCOUNTANT

Office Address: 103 NORTH MAIN STREET
P.O. BOX 20
WESTBY , WI 54667-0020

Fax Number: (608) 634 - 2000
Telephone Number: (608) 634 - 3136 EXT 223
Email Address: shaakenson@vernontel.com

Person responsible for statistical information contained in report

Name: MR. KURT C. HAUGE
Title: PLANT MANAGER

Office Address: 103 NORTH MAIN STREET
P.O. BOX 20
WESTBY , WI 54667-0020

Fax Number: (608) 634 - 2000
Telephone Number: (608) 634 - 3136 EXT 222
Email Address:

Contact person for regulatory inquiries and complaints

Name: MR. SCOTT E. HAAKENSON
Title: ACCOUNTANT
Firm: VERNON TELEPHONE COOPERATIVE
Office Address: 103 NORTH MAIN STREET
P.O. BOX 20
WESTBY , WI 54667-0020

Fax Number: (608) 634 - 2000
Telephone Number: (608) 634 - 3136 EXT 223
Email Address: shaakenson@vernontel.com

List names, addresses, and number of shares held by persons owning 5 percent or more of outstanding voting securities. If any stock is held by a nominee, give known particulars as to the beneficial owner (See Wis. Stat. § 196.795(1)(c), for definition of beneficial owner).

Name: N/A
Address: N/A
PO BOX 0
N/A, WI 54667

Number of Shares Held:
Beneficial Owner: NONE

List companies owned, controlled, or operated and form and extent of such ownership, control or operation.

Company Name: VERNON COMMUNICATIONS, LLC
Form of Interest: OWNED
Extent Of Interest: 100%

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

Name: BRAD GABRIELSON Title/Occupation: DIRECTOR Business Address (1): E11810 STATE HIGHWAY 82 Business Address (2): Business Address (3): City State, Zip: LA FARGE, WI 54639	1
<hr/>	
Name: DAVID DREGNE Title/Occupation: DIRECTOR Business Address (1): S7886 US HIGHWAY 14 Business Address (2): Business Address (3): City State, Zip: READSTOWN, WI 54652	2
<hr/>	
Name: DONALD STOWELL Title/Occupation: DIRECTOR Business Address (1): 11028 ELM ST Business Address (2): Business Address (3): City State, Zip: YUBA, WI 54634	3
<hr/>	
Name: EDMUND WOLF Title/Occupation: DIRECTOR Business Address (1): 118 COLUMBIA ST Business Address (2): Business Address (3): City State, Zip: DESOTO, WI 54624	4
<hr/>	
Name: HARLAN ERLANDSON Title/Occupation: PRESIDENT/DIRECTOR Business Address (1): PO BOX 342 Business Address (2): Business Address (3): City State, Zip: LA FARGE, WI 54639	5
<hr/>	
Name: JIM MATTHES Title/Occupation: VICE-PRESIDENT/DIRECTOR Business Address (1): 114 E RAILROAD ST Business Address (2): PO BOX 297 Business Address (3): City State, Zip: VIOLA, WI 54664	6

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

Name: MARTY STENSLIEN	
Title/Occupation: DIRECTOR	
Business Address (1): S1528 STENSLIEN LN	
Business Address (2):	
Business Address (3):	
City State, Zip: WESTBY, WI 54667	7

Name: NORMAN JAMBOIS	
Title/Occupation: SECRETARY & TREASURER/DIRECTOR	
Business Address (1): 505 MAIN ST	
Business Address (2): PO BOX 100	
Business Address (3):	
City State, Zip: GENOA, WI 54632	8

Name: ORRIS PETERSON	
Title/Occupation: DIRECTOR	
Business Address (1): E6344 COUNTY RD NN	
Business Address (2):	
Business Address (3):	
City State, Zip: VIROQUA, WI 54665	9

Name: RON IVERSON	
Title/Occupation: DIRECTOR	
Business Address (1): 215 WEST AVE S	
Business Address (2):	
Business Address (3):	
City State, Zip: WESTBY, WI 54667	10

INCOME STATEMENT - TOTAL COMPANY

Particulars (a)	This Year (000's) (b)	Last Year (000's) (c)	
Operating Revenues			
Operating Revenues (5000-5300)	6,552	5,367	1
Total Operating Revenues	6,552	5,367	
Operating Expenses			
Plant Specific Operations Expenses (6110-6410)	1,434	1,062	2
Other Plant Nonspecific Operations Expenses	2,515	2,118	3
Customer Operations Expense (6610-6620)	587	535	4
Corporate Operations Expense (6720-6790)	773	745	5
Other Operating Income and Expense (7100)	0	0	6
Operating Taxes (7200)	291	296	7
Total Operating Expenses	5,600	4,756	
Net Operating Income	952	611	
Other Income			
Nonoperating Income and Expense (7300)	(78)	77	8
Nonoperating Taxes (7400)	(30)	32	9
Interest and Related Items (7500)	235	221	10
Extraordinary Items (7600)	0	0	11
Nonregulated Net Income (7990)	0	46	12
Total Nonoperating Income	(283)	(130)	
Net Income	669	481	

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

Particulars (a)	Balance--EOY	Balance--FOY (000's) (c)	
CURRENT ASSETS			
CASH AND EQUIVALENTS			
Cash and Equivalents (1120)*	2,352	1,867	1
TOTAL CASH AND EQUIVALENTS	2,352	1,867	
RECEIVABLES AND ALLOWANCE FOR DOUBTFUL ACCOUNTS			
Telecommunications Accounts Receivable (1180)*	111	119	2
Other Accounts Receivable (1190)*	938	888	3
Receivables (1170)*	3	1	4
Accounts Receivable Allowance-Telecom (1181)*			5
Accounts Receivable Allowance-Other (1191)*			6
Allowance for Doubtful Accounts (1171)*			7
TOTAL RECEIVABLES AND ALLOWANCE FOR DOUBTFUL ACCOUNTS	1,052	1,008	
SUPPLIES			
Inventories (1220)*	195	390	8
TOTAL SUPPLIES	195	390	
PREPAYMENTS			
Prepayments (1280)*	101	38	9
TOTAL PREPAYMENTS	101	38	
OTHER CURRENT ASSETS			
Other Current Assets (1350)*			10
TOTAL OTHER CURRENT ASSETS	0	0	
TOTAL CURRENT ASSETS	3,700	3,303	
NONCURRENT ASSETS			
INVESTMENTS			
Nonregulated Investments (1406)*		286	11
RTB Class B Stock (1402)*	96	96	12
Other Noncurrent Assets (1410)*	503	557	13
TOTAL INVESTMENTS	599	939	
DEFERRED CHARGES			
Deferred Maint., Retirements and Other Deferred Charges (1438)*	8	116	14
TOTAL DEFERRED CHARGES	8	116	
OTHER JURISDICTIONAL ASSETS-NET			
Other Jurisdictional Assets-Net (1500)*			15
TOTAL OTHER JURISDICTIONAL ASSETS-NET	0	0	
TOTAL NONCURRENT ASSETS	607	1,055	
PLANT			
TELECOMMUNICATIONS PLANT IN SERVICE			
Telecommunications Plant in Service (2001)*	27,672	24,873	16
Less: Accumulated Depreciation (3100)*	17,473	14,604	17
Less: Accumulated Amortization-Tangible (3400)*			18
Less: Accumulated Amortization-Capitalized Leases (3410)			19
Less: Accumulated Amortization-Leasehold Improvements (3420)			20
NET TELECOMMUNICATIONS PLANT IN SERVICE	10,199	10,269	

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

Particulars (a)	Balance--EOY	Balance--FOY (000's) (c)
PLANT		
PROPERTY HELD FOR FUTURE USE		
Property Held for Future Telecommunications Use (2002)*		21
Less: Accumulated Depr.-Held for Future Telecom. Use (3200)*		22
NET PROPERTY HELD FOR FUTURE USE	0	0
NONOPERATING PLANT		
Nonoperating Plant (2006)*		23
Less: Accumulated Depreciation-Nonoperating (3300)*		24
NET NONOPERATING PLANT	0	0
TPUC		
Telecommunications Plant Under Construction (2003)*	216	258
TOTAL TPUC	216	258
TELECOMMUNICATIONS PLANT ADJUSTMENT		
Telecommunications Plant Adjustment (2005)*		26
NET TELECOMMUNICATIONS PLANT ADJUSTMENT	0	0
GOODWILL		
Goodwill (2007)*		27
TOTAL GOODWILL	0	0
TOTAL PLANT	10,415	10,527
TOTAL ASSETS AND OTHER DEBITS	14,722	14,885

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

Particulars (a)	Balance--EOY (000's) (b)	Balance--FOY (000's) (c)	
CURRENT LIABILITIES			
Notes Payable (4020)*			1
Other Current Accounts and Notes Payable (4000)*	758	1,007	2
Customers' Deposits (4040)*			3
Income Taxes-Accrued (4070)*	0	61	4
Other Taxes-Accrued (4080)*			5
Net Current Deferred Operating Income Taxes (4100)*			6
Net Current Deferred Nonoperating Income Taxes (4110)*			7
Current Maturities-Long-Term Debt (4050)*	336	327	8
Current Maturities-Capital Leases (4060)*			9
Other Current Liabilities (4130)*	5	4	10
TOTAL CURRENT LIABILITIES	1,099	1,399	
LONG-TERM DEBT			
Funded Debt (4210)*	4,263	4,594	11
Obligations Under Capital Leases (4250)*			12
Advances from Affiliated Companies (4260)*	0		13
Other Long-Term Debt (4270)*			14
Long-Term Debt and Funded Debt (4200)*			15
TOTAL LONG-TERM DEBT	4,263	4,594	
OTHER LIABILITIES AND DEFERRED CREDITS			
Other Liabilities and Deferred Credits (4300)*	2,580	2,560	16
Unamortized Operating Investment Tax Credits-Net (4320)*			17
Unamortized Nonoperating Investment Tax Credits-Net (4330)*			18
Net Noncurrent Deferred Operating Income Taxes (4340)*			19
Net Deferred Tax Liability Adjustments (4341)*			20
Net Noncurrent Deferred Nonoperating Income Taxes (4350)*			21
Deferred Tax Regulatory Adjustments-Net (4361)*			22
Other Jurisdictional Liabilities and Deferred Credits-Net (4370)*			23
TOTAL OTHER LIABILITIES AND DEFERRED CREDITS	2,580	2,560	
STOCKHOLDERS' EQUITY			
Capital Stock (4510)*	25	25	24
Additional Paid-in Capital (4520)*			25
Treasury Stock (4530)*			26
Other Capital (4540)*	6,086	(155)	27
Retained Earnings (4550)*	3,184	6,462	28
TOTAL STOCKHOLDERS' EQUITY	9,295	6,332	
TOTAL LIABILITIES AND OTHER CREDITS	17,237	14,885	

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)	
Vernon Communications, LLC	VCLLC	1

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	Various	Various		
Name of Affiliate	VCLLC	VCLLC		1
Designate whether billed to or from:	FROM	TO		2
Cost Based (C), Market Price (M), Prevailing Price (P), Tariff (T), Other (O)	C	C		3
Total Dollar Activity (000's)	1,032	891		4
Percent of affiliate's business billed to all affiliated regulated utilities				5
If cost based, rate of return on equity or markup incorporated in billings	0.00			6
Footnotes	M	M		

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: 1160, Temporary Investments; 1120, Cash and Equivalents (for other than former account 1160); 1180, Telecommunications Accounts Receivable; 1190, Other Accounts Receivable; 1200, Notes Receivable; 1210, Interest and Dividends Receivable; 1170, Receivables (for other than former accounts 1180, 1190, 1200, and 1210); 1401, Investment in Affiliated Companies; 1408, Sinking Funds; 1410, Other Noncurrent Assets (for other than former accounts 1401 and 1408); 4010, Accounts Payable; 4020, Notes Payable; 4000, Current Accounts and Notes Payable (for other than former accounts 4010 and 4020); 4260, Advances from Affiliated Companies; and 4200, Long Term Debt and Funded Debt (for other than former account 4260). 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 (000's) (c)	
Vernon Communications, LLC	1190	554	1
Vernon Communications, LLC	1410	248	2
Vernon Communications, LLC	4000	333	3

TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B

Plant Account (a)	Account (b)	Balance FOY (000's) (c)	Additions (000's) (d)	
GENERAL SUPPORT ASSETS				
Land	2111	242	0	1
Motor Vehicles	2112	550	67	2
Aircraft	2113	0	0	3
Tools and Other Work Equipment	2114	247	5	4
Buildings	2121	1,660	6	5
Furniture	2122	62	27	6
Office Equipment	2123	130	0	7
General Purpose Computers	2124	655	530	8
NET REG--GENERAL SUPPORT ASSETS:		3,546	635	
CENTRAL OFFICE ASSETS				
Non-Digital Switching	2211	0	0	9
Digital Electronic Switching	2212	6,780	193	10
Operator Systems	2220	0	0	11
Radio Systems	2231	37	0	12
Circuit Equipment	2232	1,750	87	13
NET REG--CENTRAL OFFICE ASSETS:		8,567	280	
INFORMATION ORIGATION/TERMINATION ASSETS				
Station Apparatus	2311	0	0	14
Customer Premises Wiring	2321	0	0	15
Large Private Branch Exchanges	2341	0	0	16
Public Telephone Terminal Equipment	2351	0	0	17
Other Terminal Equipment	2362	0	0	18
NET REG--INFORMATION ORIG/TERM ASSETS:		0	0	
CABLE & WIRE FACILITIES ASSETS				
Poles	2411	22	0	19
Aerial Cable	2421	66	0	20
Underground Cable	2422	158	30	21
Buried Cable	2423	12,283	683	22
Submarine and Deep Sea Cable	2424	0	0	23
Intrabuilding Network Cable	2426	0	0	24
Aerial Wire	2431	17	0	25
Conduit Systems	2441	216	0	26
NET REG--CABLE & WIRE FACILITIES ASSETS:		12,762	713	
AMORTIZABLE ASSETS				
Capital Leases	2681	0	0	27
Leasehold Improvements	2682	0	0	28
Intangibles	2690	0	0	29
Accumulated Amortization - Intangible	3500		0	30
NET REG--AMORTIZABLE ASSETS:		0	0	

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

Account (e)	Retirements (000's) (f)	Transfers / Adjustments (000's) (g)	Balance EOY (000's) (h)	
2111			242	1
2112	102		515	2
2113			0	3
2114			252	4
2121			1,666	5
2122			89	6
2123	0	0	130	7
2124			1,185	8
	102	0	4,079	
2211			0	9
2212	0	0	6,973	10
2220			0	11
2231			37	12
2232	3	0	1,834	13
	3	0	8,844	
2311			0	14
2321			0	15
2341			0	16
2351			0	17
2362			0	18
	0	0	0	
2411	2	0	20	19
2421	2	0	64	20
2422	0	0	188	21
2423	22	0	12,944	22
2424	0	0	0	23
2426	0	0	0	24
2431			17	25
2441			216	26
	26	0	13,449	
2681			0	27
2682			0	28
2690			0	29
3500			0	30
	0	0	0	

TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B

Plant Account (a)	Account (b)	Balance FOY (000's) (c)	Additions (000's) (d)	
NET REG TELECOM. PLANT IN SERVICE		24,875	1,628	
Plus: Allocation to Nonregulated Activity - EOY	2001			31
TOTAL TELECOM. PLANT IN SERVICE - EOY				
Explain all amounts shown in column (g).				

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

Account (e)	Retirements (000's) (f)	Transfers / Adjustments (000's) (g)	Balance EOY (000's) (h)	
	131	0	26,372	
2001			1,300	31
			27,672	

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

Report telecommunications plant data for each subaccount where primary plant accounts have subclassifications. 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 (000's) (c)	Additions (000's) (d)	
Office Support Equipment	2123.1	98		1
Company Communications Equipment	2123.2	32		2
Digital Electronic Switching - Circuit	2212.1	0		3
Digital Electronic Switching - Packet	2212.2	6,780	193	4
Circuit Equipment - Electronic	2232.1	65	6	5
Circuit Equipment- Optical	2232.2	1,685	81	6
Aerial Cable - Nonmetallic	2421.1	0		7
Aerial Cable - Metallic	2421.2	66		8
Underground Cable - Nonmetallic	2422.1	0		9
Underground Cable - Metallic	2422.2	158	30	10
Buried Cable - Nonmetallic	2423.1	3,436	105	11
Buried Cable - Metallic	2423.2	8,847	578	12
Submarine and Deep Sea Cable - Nonmetallic	2424.1	0		13
Submarine and Deep Sea Cable - Metallic	2424.2	0		14
Intrabuilding Cable - Nonmetallic	2426.1	0		15
Intrabuilding Cable - Metallic	2426.2	0		16

Explain all amounts shown in column (g).

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

Subaccount (e)	Retirements (000's) (f)	Transfers / Adjustments (000's) (g)	Balance EOY (000's) (h)	
2123.1			98	1
2123.2			32	2
2212.1			0	3
2212.2			6,973	4
2232.1	3		68	5
2232.2			1,766	6
2421.1			0	7
2421.2	2		64	8
2422.1			0	9
2422.2			188	10
2423.1			3,541	11
2423.2	22		9,403	12
2424.1			0	13
2424.2			0	14
2426.1			0	15
2426.2			0	16

ACCUMULATED DEPRECIATION CLASS A & B

Primary Plant Account (a)	Acct (b)	Balance FOY (000's) (c)	Depr Rate (d)	Annual Accrual (000's) (e)	Additional Accrual (000's) (f)	
GENERAL SUPPORT ASSETS						
Motor Vehicles	2112	440	.0000	81		1 A
Aircraft	2113	0	.0000	0		2
Tools and Other Work Equipment	2114	214	8.3300	22		3
Buildings	2121	813	3.3300	56		4
Furniture	2122	42	6.0000	5		5
Office Equipment	2123	73	8.6575	8	0	6
General Purpose Computers	2124	655	25.0000	60		7
NET REG--GENERAL SUPPORT ASSETS		2,237		232	0	
CENTRAL OFFICE ASSETS						
Non-Digital Switching	2211	0	.0000	0		8
Digital Electronic Switching	2212	4,443	12.5600	848	0	9
Operator Systems	2220	0	.0000	0		10
Radio Systems	2231	25	10.0000	3		11
Circuit Equipment	2232	571	9.7629	204	0	12
NET REG--CENTRAL OFFICE ASSETS		5,039		1,055	0	
INFORMATION ORIGATION/TERMINATION ASSETS						
Station Apparatus	2311	0	.0000	0		13
Customer Premises Wiring	2321	0	.0000	0		14
Large Private Branch Exchanges	2341	0	.0000	0		15
Public Telephone Terminal Equipment	2351	0	.0000	0		16
Other Terminal Equipment	2362	0	.0000	0		17
NET REG--INFORMATION ORIG/TERM ASSETS		0		0	0	
CABLE & WIRE FACILITIES ASSETS						
Poles	2411	22	6.8800	0		18 A
Aerial Cable	2421	64	5.0000	3	0	19 A
Underground Cable	2422	52	6.8000	12	0	20
Buried Cable	2423	7,107	6.4000	807	0	21 A
Submarine and Deep Sea Cable	2424	0	.0000	0	0	22
Intrabuilding Network Cable	2426	0	.0000	0	0	23
Aerial Wire	2431	16	9.1700	0		24
Conduit Systems	2441	67	3.5000	8		25
NET REG--CABLE & WIRE FACILITIES ASSETS		7,328		830	0	
Net Reg Accumulated Depreciation		14,604		2,117	0	
Plus: Nonreg Accumulated Depreciation	3100			127	0	26
Total Accumulated Depreciation				2,244	0	
Columns e, f and I						

ACCUMULATED DEPRECIATION CLASS A & B (cont.)

Acct (g)	Retired (000's) (h)	Cost of Removal (000's) (i)	Salvage (000's) (j)	Other (000's) (k)	Balance EOY (000's) (l)	
2112	102		12	3	434	1 A
2113	0				0	2
2114	0				236	3
2121	0				869	4
2122	0				47	5
2123	0	0	0	0	81	6
2124	0				715	7
	102	0	12	3	2,382	
2211	0				0	8
2212	0	0	0	0	5,291	9
2220	0				0	10
2231	0			0	28	11
2232	3	0	0	0	772	12
	3	0	0	0	6,091	
2311	0				0	13
2321	0				0	14
2341	0				0	15
2351	0				0	16
2362	0				0	17
	0	0	0	0	0	
2411	2			1	21	18 A
2421	2	0	0	(12)	53	19 A
2422	0	0	0	0	64	20
2423	22	0	0	1	7,893	21 A
2424	0	0	0	0	0	22
2426	0	0	0	0	0	23
2431	0				16	24
2441	0				75	25
	26	0	0	(10)	8,122	
	131	0	12	(7)	16,595	
3100					878	26
					17,473	

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 or subsidiary record. 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 (000's) (c)	Depr Rate (d)	Annual Accrual (000's) (e)	Additional Accrual (000's) (f)	
Office Support Equipment	2123.1	41	8.5	8		1
Company Communications Equipment	2123.2	32	10.63			2
Digital Electronic Switching - Circuit	2212.1	0				3
Digital Electronic Switching - Packet	2212.2	4,443	12.56	848		4
Circuit Equipment - Electronic	2232.1	44	8.8450	6		5
Circuit Equipment- Optical	2232.2	527	11.6	198		6
Aerial Cable - Nonmetallic	2421.1	0				7
Aerial Cable - Metallic	2421.2	64	5.0	3		8 A
Underground Cable - Nonmetallic	2422.1	0				9
Underground Cable - Metallic	2422.2	52	6.8	12		10
Buried Cable - Nonmetallic	2423.1	1,105	6.4	222		11
Buried Cable - Metallic	2423.2	6,002	6.4	585		12 A
Submarine and Deep Sea Cable - Nonmetall	2424.1	0				13
Submarine and Deep Sea Cable - Metallic	2424.2	0				14
Intrabuilding Cable - Nonmetallic	2426.1	0				15
Intrabuilding Cable - Metallic	2426.2	0				16

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

Subacct (g)	Retired (000's) (h)	Cost of Removal (000's) (i)	Salvage (000's) (j)	Other (000's) (k)	Balance EOY (000's) (l)	
2123.1	0				49	1
2123.2	0				32	2
2212.1	0				0	3
2212.2	0				5,291	4
2232.1	3				47	5
2232.2	0				725	6
2421.1	0				0	7
2421.2	2			(12)	53	8 A
2422.1	0				0	9
2422.2	0				64	10
2423.1	0				1,327	11
2423.2	22			1	6,566	12 A
2424.1	0				0	13
2424.2	0				0	14
2426.1	0				0	15
2426.2	0				0	16

RETAINED EARNINGS (ACCT. 4550)

Particulars (a)	This Year (000's) (b)	Last Year (000's) (c)	
Balance-First of Year	6,462	6,382	1
Changes:			
Balance Transferred from Income	3,184	2,599	2
Dividends Declared:			
Common	411	416	3
Preferred		0	4
Total Dividends Declared	411	416	
Miscellaneous Debits to Retained Earnings	6,059	0	5
Miscellaneous Credits to Retained Earnings	8	15	6
Balance--End of Year	<u>3,184</u>	<u>8,580</u>	

REVENUES (CLASS B USE ACCOUNTS DESIGNATED BY *)

Particulars (a)	This Year (000's) (b)	Last Year (000's) (c)	
LOCAL NETWORK SERVICES REVENUES			
Basic Local Service Revenue (5000)*			1
Basic Area Revenue (5001)	1,302	1,258	2
Private Line Revenue (5040)	8	8	3
Other Basic Area Revenue (5060)	193	191	4
TOTAL LOCAL NETWORK SERVICES REVENUES	1,503	1,457	
INTERSTATE NETWORK ACCESS SERVICES REV.			
End User Revenue (5081)*	652	559	5
Switched Access Revenue (5082)*	1,630	1,396	6
Special Access Revenue (5083)*	265	270	7
TOTAL INTERSTATE NETWORK ACCESS SERVICES REV.	2,547	2,225	
INTRASTATE NETWORK ACCESS SERVICES REV.			
End User Revenue (5081)*			8
Switched Access Revenue (5082)*	1,051	970	9
Special Access Revenue (5083)*	209	140	10 K
TOTAL INTRASTATE NETWORK ACCESS SERVICES REV.	1,260	1,110	
LONG DISTANCE NETWORK SERVICES MESSAGE REV.			
Long Distance Message Revenue (5100)*	73	83	11
TOTAL LONG DISTANCE NETWORK SERVICES MESSAGE REV.	73	83	
MISCELLANEOUS & NONREGULATED REVENUES			
Miscellaneous Revenue (5200)*	422	291	12 E
Directory Revenue (5230)	240	272	13
Nonregulated Operating Revenue (5280)*	536	0	14 L
TOTAL MISCELLANEOUS & NONREGULATED REVENUES	1,198	563	
GROSS OPERATING REVENUES	6,581	5,438	
UNCOLLECTIBLE REVENUES			
Uncollectible Revenue (5300)*	29	71	15 D
TOTAL UNCOLLECTIBLE REVENUES	29	71	
TOTAL OPERATING REVENUES	6,552	5,367	

EXPENSES - CLASS A & B

Particulars (a)	Total This Year (000's) (b)	Total Last Year (000's) (c)	
PLANT SPECIFIC OPERATIONS EXPENSE			
Net Reg Network Support Expense (6110)	18	26	1
Net Reg General Support Expense (6120)	186	98	2 F
Net Reg Central Office Switching Expense (6210)	353	277	3 G
Net Reg Operator Systems Expense (6220)	0	0	4
Net Reg Central Office Transmission Expenses (6230)	37	283	5 H
Net Reg Information Orig. / Term. Expense (6310)	0	0	6 L
Net Reg Cable and Wire Facilities Expense (6410)	433	378	7
NET REGULATED	1,027	1,062	
PLUS: NONREGULATED	407	0	8
TOTAL PLANT SPECIFIC OPERATIONS EXPENSE	1,434	1,062	
PLANT NONSPECIFIC OPERATIONS EXPENSE			
Net Reg Other Property, Plant and Equip. Exp. (6510)	6	15	9
Net Reg Network Operations Expense (6530)	184	139	10 I
Net Reg Access Expense (6540)	82	56	11 J
Net Reg Depreciation and Amortization Expense (6560)	2,116	1,908	12
NET REGULATED	2,388	2,118	
PLUS: NONREGULATED	127	0	13
TOTAL PLANT NONSPECIFIC OPERATIONS EXPENSE	2,515	2,118	
CUSTOMER OPERATIONS EXPENSE			
Net Reg Marketing (6610)	44	39	14
Net Reg Services (6620)	521	496	15
NET REGULATED	565	535	
PLUS: NONREGULATED	22	0	16
TOTAL CUSTOMER OPERATIONS EXPENSE	587	535	
CORPORATE OPERATIONS EXPENSE			
Net Reg General and Administrative (6720)	747	745	17
Net Reg Provision for Uncollectible Notes Receiv. (6790)			18
NET REGULATED	747	745	
PLUS: NONREGULATED	26	0	19
TOTAL CORPORATE OPERATIONS EXPENSE	773	745	
NET REGULATED	4,727	4,460	
PLUS: NONREGULATED	582	0	
TOTAL EXPENSES	5,309	4,460	

EXPENSES - CLASS A & B (DETAIL)

Particulars (a)	Total This Year (000's) (b)	Total Last Year (000's) (c)	
Property Held for Future Tele. Use Exp. (6511)			1
Provisioning Expense (6512)	6	15	2
NET REG: Reported in Account 6510	6	15	
Depreciat. Exp.--Tele. Plant in Service (6561)	2,116	1,908	3
Depreciat. Exp.--Prop. Held for Future Tele. Use (6562)			4
Amortization Expense--Tangible (6563)			5
Amortization Expense--Intangible (6564)			6
Amortization Expense--Other (6565)			7
NET REG: Reported in Account 6560	2,116	1,908	

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 (000's) (b)	
Gross Operating Revenues	6,581	1
Plus: Collection of amounts previously written off		2
Less: Uncollectibles written off during the year	29	3
Plus: Total Net Reg. Other Operating Income and (Expense) (7100)	0	4
Less: Nonregulated Operating Revenue (included in Gross Oper. Rev. on Line 1)	536	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):	0	8
Assessable Revenues for Remainder and Telephone Relay Assessment Purposes		
	<u>6,016</u>	

CALCULATION OF ASSESSABLE REVENUES FOR UNIVERSAL SERVICE FUND ASSESSMENT PURPOSES

Description (a)	This Year (000's) (b)	
Total Basic Local Service Revenue (5000)	1,503	1
Plus: Total Intrastate Access Revenues (5081-5083)	1,260	2
Plus: Total Long Distance Network Services Revenue	73	3
Less: Out-of-State Operating Revenues (included in the above lines)		4
Plus: Intrastate Payphone Revenues		5
Plus (or Less) Other (please specify):		6
Assessable Revenues for Universal Service Fund Assessment Purposes		
	<u>2,836</u>	

OTHER INCOME ACCOUNTS

Particulars (a)	This Year (000's) (b)	Last Year (000's) (c)	
OTHER OPERATING INCOME AND EXPENSE			
Net Reg Other Operating Income and (Expense) (7100)			1
NET REGULATED	0	0	
PLUS: NONREGULATED	0	0	2
TOTAL OTHER OPERATING INCOME AND EXPENSE (7100)	0	0	
OPERATING TAXES			
Net Reg Operating Investment Tax Credits--Net (7210)			3
Net Reg Operating Federal Income Taxes (7220)	(35)	9	4
Net Reg Operating State and Local Income Taxes (7230)	318	287	5
Net Reg Operating Other Taxes (7240)			6
Net Reg Provision for Deferred Operating Income Taxes--Net (7250)			7
NET REGULATED	283	296	
PLUS: NONREGULATED	8	0	8
TOTAL OPERATING TAXES (7200)	291	296	
NONOPERATING INCOME AND EXPENSE			
Net Reg Dividend Income (7310)	18	27	9
Net Reg Interest Income (7320)	21	24	10
Net Reg Income from Sinking and Other Funds (7330)	0	0	11
Net Reg Allowance for Funds Used During Construction (7340)	23	18	12
Net Reg Gains or (Losses) from the Disposition of Certain Property (7350)	0	0	13
Net Reg Other Nonoperating Income (7360)	(130)	9	14
Net Reg Special Charges (7370)	10	1	15
NET REGULATED	(78)	77	
PLUS: NONREGULATED	0	0	16
TOTAL NONOPERATING INCOME AND EXPENSE (7300)	(78)	77	
NONOPERATING TAXES			
Net Reg Nonoperating Taxes (7400)	(30)	32	17
NET REGULATED	(30)	32	
PLUS: NONREGULATED	0	0	18
TOTAL NONOPERATING TAXES (7400)	(30)	32	
INTEREST AND RELATED ITEMS			
Net Reg Interest and Related Items (7500)	235	221	19
NET REGULATED	235	221	
PLUS: NONREGULATED	0	0	20
TOTAL INTEREST AND RELATED ITEMS (7500)	235	221	
EXTRAORDINARY ITEMS			
Net Reg Extraordinary Items (7600)			21
NET REGULATED	0	0	
PLUS: NONREGULATED	0	0	22
TOTAL EXTRAORDINARY ITEMS (7600)	0	0	
NONREGULATED NET INCOME			
Nonregulated Net Income (7990)		46	23
TOTAL NONREGULATED NET INCOME (7990)	0	46	
TOTAL NET REGULATED	410	672	
TOTAL NONREGULATED	8	0	
TOTAL OTHER INCOME ACCOUNTS	418	672	

NONREGULATED ACCUMULATED DEPRECIATION

Plant Account (a)	Acct (b)	Annual Accrual (000's) (c)	Additonal Accrual (000's) (d)	Balance EOY (000's) (e)	
Station Apparatus	2311	121		808	1
Public Telephone Terminal Equipment	2351	6		70	2
Total Nonregulated Accumulated Depreciation		127	0	878	

NONREGULATED INCOME STATEMENT

Particulars (a)	This Year (000's) (b)	Last Year (000's) (c)
NONREGULATED REVENUES		
Nonregulated Operating Revenue (5280)	536	1 L
NONREGULATED EXPENSES		
Plant Specific Operations Expense		
Nonregulated Network Support Expense (6110)		2
Nonregulated General Support Expense (6120)		3
Nonregulated Central Office Switching Expense (6210)		4
Nonregulated Operator Systems Expense (6220)		5
Nonregulated Central Office Transmission Expense (6230)		6
Nonregulated Information Orig./Term. Expense (6310)	407	7 L
Nonregulated Cable and Wire Facilities Expense (6410)		8
Total Nonregulated Plant Specific Operations Expense	407	0
Plant Nonspecific Operations Expense		
Nonregulated Other Property, Plant and Equip. Exp (6510)		9
Nonregulated Network Operations Expense (6530)		10
Nonregulated Access Expense (6540)		11
Nonregulated Depreciation and Amortization Expense (6560)	127	12 L
Total Nonregulated Plant Nonspecific Operations Expense	127	0
Customer Operations Expense		
Nonregulated Marketing (6610)		13
Nonregulated Services (6620)	22	14 L
Total Nonregulated Customer Operations Expense	22	0
Corporate Operations Expense		
Nonregulated General and Administrative (6720)	26	15 L
Nonregulated Provision for Uncollectible Notes Receivable (6790)		16
Total Nonregulated Corporate Operations Expense	26	0
TOTAL NONREGULATED EXPENSES (Excluding Other Income Accts.)	582	0
OTHER NONREGULATED INCOME ACCOUNTS		
Nonregulated Other Operating Income and Expense (7100)		17
Nonregulated Operating Taxes (7200)	8	18 L
Nonregulated Nonoperating Income and Expense (7300)		19
Nonregulated Nonoperating Taxes (7400)		20
Nonregulated Interest and Related Items (7500)		21
Nonregulated Extraordinary Items (7600)		22
NONREGULATED NET INCOME	(54)	0

NONREGULATED INVESTMENTS

Particulars (a)	Balance EOY (000's) (b)	
Telecommunications Plant in Service - Allocation to Nonregulated Activity	1,300	1
Accumulated Depreciation - Allocation to Nonregulated Activity	878	2
Telecommunications Plant Under Construction - Allocation to Nonregulated Activity		3
Inventories - Allocation to Nonregulated Activity		4
Net Deferred Operating Income Taxes - Allocation to Nonregulated Activity		5
Net Nonregulated Investments	422	

NONREGULATED TELECOMMUNICATIONS PLANT IN SERVICE

Plant Account (a)	Account (b)	Balance EOY (000's) (c)	
Station Apparatus	2311	1,217	1
Public Telephone Terminal Equipment	2351	83	2
TOTAL NONREGULATED TELECOMMUNICATIONS PLANT IN SERVICE		1,300	

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	4	1
Central Office	7	2
Outside Plant	9	3
Building & Service	1	4
Other		5
Customer Operations		
Supervisory & Management	1	6
Operators		7
Business Office	4	8
Other	1	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		18
Other		
All Other Employees, Not Listed Above		19
Total Employees	29	
Part-Time Employees	1	20
Full-Time Employees	28	21
Total Part-Time and Full-Time Employees	29	

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			1 B
Extended Area Service			2 B
Extended Community Calling	40	101	3
Other Local-Undefined			4 B
Total Local	40	101	
TOLL			
Toll	97	3,351	5 B
Total Toll	97	3,351	
Total Local & Toll	137	3,452	

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 -- Originating					1
Feature Group A -- Terminating					2
Feature Group B -- Originating					3
Feature Group B -- Terminating					4
Feature Group C -- Originating					5
Feature Group C -- Terminating					6
Feature Group D -- Originating	10,452	3,131	5,638	5	7
Feature Group D -- Terminating	12,920	4,537	2,289	2	8

OUTSIDE PLANT STATISTICS AT END OF YEAR

Description of Item (a)	Amount (b)	
Sheath miles of plant - fiber optics	316	1
Strand miles of plant - fiber optics	7,270	2
Route miles of plant - microwave		3

SPECIAL ACCESS CIRCUITS IN USE AT END OF YEAR

Circuit Type (a)	InterLATA Chan. Terms. (b)	IntraLATA Chan. Terms. (c)	
Voice grade	0	7	1 c
56 kbps	20	11	2
64 kbps (DS0)	0	0	3 c
1.54 Mbps (DS-1)	8	18	4
45 Mbps (DS-3)	0	2	5 c
SONET OC-1	0	0	6 c
SONET OC-3	0	0	7 c
SONET OC-12	0	0	8 c
SONET OC-48	0	0	9 c
SONET OC-192	0	0	10 c

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	1,222	1,223	3
2 Party			4
4 Party			5
PBX Trunks/System Trunks	26	26	6
Centrex Trunks			7
Centrex Lines			8
Key System Trunks	267	260	9
Mobile (Utility Provided Service)			10
Paging (Utility Provided Service)			11
FX-Out (Switched)			12
Pay Telephone	56		13
Coin-Operated Pay Telephone	0	53	14
Independent Pay Telephone Provider	0	3	15
Other			16
Total Business Lines	1,571	1,565	17
Residential (Incl. Emp. Concess.)			
1 Party	5,985	6,118	19
2 Party			20
4 Party			21
FX-Out (Switched)			22
Other		13	23
Total Residential Lines	5,985	6,131	24
Total Bus & Res Lines	7,556	7,696	25
Company Used Lines			26
Total Lines Used	7,556	7,696	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)	1,776	1,794	7
Special Access-interLATA			8
(expressed in equiv. access lines)	178	212	9
Feature Group A Lines			10
Feature Group B Trunks			11
Feature Group C Trunks			12
Feature Group D Trunks	417	417	13
TSPS - Trunks	16	16	14
EAS and ECC - Trunks	423	639	15
Cellular Trunks (Pub. Sw. Net.)	24	24	16
Video Distance Learning	2	2	17
- discounted (special tariff)			18
Customers			19
Number of Lifeline customers at FOY (January 1, 2003)			20
and EOY (December 31, 2003):	78	93	21
Number of Linkup customers connected during			22
FOY (Calendar year 2002) and EOY (Calendar year 2003):	0	0	23
Other			24
Total Company Square Miles	549	549	25
Total Company Route Miles	2,149	2,233	26
Footnotes			

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	1480	2010	2790	2940	1
Business					2
1 Party	109	66	199	28	3
2 Party					4
4 Party					5
PBX Trunks/System Trunks		7			6
Centrex Trunks					7
Centrex Lines					8
Key System Trunks	20	10	45	4	9
Mobile (utility provided service)					10
Paging (utility provided service)					11
FX-Out (Switched)					12
Pay Telephone					13
Coin-Operated Pay Telephone	6	4	5	1	14
Independent Pay Telephone Provider	1	1	0	0	15
Other					16
Total Business Lines	136	88	249	33	17
Residential (Incl. Emp. Concess.)					18
1 Party	852	645	997	375	19
2 Party					20
4 Party					21
FX-Out (Switched)					22
Other			2	2	23
Total Residential Lines	852	645	999	377	24
Total Bus & Res Lines	988	733	1,248	410	25
Company Used Lines					26
Total Lines Used	988	733	1,248	410	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	4500	5520	5780	6050	1
Business					2
1 Party	56	100	646	19	3
2 Party					4
4 Party					5
PBX Trunks/System Trunks			19		6
Centrex Trunks					7
Centrex Lines					8
Key System Trunks	12	45	122	2	9
Mobile (utility provided service)					10
Paging (utility provided service)					11
FX-Out (Switched)					12
Pay Telephone					13
Coin-Operated Pay Telephone	5	16	15	1	14
Independent Pay Telephone Provider	1	0	0	0	15
Other					16
Total Business Lines	74	161	802	22	17
Residential (Incl. Emp. Concess.)					18
1 Party	429	601	2,024	195	19
2 Party					20
4 Party					21
FX-Out (Switched)					22
Other	2	1	6		23
Total Residential Lines	431	602	2,030	195	24
Total Bus & Res Lines	505	763	2,832	217	25
Company Used Lines					26
Total Lines Used	505	763	2,832	217	27

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	1480	2010	2790	2940	1
Miscellaneous					2
WATS Lines - OutWATS					3
WATS Lines - 800 Service					4
FX-In-intraLATA					5
Special Access-intraLATA (equiv. access lines)	696	49	97	0	6 7
Special Access-interLATA (equiv. access lines)	27	26	25	0	8 9
Feature Group A Lines					10
Feature Group B Trunks					11
Feature Group C Trunks					12
Feature Group D Trunks					13
TSPS - Trunks					14
EAS and ECC - Trunks					15
Cellular Trunks (Pub. Sw. Net.)					16
Video Distance Learning - discounted (special tariff)	1				17 18
Other					19
Exchange Square Miles	80	56	90	48	20
Exchange Route Miles	337	229	372	231	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	4500	5520	5780	6050	1
Miscellaneous					2
WATS Lines - OutWATS					3
WATS Lines - 800 Service					4
FX-In-intraLATA					5
Special Access-intraLATA (equiv. access lines)		48	904	0	6 7
Special Access-interLATA (equiv. access lines)	50	3	81		8 9
Feature Group A Lines					10
Feature Group B Trunks					11
Feature Group C Trunks					12
Feature Group D Trunks			417		13
TSPS - Trunks			16		14
EAS and ECC - Trunks			639		15
Cellular Trunks (Pub. Sw. Net.)			24		16
Video Distance Learning - discounted (special tariff)			1		17 18
Other					19
Exchange Square Miles	42	83	104	46	20
Exchange Route Miles	165	213	576	110	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

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	DESOTO	GENOA	LA FARGE	LIBERTY POLE	1
PSCW Exchange ID	1480	2010	2790	2940	2
Central Office Name	DESOTO	GENOA	LA FARGE	LIBERTY POLE	3
PSCW Central Office ID	1	1	1	1	4
Central Office CLLI Code	DESWIXARSO	GENOWIXARSO	LAFRWIXARSO	LBPLWIXARSO	5
Manufacturer of COE (Page 54)	NTI	NTI	NTI	NTI	6
Year COE Installed	2002	2002	2001	2002	7
Type of Equipment (Page 54)	D	D	D	D	8
(S)tandalone, (H)ost, (R)emote, (A)dv Fiber Comm	R	R	R	A	9
Remote Host PSCW Exchange ID	5780	5780	5780		10
Remote Host PSCW Central Office ID	1	1	1		11
COE Generic Software Release No.	x	X	X	X	12
SS7?	No	No	No	No	13
9-1-1?	Yes	Yes	Yes	Yes	14
Access Lines - In Use	988	733	1,248	410	15
- Equipped	1,332	950	1,499	522	16
- Wired	2,436	1,816	2,296	840	17
Trunks - In Use	0	0	0	0	18
- Equipped	0	0	0	0	19
- Wired	0	0	0	0	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?	Yes	Yes	Yes	Yes	24
- In Use (# lines)	45	47	45	23	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	21	15	25	8	28
DS-3 - In Use	1	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?	Yes	Yes	Yes	Yes	34
- In Use (# lines) ¹	29	32	54	5	35
Fiber Transmission Facilities:					
No. of fiber strands entering C.O.	76	60	96	96	36
No. of fiber strands working (LIT) in C.O.	32	30	54	24	37
No. of fiber strands for interoffice use	0	0	0	0	38
Miles of fiber sheath in wire center	45	28	58	27	39
Access Tandem Serving this C.O.:					
- C.O. Name	VIROQUA	VIROQUA	VIROQUA	VIROQUA	40
- PSCW C.O. ID	5530-01	5530-01	5530-01	5530-01	41
Does this C.O. do access tandem switching?	No	No	No	No	42
Footnotes					43

¹ Telco 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	READSTOWN	VIOLA	WESTBY	YUBA	1
PSCW Exchange ID	4500	5520	5780	6050	2
Central Office Name	READSTOWN	VIOLA	WESTBY	YUBA	3
PSCW Central Office ID	1	1	1	1	4
Central Office CLLI Code	RDTWWIXADSO	VIOLAWIXARSO	WSBYWIXADSO	YUBAWIXARSO	5
Manufacturer of COE (Page 54)	NTI	NTI	NTI	NTI	6
Year COE Installed	1998	2002	1983	1992	7
Type of Equipment (Page 54)	D	D	D	D	8
(S)tandalone, (H)ost, (R)emote, (A)dv Fiber Comm	R	R	H	R	9
Remote Host PSCW Exchange ID	5780	5780		5780	10
Remote Host PSCW Central Office ID	1	1		1	11
COE Generic Software Release No.	X	X	503.10	X	12
SS7?	No	No	Yes	No	13
9-1-1?	Yes	Yes	Yes	Yes	14
Access Lines - In Use	505	763	2,832	277	15
- Equipped	663	967	3,204	312	16
- Wired	1,232	1,016	4,552	480	17
Trunks - In Use	0	0	1,096	0	18
- Equipped	0	0	2,448	0	19
- Wired	0	0	2,736	0	20
ISDN Available?	No	No	No	No	21
ISDN Lines - In Use (BRI)					22
- In Use (PRI)					23
XDSL Available?	Yes	Yes	Yes	Yes	24
- In Use (# lines)	35	35	170	13	25
Switched 56 Service?	No	No	No	No	26
Switched 56 lines in use					27
Digital Transmission Facilities: DS-1 - In Use	12	22	201	11	28
DS-3 - In Use	0	0	1		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?	Yes	Yes	Yes	Yes	34
- In Use (# lines) ¹	24	34	177	10	35
Fiber Transmission Facilities:					
No. of fiber strands entering C.O.	192	92	192	12	36
No. of fiber strands working (LIT) in C.O.	28	44	58	8	37
No. of fiber strands for interoffice use	0	0	0	0	38
Miles of fiber sheath in wire center	29	37	73	19	39
Access Tandem Serving this C.O.:					
- C.O. Name	VIROQUA	VIROQUA	VIROQUA	VIROQUA	40
- PSCW C.O. ID	5530-01	5530-01	5530-01	5530-01	41
Does this C.O. do access tandem switching?	No	No	No	No	42
Footnotes					43

¹ Telco provided end-to-end facility.

GENERAL, SCHEDULE LEVEL AND SCHEDULE LINE FOOTNOTES

General Footnote

Accountants Compilation Report

To the Board of Directors
Vernon Telephone Cooperative, Inc.
Westby, Wisconsin

We have compiled the balance sheets of Vernon Telephone Cooperative, Inc. as of December 31, 2003 and 2002, 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
June 18, 2004

Schedule Footnotes

Schedule Line Footnotes

- A) To adjust depreciation balance.
- B) Local and toll telephone calls as well as minutes of use data are not available for lines 1, 2, and 4 of page 47. Vernon 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 to accumulate for information that is not used elsewhere. However, page 47 line 3 should be correct.
- C) The -0- balance is correct.
- D) No Worldcom or Global bankruptcy write-offs in 2003.
- E) Increases in rent and other incidental revenues in 2003.

GENERAL, SCHEDULE LEVEL AND SCHEDULE LINE FOOTNOTES

- F)** Increase in expenditures related to maintenance and repair of land and buildings and computers in 2003.
- G)** Increase in expense due to higher labor and overhead costs, inventory adjustment, and Central Office repairs.
- H)** Decrease in 2003 due to adjustments made in 2002 related to write-off of previously salvaged materials.
- I)** Increase in expense in 2003 due increased equipment testing.
- J)** Increase in expense due to an increase in payments to the Universal Service Administration Co., Teach / UW Systems WI USF and the WI Universal Service Fund.
- K)** Due to increase in special access circuits in 2003.
- L)** Because of the account changes and format changes in this report, non-regulated revenue for this year was broken out on the Non-Regulated Income Statement on page 45, but for prior year, non-regulated income is reported in account 7990 on page 44, Other Income Accounts.
- M)** ATF docket numbers are 6090ATF100 and 5ATF159.