

APPENDIX III

**TELEPHONE UTILITIES
FILING REQUIREMENT SCHEDULES**

TELEPHONE COMPANY

Computation of Revenue Deficiency
For Test Year Ended

	<u>Actual</u>	<u>Required Increase</u>	<u>Pro Forma Test Period</u>
1. Rate Base (Sch. 3)			
2. Rate of Return			
3. Income Required (Lk x L2)			
4. Adjusted Net Operating Income (Sch. 1)			
5. Deficiency			
6. Tax Effect (%)			
7. Revenue Deficiency (L6 x L5)			

TELEPHONE COMPANY

INCOME STATEMENT

12 Months Ending	Pro Forma Adjustments	Test Year As Proformed	1st Pre- ceding Year	2nd Pre- ceding Year
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Operating Revenues

Local Service Revenues
Toll Service Revenues
Miscellaneous Revenues
Less: Uncollectible Operating
Revenues
Total Operating Revenues

Operating Expenses

Maintenance
Depreciation
Amortization
Joint Traffic
Other Traffic
Commercial Expenses
General Office Salaries & Expenses
Other Operating Expenses (Specify)
Taxes:
Federal Income Tax - Net
State Taxes
Other Taxes (Specify)
Investment Tax Credit - Net
Operating Fed. Inc. Taxes Deferred:
Accelerated Depreciation
Other
Income Credits and Charges Resulting
from Prior Deferrals of Federal
Income Taxes

Total Revenue Deductions

Operating Rents - Net

Net Operating Income

Sch. 1 Attachment

TELEPHONE COMPANY

NAME OF ACCOUNT

PRO FORMA ADJUSTMENT INCOME OR EXPENSE

This sheet should be used to show and explain in detail the adjustment and how it was calculated with one or more sheets for each pro forma adjustment.

Sch. 1A

TELEPHONE COMPANY

PROPERTY TAXES

Town	Period	Act. Amt. Paid	Amt. Accr.	Amt. Not Appl. to Utility Operations	Pro Forma Adj.	Proformed Prop. Tax	Rate
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Note: If a discount was available, state such, the rate, and whether or not the utility took advantage of it.

Sch. 1B

TELEPHONE COMPANY

PAYROLL

	<u>12 Month</u>	<u>Pro Forma</u>	<u>Proformed</u>
	<u>Ending</u>	<u>Adjustment</u>	<u>12 Months</u>
			<u>Ending</u>
1. Officials & Managerial Assists			
2. Professional & Semi Professional Employees			
3. Business Office & Sales Employees			
4. Non-Supervising Business Office & Sales Employees			
5. Clerical Employees			
6. Telephone Operators			
7. Construction, Installation & Maintenance Employees			
8. Installation & Exchange Repair Craftsmen			
9. Building, Sups., & Motor Vehicle Employees			
10. Total			
11. Amount Capitalized per Line Above			

TELEPHONE COMPANY

BALANCE SHEET
ASSETS & OTHER DEBITS

	12 Months <u>Ending</u>	1st Pre- ceding <u>Year</u>	2nd Pre- ceding <u>Year</u>	Test Year Ave. of <u>13 Month</u>
<u>Telephone Plant</u>				
Telephone Plant in Service				
Telephone Plant Under Construction				
Property Held for Future Tel. Use (1)				
Telephone Plant Acquisition Adjust.				
Telephone Plant Adjustment				
Less: Depreciation Reserve				
Amortization Reserve				
Total				
<u>Investment & Funds</u>				
Investments in Affiliated Co.				
Advances to Affiliated Co.				
Other Investments (Specify)				
Misc. Physical Property				
Sinking Funds				
Company Securities Owned				
Total				
<u>Current Assets</u>				
Cash				
Special Cash Deposits				
Working Funds				
Temporary Cash Investments				
Notes Receivable from Affiliate Co.				
Other Notes Receivable				
Due from Customers & Agents (1)				
Accounts Receivable from Affiliate Co.				
Other Accounts Receivable (Specify)				
Interest & Dividends Receivable				
Materials & Supplies (Sch. 2A)				
Other Current Assets (Specify)				
Total				
<u>Other Assets</u>				
Subscriptions to Capital Stock				
Subscriptions to Funded Debt				
Total				
<u>Prepaid Accounts & Deferred Charges</u>				
Prepaid Rents				
Prepaid Taxes				
Prepaid Insurance				
Prepaid Directory Expenses				
Other Payments				
Discount on Long Term Debt				
Extraordinary Maintenance & Retirements				
Other Deferred Charges (1)				
Total Prepaid Accounts & Deferred Charges				
Total Assets and other Debits				
(1) See Instructions Attached				

**TELEPHONE COMPANY
BALANCE SHEET
CAPITAL & LIABILITIES**

	<u>12 Months Ending</u>	<u>1st Pre- ceding Year</u>	<u>2nd Pre- ceding Year</u>	<u>Test Year Ave. of 13 Month</u>
<u>Capital Stock & Surplus</u>				
Capital Stock				
Stock Liability for Conversion				
Capital Stock Subscribed				
Installments Paid on Capital Stock				
Premium Paid on Capital Stock				
Other Capital Surplus				
Earned Surplus Reserved				
Unappropriated Earned Surplus				
Less: Discount on Capital Stock				
Capital Stock Expense				
Total				
<u>Long Term Debt</u>				
Funded Debt				
Advances from Affiliated Co.				
Other Long Term Debt				
Total				
<u>Current and Accrued Liabilities</u>				
Notes Payable to Affiliated Co.				
Other Notes Payable				
Accounts Payable to Affiliated Co.				
Other Accounts Payable (Specify)				
Customers Deposits				
Other Current Liabilities (Specify)				
Taxes Accrued				
Unmatured Interest, Dividends, and Rents Accrued				
Total				
<u>Deferred Credits & Operating Reserves</u>				
Premium on Long Term Debt				
Other Deferred Credits (1)				
Accumulated Deferred Taxes (1)				
Total Deferred Credits & Reserves				
Total Capital & Liabilities				

Sch. 2 Attachment

INSTRUCTIONS FOR BALANCE SHEET ITEMS

For each of the following items, submit a separate detailed schedule:

Plant

Plant Held for Future Use:

The following data is required as a minimum

1. Date of purchase
2. Location
3. Type of property
4. Intended future use
5. Date expected to be put in service
6. Cost

Deferred Charges:

1. Account name
2. Amount

Due from Customers & Agents:

1. Provide total accounts receivable, customers and agents
2. Provide total uncollectible reserve
3. Present the above requests in a similar format as the balance sheet
4. Provide percent of accounts receivable which were uncollectible for the previous three years

Deferred Credits:

1. Account name and number
2. Amount

Accumulated Deferred Taxes on Income for Each Account or Subaccount:

1. Account name and number
2. Amount

Accumulated Depreciation:

1. Classifications of plant
2. Number of items in each class
3. Depreciation booked yearly for the current and previous 2 years in each class
4. Retirements in each class, display detail for retirements exceeding \$5,000.00

Sch. 2A

TELEPHONE COMPANY

MATERIALS & SUPPLIES

	<u>12 Month Ending</u>	<u>13 Month Average</u>	<u>First Pre- ceding Year</u>	<u>Second Pre- ceding Year</u>
Maintenance Inventory				
Station Repair Inventory				
Other Materials & Supplies				
Non Telephone Inventory				

TELEPHONE COMPANY

RATE BASE

Line		Jurisdictional ProFormed Test <u>Year Average</u>	Jurisdictional 13 Month <u>Average</u>	Total ProFormed2 Test year Ave. <u></u>	Total 13 Month <u>Average</u>
	<u>Rate Base</u>				
1	Plant in Service (Sch. 2)				
2	Less: Accumulated Depreciation (Sch. 2)				
3	Plant Held for Future Use (Sch. 2)				
4	Net Utility Plant				
5	Plus: Cash Working Capital (Sch. 3A)				
6	Materials & Supplies (Sch. 2)*				
7	Prepayments (Sch. 2)*				
8	Less: Deferred Taxes (Sch. 2)				
9	Investment Tax Credit (Sch. 2)**				
10	Customers Deposits (Sch. 2)*				
11	Customer Advances (Sch. 2)*				
12	Rate Base				
13	Net Operating Income applicable to Rate Base				
14	Rate of Return				

*Duplication of these items in the calculation of cash working capital should be avoided if balance sheet approach is used.

**Provide the period covered by the ITC and the accounting method used.

2 For each proforma adjustment, a detailed schedule must be provided to explain and show how adjustment was arrived at.

Sch. 3 Attachment

TELEPHONE COMPANY

NAME OF ACCOUNT

Pro Forma Adjustment Rate Base

This sheet should be used to show and explain in detail the adjustment and how it was calculated. Use one or more sheets for each pro forma adjustment.

Sch. 3A

TELEPHONE COMPANY

WORKING CAPITAL

The working capital requirement should be based upon the balance sheet approach or a detailed lag study. If the 45-day formula is used, detail substantiation should be presented to justify the use of that method.

Provide working papers showing the computation of working capital used in Schedule 3.

Sch. 3B Attachment

TELEPHONE COMPANY

NAME OF ACCOUNT

(complete for each rate base item)

<u>Month (1)</u>	<u>Name of Account</u>	<u>Name of Account</u>
19		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14	Total	
15	Average - 13	

(1) By way of example, if test year ends December 31, 1979, list December 31, 1978 figures on Line 1, January 31, 1979 figures on Line 2, etc., ending with December 31,, 1979 figures on Line 13.