Exhibit No.:
Issue: Test Year, Revenues, Deregulated Items, Income Taxes, Other Miscellaneous Expenses
Witness: Rebecca L. Rucker
Sponsoring Party: MoPSC Staff
Case No.: TR-91-336

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

CHOCTAW TELEPHONE COMPANY

CASE NO. TR-91-336

FILED
SEP 18 1991
PUBLIC SERVICE COMMISSION

SUPPLEMENTAL DIRECT TESTIMONY

OF

REBECCA L. RUCKER

RECEIVED
SEP 19 1991
ACCOUNTING DEPT.
PUBLIC SERVICE COMMISSION

Jefferson City, Missouri
September, 1991

Highly Confidential

NP

SUPPLEMENTAL DIRECT TESTIMONY

OF

REBECCA L. RUCKER

CHOCTAW TELEPHONE COMPANY

CASE NO. TR-91-336

Q. Please state your name and business address.

A. Rebecca L. Rucker, P. O. Box 360, Jefferson City, Missouri 65102.

Q. Are you the same Rebecca L. Rucker that has previously filed direct testimony in Case No. TR-91-336?

A. Yes, I am.

Q. What is the purpose of your supplemental direct testimony?

A. The purpose of my supplemental direct testimony is to address changes made to the Staff's direct filed case, and discuss the Staff's rationale for making such changes. My discussion will encompass the reasons the Staff initiated further investigation of the books and records of Choctaw Telephone Company (Choctaw or Company) after filing its direct case, and the Staff's ongoing concerns regarding Choctaw.

Q. What was your role in the audit performed of Choctaw for Case No. TR-91-336?

A. I served as "lead auditor" for Case No. TR-91-336. Staff witness Anne M. Weddle and myself were the two auditors assigned to this audit. As lead auditor, I was in charge of

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directing the audit activities in the field for Choctaw. As such, I directed and reviewed the work of Staff witness Weddle in all of her assigned areas. I reported to Staff witness James D. Schwieterman, Assistant Manager of the Accounting Department, and Mark L. Oligschlaeger, Manager of the Accounting Department, during the course of the audit on its progress and results. Messrs. Schwieterman and Oligschlaeger were fully involved in the formulation of the Staff's positions reflected in both the Staff's direct filing and in this supplemental direct testimony.

Q. Why did the Staff initiate further investigation of the Company's books and records subsequent to its direct filing, the prehearing conference which resulted in a unanimous Stipulation and Agreement between Choctaw, Staff, the Office of Public Counsel and Southwestern Bell, and the presentation of the Stipulation and Agreement to the Commission?

A. The Staff received information that led to serious questions regarding the truthfulness and accuracy of information provided by the Company to the Staff during its audit.

Q. Had the Staff questioned the reliability of the Company's books and records during its audit?

A. Yes. However, the Staff's concerns at that time related to the proper accounting treatment of revenues, expenses, and investment and the commingling of personal items in the Company's books and records. The Staff during its audit and at the time of direct testimony did not have reason to question the truthfulness of the Company's supporting documentation for its case.

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Q. Did the Staff address concerns regarding the reliability of Choctaw's books and records in its direct case?

A. Yes, it did. During its audit the Staff found Choctaw's record keeping to be inadequate, and thus performed a detailed voucher analysis designed to determine that only legitimate business transactions were included in the Staff's determination of the Company's revenue requirement. Staff witness Weddle described the Staff's voucher review and the results thereof in her direct testimony in this proceeding.

Q. Has the Company recognized that it has record keeping problems?

A. Yes, the Company has also recognized its record keeping problems. Company witness Larry Van Ruler stated in his direct testimony that the financial reporting of the Company was totally inadequate. Mr. Van Ruler also stated that the Company is implementing several accounting recommendations he made to the Company to improve its financial reporting, and that in the future the Company keep adequate support for accounting entries, keep personal expenses separate from Company expenses, and extend the scope of its outside accountant's monthly bookkeeping to include preparation of monthly financials, monthly general ledger, proper booking of revenues and expenses, etc. An overall discussion detailing many of the Company's financial problems and the Company's proposed solutions to these matters can be found in Mr. Van Ruler's direct testimony.

Q. If the Staff addressed its concerns regarding the reliability of the Company's books and records in its direct filing, why did it initiate further investigation?

A. Inherent in the Staff's initial review of the Company's vouchers was the assumption that the information provided by the Company was truthful. As a standard practice, the Staff has always relied upon the truthfulness of Company records and communications in performing its ratemaking audits, and has done so in past audits of various regulated companies. The Staff therefore relied on the truthfulness of the information it received from the Company in determining which items in the books and records were legitimate business transactions and which were personal or non-business expenses. The Staff made a physical review of Company records, which often resulted in follow-up questions for clarification either through oral or written communication with the Company. During the audit, the Staff's investigation concentrated on the adequacy of support for various expenditures, not whether the support provided was truthful. Subsequent to the Staff's direct filing, the Staff has been provided information that leads it to doubt and to question the truthfulness of information provided by the Company. As a result, the Staff set about to verify the truthfulness of the information and support provided by the Company.

Q. What have been the results of the Staff's investigation to date?

A. The Staff contacted or attempted to contact various businesses and individuals to whom the Company had made payments in the test year, and for which the payments were included in the Staff's direct case, to further verify that the expenses were indeed legitimate business expenses and not expenses of a personal or non-business nature that were being paid by the Company. As a result of these efforts, the Staff has determined that two purported business expenses claimed by Choctaw for rate recovery were non-business related and/or personal expenses of the owner. To make this determination, the Staff reviewed billing information received directly from the businesses which conflicted with information given to the Staff by the Company. As a result, the Staff has serious concerns as to the truthfulness and legitimacy of all the information provided by the Company to the Staff during its audit.

Q. What personal or non-business expenses were discovered to be included in the Company's books and records and in the Company's case for rate recovery?

A. The Staff has discovered that expenses paid to a company named F.C. Ziegler (Ziegler) within the test year are not legitimate business expenses, and that Mr. John West's personal residence electric bills are being paid by Company funds. Mr. West is the General Manager of Choctaw.

Q. Were these expenses included in the Staff's direct case?

A. Yes.

Q. Did the Company assure the Staff that these were business expenses?

A. Yes.

Q. What evidence was given to the Staff by the Company during the audit have to support its assertion that the Ziegler expenses paid with Company funds were legitimate business expenses?

A. The Company provided the Staff with invoices with the F.C. Ziegler logo on them for the rebuilding of contact relays (a piece of telephone equipment in the central office), and for contact and metal cleaner. Copies of these invoices are attached as Schedule 1.

Q. What evidence has the Staff subsequently obtained that indicates the payments to Ziegler were not legitimate business expenses?

A. The Staff contacted Ziegler to ascertain whether the company actually performed the type of work detailed on the invoices which Choctaw provided. Ziegler indicated it had not. Ziegler stated that they were in the church goods business, and that they sold church items such as religious pamphlets and clergy wear, among various other items. The Staff also asked Ziegler if they did any type of metal work. Ziegler responded that the Company performs metal work on church pews, but that they did not do any type of metal work for telephone companies. At this point, the Staff faxed Ziegler a copy of four of the invoices included in Schedule 1 to determine if these were Ziegler's invoices. Ziegler said that the logo at the top of the invoice was the F.C. Ziegler logo, but that the invoice itself was not the company's invoice and that these invoices were not prepared by Ziegler. Ziegler provided the Staff with a notarized letter stating that the invoices were not prepared by Ziegler, that

Ziegler does not do the type of work indicated on the invoices, and that Ziegler is in the church goods business. A copy of the notarized letter is attached as Schedule 2.

The Staff also requested that Ziegler trace the vouchers which the Company had paid to Ziegler to determine if the Company's vouchers matched the payments received by Ziegler. Ziegler was able to match one of the Company's voucher payments to their customer billing records. Ziegler provided the Staff with a copy of the original Ziegler invoice, which is attached as Schedule 3. Ziegler then ran a customer billing history of this account. The account was listed under the name of a church, St. Albans Episcopal in Bolivar, Missouri, and had received various payments from a "West". The customer billing history is attached as Schedule 4. The Staff compared Ziegler's customer billing history with the Company's general ledger entries and found more occurrences where the Company's voucher, including both the voucher number and the amount of the voucher, matched entries made on Ziegler's customer billing history. Attached as Schedules 5-12 are the pages from the Company's general ledger detailing each voucher transaction, the Company's voucher and related invoices and the corresponding entry from Ziegler's customer billing history. The corresponding items are highlighted.

Q. What evidence does the Staff have to support its assertion that Mr. John West's personal residence electric bill is paid with Company funds and was included by Choctaw in its case for rate recovery?

A. The Company provided the Staff with copies of the Company's purported electric bills from Empire District Electric Company (Empire) for 1990. On May 1, the Staff received from the Company a copy of the voucher made out to Empire which had four electric bills attached. The Staff verified that the total of the four electric bills was equal to the amount of the voucher, and that the voucher traced to the Company's 1990 General Ledger. The Company assured the Staff, verbally, that these bills were all for Company buildings: the office, the dial building, the warehouse, and the trailer. Copies of the billing period ending March 12, 1990 voucher to Empire and the related electric bills are attached as Schedule 13. Note that the address for each electric bill could not be read in the copies given to the Staff.

On September 12, 1991, the Staff requested Choctaw to provide the Empire vouchers for 1990 for the Staff's review again. On this occasion, only three electric bills were attached to each Empire voucher. The total of the three electric bills did not equal the amount of the voucher. The Staff made copies of these vouchers and the attached electric bills. Copies of the billing period ending March 12, 1990 Empire voucher and the related bills which the Staff received on this date are attached as Schedule 14. The Staff made sure that the address on each bill could be read.

The Company provided the Staff with the following addresses of the buildings utilized by the Company:

221 W. Main	Office
204 W. Main	Dial building
112 S. Elm	Trailer

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The Staff compared the copies of the bill received on September 12, 1991 to the copies they received on May 1, 1991. The three bills at the aforementioned addresses matched three of the four bills originally provided to the Staff. Refer to Schedules 6 and 7.

At this point, the Staff requested Choctaw's billing information and Mr. John West's personal residence billing information from Empire. Empire faxed the Staff copies of the bill summaries for March, 1990 through August, 1991. Empire had four different electric bills for Choctaw and John West. The Staff compared the four electric bills it got on May 1, 1991 with the billing information received from Empire and determined that the billing information received from Empire was the same as the information on the bills received May 1. Three of the electric bills were for the addresses listed above, and the fourth was for 109 Park Drive, Halltown, Missouri, Mr. John West's personal residence. This billing information is attached as Schedule 15.

Q. In the direct testimony of Mr. Van Ruler, he stated that the Company was aware of commingling of business and personal funds and that all personal items had been removed. He also stated that the commingling of business and personal items would not occur in the future. Have you found evidence to the contrary?

A. Yes. The above information concerning the electric bills included in the Company's books and records indicates that commingling of personal and business expenses continued after the date of Choctaw's direct filing.

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Q. Given the discrepancies in the Company's books and records that the Staff discovered during its audit and its ongoing investigation, what is the Staff's revenue requirement recommendation in this case?

A. The Staff is recommending a zero revenue requirement for Choctaw in its supplemental direct case. This recommendation is premised upon the Staff's concerns on the lack of truthfulness of the Company's supporting documentation, and the resulting lack of reliance the Staff can place in Choctaw's books and records. The Staff's findings can only be as accurate as the information received from the Company. Since the Staff has discovered discrepancies in the Company's records and consequently cannot rely on any of the information which the Company has provided, the Staff does not believe that it can determine a reliable or meaningful specific revenue requirement figure. The Staff would recommend to the Commission that no revenue requirement, positive or negative, be determined at this time, since any type of revenue requirement determination would be arbitrary and not supported by adequate record keeping.

Q. Has the Staff attempted to recalculate the revenue requirement provided in the Staff's direct case to reflect the recent findings of the Staff?

A. The Staff has calculated a revenue requirement figure reflecting certain assumptions necessitated by the Staff's findings considering the truthfulness of the Company's books and records.

However, as stated above, the Staff is still recommending a 'zero' revenue requirement in this case.

The Staff's recalculated revenue requirement resulted in a negative revenue requirement of <$23,339>. The Staff has removed from its direct case all items which the Staff considers in light of the record keeping discrepancies to be questionable (i.e., unsupported or unverified). However, this revenue requirement is not the product of a full and comprehensive investigation of the truthfulness and reliability of all of Choctaw's books and records. Due to the time constraints caused by the expedited schedule for small telephone rate cases, the Staff did not have sufficient time to undertake a thorough review of all the Company's documentary support backing its rate filing to the degree necessitated by the Staff's recent findings concerning the Ziegler and Empire vouchers. The possibility exists that the Staff's recalculated revenue requirement may include items for which the supporting documentation is not truthful or reliable. Likewise, legitimate business expenses may have been disallowed using the Staff's criteria for questionable items. Under these unique and unusual circumstances, the Staff believes a recommendation of a zero revenue requirement is appropriate and warranted. Under no circumstances should the Commission authorize a rate increase for Choctaw, until an opportunity is had for a full and thorough review of the veracity of its books and records.

Q. What criteria has the Staff established in determining its recalculated revenue requirement?

A. The Staff arrived at its recalculated revenue requirement by removing any items that the Staff believes are questionable.

Q. What does the Staff mean by the term "questionable"?

A. The Staff considers an item questionable if the Company has not provided adequate support for the expenditure, or if the Company has provided support for the expenditure but the Staff believes that it could still be an item of a personal or non-business nature that has not been verified to be a legitimate business expense.

Q. Has the Staff verified that all of the expenses it disallowed in its recalculated revenue requirement are not legitimate business expenses?

A. No. However, given the recently discovered discrepancies in the Company's records, the Staff believes it is justified in disallowing any expenses which it considers questionable. In the Staff's direct case, the Staff gave the Company the "benefit of the doubt" on various expense items for which some but less than full support was provided. Given the existing conditions, the Staff has disallowed any expense items which it considers questionable, that could be of a personal nature. Therefore, the Staff's recalculated revenue requirement is based on the deletion of any questionable items.

Q. Has the Staff verified that all of the expenses that are incorporated in the recalculated revenue requirement are legitimate business expenses?

A. No. Given the aforementioned discrepancies in the Company's records, the Staff has no confidence that all the expenses reflected in its recalculated revenue requirement are legitimate business expenses. The items which the Staff has reflected in its recalculated revenue requirement were allowed when the Staff performed its initial voucher analysis. As stated previously, when the Staff performed its initial voucher analysis the Staff assumed that the supporting documentation with which it was supplied was truthful. While the documentation and support for these items in the voucher analysis appeared to be adequate at face value, the Staff's experience with the Ziegler invoices shows that full faith in the level of support provided is not warranted in the case of Choctaw. Now the Staff has serious concerns as to the legitimacy of any of the costs included in its direct filed case as well as its recalculated revenue requirement. The Staff has reflected approximately $45,000 of these type of expenses in both its direct filed case and its recalculated revenue requirement calculation. See Schedule 2 attached to Ms. Weddle's supplemental direct testimony for a listing of items allowed in the Staff's direct case which are still reflected in the recalculated revenue requirement.

Due to normal materiality standards, the Staff also only reviewed vouchers which were $100 or more during its audit. Although the items less than $100 may seem immaterial individually, the sum of the items which the Staff has not reviewed total approximately $5,300. Refer to Schedule 2 attached to Ms. Weddle's supplemental direct testimony for a listing of the items which have not been reviewed by the Staff during its audit.

Q. What is Schedule 16 attached to your supplemental direct testimony?

A. Schedule 16 is the Staff's recalculated revenue requirement. The Staff has included it as an attachment to my supplemental direct testimony for informational purposes only, and the schedule is marked as such. As stated earlier, the Staff is not purporting to support this recalculated revenue requirement; the Staff is recommending a zero revenue requirement.

Q. Does the Staff intend to investigate the discrepancies in the Company's supporting documentation further?

A. Yes. The Staff intends at a later point in time to fully investigate the legitimacy, validity, and truthfulness of the Company's records in another docket.

Q. What does the Staff intend to do in regards to the aforementioned investigation?

A. The Staff plans to do a thorough review of Choctaw's books and records and to verify the transactions entered into the Company's books and records as well as the documentation supporting the entries.

Q. What specific changes were made to the Staff's direct case in preparing its recalculation of the revenue requirement?

A. I will address the specific changes made to the items which I addressed in my direct testimony, which were test year, revenues, deregulated items, income taxes, and other miscellaneous expenses. Staff witness Weddle will address the specific changes made to the items she addressed in her direct testimony, which were payroll, payroll taxes, employee pensions/benefits, voucher analysis, and other miscellaneous expenses.

Q. Did the Staff make any changes from the Staff's test year used in its direct case?

A. No. The Staff received additional information relating to some expense items that were included in the Staff's original filed test year as updated through June 30, 1991, and revised these items as appropriate.

Q. Which expense items changed during the Staff's update period ending June 30, 1991?

A. The Staff's payroll annualization and payroll related annualizations changed to include additional payroll. Ms. Weddle will discuss the details in her supplemental direct testimony.

Q. Did the Staff make any changes to its revenue adjustments which were made in its direct case?

A. Yes. The Staff eliminated Income Statement adjustment S-1.1. This adjustment disallowed the negative balance in the Company's Coin Payphone account, which represents the shortfall of money collected by the Company for long distance calls made from its public payphones and the actual long distance bills received from its long distance carriers.

The Staff had further discussions with the Company regarding the revenue deficiency from payphone service, such as the Company charging for local calls to cover this deficiency. However, to institute a local service charge would require the Company to install additional equipment to the Company's payphones, which would cost a considerable amount. Neither the Staff nor the Company knows how much would be collected from local service calls, but the Staff does not believe the materiality of this adjustment warrants further investigation.

Q. Did the Staff make any changes to its deregulated adjustments?

A. Yes. The Staff eliminated adjustments S-16.1 and S-18.1. These adjustments allocated a portion of the expenses relating to deregulated activities, specifically call completion services and CABS billing expenses. After further discussions with the Company, the Staff determined that it had erroneously assumed that a portion of call completion services and CABS billing expenses were associated with deregulated activities. Therefore, the Staff has not included these adjustments in its recalculated revenue requirement.

Q. Did the Staff make any changes to its other miscellaneous expenses?

A. Yes. The Staff changed adjustment S-22.5 and added adjustment S-7.5.

Q. Please explain the change the Staff made to adjustment S-22.5.

A. Adjustment S-22.5 in the direct case represented the Staff's normalization over a three year period of the Company's rate case expense incurred through the presentation of the Stipulation and

Agreement to the Commission. The Staff has not reflected any rate case expense in its recalculated revenue requirement because the Staff's revenue requirement calculation, excluding rate case expense, is a negative revenue requirement. The Staff's position is that a Company should not receive a rate increase for the sole purpose of recovering rate case expense.

Q. Did the Staff make any changes to its income tax calculation, as depicted on Accounting Schedule 8 in the direct filing?

A. Yes. The Staff removed its adjustment to net income before taxes for taxable meals. Since the Staff has not reflected any of the Company's business meals expense in its recalculated revenue requirement, there is no longer a 20% add back of business meals to arrive at taxable income. Additionally, the Staff's book depreciation expense and tax depreciation expense were revised consistent with the Staff's revised plant balances.

Q. Does this conclude your supplemental direct testimony?

A. Yes, it does.

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BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the matter of Choctaw Telephone Company for authority to file tariffs increasing rates for telephone service provided to customers in the Missouri service area of the Company.	)	Case No. TR-91-336

AFFIDAVIT OF REBECCA L. RUCKER

STATE OF MISSOURI)
) ss
COUNTY OF COLE)

Rebecca L. Rucker, of lawful age, on her oath states: that she has participated in the preparation of the foregoing supplemental direct testimony in question and answer form, consisting of 17 pages to be presented in the above case; that the answers in the foregoing supplemental direct testimony were given by her; that she has knowledge of the matters set forth in such answers; and that such matters are true and correct to the best of her knowledge and belief.

Rebecca L. Rucker

Rebecca L. Rucker

Subscribed and sworn to before me this 18th day of September, 1991.

Joyce C. Neuner

Notary Public

My Commission expires June 18, 1993.

Joyce C. Neuner, Notary Public
Osage County, State of Missouri
My Commission Expires June 18, 1993

CASE NO.: TR-91-336
WITNESS: Rebecca L. Rucker
TYPE EXHIBIT: Accounting
Schedule
Supplemental
Direct

SCHEDULE 1 CONTAINS

HIGHLY CONFIDENTIAL MATERIAL

F. C. ZIEGLER CO.

OVER 60 YEARS OF FINE SERVICE

8-23-91

Missouri Publick Service Comm
Att. Beck Rucker
301 West High ST. Room 530
Jefferson City, Mo 65101

The Four invoice copys you fax to me on Aug 23, 1991 are not ours. We did not prepare these invoices. F.C. Ziegler Co dose not rebuild relay contacts. We have never sold anything to Chactaw Telephone Company. We are in the Church Goods Bussiness.

Thomas J Ziegler
President

Subscribed and sworn to before me this September 23, 1991
My Commission Expires June 10, 1992 [illegible]
Notary Public

SCHEDULE 2

415 E. 12th STREET • TULSA, OKLAHOMA 74120 • Phone: 918-587-7639

F.C. Ziegler, Co.
Area Code: 918 Phone: 587-4131
415 East 12th TULSA, OKLAHOMA 74120-4253
TOLL FREE (800) 331-4117
ecutive • Garland, Texas 75041-6122 • (214) 864-0667 • In-Wats Texas (800) 442-6845
athewson • Wichita, Kansas 67214 • (316) 263-4981 • In-Wats Kansas (800) 362-1242

SEND REMITTANCE TO:
F.C. ZIEGLER CO.
P.O. BOX 3124
TULSA, OKLA. 74101-3124

INVOICE

BILL TO
ST ALBAN EPISCOPAL CH-BOLIVAR
C/O 221 W MAIN
C/O P O BOX 13
HALLTOWN MO 65604

SHIP TO
ST ALBAN EPISCOPAL CH-BOLIVAR
C/O 221 W MAIN
C/O P O BOX 13
HALLTOWN MO 65664

OICE NO.	DATE	ORDER NO.	DATE	CUSTOMER NO.	PACKING SLIP NO.	TERMS	SALESMAN
37477	12/07/90	37326	12/07/90	1193	Z3614	NET 30 DAYS	02

/E A BLESSED CHRISTMAS! UPS

STOCK NO.	DESCRIPTION	U/M	QUANTITY	UNIT PRICE	AMOUNT
3915-T	ADVENT WREATH TOP ONLY W/PLU	EA	1.000	165.000	165.00
:	1-1/2 X 12 ADVENT CANDLES	SET	1.000	28.500	28.50
03-805	BURNER 1-7/16 TO 1-1/2	EA	4.000	16.500	66.00
315	10"LIGHT OF CHRIST CANDLE	EA	1.000	13.800	13.80
	SUB TOTAL				273.30
	SHIPPING & INSURANCE CHARGES				3.17
	TOTAL DUE				276.47

attn - Becky Rucker

SCHEDULE 3

F.C. ZIEGLER CO. CUSTOMER DETAIL ACTIVITY -- HISTORY DATE- 8/23/91 REF# AR-05-10

TIME-15:59:13 PAGE 1

FROM CUSTOMERS 1199 THRU 1199

ALL DATES

CUST NO CUSTOMER NAME

1199 ST ALBAN EPISCOPAL CH-BOLIVAR

DOC #	TYPE	APPLY#	DOC DATE	DUE DATE	SALE AMT	ADDON AMT	TOTAL AMT	DOCUMENT REFERENCE	TERMS
1776	PYMT	28884	9/05/90	9/05/90	20.60CR	.00	20.60CR	PAYMENT: CHECK NO 001776	
1776	PYMT	29538	9/05/90	9/05/90	20.16CR	.00	20.16CR	PAYMENT: CHECK NO 001776	
31634	INVC	31634	9/21/90	10/21/90	87.45	.00	87.45	ORD: 31494 P/O:Z1880 WALSH	NET 30 DAYS
11839	PYMT	31634	9/25/90	9/25/90	87.45CR	.00	87.45CR	PAYMENT: CHECK NO 011839	
32942	INVC	32942	10/10/90	11/09/90	41.70	2.40	44.10	ORD: 32878 P/O:Z1367 FR.WEST	NET 30 DAYS
11914	PYMT	32942	11/07/90	11/07/90	44.10CR	.00	44.10CR	PAYMENT: CHECK NO 011914	
37477	INVC	37477	12/07/90	1/06/91	273.30	3.17	276.47	ORD: 37326 P/O:Z3614	NET 30 DAYS
12019	PYMT	37477	1/04/91	1/04/91	276.47CR	.00	276.47CR	PAYMENT: CHECK NO 012019	
40828	INVC	40828	1/22/91	2/21/91	90.40	.00	90.40	ORD: 41357 P/O:Z4866 WEST	NET 30 DAYS
6703	PYMT	40828	3/18/91	3/18/91	90.40CR	.00	90.40CR	PAYMENT: CHECK NO 006703	
41343	INVC	41343	1/29/91	2/28/91	295.45	.00	295.45	ORD: 41899 P/O:Z4865 WALSH	NET 30 DAYS
12139	PYMT	41343	2/22/91	2/22/91	295.45CR	.00	295.45CR	PAYMENT: CHECK NO 012139	
42425	INVC	42425	2/13/91	3/15/91	57.50	5.30	62.80	ORD: 43009 P/O:Z4988	NET 30 DAYS
12139	PYMT	42425	2/22/91	2/22/91	62.80CR	.00	62.80CR	PAYMENT: CHECK NO 012139	
46255	INVC	46255	3/25/91	4/24/91	49.30	.00	49.30	ORD: 46398 P/O:Z6285 JOHN	NET 30 DAYS
6708	PYMT	46255	4/15/91	4/15/91	49.30CR	.00	49.30CR	PAYMENT: CHECK NO 006708	

SCHEDULE 4-1

Rev 4.1 F.C. ZIEGLER CO. IS-04-02
Order/Invoice Inquiry ZG/ TIME 16:07 TERM 2
---------ST ALBAN EPISCOPAL CH-BOLIVAR ----------ST ALBAN EPISCOPAL CH-BOLIVAR -
BILL TO: C/O 221 W MAIN SHIP TO: C/O 221 W MAIN
C/O P O BOX 13 C/O P O BOX 13
HALLTOWN MO 65664 HALLTOWN MO 65664
INVOICE#: 46255 INVC. DATE: 3/25/91 LOCATION: 02 TYPE: REGULAR
P/O:26285 JOHN REQ SHIP: 0/00/00 SHIP VIA: STATUS: Invoiced
CNTR#: PICK DATE: ORDER#: 46398 ORIGIN: O/E D/O: 2

STOCK NUMBER	LOC	DESCRIPTION	QTY SHIP	UNIT PRICE	EXTENDED
I CV750GA	2	G. ANGELICA WINE 750Ml	1.000	39.800	39.80
I FM1991-LDC-E	2	1991 EPISCOPAL DESK CALE	1.000	9.500	9.50
		NON-TAXABLE OKLAHOMA SALES			.00
		Total			49.30
		On Account			49.30

<F1> to next order <F2> previous order <F8> to exit
<CR> to Continue.

Rev 4.1 F.C. ZIEGLER CO. IS-04-02
Order/Invoice Inquiry ZG/ TIME 16:07 TERM 2
---------ST ALBAN EPISCOPAL CH-BOLIVAR ----------ST ALBAN EPISCOPAL CH-BOLIVAR -
BILL TO: C/O 221 W MAIN SHIP TO: C/O 221 W MAIN
C/O P O BOX 13 C/O P O BOX 13
HALLTOWN MO 65664 HALLTOWN MO 65664
INVOICE#: 32942 INVC. DATE:10/18/90 LOCATION: 02 TYPE: REGULAR
P/O:21367 FR WEST REQ SHIP: 0/00/00 SHIP VIA: STATUS: Invoiced
CNTR#: PICK DATE: ORDER#: 32878 ORIGIN: O/E D/O: 20

STOCK NUMBER	LOC	DESCRIPTION	QTY SHIP	UNIT PRICE	EXTENDED
I PP-CC	2	CATHOLIC CHRISTIANITY -	6.000	6.950	41.70
		Miscellaneous charge			2.40
		NON-TAXABLE OKLAHOMA SALES			.00
		Total			44.10
		On Account			44.10

<F1> to next order <F2> previous order <F8> to exit
<CR> to Continue.

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Rev 4.1                     F.C. ZIEGLER CO.            15-04-02
Order/Invoice Inquiry              Z6/                  TIME 16:07 TERM  2
----------ST ALBAN EPISCOPAL CH-BOLIVAR ----------ST ALBAN EPISCOPAL CH-BOLIVAR -
BILL TO: C/O 221 W MAIN               SHIP TO: C/O 221 W MAIN
         C/O P O BOX 13                        C/O P O BOX 13
         HALLTOWN        MO 65664              HALLTOWN        MO 65664
INVOICE#: 40828   INVC. DATE: 1/22/91 LOCATION: 02     TYPE: REGULAR
P/O:24866 WEST    REQ SHIP:   0/00/00 SHIP VIA:        STATUS: Invoiced
CNTR#:            PICK DATE:          ORDER#:  41357   ORIGIN: O/E  D/O: 2
  STOCK NUMBER   LOC DESCRIPTION             QTY SHIP  UNIT PRICE  EXTENDED
I APH             2  JEROME BIBLE COMMENTARY    1.000     69.950     69.95
I AM              2  BIRTHDAY CARD              1.000      1.500      1.50
I AWR-5           2  ASSORTED ORION CARDS       9.000      1.000      9.00
I AWR-5           2  CALENDAR                   1.000      9.950      9.95
                           NON-TAXABLE OKLAHOMA SALES                  .00
                           Total                                     90.40
                           On Account                                90.40



<F1> to next order  <F2> previous order  <F8> to exit
                                                    <CR> to Continue_
```

F.C. ZIEGLER CO. CUSTOMER DETAIL ACTIVITY -- HISTORY DATE- 9/10/91 REF# AR-05-10
TIME-10:06:58 PAGE 1

FROM CUSTOMERS 1199 THRU 1199
ALL DATES

RECEIVED
SEP 11 1991
ACCOUNTING DEPT.
PUBLIC SERVICE COMMISSION

CUST NO CUSTOMER NAME
1199 ST ALBAN EPISCOPAL CH-BOLIVAR

DOC #	TYPE	APPLY#	DOC DATE	DUE DATE	SALE AMT	ADDON AMT	TOTAL AMT	DOCUMENT REFERENCE	TERMS
1776	PYMT	28884	9/05/90	9/05/90	20.68CR	.00	20.68CR	PAYMENT: CHECK NO 001776	
1776	PYMT	29538	9/05/90	9/05/90	20.16CR	.00	20.16CR	PAYMENT: CHECK NO 001776	
31634	INVC	31634	9/21/90	10/21/90	87.45	.00	87.45	ORD: 31494 P/O:Z1880 WALSH	NET 30 DAYS
11839	PYMT	31634	9/25/90	9/25/90	87.45CR	.00	87.45CR	PAYMENT: CHECK NO 011839	
32942	INVC	32942	10/10/90	11/09/90	41.70	2.40	44.10	ORD: 32878 P/O:Z1367 FR WEST	NET 30 DAYS
11914	PYMT	32942	11/07/90	11/07/90	44.10CR	.00	44.10CR	PAYMENT: CHECK NO 011914	
37477	INVC	37477	12/07/90	1/06/91	273.30	3.17	276.47	ORD: 37326 P/O:Z3614	NET 30 DAYS
12019	PYMT	37477	1/04/91	1/04/91	276.47CR	.00	276.47CR	PAYMENT: CHECK NO 012019	
40828	INVC	40828	1/22/91	2/21/91	90.40	.00	90.40	ORD: 41357 P/O:Z4866 WEST	NET 30 DAYS
6703	PYMT	40828	3/18/91	3/18/91	90.40CR	.00	90.40CR	PAYMENT: CHECK NO 006703	
41343	INVC	41343	1/29/91	2/28/91	295.45	.00	295.45	ORD: 41899 P/O:Z4865 WALSH	NET 30 DAYS
12139	PYMT	41343	2/22/91	2/22/91	295.45CR	.00	295.45CR	PAYMENT: CHECK NO 012139	
42425	INVC	42425	2/13/91	3/15/91	57.50	5.30	62.80	ORD: 43009 P/O:Z4988	NET 30 DAYS
12139	PYMT	42425	2/22/91	2/22/91	62.80CR	.00	62.80CR	PAYMENT: CHECK NO 012139	
46255	INVC	46255	3/25/91	4/24/91	49.30	.00	49.30	ORD: 46398 P/O:Z6285 JOHN	NET 30 DAYS
6708	PYMT	46255	4/15/91	4/15/91	49.30CR	.00	49.30CR	PAYMENT: CHECK NO 006708	

SCHEDULE 4-4

Beginning Customer 1199 Ending Customer 1199
History Orders with all Invoice Dates are included

3 I	DG-CP8	02 3" BRASS BURNER	EA	1.000	6.050	6.05		.00	
4 I	CV750GA	02 G. ANGELICA WINE 750MI	CS	1.000	39.800	39.80		.00	
5 I	CA1-1/8WW-B	02 W WHEAT HOST 1-1/8 1000/BOX	BOX	1.000	11.200	11.20		.00	
6 I	CA2-3/4WW	02 W WHEAT HOST 2-3/4 50-BOX	BOX	1.000	4.400	4.40		.00	
7 I	CA5	02 CONCELEBRATED HOST 25/BOX	BOX	1.000	9.750	9.75		.00	
8 I	DG-CF90	02 90 HR FUEL W/BW	DOZ	2.000	69.300	138.60		.00	
9 I	*RO	02 43498 GIFT CARDS	EA	7.000	.150	1.05		.00	
10 I	*NR-5	02 NAME CARDS	EA	6.000	.500	3.00		.00	
11 I	*NR-5	02 ASSORTED CARDS	EA	9.000	.500	4.50		.00	
12 I	*GE-5	02 ASSORTED PAPER CARDS	EA	19.000	.200	3.80		.00	
13 I	*JB-5	02 ASSORTED LAMINATED CARDS	EA	15.000	.450	6.75		.00	
			........SUBTOTAL..............			295.45		.00	
			........ON ACCOUNT...........			295.45			

INVC #: 42425 SHIP VIA: CUST # : 1199 ST ALBAN EPISCOPAL CH-BOLIVAR SHIP TO: ST ALBAN EPISCOPAL CH-BOLIVAR
TYPE : REGULAR SALESMAN: 2 C/O 221 W MAIN C/O 221 W MAIN
DATE : 2/13/91 CUST PO : Z4988 ORDER # : 43009 C/O P O BOX 13 C/O P O BOX 13
HALLTOWN MO 65664 D/O: 2 HALLTOWN MO 65664

LINE	ITEM CODE	DESCRIPTION	U/M	QTY SHIPPED	UNIT PRICE	EXT. PRICE	DISC%	EXT. COST	MARGIN
1 I	*DG	02 CM08 OIL CANDLE SLEEVE	EA	1.000	5.000	5.00		.00	
2 I	*DG	02 CF170 OIL REFILLS	DZ	1.000	52.500	52.50		.00	
			........SUBTOTAL..............			57.50		.00	
			NOT FOUND			5.30			
			.........ON ACCOUNT...........			62.80			

INVC #: 46255 SHIP VIA: CUST # : 1199 ST ALBAN EPISCOPAL CH-BOLIVAR SHIP TO: ST ALBAN EPISCOPAL CH-BOLIVAR
TYPE : REGULAR SALESMAN: 2 C/O 221 W MAIN C/O 221 W MAIN
DATE : 3/25/91 CUST PO : Z6295 JOHN ORDER # : 46398 C/O P O BOX 13 C/O P O BOX 13
HALLTOWN MO 65664 D/O: 2 HALLTOWN MO 65664

LINE	ITEM CODE	DESCRIPTION	U/M	QTY SHIPPED	UNIT PRICE	EXT. PRICE	DISC%	EXT. COST	MARGIN
1 I	CV750GA	02 G. ANGELICA WINE 750MI	CS	1.000	39.800	39.80		.00	
2 I	FM1991-LDC-E	02 1991 EPISCOPAL DESK CALENDAR	EA	1.000	9.500	9.50		.00	
			........SUBTOTAL..............			49.30		.00	
			.........ON ACCOUNT...........			49.30			

F.C. ZIEGLER CO. HISTORY INVOICE REPORT DATE- 9/10/91 REF# IS-05-09
TIME- 9:58:29 PAGE 1

Beginning Customer 1199 Ending Customer 1199
History Orders with all Invoice Dates are included

INVC #: 28256 SHIP VIA: CUST # : 1199 ST ALBAN EPISCOPAL CH-BOLIVAR SHIP TO: ST ALBAN EPISCOPAL CH-BOLIVAR
TYPE : REGULAR SALESMAN: 2 C/O 221 W MAIN C/O 221 W MAIN
DATE : 7/24/90 CUST PO : 2794 JOHN ORDER # : 28129 C/O P O BOX 13 C/O P O BOX 13
HALLTOWN MO 65664 D/O: 2 HALLTOWN MO 65664

LINE	ITEM CODE	DESCRIPTION	U/M	QTY SHIPPED	UNIT PRICE	EXT. PRICE	DISC%	EXT. COST	MARGIN
1	I *LD	02 ST MICHAEL IN PEWTER	EA	1.000	35.950	35.95		.00	
2	I *PP	02 CATHOLIC CHRISTIAN	EA	1.000	6.950	6.95		.00	
3	I GB-W2717	02 HOME PLAQUE	EA	2.000	5.950	11.90		.00	
4	I GB-W2723	02 AS FOR ME & MY HOUSE... PLAQUE	EA	1.000	5.950	5.95		.00	
5	I *NR-5	02 ORION GREETING CARDS	EA	4.000	1.000	4.00		.00	
6	I *GB-4	02 2424 SCROLL	EA	1.000	2.500	2.50		.00	
7	I *JB-5	02 LAMINATED CARD 987-5	EA	3.000	.450	1.35		.00	
8	I *GE-5	02 ASSORTED PAPER PRAYER CARDS	EA	6.000	.200	1.20		.00	
9	I HI2120-00	02 CRUCIFIX	EA	3.000	1.200	3.60		.00	
10	I *HI-4	02 SMALL LOG CRUCIFIX	EA	4.000	.500	2.00		.00	
11	I *NR-4	02 ST GERTRUDE CROSS	EA	2.000	8.000	16.00		.00	
12	I *SL	02 100-ALB	EA	1.000	170.000	170.00		.00	
13	I *SL	02 HANGER	EA	1.000	7.500	7.50		.00	
14	I *NR-5	02 NAME CARDS	EA	20.000	.500	10.00		.00	
		.......SUBTOTAL...........				278.90		.00	
		.......ON ACCOUNT...........				278.90			

INVC #: 28884 SHIP VIA: CUST # : 1199 ST ALBAN EPISCOPAL CH-BOLIVAR SHIP TO: ST ALBAN EPISCOPAL CH-BOLIVAR
TYPE : REGULAR SALESMAN: 2 C/O 221 W MAIN C/O 221 W MAIN
DATE : 8/06/90 CUST PO : R10365 DEACON ORDER # : 28744 C/O P O BOX 13 C/O P O BOX 13
HALLTOWN MO 65664 D/O: 20 HALLTOWN MO 65664

LINE	ITEM CODE	DESCRIPTION	U/M	QTY SHIPPED	UNIT PRICE	EXT. PRICE	DISC%	EXT. COST	MARGIN
1	I GB-W2717	02 HOME PLAQUE	EA	1.000	5.950	5.95		.00	
2	I GB-W2723	02 AS FOR ME & MY HOUSE... PLAQUE	EA	2.000	5.950	11.90		.00	
		.......SUBTOTAL...........				17.85		.00	
		~~NOT FOUND~~ shipping				2.83			
		.......ON ACCOUNT...........				20.68			

INVC #: 29538 SHIP VIA: CUST # : 1199 ST ALBAN EPISCOPAL CH-BOLIVAR SHIP TO: ST ALBAN EPISCOPAL CH-BOLIVAR
TYPE : REGULAR SALESMAN: 2 C/O 221 W MAIN C/O 221 W MAIN
DATE : 8/20/90 CUST PO : 2986 ORDER # : 29416 C/O P O BOX 13 C/O P O BOX 13
HALLTOWN MO 65664 D/O: 2 HALLTOWN MO 65664

LINE	ITEM CODE	DESCRIPTION	U/M	QTY SHIPPED	UNIT PRICE	EXT. PRICE	DISC%	EXT. COST	MARGIN
1	I GB-W2717	02 HOME PLAQUE	EA	1.000	5.950	5.95		.00	
2	I GB-W2723	02 AS FOR ME & MY HOUSE... PLAQUE	EA	2.000	5.950	11.90		.00	
		.......SUBTOTAL...........				17.85		.00	
		~~NOT FOUND~~ shipping				2.31			
		.......ON ACCOUNT...........				20.16			

INVC #: 31634 SHIP VIA: CUST # : 1199 ST ALBAN EPISCOPAL CH-BOLIVAR SHIP TO: ST ALBAN EPISCOPAL CH-BOLIVAR
TYPE : REGULAR SALESMAN: 2 C/O 221 W MAIN C/O 221 W MAIN
DATE : 9/21/90 CUST PO : Z1080 WALSH ORDER # : 31494 C/O P O BOX 13 C/O P O BOX 13
HALLTOWN MO 65664 D/O: 2 HALLTOWN MO 65664

LINE	ITEM CODE	DESCRIPTION	U/M	QTY SHIPPED	UNIT PRICE	EXT. PRICE	DISC%	EXT. COST	MARGIN
1	I *OK	02 CATHOLIC STUDY BIBLE	EA	1.000	29.950	29.95		.00	

SCHEDULE 4-6

Beginning Customer 1199 Ending Customer 1199
History Orders with all Invoice Dates are included

2 I PP-CC	02 CATHOLIC CHRISTIANITY - CHILSH	EA	4.000	6.950	27.80		.00	
3 I *US	02 DECLARATION ON EUTHENASIA	EA	1.000	1.750	1.75		.00	
4 I *PR	02 THE GRACE/LORD JESUS BE W/YOU	EA	1.000	3.950	3.95		.00	
5 I *DI	02 2-1 FRUIT/SPIRIT TIC TAC TOE	EA	1.000	2.500	2.50		.00	
6 I *JM	02 CARDS	EA	24.000	.500	12.00		.00	
7 I FM1991-LDC-E	02 1991 EPISCOPAL DESK CALENDAR	EA	1.000	9.500	9.50		.00	
	........SUBTOTAL..............				87.45		.00	
	.........ON ACCOUNT...........				87.45			

INVC #: 32942 SHIP VIA: CUST # : 1199 ST ALBAN EPISCOPAL CH-BOLIVAR SHIP TO: ST ALBAN EPISCOPAL CH-BOLIVAR
TYPE : REGULAR SALESMAN. 2 C/O 221 W MAIN C/O 221 W MAIN
DATE : 10/10/90 CUST PO : Z1367 FR WEST ORDER # : 32878 C/O P O BOX 13 C/O P O BOX 13
HALLTOWN MO 65664 D/O: 20 HALLTOWN MO 65664

LINE ITEM CODE	DESCRIPTION	U/M	QTY SHIPPED	UNIT PRICE	EXT. PRICE	DISC%	EXT. COST	MARGIN
1 I PP-CC	02 CATHOLIC CHRISTIANITY - CHILSH	EA	6.000	6.950	41.70		.00	
	........SUBTOTAL..............				41.70		.00	
	~~NOT FOUND~~ Shipping				2.40			
	.........ON ACCOUNT...........				44.10			

INVC #: 37477 SHIP VIA: CUST # : 1199 ST ALBAN EPISCOPAL CH-BOLIVAR SHIP TO: ST ALBAN EPISCOPAL CH-BOLIVAR
TYPE : REGULAR SALESMAN: 2 C/O 221 W MAIN C/O 221 W MAIN
DATE : 12/07/90 CUST PO : Z3614 ORDER # : 37326 C/O P O BOX 13 C/O P O BOX 13
HALLTOWN MO 65664 D/O: 2 HALLTOWN MO 65664

LINE ITEM CODE	DESCRIPTION	U/M	QTY SHIPPED	UNIT PRICE	EXT. PRICE	DISC%	EXT. COST	MARGIN
1 I Z23915-T	02 ADVENT WREATH TOP ONLY W/PLUG	EA	1.000	165.000	165.00		.00	
2 I *CC	02 1-1/2 X 12 ADVENT CANDLES	SET	1.000	28.500	28.50		.00	
3 I FR03-805	02 BURNER 1-7/16 TO 1-1/2	EA	4.000	16.500	66.00		.00	
4 I EB315	02 10"LIGHT OF CHRIST CANDLE	EA	1.000	13.800	13.80		.00	
	........SUBTOTAL..............				273.30		.00	
	~~NOT FOUND~~ Shipping				3.17			
	.........ON ACCOUNT...........				276.47			

INVC #: 40828 SHIP VIA: CUST # : 1199 ST ALBAN EPISCOPAL CH-BOLIVAR SHIP TO: ST ALBAN EPISCOPAL CH-BOLIVAR
TYPE : REGULAR SALESMAN: 2 C/O 221 W MAIN C/O 221 W MAIN
DATE : 1/22/91 CUST PO : Z4866 WEST ORDER # : 41357 C/O P O BOX 13 C/O P O BOX 13
HALLTOWN MO 65664 D/O: 2 HALLTOWN MO 65664

LINE ITEM CODE	DESCRIPTION	U/M	QTY SHIPPED	UNIT PRICE	EXT. PRICE	DISC%	EXT. COST	MARGIN
1 I *PH	02 JEROME BIBLE COMMENTARY	EA	1.000	69.950	69.95		.00	
2 I *AM	02 BIRTHDAY CARD	EA	1.000	1.500	1.50		.00	
3 I *NR-5	02 ASSORTED ORION CARDS	EA	9.000	1.000	9.00		.00	
4 I *NR-5	02 CALENDAR	EA	1.000	9.950	9.95		.00	
	........SUBTOTAL..............				90.40		.00	
	.........ON ACCOUNT...........				90.40			

INVC #: 41343 SHIP VIA: CUST # : 1199 ST ALBAN EPISCOPAL CH-BOLIVAR SHIP TO: ST ALBAN EPISCOPAL CH-BOLIVAR
TYPE : REGULAR SALESMAN: 2 C/O 221 W MAIN C/O 221 W MAIN
DATE : 1/29/91 CUST PO : Z4865 WALSH ORDER # : 41899 C/O P O BOX 13 C/O P O BOX 13
HALLTOWN MO 65664 D/O: 2 HALLTOWN MO 65664

LINE ITEM CODE	DESCRIPTION	U/M	QTY SHIPPED	UNIT PRICE	EXT. PRICE	DISC%	EXT. COST	MARGIN
1 I *DG	02 CANDELAS 3-1/4 X 10	EA	1.000	60.500	60.50		.00	
2 I DG-CP1-3	02 3" CRYSTAL FLAME GUARD	EA	1.000	6.050	6.05		.00	

	........ON ACCOUNT...........	[illegible]

INVOICE#	DATE	CUST #	BILL TO NAME:	CUSTOMER P O #	ORDER#	DATE	ORDER TYPE	PICK DATE	SM	LOC	DEPT/OPER	TAX
16465	2/23/90	1199	ST ALBAN EPISCOPAL CH-BOLIVAR	R7600	16863	2/23/90	REGULAR		2	2	21	EX

LINE	STOCK #	DESCRIPTION	U/M	QTY TO SHIP	PRICE	EXT. PRICE	UNIT COST	EXT. COST	MARGIN	QTY ORDE
1	CV750GA	G. ANGELICA WINE 750ML	CS	1.000	35.500	35.50	.000	.00		
2	WB20800	WEEKLY POLARLITE CANDLES	CS	1.000	36.900	36.90	.000	.00		
3	*SF	8350 CRUETS	EA	1.000	53.000	53.00	.000	.00		
		........SUBTOTAL..............				125.40		.00		
		.........ON ACCOUNT...........				125.40				

INVOICE#	DATE	CUST #	BILL TO NAME:	CUSTOMER P O #	ORDER#	DATE	ORDER TYPE	PICK DATE	SM	LOC	DEPT/OPER	TAX
21310	4/17/90	1199	ST ALBAN EPISCOPAL CH-BOLIVAR	R8362 WEST	21100	4/17/90	REGULAR		2	2	21	EX

LINE	STOCK #	DESCRIPTION	U/M	QTY TO SHIP	PRICE	EXT. PRICE	UNIT COST	EXT. COST	MARGIN	QTY ORDE
1	ZZ3863	PASCHAL CANDLESTICK	EA	1.000	170.000	170.00	.000	.00		
2	WB30415	PASCHAL CANDLE #4 ORNAMENTED	PC	1.000	72.950	72.95	.000	.00		
3	FR04-807	BURNER 1-13/16 TO 2-1/16	EA	1.000	25.000	25.00	.000	.00		
		........SUBTOTAL..............				267.95		.00		
		.........ON ACCOUNT...........				267.95				

INVOICE#	DATE	CUST #	BILL TO NAME:	CUSTOMER P O #	ORDER#	DATE	ORDER TYPE	PICK DATE	SM	LOC	DEPT/OPER	TAX
21311	4/17/90	1199	ST ALBAN EPISCOPAL CH-BOLIVAR	R7601 JOHN	21101	4/17/90	REGULAR		2	2	21	E

LINE	STOCK #	DESCRIPTION	U/M	QTY TO SHIP	PRICE	EXT. PRICE	UNIT COST	EXT. COST	MARGIN	QTY ORDE
1	*ZZ-REFINISH	3 TIER SANCTUS BELL	EA	1.000	200.000	200.00	.000	.00		
2	*ZZ-SPECIAL	MALTESE CROSS FOR BELL	EA	1.000	75.000	75.00	.000	.00		
		........SUBTOTAL..............				275.00		.00		
		.........ON ACCOUNT...........				275.00				

INVOICE#	DATE	CUST #	BILL TO NAME:	CUSTOMER P O #	ORDER#	DATE	ORDER TYPE	PICK DATE	SM	LOC	DEPT/OPER	TA
26549	6/21/90	1199	ST ALBAN EPISCOPAL CH-BOLIVAR	2190	26385	6/21/90	REGULAR		2	2	2	E

BEGINNING CUSTOMER 1000 ENDING CUSTOMER 19999

HISTORY ORDERS WITH ALL INVOICE DATES ARE INCLUDED

LINE	STOCK #	DESCRIPTION	U/M	QTY TO SHIP	PRICE	EXT. PRICE	UNIT COST	EXT. COST	MARGIN	QTY ORD
1	*DD	2250-2 7/8 GLASS FOLLOWERS	EA	2.000	17.850	35.70	.000	.00		
2	WB334	CANDLES SHORT 4'S SFE 51%	BOX	1.000	44.650	44.65	.000	.00		
3	DG2820-C	CRACKLE 14-DAY GLOBE CRYSTAL	EA	2.000	35.750	71.50	.000	.00		
4	SU-586	24" CANDLELIGHTER	EA	1.000	42.000	42.00	.000	.00		
5	*FN-4	RIBBON MARKERS	EA	4.000	1.800	7.20	.000	.00		
		........SUBTOTAL..............				201.05		.00		
		.........ON ACCOUNT...........				201.05				

SCHEDULE 4-8

CASE NO.: TR-91-336
WITNESS: Rebecca L. Rucker
TYPE EXHIBIT: Accounting
Schedule
Supplemental
Direct

SCHEDULE 5 CONTAINS

<u>HIGHLY CONFIDENTIAL</u> MATERIAL

CASE NO.: TR-91-336
WITNESS: Rebecca L. Rucker
TYPE EXHIBIT: Accounting
Schedule
Supplemental
Direct

SCHEDULE 6 CONTAINS

HIGHLY CONFIDENTIAL MATERIAL

GEN DESCRIPTION		JNL TY REF	DATE	BAL FWD	DEBITS	CREDITS	BALANCE
7110 Executive Costs (continued)							
	AMERICAN EXPRESS	9 CD 11224	01/05/90		13.20		
	UNPAID SALARIES DUE	8 A2 22	12/31/90		3600.00		
	UNPAID SALARIES DUE	8 A2 22	12/31/90		16080.00		
					21323.20		
					21323.20		21323.20
7210 Accounting & Finance				0.00			
	ROY THOMAS CPA	3 CD 11328	02/20/90		4634.17		
	ROY E THOMAS CPA	2 CD 11405	03/19/90		2249.30		
	ROY THOMAS CPA	2 CD 11464	04/19/90		2382.43		
	ROY THOMAS CPA	2 CD 11550	05/18/90		2318.84		
	ROY THOMAS CPA	2 CD 11612	06/18/90		2369.39		
	TCA INC	2 CD 11683	07/17/90		503.36		
	ROY THOMAS CPA	2 CD 11686	07/18/90		2395.08		
	ROY THOMAS CPA	2 CD 11757	08/20/90		2621.60		
	ROY THOMAS CPA	2 CD 11828	09/17/90		2605.06		
	TCA INC	2 CD 11843	09/24/90		256.88		
	ROY THOMAS CPA INC	5 CD 11876	10/18/90		2457.14		
	ROY THOMAS CPA INC	2 CD 11942	11/19/90		2515.95		
	1ST NAT'L BANK	9 CD 11421	03/30/90		12.00		
	ROY THOMAS CPA INC	2 CD 12005	12/18/90		2638.01		
	RECLASSIFY PAYMENTS	8 A2 11	12/31/90			28471.97CR	
					29959.21	28471.97CR	
					1487.24		1487.24
7280 Other General & Administr				0.00			
	VOID CHECK	2 CD 2416	01/01/90			250.00CR	
	VOID CHECK	2 CD 2639	01/01/90			200.00CR	
	VOID CHECK	2 CD 2884	01/01/90			3.00CR	
	VOID CHECK	2 CD 4001	01/01/90			1852.09CR	
	VOID CHECK	2 CD 4051	01/01/90			13.04CR	
	VOID CHECK	2 CD 5082	01/01/90			60.00CR	
	POSTMASTER	1 CD 11226	01/09/90		25.00		
	1ST BANKCARD CENTER	1 CD 11249	01/11/90		277.34		
	ROSEBUD NEWS	1 CD 11259	01/17/90		124.25		
	POSTMASTER	1 CD 11261	01/18/90		26.25		
	PAYROLL DISTRIBUTION	3 GJ 1	01/31/90		4097.55		
	AMERICAN EXPRESS	3 CD 11285	02/03/90		321.63		
	AMERICAN EXPRESS	3 CD 11285	02/03/90		474.75		
	KOLAI	3 CD 11305	02/13/90		32.70		
	VALCOM	3 CD 11306	02/13/90		29.73		
	SAM'S	3 CD 11320	02/16/90		102.10		
	SAM'S	3 CD 11324	02/17/90		164.89		
	POSTMASTER	3 CD 11335	02/23/90		20.00		
	SAM'S	3 CD 11337	02/24/90		164.97		
	PAYROLL DISTRIBUTION	5 PR 1	02/28/90		3716.23		
	AIRBORNE EXPRESS	2 CD 11379	03/08/90		14.00		
	POSTMASTER	2 CD 11380	03/08/90		25.00		
	COMPUTERLAND	2 CD 11381	03/08/90		25.45		
	F-O ZIEGLER CO	2 CD 11404	03/16/90		125.40		
	MARCH PAYROLL DIST	4 PR 1	03/31/90		3940.46		

SCHEDULE 7-1

GEN	DESCRIPTION	JNL TY REF	DATE	BAL FWD	DEBITS	CREDITS	BALANCE
67280 Other General & Administr (continued)							
	OSCO DRUG	2 CD 11929	11/06/90		52.98		
	POSTMASTER	2 CD 11930	11/09/90		25.00		
	OSCO DRUG	2 CD 11955	11/26/90		93.23		
	TELECOM USA	2 CD 11958	11/29/90		7.53		
	NOV PAYROLL DIST	5 PR 1	11/30/90		1824.74		
	MBNA	9 CD 11223	01/05/90		134.46		
	1ST BANKCARD CENTER	9 CD 11249	01/11/90			277.34CR	
	1ST BANKCARD CENTER	9 CD 11249	01/11/90		201.75		
	PAYROLL DISTRIBUTION	10 A3 01	01/31/90		4570.47		
	AMERICAN EXPRESS	9 CD 11284	02/03/90		144.31		
	AMERICAN EXPRESS	9 CD 11285	02/03/90			321.63CR	
	AMERICAN EXPRESS	9 CD 11285	02/03/90			474.75CR	
	PAYROLL DISTRIBUTION	10 A3 02	02/28/90		3712.47		
	AMERICAN EXPRESS	9 CD 11365	03/08/90		24.00		
	1ST BANKCARD CENTER	9 CD 11368	03/08/90		78.10		
	F G ZIEGLER CO	9 CD 11404	03/16/90			125.40CR	
	PAYROLL DISTRIBUTION	10 A3 03	03/31/90		3907.29		
	MBNA	9 CD 11438	04/09/90			223.18CR	
	AMERICAN EXPRESS	9 CD 11439	04/09/90		29.40		
	PAYROLL DISTRIBUTION	10 A3 04	04/30/90		3976.01		
	AMERICAN EXPRESS	9 CD 11505	05/08/90			343.79CR	
	AMERICAN EXPRESS	9 CD 11506	05/08/90		291.98		
	MBNA	9 CD 11507	05/08/90			392.00CR	
	PAYROLL DISTRIBUTION	10 A3 05	05/31/90		4317.23		
	AMERICAN EXPRESS	9 CD 11589	06/08/90			263.47CR	
	PAYROLL DISTRIBUTION	10 A3 06	06/30/90		3829.33		
	AMERICAN EXPRESS	9 CD 11656	07/10/90		82.91		
	1ST BANKCARD CENTER	9 CD 11658	07/10/90			306.70CR	
	PAYROLL DISTRIBUTION	10 A3 07	07/31/90		4090.56		
	AMERICAN EXPRESS	9 CD 11721	08/07/90			353.32CR	
	AMERICAN EXPRESS	9 CD 11722	08/07/90		225.93		
	1ST BANKCARD CENTER	9 CD 11728	08/07/90			220.41CR	
	1ST BANKCARD CENTER	9 CD 11728	08/07/90		146.50		
	PAYROLL DISTRIBUTION	10 A3 08	08/31/90		4478.66		
	AMERICAN EXPRESS	9 CD 11792	09/07/90		147.67		
	PAYROLL DISTRIBUTION	10 A3 09	09/30/90		4415.50		
	AMERICAN EXPRESS	9 CD 11856	10/01/90		94.68		
	PAYROLL DISTRIBUTION	10 A3 10	10/31/90		4294.71		
	MBNA	9 CD 11920	11/05/90			130.00CR	
	MBNA	9 CD 11920	11/05/90		18.43		
	AMERICAN EXPRESS	9 CD 11922	11/05/90			78.56CR	
	PAYROLL DISTRIBUTION	10 A3 11	11/30/90		4198.93		
	AMERICAN EXPRESS	2 CD 11967	12/06/90		119.66		
	MBNA	2 CD 11968	12/06/90		52.37		
	AMERICAN EXPRESS	2 CD 11969	12/06/90		216.70		
	POSTMASTER	2 CD 11970	12/06/90		45.00		
	POSTMASTER	2 CD 11971	12/08/90		50.00		
	POSTMASTER	2 CD 11979	12/10/90		50.00		
	BEN FRANKLIN'S CALIC	2 CD 11986	12/11/90		46.72		
	SAM'S	2 CD 11990	12/12/90		121.29		
	1ST NAT'L BANK	2 CD 11998	12/14/90		1500.00		
	POSTMASTER	2 CD 12041	12/31/90		25.00		
	DEC PAYROLL DIST	5 PR 1	12/31/90		1630.86		

........ON ACCOUNT........... 70.07

INVOICE#	DATE	CUST # BILL TO NAME:	CUSTOMER P O #	ORDER#	DATE	ORDER TYPE	PICK DATE	SM	LOC	DEPT/OPER	TAX
16465	2/23/90	1199 ST ALBAN EPISCOPAL CH-BOLIVAR	R7600	16863	2/23/90	REGULAR		2	2	21	EX

LINE	STOCK #	DESCRIPTION	U/M	QTY TO SHIP	PRICE	EXT. PRICE	UNIT COST	EXT. COST	MARGIN	QTY ORDE
1	CV750GA	G. ANGELICA WINE 750MI	CS	1.000	35.500	35.50	.000	.00		
2	WB20800	WEEKLY POLARLITE CANDLES	CS	1.000	36.900	36.90	.000	.00		
3	*SF	8350 CRUETS	EA	1.000	53.000	53.00	.000	.00		
		........SUBTOTAL..............				125.40		.00		
		.........ON ACCOUNT...........				125.40				

INVOICE#	DATE	CUST # BILL TO NAME:	CUSTOMER P O #	ORDER#	DATE	ORDER TYPE	PICK DATE	SM	LOC	DEPT/OPER	TAX
21310	4/17/90	1199 ST ALBAN EPISCOPAL CH-BOLIVAR	R8362 WEST	21100	4/17/90	REGULAR		2	2	21	EX

LINE	STOCK #	DESCRIPTION	U/M	QTY TO SHIP	PRICE	EXT. PRICE	UNIT COST	EXT. COST	MARGIN	QTY ORDE
1	ZZ3863	PASCHAL CANDLESTICK	EA	1.000	170.000	170.00	.000	.00		
2	WB30415	PASCHAL CANDLE #4 ORNAMENTED	PC	1.000	72.950	72.95	.000	.00		
3	FR04-807	BURNER 1-13/16 TO 2-1/16	EA	1.000	25.000	25.00	.000	.00		
		........SUBTOTAL..............				267.95		.00		
		.........ON ACCOUNT...........				267.95				

INVOICE#	DATE	CUST # BILL TO NAME:	CUSTOMER P O #	ORDER#	DATE	ORDER TYPE	PICK DATE	SM	LOC	DEPT/OPER	TAX
21311	4/17/90	1199 ST ALBAN EPISCOPAL CH-BOLIVAR	R7601 JOHN	21101	4/17/90	REGULAR		2	2	21	EX

LINE	STOCK #	DESCRIPTION	U/M	QTY TO SHIP	PRICE	EXT. PRICE	UNIT COST	EXT. COST	MARGIN	QTY ORDE
1	*ZZ-REFINISH	3 TIER SANCTUS BELL	EA	1.000	200.000	200.00	.000	.00		
2	*ZZ-SPECIAL	MALTESE CROSS FOR BELL	EA	1.000	75.000	75.00	.000	.00		
		........SUBTOTAL..............				275.00		.00		
		.........ON ACCOUNT...........				275.00				

INVOICE#	DATE	CUST # BILL TO NAME:	CUSTOMER P O #	ORDER#	DATE	ORDER TYPE	PICK DATE	SM	LOC	DEPT/OPER	TAX
26548	6/21/90	1199 ST ALBAN EPISCOPAL CH-BOLIVAR	2190	26385	6/21/90	REGULAR		2	2	2	E

BEGINNING CUSTOMER 1000 ENDING CUSTOMER 19999
HISTORY ORDERS WITH ALL INVOICE DATES ARE INCLUDED

LINE	STOCK #	DESCRIPTION	U/M	QTY TO SHIP	PRICE	EXT. PRICE	UNIT COST	EXT. COST	MARGIN	QTY ORD
1	*DD	2250-2 7/8 GLASS FOLLOWERS	EA	2.000	17.850	35.70	.000	.00		
2	WB334	CANDLES SHORT 4'S SFE 51%	BOX	1.000	44.650	44.65	.000	.00		
3	BG2820-C	CRACKLE 14-DAY GLOBE CRYSTAL	EA	2.000	35.750	71.50	.000	.00		
4	SU-SB6	24" CANDLELIGHTER	EA	1.000	42.000	42.00	.000	.00		
5	*FN-4	RIBBON MARKERS	EA	4.000	1.800	7.20	.000	.00		
		........SUBTOTAL..............				201.05		.00		
		.........ON ACCOUNT...........				201.05				

CASE NO.: TR-91-336
WITNESS: Rebecca L. Rucker
TYPE EXHIBIT: Accounting Schedule Supplemental Direct

SCHEDULE 8 CONTAINS

HIGHLY CONFIDENTIAL MATERIAL

CASE NO.: TR-91-336
WITNESS: Rebecca L. Rucker
TYPE EXHIBIT: Accounting Schedule Supplemental Direct

SCHEDULE 9 CONTAINS

HIGHLY CONFIDENTIAL MATERIAL

GEN	DESCRIPTION	JNL	TY	REF	DATE	BAL FWD	DEBITS	CREDITS	BALANCE
62100 Central Office Equipment (continued)									
	AFCO	2	CD	11583	06/05/90		204.89		
	VCS	2	CD	11592	06/08/90		228.37		
	NORTH SUPPLY CO	2	CD	11624	06/26/90		357.46		
	NORTH SUPPLY CO	2	CD	11627	06/28/90		29.03		
	JUNE PAYROLL DIST	5	PR	1	06/30/90		201.41		
	DON ADAMS	2	CD	11643	07/02/90		450.00		
	VCI	2	CD	11647	07/05/90		228.37		
	F C ZIEGLER CO	2	CD	11689	07/19/90		201.05		
	PETTY CASH	2	CD	11706	07/31/90		612.33		
	JULY PAYROLL DIST	5	PR	1	07/31/90		91.63		
	F C ZIEGLER CO	2	CD	11717	08/06/90		278.90		
	F C ZIEGLER CO	2	CD	11776	08/29/90		40.84		
	NORTH SUPPLY CO	2	CD	11778	08/29/90		179.15		
	AUGUST PAYROLL DIST	5	PR	1	08/31/90		120.97		
	VCI	2	CD	11808	09/10/90		228.37		
	F C ZIEGLER	2	CD	11839	09/24/90		87.45		
	SEPT PAYROLL DIST	5	PR	1	09/30/90		110.28		
	REVERSE STATE UNEMP	9	GJ	10	01/31/90			0.41CR	
	REVERSE STATE UNEMP	9	GJ	9	02/28/90			0.12CR	
	REVERSE STATE UNEMP	9	GJ	6	05/31/90			0.44CR	
	REVERSE STATE UNEMP	9	GJ	5	06/30/90			0.31CR	
	REVERSE STATE UNEMP	9	GJ	4	07/31/90			0.13CR	
	REVERSE STATE UNEMP	9	GJ	3	08/31/90			0.18CR	
	REVERSE STATE UNEMP	9	GJ	2	09/30/90			0.17CR	
	STEVE TAYLOR	5	CD	11884	10/22/90		90.00		
	NORTH SUPPLY CO	5	CD	11887	10/25/90		347.80		
	OCT PAYROLL DIST	8	PR	1	10/31/90		88.27		
	AEC OF THE WEST	2	CD	11909	11/02/90		399.00		
	NOV PAYROLL DIST	5	PR	1	11/30/90		21.54		
	AMERICAN EXPRESS	9	CD	11224	01/05/90		33.88		
	1ST BANKCARD CENTER	9	CD	11247	01/11/90			199.72CR	
	AFCO	9	CD	11263	01/18/90			815.96CR	
	PAYROLL DISTRIBUTION	10	A3	01	01/31/90		658.25		
	PAYROLL DISTRIBUTION	10	A3	01	01/31/90		304.28		
	PAYROLL DISTRIBUTION	10	A3	02	02/28/90		77.04		
	MBNA	9	CD	11370	03/06/90			148.00CR	
	PREMATIC	9	CD	11371	03/08/90			36.90CR	
	AFCO	9	CD	11378	03/08/90			417.93CR	
	AFCO	9	CD	11414	03/29/90			417.93CR	
	AFCO	9	CD	11453	04/12/90			398.03CR	
	1ST BANKCARD CENTER	9	CD	11508	05/08/90			169.00CR	
	PAYROLL DISTRIBUTION	10	A3	05	05/31/90		298.07		
	AFCO	9	CD	11583	06/05/90			204.89CR	
	VCS	9	CD	11592	06/08/90			228.37CR	
	PAYROLL DISTRIBUTION	10	A3	06	06/30/90		201.64		
	VCI	9	CD	11647	07/05/90			228.37CR	
	PAYROLL DISTRIBUTION	10	A3	07	07/31/90		90.45		
	ALPHA EQUIPMENT CO	9	CD	11715	08/06/90		406.00		
	PAYROLL DISTRIBUTION	10	A3	08	08/31/90		121.55		
	VCI	9	CD	11808	09/10/90			228.37CR	
	PAYROLL DISTRIBUTION	10	A3	09	09/30/90		278.08		
	PAYROLL DISTRIBUTION	10	A3	10	10/31/90		431.80		
	MBNA	9	CD	11920	11/05/90		57.95		

F.C. ZIEGLER CO. CUSTOMER DETAIL ACTIVITY -- HISTORY DATE- 8/23/91 REF# AR-05-10
TIME-15:59:13 PAGE 1

FROM CUSTOMERS 1199 THRU 1199
ALL DATES

CUST NO CUSTOMER NAME
1199 ST ALBAN EPISCOPAL CH-BOLIVAR

DOC #	TYPE	APPLY#	DOC DATE	DUE DATE	SALE AMT	ADDON AMT	TOTAL AMT	DOCUMENT REFERENCE	TERMS
1776	PYMT	28884	9/05/90	9/05/90	20.60CR	.00	20.60CR	PAYMENT: CHECK NO 001776	
1776	PYMT	29538	9/05/90	9/05/90	20.16CR	.00	20.16CR	PAYMENT: CHECK NO 001776	
31634	INVC	31634	9/21/90	10/21/90	87.45	.00	87.45	ORD: 31494 P/O:Z1880 WALSH	NET 30 DAYS
11839	PYMT	31634	9/25/90	9/25/90	87.45CR	.00	87.45CR	PAYMENT: CHECK NO 011839	
32942	INVC	32942	10/10/90	11/09/90	41.70	2.40	44.10	ORD: 32878 P/O:Z1367 FR WEST	NET 30 DAYS
11914	PYMT	32942	11/07/90	11/07/90	44.10CR	.00	44.10CR	PAYMENT: CHECK NO 011914	
37477	INVC	37477	12/07/90	1/06/91	273.30	3.17	276.47	ORD: 37326 P/O:Z3614	NET 30 DAYS
12019	PYMT	37477	1/04/91	1/04/91	276.47CR	.00	276.47CR	PAYMENT: CHECK NO 012019	
40828	INVC	40828	1/22/91	2/21/91	90.40	.00	90.40	ORD: 41357 P/O:Z4866 WEST	NET 30 DAYS
6703	PYMT	40828	3/18/91	3/18/91	90.40CR	.00	90.40CR	PAYMENT: CHECK NO 006703	
41343	INVC	41343	1/29/91	2/28/91	295.45	.00	295.45	ORD: 41899 P/O:Z4865 WALSH	NET 30 DAYS
12139	PYMT	41343	2/22/91	2/22/91	295.45CR	.00	295.45CR	PAYMENT: CHECK NO 012139	
42425	INVC	42425	2/13/91	3/15/91	57.50	5.30	62.80	ORD: 43009 P/O:Z4988	NET 30 DAYS
12139	PYMT	42425	2/22/91	2/22/91	62.80CR	.00	62.80CR	PAYMENT: CHECK NO 012139	
46255	INVC	46255	3/25/91	4/24/91	49.30	.00	49.30	ORD: 46398 P/O:Z6285 JOHN	NET 30 DAYS
6708	PYMT	46255	4/15/91	4/15/91	49.30CR	.00	49.30CR	PAYMENT: CHECK NO 006708	

SCHEDULE 10-2

F.C. ZIEGLER CO.   HISTORY INVOICE REPORT   DATE- 9/10/91   REF# IS-05-09
TIME- 9:58:29   PAGE 1

Beginning Customer 1199 Ending Customer 1199
History Orders with all Invoice Dates are included

INVC #: 28256   SHIP VIA: CUST # : 1199 ST ALBAN EPISCOPAL CH-BOLIVAR   SHIP TO: ST ALBAN EPISCOPAL CH-BOLIVAR
TYPE : REGULAR   SALESMAN: 2   C/O 221 W MAIN   C/O 221 W MAIN
DATE : 7/24/90   CUST PO : Z794 JOHN   ORDER # : 28129 C/O P O BOX 13   C/O P O BOX 13
HALLTOWN   MO 65664   D/O: 2   HALLTOWN   MO 65664

LINE	ITEM CODE	DESCRIPTION	U/M	QTY SHIPPED	UNIT PRICE	EXT. PRICE	DISC%	EXT. COST	MARGIN
1 I	*LO	02 ST MICHAEL IN PEWTER	EA	1.000	35.950	35.95		.00	
2 I	*PP	02 CATHOLIC CHRISTIAN	EA	1.000	6.950	6.95		.00	
3 I	GB-W2717	02 HOME PLAQUE	EA	2.000	5.950	11.90		.00	
4 I	GB-W2723	02 AS FOR ME & MY HOUSE... PLAQUE	EA	1.000	5.950	5.95		.00	
5 I	*NR-5	02 ORION GREETING CARDS	EA	4.000	1.000	4.00		.00	
6 I	*GB-4	02 2424 SCROLL	EA	1.000	2.500	2.50		.00	
7 I	*JB-5	02 LAMINATED CARD 987-5	EA	3.000	.450	1.35		.00	
8 I	*GE-5	02 ASSORTED PAPER PRAYER CARDS	EA	6.000	.200	1.20		.00	
9 I	HI2120-00	02 CRUCIFIX	EA	3.000	1.200	3.60		.00	
10 I	*HI-4	02 SMALL LOG CRUCIFIX	EA	4.000	.500	2.00		.00	
11 I	*NR-4	02 ST GERTRUDE CROSS	EA	2.000	8.000	16.00		.00	
12 I	*SL	02 100-ALB	EA	1.000	170.000	170.00		.00	
13 I	*SL	02 HANGER	EA	1.000	7.500	7.50		.00	
14 I	*NR-5	02 NAME CARDS	EA	20.000	.500	10.00		.00	
		........SUBTOTAL............				278.90		.00	
		........ON ACCOUNT...........				278.90			

INVC #: 29884   SHIP VIA: CUST # : 1199 ST ALBAN EPISCOPAL CH-BOLIVAR   SHIP TO: ST ALBAN EPISCOPAL CH-BOLIVAR
TYPE : REGULAR   SALESMAN: 2   C/O 221 W MAIN   C/O 221 W MAIN
DATE : 8/06/90   CUST PO : R10365 DEACON   ORDER # : 28744 C/O P O BOX 13   C/O P O BOX 13
HALLTOWN   MO 65664   D/O: 20   HALLTOWN   MO 65664

LINE	ITEM CODE	DESCRIPTION	U/M	QTY SHIPPED	UNIT PRICE	EXT. PRICE	DISC%	EXT. COST	MARGIN
1 I	GB-W2717	02 HOME PLAQUE	EA	1.000	5.950	5.95		.00	
2 I	GB-W2723	02 AS FOR ME & MY HOUSE... PLAQUE	EA	2.000	5.950	11.90		.00	
		........SUBTOTAL............				17.85		.00	
		~~NOT FOUND~~				2.83			
		........ON ACCOUNT...........				[redacted]			

INVC #: 29538   SHIP VIA: CUST # : 1199 ST ALBAN EPISCOPAL CH-BOLIVAR   SHIP TO: ST ALBAN EPISCOPAL CH-BOLIVAR
TYPE : REGULAR   SALESMAN: 2   C/O 221 W MAIN   C/O 221 W MAIN
DATE : 8/20/90   CUST PO : Z986   ORDER # : 29416 C/O P O BOX 13   C/O P O BOX 13
HALLTOWN   MO 65664   D/O: 2   HALLTOWN   MO 65664

LINE	ITEM CODE	DESCRIPTION	U/M	QTY SHIPPED	UNIT PRICE	EXT. PRICE	DISC%	EXT. COST	MARGIN
1 I	GB-W2717	02 HOME PLAQUE	EA	1.000	5.950	5.95		.00	
2 I	GB-W2723	02 AS FOR ME & MY HOUSE... PLAQUE	EA	2.000	5.950	11.90		.00	
		........SUBTOTAL............				17.85		.00	
		~~NOT FOUND~~				2.31			
		........ON ACCOUNT...........				20.16			

INVC #: 31634   SHIP VIA: CUST # : 1199 ST ALBAN EPISCOPAL CH-BOLIVAR   SHIP TO: ST ALBAN EPISCOPAL CH-BOLIVAR
TYPE : REGULAR   SALESMAN: 2   C/O 221 W MAIN   C/O 221 W MAIN
DATE : 9/21/90   CUST PO : Z1880 WALSH   ORDER # : 31494 C/O P O BOX 13   C/O P O BOX 13
HALLTOWN   MO 65664   D/O: 2   HALLTOWN   MO 65664

LINE	ITEM CODE	DESCRIPTION	U/M	QTY SHIPPED	UNIT PRICE	EXT. PRICE	DISC%	EXT. COST	MARGIN
1 I	*OK	02 CATHOLIC STUDY BIBLE	EA	1.000	29.950	29.95		.00	

CASE NO.: TR-91-336
WITNESS: Rebecca L. Rucker
TYPE EXHIBIT: Accounting
Schedule
Supplemental
Direct

SCHEDULE 11 CONTAINS

HIGHLY CONFIDENTIAL MATERIAL

GEN	DESCRIPTION	JNL TY REF	DATE	BAL FWD	DEBITS	CREDITS	BALANCE
62100 Central Office Equipment (continued)							
	AFCO	2 CD 11583	06/05/90		204.89		
	VCS	2 CD 11592	06/08/90		228.37		
	NORTH SUPPLY CO	2 CD 11624	06/26/90		357.46		
	NORTH SUPPLY CO	2 CD 11627	06/28/90		23.03		
	JUNE PAYROLL DIST	5 PR 1	06/30/90		201.41		
	DON ADAMS	2 CD 11643	07/02/90		450.00		
	VCI	2 CD 11647	07/05/90		228.37		
	F C ZIEGLER CO	2 CD 11689	07/19/90		201.05		
	PETTY CASH	2 CD 11706	07/31/90		612.33		
	JULY PAYROLL DIST	5 PR 1	07/31/90		91.63		
	F C ZIEGLER CO	2 CD 11717	08/06/90		278.90		
	F C ZIEGLER CO	2 CD 11776	08/23/90		40.84		
	NORTH SUPPLY CO	2 CD 11778	08/25/90		179.15		
	AUGUST PAYROLL DIST	5 PR 1	08/31/90		120.97		
	VCI	2 CD 11808	09/10/90		228.37		
	F C ZIEGLER	2 CD 11839	09/24/90		87.45		
	SEPT PAYROLL DIST	5 PR 1	09/30/90		110.28		
	REVERSE STATE UNEMP	9 GJ 10	01/31/90			0.41CR	
	REVERSE STATE UNEMP	9 GJ 9	02/28/90			0.12CR	
	REVERSE STATE UNEMP	9 GJ 6	05/31/90			0.44CR	
	REVERSE STATE UNEMP	9 GJ 5	06/30/90			0.31CR	
	REVERSE STATE UNEMP	9 GJ 4	07/31/90			0.13CR	
	REVERSE STATE UNEMP	9 GJ 3	08/31/90			0.18CR	
	REVERSE STATE UNEMP	9 GJ 2	09/30/90			0.17CR	
	STEVE TAYLOR	5 CD 11884	10/22/90		90.00		
	NORTH SUPPLY CO	5 CD 11887	10/25/90		347.80		
	OCT PAYROLL DIST	8 PR 1	10/31/90		88.27		
	AEC OF THE WEST	2 CD 11909	11/02/90		399.00		
	NOV PAYROLL DIST	5 PR 1	11/30/90		21.54		
	AMERICAN EXPRESS	9 CD 11224	01/05/90		33.88		
	1ST BANKCARD CENTER	9 CD 11247	01/11/90			199.72CR	
	AFCO	9 CD 11263	01/18/90			815.96CR	
	PAYROLL DISTRIBUTION	10 A3 01	01/31/90		658.25		
	PAYROLL DISTRIBUTION	10 A3 01	01/31/90		304.28		
	PAYROLL DISTRIBUTION	10 A3 02	02/28/90		77.04		
	MBNA	9 CD 11370	03/08/90			148.00CR	
	PREMATIC	9 CD 11371	03/08/90			36.90CR	
	AFCO	9 CD 11378	03/08/90			417.93CR	
	AFCO	9 CD 11414	03/29/90			417.93CR	
	AFCO	9 CD 11453	04/12/90			398.03CR	
	1ST BANKCARD CENTER	9 CD 11508	05/08/90			169.00CR	
	PAYROLL DISTRIBUTION	10 A3 05	05/31/90		298.07		
	AFCO	9 CD 11583	06/05/90			204.89CR	
	VCS	9 CD 11592	06/08/90			228.37CR	
	PAYROLL DISTRIBUTION	10 A3 06	06/30/90		201.64		
	VCI	9 CD 11647	07/05/90			228.37CR	
	PAYROLL DISTRIBUTION	10 A3 07	07/31/90		90.45		
	ALPHA EQUIPMENT CO	9 CD 11715	08/06/90		406.00		
	PAYROLL DISTRIBUTION	10 A3 08	08/31/90		121.55		
	VCI	9 CD 11808	09/10/90			228.37CR	
	PAYROLL DISTRIBUTION	10 A3 09	09/30/90		278.08		
	PAYROLL DISTRIBUTION	10 A3 10	10/31/90		431.80		
	MBNA	9 CD 11920	11/05/90		57.95		

F.C. ZIEGLER CO. HISTORY INVOICE REPORT DATE- 9/10/91 REF# IS-05-09
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Beginning Customer 1199 Ending Customer 1199
History Orders with all Invoice Dates are included

INVC #: 28256 SHIP VIA: CUST # : 1199 ST ALBAN EPISCOPAL CH-BOLIVAR SHIP TO: ST ALBAN EPISCOPAL CH-BOLIVAR
TYPE : REGULAR SALESMAN: 2 C/O 221 W MAIN C/O 221 W MAIN
DATE : 7/24/90 CUST PO : Z794 JOHN ORDER # : 28129 C/O P O BOX 13 C/O P O BOX 13
HALLTOWN MO 65664 D/O: 2 HALLTOWN MO 65664

LINE	ITEM CODE	DESCRIPTION	U/M	QTY SHIPPED	UNIT PRICE	EXT. PRICE	DISC%	EXT. COST	MARGIN
1	I *LO	02 ST MICHAEL IN PEWTER	EA	1.000	35.950	35.95		.00	
2	I *PP	02 CATHOLIC CHRISTIAN	EA	1.000	6.950	6.95		.00	
3	I GB-W2717	02 HOME PLAQUE	EA	2.000	5.950	11.90		.00	
4	I GB-W2723	02 AS FOR ME & MY HOUSE... PLAQUE	EA	1.000	5.950	5.95		.00	
5	I *NR-5	02 ORION GREETING CARDS	EA	4.000	1.000	4.00		.00	
6	I *GB-4	02 2424 SCROLL	EA	1.000	2.500	2.50		.00	
7	I *JB-5	02 LAMINATED CARD 987-5	EA	3.000	.450	1.35		.00	
8	I *GE-5	02 ASSORTED PAPER PRAYER CARDS	EA	6.000	.200	1.20		.00	
9	I HI2120-00	02 CRUCIFIX	EA	3.000	1.200	3.60		.00	
10	I *HI-4	02 SMALL LOG CRUCIFIX	EA	4.000	.500	2.00		.00	
11	I *NR-4	02 ST GERTRUDE CROSS	EA	2.000	8.000	16.00		.00	
12	I *SL	02 100-ALB	EA	1.000	170.000	170.00		.00	
13	I *SL	02 HANGER	EA	1.000	7.500	7.50		.00	
14	I *NR-5	02 NAME CARDS	EA	20.000	.500	10.00		.00	
		......SUBTOTAL...........				278.90		.00	
		......ON ACCOUNT...........				[redacted]			

INVC #: 28884 SHIP VIA: CUST # : 1199 ST ALBAN EPISCOPAL CH-BOLIVAR SHIP TO: ST ALBAN EPISCOPAL CH-BOLIVAR
TYPE : REGULAR SALESMAN: 2 C/O 221 W MAIN C/O 221 W MAIN
DATE : 8/06/90 CUST PO : R10365 DEACON ORDER # : 28744 C/O P O BOX 13 C/O P O BOX 13
HALLTOWN MO 65664 D/O: 20 HALLTOWN MO 65664

LINE	ITEM CODE	DESCRIPTION	U/M	QTY SHIPPED	UNIT PRICE	EXT. PRICE	DISC%	EXT. COST	MARGIN
1	I GB-W2717	02 HOME PLAQUE	EA	1.000	5.950	5.95		.00	
2	I GB-W2723	02 AS FOR ME & MY HOUSE... PLAQUE	EA	2.000	5.950	11.90		.00	
		........SUBTOTAL..........				17.85		.00	
		~~NOT FOUND~~				2.83			
		........ON ACCOUNT..........				20.68			

INVC #: 29538 SHIP VIA: CUST # : 1199 ST ALBAN EPISCOPAL CH-BOLIVAR SHIP TO: ST ALBAN EPISCOPAL CH-BOLIVAR
TYPE : REGULAR SALESMAN: 2 C/O 221 W MAIN C/O 221 W MAIN
DATE : 8/20/90 CUST PO : Z986 ORDER # : 29416 C/O P O BOX 13 C/O P O BOX 13
HALLTOWN MO 65664 D/O: 2 HALLTOWN MO 65664

LINE	ITEM CODE	DESCRIPTION	U/M	QTY SHIPPED	UNIT PRICE	EXT. PRICE	DISC%	EXT. COST	MARGIN
1	I GB-W2717	02 HOME PLAQUE	EA	1.000	5.950	5.95		.00	
2	I GB-W2723	02 AS FOR ME & MY HOUSE... PLAQUE	EA	2.000	5.950	11.90		.00	
		........SUBTOTAL..........				17.85		.00	
		~~NOT FOUND~~				2.31			
		.........ON ACCOUNT..........				20.16			

INVC #: 31634 SHIP VIA: CUST # : 1199 ST ALBAN EPISCOPAL CH-BOLIVAR SHIP TO: ST ALBAN EPISCOPAL CH-BOLIVAR
TYPE : REGULAR SALESMAN: 2 C/O 221 W MAIN C/O 221 W MAIN
DATE : 9/21/90 CUST PO : Z1880 WALSH ORDER # : 31494 C/O P O BOX 13 C/O P O BOX 13
HALLTOWN MO 65664 D/O: 2 HALLTOWN MO 65664

LINE	ITEM CODE	DESCRIPTION	U/M	QTY SHIPPED	UNIT PRICE	EXT. PRICE	DISC%	EXT. COST	MARGIN
1	I *OK	02 CATHOLIC STUDY BIBLE	EA	1.000	29.950	29.95		.00	

SCHEDULE 12-2

CASE NO.:	TR-91-336
WITNESS:	Rebecca L. Rucker
TYPE EXHIBIT:	Accounting Schedule Supplemental Direct

SCHEDULE 13 CONTAINS

HIGHLY CONFIDENTIAL MATERIAL

CASE NO.: TR-91-336
WITNESS: Rebecca L. Rucker
TYPE EXHIBIT: Accounting Schedule Supplemental Direct

SCHEDULE 14 CONTAINS

HIGHLY CONFIDENTIAL MATERIAL

CASE NO.: TR-91-336
WITNESS: Rebecca L. Rucker
TYPE EXHIBIT: Accounting
Schedule
Supplemental
Direct

SCHEDULE 15 CONTAINS

<u>HIGHLY CONFIDENTIAL</u> MATERIAL

Choctaw Telephone
Case: TR-91-336
December 31,1990

Revenue Requirement

Line			10.22% Return
	(A)		(B)
1	Net Orig Cost Rate Base (Sch 2)	$	270,262
2	Rate of Return		10.22%
3	Net Operating Income Requirement	$	27,621
4	Net Income Available (Sch 8)	$	46,610
5	Additional NOIBT Needed	$	(18,989)
6	Income Tax Requirement (Sch 10)		
7	Required Current Income Tax	$	1,022
8	Test Year Current Income Tax	$	5,372
9	Additional Current Tax Required	$	(4,350)
10	Required Deferred ITC	$	0
11	Test Year Deferred ITC	$	0
12	Additional Deferred ITC Required	$	0
13	Total Additional Tax Required	$	(4,350)
14	Gross Revenue Requirement	$	(23,339)

FOR INFORMATIONAL PURPOSES ONLY

Accounting Schedule: 2
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Choctaw Telephone
Case: TR-91-336
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Rate Base

Line	Description	Amount
	(A)	(B)
1	Total Plant in Service (Sch 3)	$ 594,683
	Subtract from Total Plant	
2	Depreciation Reserve (Sch 5)	$ 327,122
3	Net Plant in Service	$ 267,561
	Add to Net Plant in Service	
4	Cash Working Capital (Sch)	$ 0
5	Materials and Supplies-Exempt	3,626
6	Prepaid Insurance	0
	Subtract from Net Plant	
7	Federal Tax Offset 0.0000 %	$ 0
8	State Tax Offset 0.0000 %	0
9	City Tax Offset 0.0000 %	0
10	Interest Expense Offset 0.0000 %	0
11	Customer Deposits	925
12	Contribution in aid of Construction	0
13	Deferred Income Taxes-Depreciation	0
14	Total Rate Base	$ 270,262

FOR INFORMATIONAL PURPOSES ONLY

Accounting Schedule: 2-1

SCHEDULE 16-2

Choctaw Telephone
Case: TR-91-336
December 31,1990

Total Plant in Service

Line No	Acct	Description	Missouri Jurisdictional	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)		(D)
		Detail Accounts				
1	2110.000	Land & Support Assets	$ 1,849	$ 0	P-1	$ 1,849
2	2111.000	Land	0	0		0
3	2112.000	Motor Vehicles	35,446	0	P-2	35,446
4	2113.000	Aircraft	0	0		0
5	2114.000	Special Purpose Vehicles	0	0		0
6	2115.000	Garage Work Equipment	0	0		0
7	2116.000	Other Work Equipment	17,626	0	P-3	17,626
8	2121.000	Buildings	22,721	0	P-4	22,721
9	2122.000	Furniture	3,965	2,221	P-5	6,186
10	2123.000	Office Equipment	0	0		0
11	2124.000	General Purpose Computers	0	0		0
12		Total	$ 81,607	$ 2,221		$ 83,828

FOR INFORMATIONAL PURPOSES ONLY

Accounting Schedule: 3
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Choctaw Telephone
Case: TR-91-336
December 31,1990

Total Plant in Service

Line No	Acct	Description	Missouri Jurisdictional		Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)		(C)		(D)
		Operating Plant Accounts					
13	2210.000	Central Office - Switching	$ 192,590	$	4,214	P-6	$ 196,804
14	2211.000	Analog Electronic Switching	0		0		0
15	2212.000	Digital Electronic Switching	0		0		0
16	2215.000	Electro - Mechanical Switching	0		0		0
17	2220.000	Operator Systems	0		0		0
18	2230.000	Central Office - Transmission	0		0		0
19	2231.000	Radio Systems	0		0		0
20	2232.000	Circuit Equipment	0		0		0
21	2310.000	Information Origination/Termination	0		0		0
22	2311.000	Station Apparatus	20,719		(20,719)	P-7	0
23	2321.000	Customer Premises Wiring	11,935		(11,935)	P-8	0
24	2341.000	Large Private Branch Exchanges	0		0		0
25	2351.000	Public Telephone Terminal Equipment	6,000		0	P-9	6,000
26	2362.000	Other Terminal Equipment	0		0		0
27	2410.000	Cable & Wire Facilities	0		0		0
28	2411.000	Poles	635		0	P-10	635
29	2421.000	Aerial Cable	9,223		0	P-11	9,223
30	2422.000	Underground Cable	1,353		0	P-12	1,353
31	2423.000	Buried Cable	280,167		10,283	P-13	290,450
32	2424.000	Submarine Cable	0		0		0
33	2425.000	Deep Sea Cable	0		0		0
34	2426.000	Intrabuilding Network Cable	0		0		0
35	2431.000	Aerial Wire	5,372		0	P-14	5,372
36	2441.000	Conduit Systems	0		0		0
37		Total	$ 527,994	$	(18,157)		$ 509,837
		Amortizable Assets					
38	2680.000	Amortizable Tangible Assets	$ 0	$	0		$ 0
39	2681.000	Capital Leases	0		0		0
40	2682.000	Leasehold Improvements	0		0		0
41	2690.000	Organization	1,018		0	P-14	1,018
42		Total	$ 1,018	$	0		$ 1,018
43		Total Plant In Service	$ 610,619	$	(15,936)		$ 594,683

FOR INFORMATIONAL PURPOSES ONLY

Accounting Schedule: 3-2

Choctaw Telephone
Case: TR-91-336
December 31,1990

Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Buildings	P-4		
1.	To capitalize items company incorrectly expensed. (AW)			
	Furniture	P-5		$ 2,221
1.	To remove monthly payments for fax machine and service contract. (AW)			$ (952)
2.	To include entire cost of fax machine. (AW)			$ 999
3.	To capitalize items company incorrectly expensed. (AW)			$ 2,174
	Central Office - Switching	P-6		$ 4,214
1.	To capitalize items company incorrectly expensed. (AW)			$ 391
2.	To capitalize labor, benefits, taxes, and vehicle clearing. (AW)			$ 3,823
	Station Apparatus	P-7		$ (20,719)
1.	To remove deregulated plant. (RLR)			$ (20,719)

FOR INFORMATIONAL PURPOSES ONLY

Choctaw Telephone
Case: TR-91-336
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Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Customer Premises Wiring	P-8		$ (11,935)
1.	To remove deregulated plant. (RLR)			$ (11,935)
	Buried Cable	P-13		$ 10,283
1.	To correct error for reclassification of checks. (RLR)			$ (1,000)
2.	To capitalize items incorrectly expensed. (AW)			$ 1,924
3.	To capitalize labor, benefits, taxes, and vehicle clearing. (AW)			$ 9,359

FOR INFORMATIONAL PURPOSES ONLY

Choctaw Telephone
Case: TR-91-336
December 31,1990

Depreciation Reserve

Line No	Acct	Description	Missouri Jurisdictional	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)		(D)
		Detail Accounts				
1	2110.000	Land & Support Assets	$ 0	$ 0		$ 0
2	2111.000	Land	0	0		0
3	2112.000	Motor Vehicles	18,408	0	R-1	18,408
4	2113.000	Aircraft	0	0		0
5	2114.000	Special Purpose Vehicles	0	0		0
6	2115.000	Garage Work Equipment	0	0		0
7	2116.000	Other Work Equipment	17,611	0	R-2	17,611
8	2121.000	Buildings	15,334	0	R-3	15,334
9	2122.000	Furniture	2,852	0	R-4	2,852
10	2123.000	Office Equipment	0	0		0
11	2124.000	General Purpose Computers	0	0		0
12		Total	$ 54,205	$ 0		$ 54,205

FOR INFORMATIONAL PURPOSES ONLY

Choctaw Telephone
Case: TR-91-336
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Depreciation Reserve

Line No	Acct	Description	Missouri Jurisdictional	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)		(D)
		Operating Plant Accounts				
13	2210.000	Central Office - Switching	$ 98,052	$ 0	R-5	$ 98,052
14	2211.000	Analog Electronic Switching	0	0		0
15	2212.000	Digital Electronic Switching	0	0		0
16	2215.000	Electro - Mechanical Switching	0	0		0
17	2220.000	Operator Systems	0	0		0
18	2230.000	Central Office - Transmission	0	0		0
19	2231.000	Radio Systems	0	0		0
20	2232.000	Circuit Equipment	0	0		0
21	2310.000	Information Origination/Termination	0	0		0
22	2311.000	Station Apparatus	17,740	(17,740)	R-6	0
23	2321.000	Customer Premises Wiring	8,521	(8,521)	R-7	0
24	2341.000	Large Private Branch Exchanges	0	0		0
25	2351.000	Public Telephone Terminal Equipment	1,500	0	R-8	1,500
26	2362.000	Other Terminal Equipment	0	0		0
27	2410.000	Cable & Wire Facilities	0	0		0
28	2411.000	Poles	(476)	0	R-9	(476)
29	2421.000	Aerial Cable	5,612	0	R-10	5,612
30	2422.000	Underground Cable	1,353	0	R-11	1,353
31	2423.000	Buried Cable	165,017	0	R-12	165,017
32	2424.000	Submarine Cable	0	0		0
33	2425.000	Deep Sea Cable	0	0		0
34	2426.000	Intrabuilding Network Cable	0	0		0
35	2431.000	Aerial Wire	1,136	0	R-13	1,136
36	2441.000	Conduit Systems	0	0		0
37		Total	$ 298,455	$ (26,261)		$ 272,194
		Amortizable Assets				
38	2680.000	Amortizable Tangible Assets	$ 0	$ 0		$ 0
39	2681.000	Capital Leases	0	0		0
40	2682.000	Leasehold Improvements	0	0		0
41	2690.000	Organization	723	0	R-14	723
42		Total	$ 723	$ 0		$ 723
43		Total Plant In Service	$ 353,383	$ (26,261)		$ 327,122

FOR INFORMATIONAL PURPOSES ONLY

Choctaw Telephone
Case: TR-91-336
December 31,1990

Adjustments to Depreciation Reserve

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Station Apparatus	R-6		$ (17,740)
1.	To remove depreciation reserve associated with deregulated plant. (RLR)			$ (17,740)
	Customer Premises Wiring	R-7		$ (8,521)
1.	To remove depreciation reserve associated with deregulated plant. (RLR)			$ (8,521)

FOR INFORMATIONAL PURPOSES ONLY

Choctaw Telephone
Case: TR-91-336
December 31,1990

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
		Detail Accounts			
1	2110.000	Land & Support Assets	$ 1,849	0.0000	$ 0
2	2111.000	Land	0	0.0000	0
3	2112.000	Motor Vehicles	35,446	15.0000	5,317
4	2113.000	Aircraft	0	0.0000	0
5	2114.000	Special Purpose Vehicles	0	0.0000	0
6	2115.000	Garage Work Equipment	0	0.0000	0
7	2116.000	Other Work Equipment	17,626	10.0000	1,763
8	2121.000	Buildings	22,721	3.6000	818
9	2122.000	Furniture	6,186	6.0000	371
10	2123.000	Office Equipment	0	0.0000	0
11	2124.000	General Purpose Computers	0	0.0000	0
12		Total	$ 83,828		$ 8,269

FOR INFORMATIONAL PURPOSES ONLY

Accounting Schedule: 7
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Choctaw Telephone
Case: TR-91-336
December 31,1990

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
		Operating Plant Accounts			
13	2210.000	Central Office - Switching	$ 196,804	5.0000	$ 9,840
14	2211.000	Analog Electronic Switching	0	0.0000	0
15	2212.000	Digital Electronic Switching	0	0.0000	0
16	2215.000	Electro - Mechanical Switching	0	0.0000	0
17	2220.000	Operator Systems	0	0.0000	0
18	2230.000	Central Office - Transmission	0	0.0000	0
19	2231.000	Radio Systems	0	0.0000	0
20	2232.000	Circuit Equipment	0	0.0000	0
21	2310.000	Information Origination/Termination	0	0.0000	0
22	2311.000	Station Apparatus	0	5.0000	0
23	2321.000	Customer Premises Wiring	0	5.0000	0
24	2341.000	Large Private Branch Exchanges	0	0.0000	0
25	2351.000	Public Telephone Terminal Equipment	6,000	5.0000	300
26	2362.000	Other Terminal Equipment	0	0.0000	0
27	2410.000	Cable & Wire Facilities	0	0.0000	0
28	2411.000	Poles	635	4.5000	29
29	2421.000	Aerial Cable	9,223	4.5000	415
30	2422.000	Underground Cable	1,353	4.0000	54
31	2423.000	Buried Cable	290,450	4.0000	11,618
32	2424.000	Submarine Cable	0	0.0000	0
33	2425.000	Deep Sea Cable	0	0.0000	0
34	2426.000	Intrabuilding Network Cable	0	0.0000	0
35	2431.000	Aerial Wire	5,372	4.5000	242
36	2441.000	Conduit Systems	0	0.0000	0
37		Total	$ 509,837		$ 22,498
		Amortizable Assets			
38	2680.000	Amortizable Tangible Assets	$ 0	0.0000	$ 0
39	2681.000	Capital Leases	0	0.0000	0
40	2682.000	Leasehold Improvements	0	0.0000	0
41	2690.000	Organization	1,018	4.0000	41
42		Total	$ 1,018		$ 41
43		Total Depreciation Expense	$ 594,683		$ 30,808

FOR INFORMATIONAL PURPOSES ONLY

Accounting Schedule: 8
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Choctaw Telephone
Case: TR-91-336
December 31,1990

Income Statement

Line No	Acct	Description	Missouri Jurisdictional	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)		(D)
		Operating Revenues				
1	5000.000	Local Service Revenues	$ 53,061	$ 0	S-1	$ 53,061
2	5080.000	Access Revunues	178,770	5,867	S-2	184,637
3	5100.000	Long Distance Revenues	215	(215)	S-3	0
4	5260.000	Miscellaneous Reveunes	2,337	500	S-4	2,837
5	5270.000	Billing & Collection	25,495	(7,301)	S-5	18,194
6		Total	$ 259,878	$ (1,149)		$ 258,729
		Operation & Maintenance Expense				
7	6112.000	Motor Vehicle Expense	$ 230	$ (5,437)	S-6	$ (5,207)
8	6121.000	Land & Building	38,280	(23,432)	S-7	14,848
9	6210.000	Central Office Equipment	14,734	(7,216)	S-8	7,518
10	6215.100	Station Equipment Expense	312	(394)	S-9	(82)
11	6411.000	Poles Expense	2,175	7	S-10	2,182
12	6421.000	Aerial Cable Expense	491	19	S-11	510
13	6222.000	Underground Cable Expense	67	0	S-12	67
14	6423.000	Buried Cable Expense	36,680	(4,203)	S-13	32,477
15	6431.000	Aerial Wire Expense	930	36	S-14	966
16	6533.000	Testing Expense	2,029	79	S-15	2,108
17	6621.000	Call Completion Services	6,354	0	S-16	6,354
18	6623.000	Customer Services	15,330	(3,338)	S-17	11,992
19	6623.500	CABS Billing Expense	8,947	0	S-18	8,947
20	6628.000	Contract Operator Service	0	0	S-19	0
21	6711.000	Executive Costs	21,323	(21,323)	S-20	0
22	6721.000	Accounting & Finance	1,487	5,124	S-21	6,611
23	6728.000	Other General & Administrative	53,126	(6,840)	S-22	46,286
24	6728.200	Membership & Dues	1,405	(593)	S-23	812
25	6728.300	Insurance	11,157	(2,363)	S-24	8,794
26	6728.400	Advertising	1,773	(1,773)	S-25	0
27	6728.500	Group Health/Pension	24,380	(1,253)	S-26	23,127
28	6728.600	Travel Expense	5,323	(5,323)	S-27	0
29	6728.700	Meals & Entertainment	1,645	(1,645)	S-28	0
30		Total	$ 248,178	$ (79,868)		$ 168,310

FOR INFORMATIONAL PURPOSES ONLY

Accounting Schedule: 8-1

SCHEDULE 16-12

Choctaw Telephone
Case: TR-91-336
December 31,1990

Income Statement

Line No	Acct	Description	Missouri Jurisdictional	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)		(D)
		Depreciation Expense				
31	6560.100	Depreciation Expense	$ 32,012	$ (1,204)	S-29	$ 30,808
32	6585.000	Amortization	41	683	S-30	724
33		Total	$ 32,053	$ (521)		$ 31,532
		Other Operating Expenses				
34	2740.000	Taxes Other Than Income Taxes	$ 6,403	$ 502	S-31	$ 6,905
35		Total	$ 6,403	$ 502		$ 6,905
36		Total Operating Expenses	$ 286,634	$ (79,887)		$ 206,747
37		Net Income Before Taxes	$ (26,756)	$ 78,738		$ 51,982
		Current Income Taxes				
38	7220.000	Current Income Taxes	$ 3,276	$ 2,096	S-32	$ 5,372
39		Total	$ 3,276	$ 2,096		$ 5,372
		Deferred Income Taxes				
40		Deferred Income Taxes	$ 0	$ 0		$ 0
41		Total	$ 0	$ 0		$ 0
42		Total Income Taxes	$ 3,276	$ 2,096		$ 5,372
43		Net Operating Income	$ (30,032)	$ 76,642		$ 46,610

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Local Service Revenues	S-1		
1.	To disallow toll revenue Company has to pay for from its pay phones. (RLR)			
	Access Revunues	S-2		$ 5,867
1.	To record additional interstate revenue expected from the proposed NECA average schedule. (RLR)			$ 4,631
2.	To record interstate high cost fund revenues received for 1991. (RLR)			$ 1,512
3.	To correct Company's adjusting entry #8. (RLR)			$ (276)
	Long Distance Revenues	S-3		$ (215)
1.	To remove long distance revenues relating to a prior period toll settlement. (RLR)			$ (215)
	Miscellaneous Reveunes	S-4		$ 500
1.	To annualize directory revenues. (RLR)			$ 500

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Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Billing & Collection	S-5		$ (7,301)
1.	To remove deregulated interstate B & C revenues. (RLR)			$ (7,301)
	Motor Vehicle Expense	S-6		$ (5,437)
1.	To annualize payroll expense. (AW)			$ 9
2.	To remove disallowed items from the expenses. (AW)			$ (4,672)
3.	To remove the portion of Vehicle Clearing that should have followed payroll to be capitalized. (AW)			$ (774)
	Land & Building	S-7		$ (23,432)
1.	To annualize rent expense for the Company office and warehouse owned by John West. (RLR)			$ (4,200)
2.	To annualize payroll expense. (AW)			$ 30
3.	To adjust for service contract on fax machine. (AW)			$ 99
4.	To remove disallowed items from expenses. (AW)			$ (17,380)
5.	To remove electric expense for John West's personal residence. (RLR)			$ (1,981)

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Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Central Office Equipment	S-8		$ (7,216)
1.	To annualize payroll expense. (AW)			$ 106
2.	To remove accrued salaries expense for Chris West. (AW)			$ (3,870)
3.	To remove disallowed items from the expenses. (AW)			$ (3,452)
	Station Equipment Expense	S-9		$ (394)
1.	To annualize payroll expense. (AW)			$ 12
2.	To remove expenses associated with station equipment which is deregulated. (RLR)			$ (406)
	Poles Expense	S-10		$ 7
1.	To annualize payroll expense. (AW)			$ 7
	Aerial Cable Expense	S-11		$ 19
1.	To annualize payroll expense. (AW)			$ 19

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Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Buried Cable Expense	S-13		$ (4,203)
1.	To annualize payroll expense. (AW)			$ 897
2.	To correct error for the reclassification of checks. (RLR)			$ 1,000
3.	To remove disallowed items from the expenses. (AW)			$ (6,100)
	Aerial Wire Expense	S-14		$ 36
1.	To annualize payroll expense. (AW)			$ 36
	Testing Expense	S-15		$ 79
1.	To annualize payroll expense. (AW)			$ 79
	Call Completion Services	S-16		
1.	To allocated expenses associated with deregulated operations. (RLR)			

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Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Customer Services	S-17		$ (3,338)
1.	To annualize payroll expense. (AW)			$ 487
2.	To remove disallowed items from the expenses. (AW)			$ (169)
3.	To allocate expenses associated with deregulated operations. (RLR)			$ (3,656)
	CABS Billing Expense	S-18		
1.	To allocate expenses associated with deregulated operations. (RLR)			
	Executive Costs	S-20		$ (21,323)
1.	To remove accrued salaries expense for John and Ruth West. (AW)			$ (19,680)
2.	To allocate expenses associated with deregulated operations. (RLR)			
3.	To remove disallowed items from the expense. (AW)			$ (1,643)
	Accounting & Finance	S-21		$ 5,124
1.	To annualize CPA fees to reflect increase in monthly fee. (AW)			$ 5,585

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Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
2.	To allocate expenses associated with deregulated operations. (RLR)		$ (461)
	Other General & Administrative S-22		**$ (6,840)**
1.	To add back expenses which were removed for prior year's uncashed checks. (RLR)		$ 2,378
2.	To annualize payroll expense. (AW)		$ 1,464
3.	To disallow accrued professional expenses that are of a nonrecurring nature. (RLR)		$ (3,418)
4.	To remove disallowed items from the expenses. (AW)		$ (5,166)
5.	To amortize actual COS and Rate Case expense incurred to date over 3 years. (RLR)		
6.	To allocate expenses associated with deregulated operations. (RLR)		$ (2,098)
	Membership & Dues S-23		**$ (593)**
1.	To remove disallowed items from the expenses. (AW)		$ (536)
2.	To allocate expenses associated with deregulated operations. (RLR)		$ (57)

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Insurance	S-24		$ (2,363)
1.	To annualize property, auto, and general liability insurance. (RLR)			$ (1,749)
2.	To allocate expenses associated with deregulated operations. (RLR)			$ (614)
	Advertising	S-25		$ (1,773)
1.	To remove disallowed items from the expenses. (AW)			$ (1,773)
	Group Health/Pension	S-26		$ (1,253)
1.	To annualize pension expense for company's contribution to the SEP for 1991. (AW)			$ 2,202
2.	To remove the pension administrative fees for Bruce & Bruce due to change in pension plan. (AW)			$ (3,236)
3.	To annualize medical insurance expense. (AW)			$ 3,797
4.	To annualize the additional life insuance expense for John West and Mae Johnson. (AW)			$ (727)
5.	To remove IRS fee for changing pension plan. (AW)			$ (325)

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Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
6.	To remove disallowed items from the expenses. (AW)		$ (1,350)
7.	To allocate expenses associated with deregulated operations. (RLR)		$ (1,614)
	Travel Expense S-27		**$ (5,323)**
1.	To remove disallowed items from the expenses. (AW)		$ (5,323)
2.	To allocated expenses associated with deregulated operations. (RLR)		
	Meals & Entertainment S-28		**$ (1,645)**
1.	To allocate expenses associated with deregulated operations. (RLR)		
2.	To remove disallowed items from the expenses. (AW)		$ (1,645)
	Depreciation Expense S-29		**$ (1,204)**
1.	To annualize depreciation expense. (RLR)		
	Amortization S-30		**$ 683**
1.	To amortize extrordinary maintence retirement of inside wire over 5 years. (RLR)		$ 683

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Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
	Taxes Other Than Income Taxes S-31		$ 502
1.	To remove FICA tax expense account since FICA is included in payroll distribution. (AW)		$ (1,566)
2.	To remove FUTA tax expense account since FUTA taxes are included in payroll disbribution. (AW)		$ (8)
3.	To annualize PSC assessment for Fiscal Year beginning July 1, 1991. (RLR)		$ 421
4.	To annualize FICA taxes in relation to Staff's annualized payroll. (AW)		$ 241
5.	To annualize FUTA taxes in relation to Staff's annualized payroll. (AW)		$ 1,331
6.	To reflect interest related to customer deposits. (RLR)		$ 83
	Current Income Taxes S-32		$ 2,096
1.	To annualize current income taxes. (RLR)		

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Income Tax

Line	(A)	Test Year (B)	10.22% Return
1	Net Income Before Taxes (Sch 8)	$ 51,982	$ 28,643
	Add to Net Income Before Taxes		
2	Book Depreciation Expense	$ 31,532	$ 31,532
3	Taxable Meals	0	0
4	Total	$ 31,532	$ 31,532
	Subtr from Net Income Before Taxes		
5	Interest Expense 8.5700 %	$ 23,161	$ 23,161
6	Tax Depreciation Expense	31,532	31,532
7	Total	$ 54,693	$ 54,693
8	Net Taxable Income	$ 28,821	$ 5,482
	Provision for Federal Income Tax		
9	Net Taxable Income	$ 28,821	$ 5,482
10	Deduct Missouri Income Tax	$ 1,234	$ 235
11	Deduct City Income Tax	0	0
12	Federal Taxable Income	27,587	5,247
13	Total Federal Tax	$ 4,138	$ 787
	Provision for Missouri Income Tax		
14	Net Taxable Income	$ 28,821	$ 5,482
15	Deduct Federal Income Tax	$ 4,138	$ 787
16	Deduct City Income Tax	0	0
17	Missouri Taxable Income	24,683	4,695
18	Total Missouri Tax	$ 1,234	$ 235

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Income Tax

Line		Test Year	10.22% Return
	(A)	(B)	
	Provision for City Income Tax		
19	Net Taxable Income	$ 28,821	$ 5,482
20	Deduct Federal Income Tax	$ 4,138	$ 787
21	Deduct Missouri Income Tax	1,234	235
22	City Taxable Income	23,449	4,460
23	Total City Tax	$ 0	$ 0
	Summary of Provision for Income Tax		
24	Federal Income Tax	$ 4,138	$ 787
25	Missouri Income Tax	1,234	235
26	City Income Tax	0	0
27	Total	$ 5,372	$ 1,022
	Deferred Income Taxes		
28	Deferred Investment Tax Credit	$ 0	$ 0
29	Deferred Repair Allowance	0	0
30	Deferred Tax Depreciation	0	0
31	Amort of Deferred Tax Depreciation	0	0
32	Amort of Repair Allowance	0	0
33	Amort of Deferred ITC	0	0
34	Deferred Unbilled	0	0
35	Total	$ 0	$ 0
36	Total Income Tax	$ 5,372	$ 1,022

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