

Cass County Telephone Company

Case: TI-04-015B

Decemeber 31, 2002

Revenue Requirement

Line 10.44%
Return

(A)	(B)
1 Net Orig Cost Rate Base (Sch 2)	\$ 15,478,834
2 Rate of Return	10.44%

3 Net Operating Income Requirement	\$ 1,615,990
4 Net Income Available (Sch 8)	\$ 1,935,988

5 Additional NOI BT Needed	\$ (319,998)
6 Income Tax Requirement (Sch 10)	
7 Required Current Income Tax	\$ 0
8 Test Year Current Income Tax	\$ 0

9 Additional Current Tax Required	\$ 0
10 Required Deferred ITC	\$ 0
11 Test Year Deferred ITC	\$ 0

12 Additional Deferred ITC Required	\$ 0

13 Total Additional Tax Required	\$ 0

14 Gross Revenue Requirement	\$ (319,998)

Winter

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Cass County Telephone Company

Case: TI-04-015B

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Rate Base

Line Description	Amount
(A)	(B)
1 Total Plant in Service (Sch 3)	\$ 21,214,149
Subtract from Total Plant	
2 Depreciation Reserve (Sch 6)	\$ 6,656,075

3 Net Plant in Service	\$ 14,558,074
Add to Net Plant in Service	
4 Cash Working Capital (Sch)	\$ 0
5 Materials and Supplies-Exempt	922,115
6 Prepaid Expense	24,204
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 Advances for Construction	0
12 Contribution in aid of Construction	0
13 Deferred Income Taxes-Depreciation	0
14 Customer Deposits	25,559

15 Total Rate Base	\$ 15,478,834
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Cass County Telephone Company

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Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Detail Accounts							
1	2111.000	Land	\$ 74,686	\$ (1,120)	63.8400	\$ 0 P-1	\$ 46,965
2	2112.000	Motor Vehicles	233,850	18,968	63.8400	0 P-2	161,399
3	2116.000	Other Work Equipment	171,925	(2,579)	63.8400	0 P-3	108,110
4	2121.000	Buildings	614,502	(9,218)	63.8400	0 P-4	386,413
5	2122.000	Furniture	13,032	(195)	63.8400	0 P-5	8,195
6	2123.100	Office Equipment - Office Support	11,084	(166)	63.8400	0 P-6	6,970
7	2124.000	General Purpose Computers	76,597	(107)	63.8400	0 P-7	48,831
8	2123.200	Office Equipment-Co Communications	7,264	(1,149)	63.8400	0 P-8	3,904
9	Total		\$ 1,202,940	\$ 4,434		\$ 0	\$ 770,787
Operating Plant Accounts							
10	2212.000	Digital Electronic Switching	\$ 3,965,419	\$ 143,357	63.8400	\$ 0 P-9	\$ 2,623,043
11	2212.100	Digital Electric Remote	1,100,116	16,700	63.8400	0 P-10	712,975
12	2212.200	Digital Electric - Software	130,181	23,947	63.8400	0 P-11	98,395
13	2212.300	Digital Electric - Common	197,225	(2,958)	63.8400	0 P-12	124,020
14	2232.100	Circuit Equipment - Subscriber	465,289	30,953	63.8400	0 P-13	316,801
15	2232.200	Circuit Equipment - Toll Carrier	2,239,104	(33,587)	63.8400	0 P-14	1,408,002
16	2232.300	Circuit Equipment - Other	5,925	(89)	63.8400	0 P-15	3,726
17	2232.500	Circuit Equipment - Fiber Opt	905,791	(3,547)	63.8400	0 P-16	575,993
18	2362.000	Other Terminal Equipment	91,996	(1,380)	63.8400	0 P-17	57,849
19	2411.000	Poles	264,601	629	63.8400	0 P-18	169,323
20	2421.100	Aerial Cable -Metallic	481,681	(5,635)	63.8400	0 P-19	303,908
21	2423.100	Buried Cable - Metallic	15,973,198	49,362	63.8400	0 P-20	10,228,802
22	2423.200	Buried Cable - Fiber	2,553,700	889,675	63.8400	0 P-21	2,198,251
23	2423.300	Drop & Block - Buried	1,408,194	74,223	63.8400	0 P-22	946,375
24	2431.000	Aerial Wire	108,321	(1,625)	63.8400	0 P-23	68,115
25	2212.400	Digital Electric - Power	387,787	74,405	63.8400	0 P-24	295,063
26	2441.000	Conduit Systems	317,905	2,895	63.8400	0 P-25	204,799
27	2422.200	Underground Cable - Metallic	7,259	(108)	63.8400	0 P-26	4,565
28	2421.200	Aerial Cable - Fiber	67,696	(1,015)	63.8400	0 P-27	42,569
29	2421.300	Drip & Block - Aerial	4,804	(72)	63.8400	0 P-28	3,021
30	2422.200	Underground Cable - Fiber	91,865	(1,378)	63.8400	0 P-29	57,767
31	Total		\$ 30,768,057	\$ 1,254,752		\$ 0	\$ 20,443,362

Winter

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Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Amortizable Assets							
32	2680.000	Amortizable Tangible Assets	\$ 0	\$ 0	100.0000	\$ 0	\$ 0
33	2681.000	Capital Leases	0	0	100.0000	0	0
34	2682.000	Leasehold Improvements	0	0	100.0000	0	0
35	2690.000	Intangibles	0	0	100.0000	0	0
36		Total	\$ 0	\$ 0		\$ 0	\$ 0

37		Total Plant In Service	\$ 31,970,997	\$ 1,259,186		\$ 0	\$ 21,214,149

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Adjustments to Total Plant

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Land	P-1	\$ (1,120)
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1. To adjust for Kansas property. (Winter)		\$ (1,120)
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Motor Vehicles	P-2	\$ 18,968
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1. To adjust for Kansas property. (Winter)		\$ (3,508)
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2. To adjust for plant additions. (Winter)		\$ 22,476
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Other Work Equipment	P-3	\$ (2,579)
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1. To adjust for Kansas property. (Winter)		\$ (2,579)
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Buildings	P-4	\$ (9,218)
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1. To adjust for Kansas property. (Winter)		\$ (9,218)
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Furniture	P-5	\$ (195)
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1. To adjust for Kansas property. (Winter)		\$ (195)
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Adjustments to Total Plant

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Office Equipment - Office Support	P-6	\$ (166)
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1. To adjust for Kansas property. (Winter)		\$ (166)
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General Purpose Computers	P-7	\$ (107)
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1. To adjust for Kansas property. (Winter)		\$ (107)
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Office Equipment-Co Communications	P-8	\$ (1,149)
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1. To adjust for Kansas property. (Winter)		\$ (1,149)
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Digital Electronic Switching	P-9	\$ 143,357
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1. To adjust for Kansas properties. (Winter)		\$ (59,481)
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2. To adjust for plant additions. (Winter)		\$ 202,838
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Digital Electric Remote	P-10	\$ 16,700
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1. To adjust for Kansas properties. (Winter)		\$ (16,502)
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2. To adjust for plant additions. (Winter)		\$ 33,202
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Winter

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Case: TI-04-01SB

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Adjustments to Total Plant

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Digital Electric - Software	P-11	\$ 23,947
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1. To adjust for Kansas properties. (Winter)	\$ (1,953)
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2. To adjust for plant additions. (Winter)	\$ 25,900
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Digital Electric - Common	P-12	\$ (2,958)
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1. To adjust for Kansas properties. (Winter)	\$ (2,958)
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Circuit Equipment - Subscriber	P-13	\$ 30,953
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1. To adjust for Kansas properties. (Winter)	\$ (6,979)
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2. To adjust for plant additions. (Winter)	\$ 37,932
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Circuit Equipment - Toll Carrier	P-14	\$ (33,587)
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1. To adjust for Kansas properties. (Winter)	\$ (33,587)
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Circuit Equipment - Other	P-15	\$ (89)
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1. To adjust for Kansas properties. (Winter)	\$ (89)
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Adjustments to Total Plant

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Circuit Equipment - Fiber Opt	P-16	\$ (3,547)
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1. To adjust for Kansas properties. (Winter)	\$ (13,587)	
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2. To adjust for plant additions. (Winter)	\$ 10,040	
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Other Terminal Equipment	P-17	\$ (1,380)
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1. To adjust for Kansas properties. (Winter)	\$ (1,380)	
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Poles	P-18	\$ 629
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1. To adjust for Kansas properties. (Winter)	\$ (3,969)	
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2. To adjust for plant additions. (Winter)	\$ 4,598	
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Aerial Cable -Metallic	P-19	\$ (5,635)
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1. To adjust for Kansas properties. (Winter)	\$ (7,225)	
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2. To adjust for plant additions. (Winter)	\$ 1,590	
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Adjustments to Total Plant

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Buried Cable - Metallic	P-20	\$ 49,362
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1. To adjust for Kansas properties. (Winter)	\$ (239,598)
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2. To adjust for plant additions. (Winter)	\$ 288,960
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Buried Cable - Fiber	P-21	\$ 889,675
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1. To adjust for Kansas properties. (Winter)	\$ (38,306)
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2. To adjust for plant additions. (Winter)	\$ 927,981
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Drop & Block - Buried	P-22	\$ 74,223
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1. To adjust for Kansas properties. (Winter)	\$ (21,123)
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2. To adjust for plant additions. (Winter)	\$ 95,346
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Aerial Wire	P-23	\$ (1,625)
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1. To adjust Kansas properties. (Winter)	\$ (1,625)
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Adjustments to Total Plant

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Digital Electric - Power	P-24	\$ 74,405
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1. To adjust for Kansas properties. (Winter)	\$ (5,817)	
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2. To adjust for plant additions. (Winter)	\$ 80,222	
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Conduit Systems	P-25	\$ 2,895
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1. To adjust for Kansas properties. (Winter)	\$ (4,769)	
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2. To adjust for plant additions. (Winter)	\$ 7,664	
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Underground Cable - Metallic	P-26	\$ (108)
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1. To adjust for Kansas properties. (Winter)	\$ (108)	
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Aerial Cable - Fiber	P-27	\$ (1,015)
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1. To adjust for Kansas properties. (Winter)	\$ (1,015)	
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Drip & Block - Aerial	P-28	\$ (72)
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1. To adjust for Kansas properties. (Winter)	\$ (72)	
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Adjustments to Total Plant

Adj	Total Co	Mo Juris
No Description	Adjustment	Adjustment

Underground Cable - Fiber	P-29	\$ (1,378)

1. To adjust for Kansas properties.	\$	(1,378)
(Winter)		

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Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
Detail Accounts					
1	2111.000	Land	\$ 46,965	0.0000	\$ 0
2	2112.000	Motor Vehicles	161,399	11.6300	18,771
3	2116.000	Other Work Equipment	108,110	7.1400	7,719
4	2121.000	Buildings	386,413	2.8600	11,051
5	2122.000	Furniture	8,195	7.1400	585
6	2123.100	Office Equipment - Office Support	6,970	10.0000	697
7	2124.000	General Purpose Computers	48,831	15.6300	7,632
8	2123.200	Office Equipment-Co Communications	3,904	11.9000	465
9		Total	\$ 770,787		\$ 46,920
Operating Plant Accounts					
10	2212.000	Digital Electronic Switching	\$ 2,623,043	6.6700	\$ 174,957
11	2212.100	Digital Electric Remote	712,975	6.6700	47,555
12	2212.200	Digital Electric - Software	98,395	6.6700	6,563
13	2212.300	Digital Electric - Common	124,020	6.6700	8,272
14	2232.100	Circuit Equipment - Subscriber	316,801	10.0000	31,680
15	2232.200	Circuit Equipment - Toll Carrier	1,408,002	10.0000	140,800
16	2232.300	Circuit Equipment - Other	3,726	10.0000	373
17	2232.500	Circuit Equipment - Fiber Opt	575,993	10.0000	57,599
18	2362.000	Other Terminal Equipment	57,849	0.0000	0
19	2411.000	Poles	169,323	4.7600	8,060
20	2421.100	Aerial Cable -Metallic	303,908	4.7600	14,466
21	2423.100	Buried Cable - Metallic	10,228,802	4.1700	426,541
22	2423.200	Buried Cable - Fiber	2,198,251	3.5700	78,478
23	2423.300	Drop & Block - Buried	946,375	3.5700	33,786
24	2431.000	Aerial Wire	68,115	0.0000	0
25	2212.400	Digital Electric - Power	295,063	6.6700	19,681
26	2441.000	Conduit Systems	204,799	2.0000	4,096
27	2422.200	Underground Cable - Metallic	4,565	3.8500	176
28	2421.200	Aerial Cable - Fiber	42,569	4.7600	2,026
29	2421.300	Drip & Block - Aerial	3,021	4.7600	144
30	2422.200	Underground Cable - Fiber	57,767	3.5700	2,062
31		Total	\$ 20,443,362		\$ 1,057,315

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Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
Amortizable Assets					
32	2680.000	Amortizable Tangible Assets	\$ 0	0.0000	\$ 0
33	2681.000	Capital Leases	0	0.0000	0
34	2682.000	Leasehold Improvements	0	0.0000	0
35	2690.000	Intangibles	0	0.0000	0
36		Total	\$ 0		\$ 0

37		Total Depreciation Expense	\$ 21,214,149		\$ 1,104,235

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Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Detail Accounts							
1	2111.000	Land	\$ 0	\$ 0	100.0000	\$ 0	\$ 0
2	3112.000	Motor Vehicles	137,067	(3,427)	61.0300	0 R-1	81,560
3	3114.000	Other Work Equipment	38,472	(962)	61.0300	0 R-2	22,892
4	3121.000	Buildings	254,544	(6,364)	61.0300	0 R-3	151,464
5	3122.000	Furniture	3,482	(87)	61.0300	0 R-4	2,072
6	3123.100	Office Equipment - Office Support	4,032	(101)	61.0300	0 R-5	2,399
7	3124.000	General Purpose Computers	21,114	(528)	61.0300	0 R-6	12,564
8	3123.200	Office Equipment-Co Communication	5,029	(126)	61.0300	0 R-7	2,992
9		Total	\$ 463,740	\$ (11,595)		\$ 0	\$ 275,943
Operating Plant Accounts							
10	3122.120	Digital Elec Swtch	\$ 945,029	\$ (23,626)	61.0300	0 R-8	\$ 562,332
11	3122.121	Digital Elec - Remote	165,952	(4,149)	61.0300	0 R-9	98,748
12	3122.122	Digital Elec Software	4,834	(121)	61.0300	0 R-10	2,876
13	3122.123	Digital Elec - Comm	60,150	(1,504)	61.0300	0 R-11	35,792
14	3122.124	Digital Elec - Powr	76,215	(1,905)	61.0300	0 R-12	45,351
15	3122.321	Circ Equip - Subscriber	404,575	(10,114)	61.0300	0 R-13	240,740
16	3122.322	Circuit Equip - Toll Carrier	1,557,647	(38,941)	61.0300	0 R-14	926,866
17	3122.323	Circuit Equipment - Digital	2,537	(127)	61.0300	0 R-15	1,471
18	3122.325	Circ Equip - Fiber Op	236,026	(5,901)	61.0300	0 R-16	140,445
19	3362.000	Other Terminal Equipment	91,996	(2,300)	61.0300	0 R-17	54,741
20	3422.100	Underground Cable - Nonmetallic	2,346	(59)	61.0300	0 R-18	1,396
21	3124.110	Poles	221,082	(5,527)	61.0300	0 R-19	131,553
22	3124.211	Aerial Cable Met	329,916	(8,248)	61.0300	0 R-20	196,314
23	3124.212	Aerial Cable - Fiber	3,158	(79)	61.0300	0 R-21	1,879
24	3124.213	Aerial - Drop & Block	480	(12)	61.0300	0 R-22	286
25	3124.221	Underground Cable - Metal	3,718	(93)	61.0300	0 R-23	2,212
26	3124.232	Buried Cable - Fiber	242,578	(6,064)	61.0300	0 R-24	144,344
27	3124.233	Buried Drop & Block	149,993	(3,750)	61.0300	0 R-25	89,252
28	3124.231	Buried Cable - Metallic	5,998,740	(149,969)	61.0300	0 R-26	3,569,505
29	3124.310	Aerial Wire	121,145	(3,029)	61.0300	0 R-27	72,086
30	3124.311	Neg Salvage - Aerial Wire	76,051	(1,901)	61.0300	0 R-28	45,254
31	3124.441	Conduit Systems	28,047	(701)	61.0300	0 R-29	16,689
32		Total	\$ 10,722,215	\$ (268,120)		\$ 0	\$ 6,380,132

Winter

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Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Amortizable Assets							
33	2680.000	Amortizable Tangible Assets	\$ 0	\$ 0	100.0000	\$ 0	\$ 0
34	2681.000	Capital Leases	0	0	100.0000	0	0
35	2682.000	Leasehold Improvements	0	0	100.0000	0	0
36	2690.000	Intangibles	0	0	100.0000	0	0
37		Total	\$ 0	\$ 0		\$ 0	\$ 0

38		Total Plant In Service	\$ 11,185,955	\$ (279,715)		\$ 0	\$ 6,656,075

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Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Motor Vehicles	R-1	\$ (3,427)
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1. To adjust for Kansas properties. (Winter)		\$ (3,427)
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Other Work Equipment	R-2	\$ (962)
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1. To adjust for Kansas properties. (Winter)		\$ (962)
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Buildings	R-3	\$ (6,364)
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1. To adjust for Kansas properties. (Winter)		\$ (6,364)
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Furniture	R-4	\$ (87)
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1. To adjust for Kansas properties. (Winter)		\$ (87)
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Office Equipment - Office Support	R-5	\$ (101)
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1. To adjust for Kansas properties. (Winter)		\$ (101)
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General Purpose Computers	R-6	\$ (528)
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1. To adjust for Kansas properties. (Winter)		\$ (528)
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Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Office Equipment-Co Communication	R-7	\$ (126)
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1. To adjust for Kansas properties. (Winter)		\$ (126)
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Digital Elec Swtch	R-8	\$ (23,626)
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1. To adjust for Kansas properties. (Winter)		\$ (23,626)
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Digital Elec - Remote	R-9	\$ (4,149)
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1. To adjust for Kansas properties (Winter)		\$ (4,149)
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Digital Elec Software	R-10	\$ (121)
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1. To adjust for Kansas properties. (Winter)		\$ (121)
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Digital Elec - Comm	R-11	\$ (1,504)
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1. To adjust for Kansas properties. (Winter)		\$ (1,504)
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Digital Elec - Powr	R-12	\$ (1,905)
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1. To adjust for Kansas properties, (Winter)		\$ (1,905)
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Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Circ Equip - Subscriber	R-13	\$ (10,114)
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1. To adjust for Kansas properties. (Winter)		\$ (10,114)
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Circuit Equip - Toll Carrier	R-14	\$ (38,941)
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1. To adjust for Kansas properties. (Winter)		\$ (38,941)
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Circuit Equipment - Digital	R-15	\$ (127)
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1. To adjust for Kansas properties. (Winter)		\$ (127)
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Circ Equip - Fiber Op	R-16	\$ (5,901)
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1. To adjust for Kansas properties. (Winter)		\$ (5,901)
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Other Terminal Equipment	R-17	\$ (2,300)
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1. To adjust for Kansas properties. (Winter)		\$ (2,300)
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Underground Cable - Nonmetallic	R-18	\$ (59)
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1. To adjust for Kansas properties. (Winter)		\$ (59)
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Winter

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Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Poles	R-19	\$ (5,527)
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1. To adjust for Kansas properties. (Winter)		\$ (5,527)
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Aerial Cable Met	R-20	\$ (8,248)
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1. To adjust for Kansas properties. (Winter)		\$ (8,248)
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Aerial Cable - Fiber	R-21	\$ (79)
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1. To adjust for Kansas properties. (Winter)		\$ (79)
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Aerial - Drop & Block	R-22	\$ (12)
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1. To adjust for Kansas properties. (Winter)		\$ (12)
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Underground Cable - Metal	R-23	\$ (93)
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1. To adjust for Kansas properties. (Winter)		\$ (93)
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Buried Cable - Fiber	R-24	\$ (6,064)
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1. To adjust for Kansas properties. (Winter)		\$ (6,064)
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Winter

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Cass County Telephone Company

Case: TI-04-015B

Decemeber 31, 2002

Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Buried Drop & Block	R-25	\$ (3,750)
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1. To adjust for Kansas properties. (Winter)		\$ (3,750)
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Buried Cable - Metallic	R-26	\$ (149,969)
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1. To adjsut for Kansas properties. (Winter)		\$ (149,969)
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Aerial Wire	R-27	\$ (3,029)
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1. To adjust for Kansas properties. (Winter)		\$ (3,029)
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Neg Salvage - Aerial Wire	R-28	\$ (1,901)
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1. To adjust for Kansas properties. (Winter)		\$ (1,901)
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Conduit Systems	R-29	\$ (701)
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1. To adjust for Kansas properties. (Winter)		\$ (701)
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Cass County Telephone Company

Case: TI-04-015B

Decemeber 31, 2002

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Operating Revenues							
1	5001.000	Basic Area Revenues	\$ 739,065	\$ (35,232)	100.0000	\$ 0 S-1	\$ 703,833
2	5002.000	Optional Extended Area Revenues	1,874,445	0	100.0000	0 S-2	1,874,445
3	5040.000	Local Private Line Revenue	15,668	0	100.0000	0 S-3	15,668
4	5060.000	Other Local Exchange Revenue	342,076	0	100.0000	0 S-4	342,076
5	5081.000	End User Revenue	603,730	0	0.0000	0 S-5	0
6	5082.000	Switched Access Revenue	6,178,951	0	0.0000	2,826,178 S-6	2,826,178
7	5083.000	Special Access Revenue	429,597	0	0.0000	0 S-7	0
8	5084.000	State Access Revenue	1,679,310	(487,932)	100.0000	0 S-8	1,191,378
9	5129.000	Other LD Private Network	3,612	0	100.0000	0 S-9	3,612
10	5230.000	Directory Revenue	78,796	0	100.0000	0 S-10	78,796
11	5264.000	Other Incidental Regulated Rev	51,639	0	100.0000	0 S-11	51,639
12	5270.000	Carrier B&C	12,273	0	100.0000	0 S-12	12,273
13	5301.000	Uncollectible Rev - Telcom	(3,104)	(20,711)	100.0000	0 S-13	(23,815)
14	5302.000	Uncollectible Rev - Other	(89,089)	59,333	100.0000	0 S-14	(29,756)
15		Total	\$ 11,916,969	\$ (484,542)		\$ 2,826,178	\$ 7,046,327
Operation & Maintenance Expense							
16		Total Plant Specific Operations	\$ 2,227,068	\$ 32,383	57.2000	\$ 0 S-15	\$ 1,292,406
17		Plant Non-specific Operations	1,155,814	(17,337)	61.9500	0 S-16	705,287
18		Customer Operations	869,756	(45,587)	62.8400	0 S-17	517,908
19		Corporate Operations Expense	1,983,395	1,394	59.5000	0 S-18	1,180,949
20		Total	\$ 6,236,033	\$ (29,147)		\$ 0	\$ 3,696,550
Depreciation Expense							
21		Depreciation Expense	\$ 1,647,393	\$ 0	55.8000	\$ 184,990 S-19	\$ 1,104,235
22		Total	\$ 1,647,393	\$ 0		\$ 184,990	\$ 1,104,235
Other Operating Expenses							
23	7240.000	Operating Other Taxes	\$ 486,457	\$ (6,081)	64.4400	\$ 0 S-20	\$ 309,554
24		Total	\$ 486,457	\$ (6,081)		\$ 0	\$ 309,554
25		Total Operating Expenses	\$ 8,369,883	\$ (35,228)		\$ 184,990	\$ 5,110,339

Cass County Telephone Company

Case: TI-04-015B

Decemeber 31, 2002

Income Statement

Line No	Acct Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
	(A)	(B)	(C)	(D)	(E)	(F)

26	Net Income Before Taxes	\$ 3,547,086	\$ (449,314)		\$ 2,641,188	\$ 1,935,988

Current Income Taxes						
27	Current Income Taxes	\$ 0	\$ 0	71.9400	\$ 0 S-21	\$ 0

28	Total	\$ 0	\$ 0		\$ 0	\$ 0
Deferred Income Taxes						
29	Deferred Income Taxes	\$ 0	\$ 0	100.0000	\$ 0	\$ 0

30	Total	\$ 0	\$ 0		\$ 0	\$ 0

31	Total Income Taxes	\$ 0	\$ 0		\$ 0	\$ 0

32	Net Operating Income	\$ 3,547,086	\$ (449,314)		\$ 2,641,188	\$ 1,935,988

Cass County Telephone Company

Case: TI-04-015B

Decemeber 31, 2002

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Basic Area Revenues S-1	\$ (35,232)	

1. Loss of Major Business Customer (Winter)	\$ (35,232)	

Switched Access Revenue S-6		\$ 2,826,178

1. 2003 USF Payments (Winter)		\$ 2,976,879
2. To eliminate USF Revenue associated with Kansas. (Winter)		\$ (150,701)

State Access Revenue S-8	\$ (487,932)	

1. To annualize State Access Revenues that reflects the loss of a major business customer. (Winter)	\$ (307,721)	
2. To adjust for the annualization of Special Access Revenues. (Winter)	\$ (375)	
3. To adjust cellular terminating minutes of use to reflect interconnection agreements termination rate. (Winter)	\$ (179,836)	

Uncollectible Rev - Telcom S-13	\$ (20,711)	

1. To adjust Uncollectibles. (Winter)	\$ (20,711)	

Winter

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Cass County Telephone Company

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Decemeber 31, 2002

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Uncolletible Rev - Other	S-14	\$ 59,333
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1. To adjust Uncollectible - Other. (Winter)	\$ 59,333
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Total Plant Specific Operations	S-15	\$ 32,383
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1. To adjust for Kansas Expenses. (Winter)	\$ (33,406)
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2. To eliminate DSL expenses. (Winter)	\$ (18,549)
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3. Siemens switch maintenance requirement. (Winter)	\$ 84,338
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Plant Non-specific Operations	S-16	\$ (17,337)
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1. To adjust for Kansas expenses. (Winter)	\$ (17,337)
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Customer Operations	S-17	\$ (45,587)
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1. To adjust for Kansas expenses. (Winter)	\$ (13,031)
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2. To adjust for advertising expenses. (Winter)	\$ (32,556)
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Winter

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Cass County Telephone Company

Case: TI-04-015B

Decemeber 31, 2002

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Corporate Operations Expense	S-18	\$ 1,394
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1. To adjust for Kansas expenses. (Winter)	\$	(29,751)
2. To adjust for WorldCom & Global Crossing legal expenses. (Winter)	\$	(1,433)
3. To reflect increase in property insurance costs. (Winter)	\$	28,293
4. To reflect increase in health insurance costs (Winter)	\$	16,456
5. To adjust external relations. (Winter)	\$	(7,341)
6. To annualize 401(k) contributions (Winter)	\$	(134)
7. To annualize regular payroll hours. (Winter)	\$	(1,968)
8. To annualized test year overtime. (Winter)	\$	(2,930)
9. To reflect increase in medical insurance costs. (Winter)	\$	10,235
10. To annualize FICA taxes. (Winter)	\$	(217)
11. To annualize Workman's Compensation. (Winter)	\$	(1,816)
12. To eliminate bonuses. (Winter)	\$	(8,000)

Winter

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Cass County Telephone Company

Case: TI-04-015B

December 31, 2002

Adjustments to Income Statement

Adj		Total Co	Mo Juris
No	Description	Adjustment	Adjustment

Operating Other Taxes	S-20	\$	(5,081)
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1. To adjust for Kansas expenses.		\$	(6,081)
(Winter)			