



4004

# ANNUAL REPORT

OF

Name: SIREN TELEPHONE COMPANY INCORPORATED

Principal Office: 7723 W. MAIN  
P.O. BOX 506  
SIREN, WI 54872

For the Year Ended: DECEMBER 31, 1996

## TELECOMMUNICATIONS UTILITY TO PUBLIC SERVICE COMMISSION OF WISCONSIN

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

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

## GENERAL RULES FOR REPORTING

1. Unless otherwise indicated, the information requested in this report should be taken from the accounts and other records in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin in docket 05-US-102. The definitions and instructions contained therein should also apply to the report wherever applicable. A query or response concerning information contained in this report regarding any practice or transaction should not be construed as indicating conformity to accounting or other pertinent regulations.
2. Please follow all instructions and answer each question fully and accurately. Provide additional information as necessary to avoid misunderstandings or misleading responses. Abbreviations listed on page 6 may be used, however please show the exact name of the respondent in full on the "Identification and Ownership" page.
3. Wherever information is requested in a "note", please show that information in the space provided, or make reference to the adjacent page or insert where the note may be found. Please also identify each note. Footnote capability is included in the annual report software program. Please use it where necessary to fully explain particulars in the annual report.
4. Numeric items are limited to digits (0-9). A minus sign "-" should be entered in the software program to indicate negative values. Do not use parentheses for numeric values. The program will convert the minus sign to parentheses when a hard copy of the annual report is printed. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
5. Please report all dollar amounts to the nearest whole dollar.
6. This annual report should be complete in all respects. Unless otherwise authorized, avoid references to returns of former years or to other reports.
7. Wherever schedules call for data from the previous year and such data were reported in the previous annual report, that previous year's data should be reported without modification. If modified, an appropriate footnote indicator and explanation should be included in the current year's annual report.
8. Where part or all of the report is prepared by other than utility personnel, a disclosure is required in the notes to the income statement or the balance sheet, which describes the nature and extent of work performed.
9. Please print a hard copy of the annual report on 20 pound or heavier paper, sign it and compare with the electronic copy before officially filing it with the Public Service Commission of Wisconsin.

## SIGNATURE PAGE

I SID SHERSTAD of  
(Person responsible for accounts)

SIREN TELEPHONE COMPANY INCORPORATED, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

SID SHERSTAD 04/29/1997  
(Person responsible for accounts) (Date)

GENERAL MANAGER  
(Title)

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## ANNUAL TELECOMMUNICATIONS REPORT GLOSSARY OF TERMS

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

## ANNUAL TELECOMMUNICATIONS REPORT GLOSSARY OF TERMS

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

## ANNUAL TELECOMMUNICATIONS REPORT GLOSSARY OF TERMS

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

## ABBREVIATIONS USED IN ANNUAL REPORTS

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

## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** SIREN TELEPHONE COMPANY INCORPORATED  
**Utility Location:** 7723 W. MAIN  
P.O. BOX 506  
SIREN, WI 54872

**Utility Web Site Address:**

**When was utility organized?:** 01/01/1957

**Report any change in name and the effective date:**

---

**Officer in charge of correspondence concerning this report**

**Name:** SID SHERSTAD  
**Title:** GENERAL MANAGER

**Office Address:** 7723 W MAIN  
P.O. BOX 506  
SIREN , WI 54872

**Fax Number:** (715) 349 - 2576  
**Telephone Number:** (715) 349 - 2224  
**Email Address:** sirentel.com

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

**Name:** KIESLING ASSOCIATES LLP  
**Title:** ACCOUNTING FIRM  
**Firm:** KIESLING ASSOCIATES LLP  
**Office Address:** 6401 ODANA ROAD  
MADISON , WI 53719

**Fax Number:** (608) 273 - 2383  
**Telephone Number:** (608) 273 - 2315  
**Email Address:**

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**Person responsible for financial information contained in report**

**Name:** SID . SHERSTAD  
**Title:** GENERAL MANAGER

**Office Address:** 7723 W. MAIN  
P.O. BOX 506  
SIREN , WI 54872

**Fax Number:** (715) 349 - 2576  
**Telephone Number:** (715) 349 - 2224  
**Email Address:** sirentel.com

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**Person responsible for statistical information contained in report**

**Name:** SID SHERSTAD  
**Title:** GENERAL MANAGER

**Office Address:** 7723 W. MAIN  
P.O. BOX 506  
SIREN , WI 54872

**Fax Number:** (715) 349 - 2576  
**Telephone Number:** (715) 349 - 2224  
**Email Address:** sirentel.com

## IDENTIFICATION AND OWNERSHIP

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

**Name:** ANDREW B. QUAM  
**Address:** PO BOX 317  
SHELL LAKE , WI 54871

**Number of Shares Held:** 4,244  
**Beneficial Owner:** NONE

**Name:** E. LUCILLE KLINGEL TRUST  
**Address:** 2795 LINDA LANE  
EAGAN , MN 55121

**Number of Shares Held:** 1,200  
**Beneficial Owner:** NONE

**Name:** JOHN B. QUAM  
**Address:** PO BOX 317  
SHELL LAKE , WI 54871

**Number of Shares Held:** 1,612  
**Beneficial Owner:** NONE

**Name:** NORMA A. CARLSTROM  
**Address:** 313 N. RUSSELL  
GRANTSBURG , WI 54840

**Number of Shares Held:** 1,612  
**Beneficial Owner:** NONE

**Name:** PETER S. QUAM  
**Address:** PO BOX 372  
SHELL LAKE , WI 54871

**Number of Shares Held:** 1,612  
**Beneficial Owner:** NONE

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

**Company Name:** SIREN COMMUNICATIONS, INC.  
**Form of Interest:** OWNED  
**Extent Of Interest:** 100%

**INCOME STATEMENT - TOTAL COMPANY**

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues (5000-5300)	1,348,015	1,272,166	1
<b>Operating Expenses</b>			
Plant Specific Operations Expense (6110-6410)	154,104	156,791	2
Plant Nonspecific Operations Expense	329,603	248,599	3
Customer Operations Expense (6610-6620)	301,745	237,801	4
Corporate Operations Expense (6710-6790)	193,030	193,022	5
Other Operating Income and Expense (7100)	1,152	15,206	6
Operating Taxes (7200)	167,094	196,311	7
<b>Total Operating Expenses</b>	<b>1,144,424</b>	<b>1,017,318</b>	<b>8</b>
<b>Net Operating Income</b>	<b>203,591</b>	<b>254,848</b>	<b>9</b>
<b>Other Income</b>			
Nonoperating Income and Expense (7300)	26,898	27,247	10
Nonoperating Taxes (7400)	7,571	(2,961)	11
Interest and Related Items (7500)	41,335	42,337	12
Extraordinary Items (7600)	0	0	13
Nonregulated Net Income (7990)	(23,458)	(8,312)	14
<b>Total Nonoperating Income</b>	<b>(45,466)</b>	<b>(20,441)</b>	<b>15</b>
<b>Net Income</b>	<b>158,125</b>	<b>234,407</b>	<b>16</b>

## NOTES TO INCOME STATEMENT OR BALANCE SHEET

In the space provided below, disclose all material information not included elsewhere in this report that is necessary to make the financial statements clear and understandable. Included should be:

- 
1. A summary of significant accounting policies. (The summaries should disclose, but not be limited to, the utility's accounting policies with regard to pension cost, unbilled revenues, depreciation, and income taxes.)

The accounting policies of the Company conform to generally accepted accounting principles. Management uses estimates and assumptions in preparing its financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Telephone operations reflect practices appropriate to the telephone industry. The accounting records of the company are maintained in accordance with Uniform System of Accounts for Class A and B Telephone Companies prescribed by the Federal Communications Commission as modified by the Public Service Commission of Wisconsin (PSCW).

### A. Property and Equipment

Telephone plant is capitalized at original cost, including the capitalized cost of salaries and wages, materials, certain payroll taxes, and employee benefits.

The Company provides for depreciation for financial reporting purposes on the straight-line method by the application of rates, based on the estimated service lives of the various classes of depreciable property.

Renewals and betterments of units of property are charged to telephone plant in service. When telephone plant is retired, its cost is removed from the asset account and charged against accumulated depreciation, together with removal cost less any salvage realized. No gains or losses are recognized in connection with routine retirements of depreciable property. Repairs and renewals of minor items of property are included in plant specific operations expense.

### B. Income taxes

Income taxes are accounted for using a liability method and provide for the tax effects of transaction reported in the financial statements including both taxes currently due and deferred. Deferred taxes are adjusted to reflect deferred tax consequences at current enacted tax rates. Deferred income taxes reflect the net tax effects of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for income tax purposes. Significant components of the Company's deferred tax assets and liabilities include the difference between carrying amounts of depreciable assets and partnership investment basis. The deferred tax assets and liabilities represent the future tax return consequences of those differences, which will either be taxable or deductible when the assets and liabilities are recovered or settled.

Investment tax credits (ITC) which were deferred prior to the Tax Reform Act of 1986 are being amortized over the regulatory life of the plant which produced the ITC.

## NOTES TO INCOME STATEMENT OR BALANCE SHEET

In the space provided below, disclose all material information not included elsewhere in this report that is necessary to make the financial statements clear and understandable. Included should be:

### C. Revenue Recognition

Revenues are recognized when earned regardless of the period in which they are billed.

Revenues relating to the provision of access services to customers are derived, in part, from tariffed access charges to toll service providers (interexchange carriers), and in part from sharing in interstate and intrastate pools. Interstate revenues are determined in accordance with nationwide average cost schedules.

The Company is compensated for intrastate access under access charge procedures based on expense and plant investment levels, as determined by the Company and approved by the PSCW.

### D. Cash Equivalents

All highly liquid investments purchased with a maturity of one year or less are considered cash equivalents.

### E. Investments

Non-marketable equity investments and temporary investments are stated at cost.

Cash and cash equivalents include certain investments categorized as either trading, available-for-sale, or held-to-maturity. Debt and marketable equity securities bought and held principally for selling in the near future are classified as trading securities and carried at fair value. Unrealized holding gains and losses on trading securities are reported in earnings. Debt and marketable equity securities classified as available-for-sale are carried at fair value with unrealized holding gains and losses recorded as a separate component of stockholders' equity. Debt securities

- 
2. A summary of significant contingent assets and liabilities existing at year end, including a brief explanation of any action initiated by the Internal Revenue Service, Wisconsin Department of Revenue, or the utility involving a possible assessment or refund of taxes.

NONE

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3. The notes should include an explicit and precise explanation of any retained earnings restrictions and should state the amount of retained earnings affected by such restrictions.

The mortgage to the United States of America, underlying the RUS and RTB notes, contains certain restrictions on the declaration of payment of cash dividends, redemption of capital stock, or investment in affiliated companies. As of December 31, 1996, the maximum amount which could be distributed in accordance with these restrictions was \$1,002,000, except as might be specifically authorized in writing in advance by the RUS and RTB noteholders.

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

Particulars (a)	Balance--EOY (b)	Balance--FOY (c)	
<b>CURRENT ASSETS</b>			
<b>CASH AND EQUIVALENTS</b>			
Cash and Equivalents (1120 )*	786,123	526,874	1
Cash (1130 )		0	2
Special Cash Deposits (1140 )		0	3
Working Cash Advances (1150 )		0	4
Temporary Investments (1160 )		0	5
<b>TOTAL CASH AND EQUIVALENTS</b>	<b>786,123</b>	<b>526,874</b>	
<b>RECEIVABLES AND ALLOWANCES FOR DOUBTFUL ACCOUNTS</b>			
Telecommunications Accounts Receivable (1180 )*	79,972	88,856	6
Accounts Receivable Allowance-Telecom (1181 )*	0	0	7
<b>Net: Telecommunications Accounts Receivable</b>	<b>79,972</b>	<b>88,856</b>	
Other Accounts Receivable (1190 )*	120,711	161,388	8
Accounts Receivable Allowance--Other (1191 )*	0	0	9
<b>Net: Other Accounts Receivable</b>	<b>120,711</b>	<b>161,388</b>	
Notes Receivable (1200 )*	0	0	10
Notes Receivable Allowance (1201 )*	0	0	11
<b>Net: Notes Receivable</b>	<b>0</b>	<b>0</b>	
Interest and Dividends Receivable (1210 )*	0	541	12
<b>TOTAL RECEIVABLES AND ALLOWANCES FOR DOUBTFUL</b>	<b>200,683</b>	<b>250,785</b>	
<b>SUPPLIES</b>			
Inventories (1220 )*	54,926	27,252	13
<b>TOTAL SUPPLIES</b>	<b>54,926</b>	<b>27,252</b>	
<b>PREPAYMENTS</b>			
Total Prepayments (1280 )*	20,109	36,974	14
Prepaid Rents (1290 )		0	15
Prepaid Taxes (1300 )		0	16
Prepaid Insurance (1310 )		0	17
Prepaid Directory Expenses (1320 )		0	18
Other Prepayments (1330 )		0	19
<b>TOTAL PREPAYMENTS</b>	<b>20,109</b>	<b>36,974</b>	
<b>OTHER CURRENT ASSETS</b>			
Other Current Assets (1350 )*	3,678	655	20
<b>TOTAL OTHER CURRENT ASSETS</b>	<b>3,678</b>	<b>655</b>	
<b>TOTAL CURRENT ASSETS</b>	<b>1,065,519</b>	<b>842,540</b>	
<b>NONCURRENT ASSETS</b>			
<b>INVESTMENTS</b>			
Investment in Affiliated Companies (1401 )*	8,932	0	21
Investments in Nonaffiliated Companies (1402 )*	133,000	133,000	22
Nonregulated Investments (1406 )*	16,654	16,132	23
Unamortized Debt Issuance Expense (1407 )*	4,537	4,730	24
Sinking Funds (1408 )*	0	0	25

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

Particulars (a)	Balance--EOY (b)	Balance--FOY (c)	
<b>NONCURRENT ASSETS</b>			
<b>INVESTMENTS</b>			
Other Noncurrent Assets (1410 )*	0	0	26
<b>TOTAL INVESTMENTS</b>	<b>163,123</b>	<b>153,862</b>	
<b>DEFERRED CHARGES</b>			
Deferred Tax Regulatory Asset (1437 )*	0	0	27
Deferred Maintenance and Retirements (1438 )*	0	0	28
Deferred Charges (1439 )*	0	0	29
<b>TOTAL DEFERRED CHARGES</b>	<b>0</b>	<b>0</b>	
<b>TOTAL NONCURRENT ASSETS</b>	<b>163,123</b>	<b>153,862</b>	
<b>PLANT</b>			
<b>TELECOMMUNICATIONS PLANT IN SERVICE</b>			
Telecommunications Plant in Service (2001 )*	3,672,418	3,504,109	30
Less: Accumulated Depreciation (3100 )*	1,843,712	1,558,974	31
Less: Accumulated Amortization--Capitalized Leases (3410 )*	0	0	32
Less: Accumulated Amortization--Leasehold Improvements (3420 )*	0	0	33
Less: Accumulated Amortization--Intangible (3500 )*	0	0	34
<b>NET TELECOMMUNICATIONS PLANT IN SERVICE</b>	<b>1,828,706</b>	<b>1,945,135</b>	
<b>PROPERTY HELD FOR FUTURE USE</b>			
Prop. Held for Future Telecommun. Use (2002 )*	0	0	35
Less: Accumulated Depreciation--Held for Future Telecommunications Use (3200 )*	0	0	36
<b>NET PROPERTY HELD FOR FUTURE USE</b>	<b>0</b>	<b>0</b>	
<b>NONOPERATING PLANT</b>			
Nonoperating Plant (2006 )*	0	0	37
Less: Accumulated Depreciation--Nonoperating (3300 )*	0	0	38
<b>NET NONOPERATING PLANT</b>	<b>0</b>	<b>0</b>	
<b>TPUC</b>			
TPUC (2003 )*	0	0	39
<b>TOTAL TPUC</b>	<b>0</b>	<b>0</b>	
<b>TELECOMMUNICATIONS PLANT ADJUSTMENT</b>			
Telecommunications Plant Adjustment (2005 )*	0	0	40
Less: Accumulated Amortization--Other (3600 )*	0	0	41
<b>NET TELECOMMUNICATIONS PLANT ADJUSTMENT</b>	<b>0</b>	<b>0</b>	
<b>TOTAL PLANT</b>	<b>1,828,706</b>	<b>1,945,135</b>	
<b>TOTAL ASSETS AND OTHER DEBITS*</b>	<b>3,057,348</b>	<b>2,941,537</b>	

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

Particulars (a)	Balance--EOY (b)	Balance--FOY (c)	
<b>CURRENT LIABILITIES</b>			
Accounts Payable (4010 )*	194,353	148,975	1
Notes Payable (4020 )*	0	0	2
Advance Billing and Payments (4030 )*	149	1,668	3
Customer Deposits (4040 )*	0	50	4
Current Maturities--Long-Term Debt (4050 )*	25,600	24,700	5
Current Maturities--Capital Leases (4060 )*	0	0	6
Income Taxes--Accrued (4070 )*	983	0	7
Other Taxes--Accrued (4080 )*	0	2	8
Net Current Deferred Operating Income Taxes (4100 )*	0	0	9
Net Current Deferred Nonoperating Income Taxes (4110 )*	0	0	10
Other Accrued Liabilities (4120 )*	32,878	34,574	11
Other Current Liabilities (4130 )*	0	0	12
<b>TOTAL CURRENT LIABILITIES*</b>	<b>253,963</b>	<b>209,969</b>	
<b>LONG-TERM DEBT</b>			
Funded Debt (4210 )*	536,497	562,400	13
Premium on Long-Term Debt (4220 )*	0	0	14
Discount on Long-Term Debt (4230 )*	0	0	15
Reacquired Debt (4240 )*	0	0	16
Obligations Under Capital Leases (4250 )*	0	0	17
Advances from Affiliated Companies (4260 )*	0	0	18
Other Long-Term Debt (4270 )*	0	0	19
<b>TOTAL LONG-TERM DEBT*</b>	<b>536,497</b>	<b>562,400</b>	
<b>OTHER LIABILITIES AND DEFERRED CREDITS</b>			
Other Long-Term Liabilities (4310 )*	0	0	20
Unamortized Operating ITC--Net (4320 )*	8,621	11,536	21
Unamortized Nonoperating ITC--Net (4330 )*	0	0	22
Net Noncurrent Deferred Operating Income Taxes (4340 )*	228,522	234,454	23
Net Deferred Tax Liability Adjustments (4341 )*	(5,862)	(8,232)	24
Net Noncurrent Deferred Nonoperating Income Taxes (4350 )*	(16,328)	(16,327)	25
Other Deferred Credits (4360 )*	0	0	26
Deferred Tax Regulatory Liability (4361 )*	6,220	9,305	27
<b>TOTAL OTHER LIABILITIES AND DEFERRED CREDITS*</b>	<b>221,173</b>	<b>230,736</b>	
<b>STOCKHOLDERS' EQUITY</b>			
Capital Stock (4510 )*	127,000	127,000	28
Additional Paid-in Capital (4520 )*	0	0	29
Treasury Stock (4530 )*	0	0	30
Other Capital (4540 )*	12,351	6,043	31
Retained Earnings (4550 )*	1,906,364	1,805,389	32
<b>TOTAL STOCKHOLDERS' EQUITY*</b>	<b>2,045,715</b>	<b>1,938,432</b>	
<b>TOTAL LIABILITIES AND OTHER CREDITS*</b>	<b>3,057,348</b>	<b>2,941,537</b>	

**STATEMENT OF CASH FLOWS**

Item (a)	Amount (b)	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Net Income	158,125	1
<b>Adjustments to Reconcile Net Income to Net Cash Provided by Operating Activities:</b>		
Depreciation and amortization	300,614	2
Interest during construction	0	3
<b>Changes in assets and liabilities:</b>		
Current assets (net)	36,270	4
Other noncurrent assets	(191)	5
Other current liabilities	43,094	6
Other liabilities and deferred credits	(9,563)	7
<b>Other (specify):</b>		
<b>TOTAL ADJUSTMENTS</b>	<b>370,224</b>	
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES (NET INCOME &amp; ADJUST.)</b>	<b>528,349</b>	
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
<b>Capital Expenditures:</b>		
Changes in plant (net)	(184,185)	8
Investments in affiliated companies	(8,932)	9
Nonoperating Investments	(522)	10
<b>Other (specify):</b>		
<b>NET CASH USING IN INVESTING ACTIVITIES</b>	<b>(193,639)</b>	
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Change in capital lease obligations (net)	0	11
Change in long-term debt (net)	(24,619)	12
Net changes in stockholder equity other than retained earnings	6,308	13
Change in short term borrowing (net)	0	14
Dividends paid	(57,150)	15
Miscellaneous debits/credits to retained earnings	0	16
<b>Other (specify):</b>		
<b>Net Cash Provided by Financing Activities</b>	<b>(75,461)</b>	
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>259,249</b>	
Cash and cash equivalents at beginning of year (Accts. 1130-1160 for Class A; 1120 for Class B)		
Cash and cash equivalents at end of year (Accts. 1130-1160 for Class A; 1120 for Class B)		

### IMPORTANT CHANGES DURING THE YEAR

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1. Give the name and address of all companies which during the year came under the direct control of the respondent otherwise than through title to securities, stating whether such control is sole or joint, how control was established, names of other parties to a joint agreement for control, the extent of control exercised by each party, and any other pertinent data requisite to a clear understanding of the arrangements relating to control (See Section 32.9000 of the Uniform System of Accounts). Where important details relating to control of a company have changed, give particulars. If during the year a company ceased to be controlled by the respondent, its name and a statement of fact will be sufficient.

**The Siren Telephone Company, Inc. ,during 1996, formed a subsidiary called Siren Communications, Inc. The subsidiary is owned solely by Siren Telephone Company through the 100% ownership of their stock.**

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2. Give the name and address of all companies which during the year came under the indirect control of the respondent through non-reporting intermediaries, stating whether such control is sole or joint, how control was established, names of other parties to a joint agreement for control, the extent of control exercised by each party, the name and address of the intermediary through which the indirect control exists, and any other pertinent data requisite to a clear understanding of the arrangements relating to control (See Section 32.9000 of the Uniform System of Accounts). Where important details relating to control of a company have changed, give particulars. If during the year a company ceased to be controlled by the respondent, its name and a statement of fact will be sufficient.

**NONE**

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3. Important leaseholds acquired, given, assigned or surrendered, giving effective dates, lengths of terms, names of parties, rents, and other conditions.

**NONE**

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4. List extension of system (other than additions supplementing existing facilities of the respondent) whether by purchase, construction, donation, or otherwise, such as a substantially complete telephone system, exchange or toll line. Give the location, new territory covered, and dates of beginning operation, and in case of purchase give also the name and address of the company from which purchased, date of acquisition, the consideration given, and reference to Commission authorization.

**NONE**

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5. Estimated increase or decrease in annual revenues due to important rate changes, giving bases of estimates.

**NONE**

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6. Obligation incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, excluding ordinary commercial paper maturing on demand or not later than one year after date of issue.

**NONE**

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7. Changes in articles of incorporation or amendments to charter.

**NONE**

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8. Additional matters of fact (not elsewhere provided for) which respondent may desire to include in its report.

**NONE**

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### AFFILIATE ABBREVIATIONS

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

<b>Name of Affiliate (a)</b>	<b>Abbreviations (b)</b>	
SIREN COMMUNICATIONS, INC	SCI	1

### AFFILIATED INTEREST TRANSACTIONS

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

<b>Particulars</b>					
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
<hr/>					

### AFFILIATED ASSETS AND LIABILITIES

This schedule should be used to report affiliated activity concerning balances at the end of the year for the following accounts: 1120, Cash and Equivalents; 1160, Temporary Investments; 1180, Telecommunications Accounts Receivable; 1190, Other Accounts Receivable; 1210, Interest and Dividends Receivable; 1401, Investment in Affiliated Companies; 4010, Accounts Payable; and 4260, Advances from Affiliated Companies. Amounts at the end of the year for each affiliate should be identified by respective affiliate and account number. Report information below consecutively by respective account number; affiliated amounts of less than \$5,000 may be reported in aggregate as "other" for a particular account. Affiliated amounts recorded in accounts 1200, Notes Receivable, 1408, Sinking Funds, and 4020, Notes Payable, should not be reported in this schedule, but rather in the respective schedules contained elsewhere in this report.

Name of Affiliate (a)	Account Number (b)	Balance EOY (c)	
SIREN COMMUNICATIONS, INC	1401	8,932	1

## ACCOUNTS RECEIVABLE NET WRITE OFFS - TELECOMMUNICATIONS

This schedule should be used to report accounts receivable net write off activity.

Particulars (a)	Amount (b)	
Collection of amounts previously written off		1
Uncollectibles written off during the year		2
<b>Net write offs during the year</b>	<u><u>0</u></u>	

**NOTES RECEIVABLE (ACCT. 1200) AND ALLOWANCES (ACCT. 1201)**

For affiliates, list by issue or note by affiliate. Other, list by issue or note by entity. Separately identify economic development loans and associated particulars.

<b>Name of Maker and purpose (a)</b>	<b>Issue Date (b)</b>	<b>Maturity (c)</b>	<b>Interest Rate (d)</b>	<b>Amount EOY (e)</b>	<b>Allowance Acct. 1201 (f)</b>
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**INVESTMENTS IN NONAFFILIATED COMPANIES (ACCT. 1402)**

Name (a)	Balance EOY (b)	
RTB Class B Stock	115,700	1
<b>Other:</b>		
Investment in WITS	17,300	2
<b>Total Investments in Nonaffiliated Companies</b>	<b>133,000</b>	

**NONREGULATED INVESTMENTS (ACCT. 1406)**

Report below the name and end-of-year balance of total net investment and inventory (accts. 1406.10, 1406.11 and 1406.12) for each nonregulated activity. Telephone utilities not subject to dual jurisdiction should report materials and supplies held for resale in account 1406.

Name (a)	Balance EOY (b)	
<b>Total Net Investment and Inventory ( Accts. 1406.10, 1406.11, and 1406.12 ):</b>		
Leased Telephone Equipment	13,533	<b>1</b>
Less: Depr. Reserve (Acct. 1406.11)	(13,533)	<b>2</b>
Inventory (Acct. 1406.12)	16,654	<b>3</b>

**DEFERRED MAINTENANCE AND RETIREMENTS (ACCT. 1438)**

List items individually by Commission approval noting the date of approval.

<b>Description of Item (a)</b>	<b>Balance EOY (b)</b>
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**TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B**

Plant Account (a)	Account (b)	Balance FOY (c)	Additions (d)	
<b>GENERAL SUPPORT ASSETS</b>				
Land	2111	30,927		1
Motor Vehicles	2112	62,742	13,626	2
Aircraft	2113	0		3
Special Purpose Vehicles	2114	0		4
Garage Work Equipment	2115	0		5
Other Work Equipment	2116	245,457		6
Buildings	2121	260,704		7
Furniture	2122	13,792		8
Office Equipment	2123	9,969	7	9
General Purpose Computers	2124	28,412	854	10
<b>TOTAL--GENERAL SUPPORT ASSETS:</b>		<b>652,003</b>	<b>14,487</b>	
<b>CENTRAL OFFICE ASSETS</b>				
Analog Electronic Switching	2211	0		11
Digital Electronic Switching	2212	887,095	63,907	12
Electro-Mechanical Switching	2215	0	0	13
Operator Systems	2220	0		14
Radio Systems	2231	0	0	15
Circuit Equipment	2232	260,446	6,551	16
<b>TOTAL--CENTRAL OFFICE ASSETS:</b>		<b>1,147,541</b>	<b>70,458</b>	
<b>INFORMATION ORIGATION/TERMINATION ASSETS</b>				
Station Apparatus	2311	269		17
Customer Premises Wiring	2321	0		18
Large Private Branch Exchanges	2341	0		19
Public Telephone Terminal Equipment	2351	12,013		20
Other Terminal Equipment	2362	0		21
<b>TOTAL--INFORMATION ORIG/TERM ASSETS:</b>		<b>12,282</b>	<b>0</b>	
<b>CABLE WIRE FACILITIES ASSETS</b>				
Poles	2411	0		22
Aerial Cable	2421	0	0	23
Underground Cable	2422	0	0	24
Buried Cable	2423	1,691,702	93,523	25
Submarine Cable	2424	0	0	26
Deep Sea Cable	2425	0		27
Intrabuilding Network Cable	2426	0	0	28
Aerial Wire	2431	0		29
Conduit Systems	2441	0		30
<b>TOTAL--CABLE WIRE FACILITIES ASSETS:</b>		<b>1,691,702</b>	<b>93,523</b>	
<b>AMORTIZABLE ASSETS</b>				
Capital Leases	2681	0		31

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

<b>Account (e)</b>	<b>Retirements (f)</b>	<b>Transfers / Adjustments (g)</b>	<b>Balance EOY (h)</b>	
2111			30,927	1
2112	9,601		66,767	2
2113			0	3
2114			0	4
2115			0	5
2116			245,457	6
2121			260,704	7
2122			13,792	8
2123	0	0	9,976	9
2124			29,266	10
	<b>9,601</b>	<b>0</b>	<b>656,889</b>	
2211			0	11
2212	0	9,065	960,067	12
2215	0	0	0	13
2220			0	14
2231	0	0	0	15
2232	0	0	266,997	16
	<b>0</b>	<b>9,065</b>	<b>1,227,064</b>	
2311			269	17
2321			0	18
2341			0	19
2351			12,013	20
2362			0	21
	<b>0</b>	<b>0</b>	<b>12,282</b>	
2411			0	22
2421	0	0	0	23
2422	0	0	0	24
2423	9,623	0	1,775,602	25
2424	0	0	0	26
2425			0	27
2426	0	0	0	28
2431			0	29
2441			0	30
	<b>9,623</b>	<b>0</b>	<b>1,775,602</b>	
2681			0	31

**TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B**

Plant Account (a)	Account (b)	Balance FOY (c)	Additions (d)
<b>AMORTIZABLE ASSETS</b>			
Leasehold Improvements	2682	0	32
Intangibles	2690	581	33
<b>TOTAL--AMORTIZABLE ASSETS:</b>		<b>581</b>	<b>0</b>
<b>TOTAL TELECOM. PLANT IN SERVICE</b>	<b>2001</b>	<b>3,504,109</b>	<b>178,468</b>
Less: Allocation to Nonregulated Activity - EOY	2001		34
<b>NET REG. TOTAL TELE. PLANT IN SERV. - EOY</b>	<b>2001</b>		

Explain all amounts shown in column (g).

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

<b>Account (e)</b>	<b>Retirements (f)</b>	<b>Transfers / Adjustments (g)</b>	<b>Balance EOY (h)</b>	
2682			0	32
2690			581	33
	0	0	581	
	19,224	9,065	3,672,418	
2001				34
			<b>3,672,418</b>	

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

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

Plant Subaccount (a)	Subaccount (b)	Balance FOY (c)	Additions (d)	
Office Support Equipment	2123.1	3,973		1 A
Company Communications Equipment	2123.2	5,996	7	2 A
Software	2212.1	887,095	5,354	3 B,C
Digital Switching - Central Office	2212.2	0	58,553	4 B
Digital Switching - Remote	2212.3	0		5
Step by Step Switching	2215.1	0		6
Crossbar Switching	2215.2	0		7
Satellite and Earth Station Facilities	2231.1	0		8
Other Radio Facilities	2231.2	0		9
Digital Circuit Equipment	2232.1	260,446	6,551	10
Analog Circuit Equipment	2232.2	0		11
Light Wave Circuit Equipment	2232.3	0		12
Aerial Cable - Nonmetallic	2421.1	0		13
Aerial Cable - Metallic	2421.2	0		14
Underground Cable - Nonmetallic	2422.1	0		15
Underground Cable - Metallic	2422.2	0		16
Buried Cable - Nonmetallic	2423.1	1,691,702		17 B
Buried Cable - Metallic	2423.2	0	93,523	18 B
Submarine Cable - Nonmetallic	2424.1	0		19
Submarine Cable - Metallic	2424.2	0		20
Intrabuilding Cable - Nonmetallic	2426.1	0		21
Intrabuilding Cable - Metallic	2426.2	0		22

Explain all amounts shown in column (g).

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

<b>Subaccount (e)</b>	<b>Retirements (f)</b>	<b>Transfers / Adjustments (g)</b>	<b>Balance EOY (h)</b>	
2123.1		(173)	3,800	1 A
2123.2		173	6,176	2 A
2212.1		(850,299)	42,150	3 B,C
2212.2		859,364	917,917	4 B
2212.3			0	5
2215.1			0	6
2215.2			0	7
2231.1			0	8
2231.2			0	9
2232.1			266,997	10
2232.2			0	11
2232.3			0	12
2421.1			0	13
2421.2			0	14
2422.1			0	15
2422.2			0	16
2423.1		(1,691,702)	0	17 B
2423.2	9,623	1,691,702	1,775,602	18 B
2424.1			0	19
2424.2			0	20
2426.1			0	21
2426.2			0	22

**ACCUMULATED DEPRECIATION CLASS A & B**

Primary Plant Account (a)	Acct (b)	Balance FOY (c)	Depr Rate (d)	Annual Accrual (e)	Additional Accrual (f)
<b>GENERAL SUPPORT ASSETS</b>					
Motor Vehicles	2112	33,258	.0	6,550	1J
Aircraft	2113	0			2
Special Purpose Vehicles	2114	0			3
Garage Work Equipment	2115	0			4
Other Work Equipment	2116	70,943	.0	18,498	5I
Buildings	2121	66,930	3.4	8,864	6
Furniture	2122	3,190	10.0	1,380	7
Office Equipment	2123	7,704		1,078	8
General Purpose Computers	2124	23,211	20.0	5,791	9
<b>Total-- GENERAL SUPPORT ASSETS</b>		<b>205,236</b>		<b>42,161</b>	<b>0</b>
<b>CENTRAL OFFICE ASSETS</b>					
Analog Electronic Switching	2211	0			10
Digital Electronic Switching	2212	405,890		120,393	11I
Electro-Mechanical Switching	2215	0			12
Operator Systems	2220	0			13
Radio Systems	2231	0			14
Circuit Equipment	2232	99,053	12.0	30,873	15
<b>Total-- CENTRAL OFFICE ASSETS</b>		<b>504,943</b>		<b>151,266</b>	<b>0</b>
<b>INFORMATION ORIG/TERM ASSETS</b>					
Station Apparatus	2311	268	11.11	0	16
Customer Premises Wiring	2321	0			17
Large Private Branch Exchanges	2341	0			18
Public Telephone Terminal Equipment	2351	10,709	12.5	1,304	19
Other Terminal Equipment	2362	0			20
<b>Total-- INFORMATION ORIG/TERM ASSETS</b>		<b>10,977</b>		<b>1,304</b>	<b>0</b>
<b>CABLE WIRE FACILITIES ASSETS</b>					
Poles	2411	0			21
Aerial Cable	2421	0			22
Underground Cable	2422	0			23
Buried Cable	2423	837,818	6.2	107,486	24
Submarine Cable	2424	0			25
Deep Sea Cable	2425	0			26
Intrabuilding Network Cable	2426	0			27
Aerial Wire	2431	0			28

**ACCUMULATED DEPRECIATION CLASS A & B (cont.)**

<b>Acct (g)</b>	<b>Retired (h)</b>	<b>Cost of Removal (i)</b>	<b>Salvage (j)</b>	<b>Other (k)</b>	<b>Balance EOY (l)</b>	
2112	9,601		1,745		31,952	1 J
2113					0	2
2114					0	3
2115					0	4
2116					89,441	5 I
2121					75,794	6
2122					4,570	7
2123	0				8,782	8
2124					29,002	9
	<b>9,601</b>	<b>0</b>	<b>1,745</b>	<b>0</b>	<b>239,541</b>	
2211					0	10
2212	0			0	526,283	11 I
2215	0				0	12
2220					0	13
2231	0				0	14
2232	0				129,926	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>656,209</b>	
2311					268	16
2321					0	17
2341					0	18
2351					12,013	19
2362					0	20
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,281</b>	
2411					0	21
2421	0				0	22
2422	0				0	23
2423	9,623			0	935,681	24
2424	0				0	25
2425					0	26
2426	0				0	27
2431					0	28

**ACCUMULATED DEPRECIATION CLASS A & B**

Primary Plant Account (a)	Acct (b)	Balance FOY (c)	Depr Rate (d)	Annual Accrual (e)	Additional Accrual (f)
<b>CABLE WIRE FACILITIES ASSETS</b>					
Conduit Systems	2441	0			29
<b>Total-- CABLE WIRE FACILITIES ASSETS</b>		<b>837,818</b>		<b>107,486</b>	<b>0</b>
<b>Total Accumulated Depreciation</b>	<b>3100</b>	<b>1,558,974</b>		<b>302,217</b>	<b>0</b>
Less: Allocation to Nonregulated Activity - Columns e, f and I	3100				30
<b>Net Regulated Total Accum Depreciation -</b>	<b>3100</b>			<b>302,217</b>	<b>0</b>
<b>Columns e, f and I</b>					

**ACCUMULATED DEPRECIATION CLASS A & B (cont.)**

<b>Acct (g)</b>	<b>Retired (h)</b>	<b>Cost of Removal (i)</b>	<b>Salvage (j)</b>	<b>Other (k)</b>	<b>Balance EOY (l)</b>	
2441					0	<b>29</b>
	<b>9,623</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>935,681</b>	
<b>3100</b>	<b>19,224</b>	<b>0</b>	<b>1,745</b>	<b>0</b>	<b>1,843,712</b>	
3100						<b>30</b>
<b>3100</b>					<b>1,843,712</b>	

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

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

<b>Plant Subaccount (a)</b>	<b>Subacct (b)</b>	<b>Balance FOY (c)</b>	<b>Depr Rate (d)</b>	<b>Annual Accrual (e)</b>	<b>Additional Accrual (f)</b>	
Office Support Equipment	2123.1	3,741	12.5	59		<b>1</b>
Company Communications Equipment	2123.2	3,963	16.67	1,019		<b>2</b>
Software	2212.1	405,890		14,114		<b>3 B,I</b>
Digital Switching - Central Office	2212.2	0	12.0	106,279		<b>4 B</b>
Digital Switching - Remote	2212.3	0				<b>5</b>
Step by Step Switching	2215.1	0				<b>6</b>
Crossbar Switching	2215.2	0				<b>7</b>
Satellite and Earth Station Facilities	2231.1	0				<b>8</b>
Other Radio Facilities	2231.2	0				<b>9</b>
Digital Circuit Equipment	2232.1	99,053	12.0	30,873		<b>10</b>
Analog Circuit Equipment	2232.2	0				<b>11</b>
Light Wave Circuit Equipment	2232.3	0				<b>12</b>
Aerial Cable - Nonmetallic	2421.1	0				<b>13</b>
Aerial Cable - Metallic	2421.2	0				<b>14</b>
Underground Cable - Nonmetallic	2422.1	0				<b>15</b>
Underground Cable - Metallic	2422.2	0				<b>16</b>
Buried Cable - Nonmetallic	2423.1	837,818	.0			<b>17 B</b>
Buried Cable - Metallic	2423.2	0	6.2	107,486		<b>18 B</b>
Submarine Cable - Nonmetallic	2424.1	0				<b>19</b>
Submarine Cable - Metallic	2424.2	0				<b>20</b>
Intrabuilding Cable - Nonmetallic	2426.1	0				<b>21</b>
Intrabuilding Cable - Metallic	2426.2	0				<b>22</b>

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

Subacct (g)	Retired (h)	Cost of Removal (i)	Salvage (j)	Other (k)	Balance EOY (l)	
2123.1					3,800	1
2123.2					4,982	2
2212.1				(404,710)	15,294	3 B,I
2212.2				404,710	510,989	4 B
2212.3					0	5
2215.1					0	6
2215.2					0	7
2231.1					0	8
2231.2					0	9
2232.1					129,926	10
2232.2					0	11
2232.3					0	12
2421.1					0	13
2421.2					0	14
2422.1					0	15
2422.2					0	16
2423.1				(837,818)	0	17 B
2423.2	9,623			837,818	935,681	18 B
2424.1					0	19
2424.2					0	20
2426.1					0	21
2426.2					0	22

**NET DEFERRED OPERATING INCOME TAXES (ACCT. 1350, 1410, 1437, 4100, 4340, 4341 & 4361)**

This schedule should be used to report the deferred operating income tax portion of the stated accounts. In addition, column (e) of this schedule should be used to report the flowback of property related excess deferred taxes (e.g., 46 percent versus 34 percent federal tax rates). Credit amounts should be shown in ( ).

Particulars (a)	Balance FOY (b)	
<b>PROPERTY RELATED</b>		
Other Current Assets (1350 )	0	1
Other Noncurrent Assets (1410 )	0	2
Deferred Tax Regulatory Asset (1437 )	0	3
Net Current Deferred Operating Income Taxes (4100 )	0	4
Net Noncurrent Deferred Operating Income Taxes (4340 )	(234,454)	5
Net Deferred Tax Liability Adjustments (4341 )	8,232	6 B
Deferred Tax Regulatory Liability (4361 )	(9,305)	7 B
<b>Net Property Related Deferred Operating Income Taxes</b>	<b>(235,527)</b>	
Less: Allocation to Nonregulated Activity		8
<b>Net Regulated Total Property Related Deferred Operating Income Taxes</b>	<b>(235,527)</b>	
<b>NONPROPERTY RELATED</b>		
Other Current Assets (1350 )	656	9 B
Other Noncurrent Assets (1410 )	0	10
Deferred Tax Regulatory Asset (1437 )	0	11
Net Current Deferred Operating Income Taxes (4100 )	0	12
Net Noncurrent Deferred Operating Income Taxes (4340 )	0	13
Net Deferred Tax Liability Adjustments (4341 )	0	14
Deferred Tax Regulatory Liability (4361 )	0	15
<b>Total Nonproperty Related Deferred Operating Income Taxes</b>	<b>656</b>	

**NET DEFERRED OPERATING INCOME TAXES (ACCT. 1350, 1410, 1437, 4100, 4340, 4341 & 4361) (cont.)**

Acct (c)	Current Year Accrual (d)	Current Year Amortization (e)	Adjustments Debit or (Credit) (f)	Balance EOY (g)	
7250				0	1
7250				0	2
				0	3
7250				0	4
7250	5,932			(228,522)	5
	(2,370)			5,862	6 B
		(3,085)		(6,220)	7 B
	3,562	(3,085)	0	(228,880)	
				0	8
	3,562	(3,085)	0	(228,880)	
7250	3,022			3,678	9 B
7250				0	10
				0	11
7250				0	12
7250				0	13
				0	14
				0	15
	3,022	0	0	3,678	

**NOTES PAYABLE (ACCT. 4020)**

For affiliate, list note by affiliate. For a particular affiliate, the identical affiliate name, as shown in the Affiliate Abbreviations schedule, should be reported in this schedule. For other, list by note by entity.

<b>Name (a)</b>	<b>Issue Date (b)</b>	<b>Maturity (c)</b>	<b>Interest Rate (d)</b>	<b>Balance EOY (e)</b>
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### LONG-TERM DEBT

Report data requested and show total for each long-term debt account at end of year. Information concerning the following debt issues may be reported on individual lines in aggregate: REA/RTB 2%, REA/RTB 5%, & REA/RTB 7%. In addition, REA/RTB and FFB debt, respectively, within a range of 200 basis points may also be reported in aggregate on individual lines. If reported in aggregate, a range of dates may be reported in columns (b) and (c) as well as a range of interest rates in column (d) and a composite interest rate in column (e). If aggregation is not utilized, column (e) should contain the same interest rate as reported in column (d). For account 4050 report only the amount of debt anticipated to be repaid in one year or less.

Description of Debt (a)	Specific or Range of Stated Dates of Issue (b)	Specific or Range of Stated Dates of Maturity (c)	Specific or Range of Interest Rates (d)	
<b>Funded Debt (Account 4210):</b>				
RTB NOTE #S010	07/25/1985	07/25/2020	9.0000	1
RUS NOTES #2010, #2011	03/05/1968	08/05/2003	2.0000	2
<b>Total Funded Debt</b>				

**LONG-TERM DEBT (cont.)**

Composite Interest Rate (e)	Held by Utility		Total Principal EOY (h)	Current Maturities Included in Acct. 4050 (i)	Total Amount Outstanding (j)	
	Reacquired Debt Acct. 4240 (f)	Sinking Funds Acct. 1408 (g)				
9.0000			415,783	5,300	421,083	1
2.0000			120,714	20,300	141,014	2
	<b>0</b>	<b>0</b>	<b>536,497</b>	<b>25,600</b>	<b>562,097</b>	

**CAPITAL STOCK ACCOUNTS AT END OF YEAR**

In column (a) indicate the stated dividend rate applicable to each series of preferred stock.

Class and Series (a)	Shares Authorized by Charter (b)	Par Value per Share (c)	Call Price End of Year (d)
<b>COMMON STOCK:</b>			
	20,000	10.00	1
<b>TOTAL COMMON STOCK</b>	<b>20,000</b>		
<b>TOTAL</b>	<b><u>20,000</u></b>		

**CAPITAL STOCK ACCOUNTS AT END OF YEAR (cont.)**

	Acct. 4510 - Capital Stock		Acct. 4530 - Treasury Stock		
	Shares (e)	Amount (f)	Shares (g)	Amount (h)	
<b>COMMON STOCK:</b>					
	12,700	127,000			1
	<b>12,700</b>	<b>127,000</b>	<b>0</b>	<b>0</b>	
<b>TOTAL</b>	<b><u>12,700</u></b>	<b><u>127,000</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	

**RETAINED EARNINGS (ACCT. 4550)**

Particulars (a)	This Year (b)	Last Year (c)	
Balance-First of Year	1,805,389	1,628,132	1
<b>Changes:</b>			
Balance Transferred from Income	158,125	234,407	2
<b>Dividends Declared:</b>			
Common	57,150	57,150	3
Preferred		0	4
<b>Total Dividends Declared</b>	<b>57,150</b>	<b>57,150</b>	
Miscellaneous Debits to Retained Earnings		0	5
Miscellaneous Credits to Retained Earnings		0	6
<b>Balance--End of Year</b>	<b><u>1,906,364</u></b>	<b><u>1,805,389</u></b>	

### DISTRIBUTION OF TAXES

1. Report hereunder the summary accounts and functions charged with taxes accrued during the year.
2. Where allocation is necessary, explain the basis used.
3. Report in a footnote the amounts and kind of taxes cleared from prepaid taxes, if any.

Summary Account/ Function Charged (a)	Wisconsin License Fee (b)	Wisconsin Income Tax (c)	Federal Income Tax (d)	
Operating Taxes (Accts. 7210 - 7250)	74,088	21,804	68,557	1
Nonoperating Taxes (Accts. 7410 - 7450)		1,766	5,805	2
Extraordinary Items (Accts. 7630 & 7640)				3
Nonregulated Net Income (Acct. 7990)		(3,262)	(11,127)	4
Clearing Accounts				5
Construction				6
Payroll Taxes: FICA				7
Payroll Taxes: State Unemployment				8
Payroll Taxes: Federal Unemployment				9
<b>Other (specify):</b>				
ITC			2,915	10
Nonreg Def Tax		33	125	11
Def Oper Tax		957	11,298	12
Def NonOp Tax		(34)	(124)	13
<b>TOTAL</b>	<b><u>74,088</u></b>	<b><u>21,264</u></b>	<b><u>77,449</u></b>	

**DISTRIBUTION OF TAXES (cont.)**

<b>PSC Remainder Assessment (e)</b>	<b>Local Property Tax (f)</b>	<b>State &amp; Local Taxes Other than Wisconsin (g)</b>	<b>Other Taxes (h)</b>	<b>Payroll Taxes (i)</b>	<b>Total (j)</b>	
2,645					167,094	1
					7,571	2
					0	3
					(14,389)	4
					0	5
					0	6
				20,813	20,813	7
				494	494	8
				560	560	9
					2,915	10
					158	11
					12,255	12
					(158)	13
<u>2,645</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>21,867</u>	<u>197,313</u>	

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>LOCAL NETWORK SERVICES REVENUES</b>			
Basic Local Service Revenue (5000 )*	281,205	266,867	1
Basic Area Revenue (5001 )			2
Optional Extended Area Revenue (5002 )			3
Cellular Mobile Revenue (5003 )			4
Other Mobile Services Revenue (5004 )			5
Public Telephone Revenue (5010 )			6
Local Private Line Revenue (5040 )			7
Customer Premises Revenue (5050 )			8
Other Local Exchange Revenue (5060 )			9
Other Local Exchange Revenue Settlements (5069 )			10
<b>TOTAL BASIC LOCAL SERVICE REVENUE (5000)</b>	<b>281,205</b>	<b>266,867</b>	
<b>NETWORK INTERSTATE ACCESS SERVICES REV.</b>			
End User Revenue (5081 )*	106,342	102,330	11
Switched Access Revenue (5082 )*	476,478	454,670	12
Special Access Revenue (5083 )*	28,280	23,345	13
<b>TOTAL INTERSTATE ACCESS REVENUES (5080)</b>	<b>611,100</b>	<b>580,345</b>	
<b>NETWORK INTRASTATE ACCESS SERVICES REV.</b>			
End User Revenue (5084.1)*	0	0	14
Switched Access Revenue (5084.2)*	213,388	195,943	15
Special Access Revenue (5084.3)*	30,636	29,508	16
<b>TOTAL INTRASTATE ACCESS REVENUES (5084)</b>	<b>244,024</b>	<b>225,451</b>	
<b>LONG DISTANCE NETWORK SERVICES MESSAGE REV.</b>			
Long Distance Message Revenue (5100 )*	0	0	17
Long Distance Inward-Only Revenue (5111 )			18
Long Distance Outward-Only Revenue (5112 )			19
<b>Unidirectional Long Distance Revenue (5110)</b>	<b>0</b>	<b>0</b>	
<b>Long Distance Private Network Revenues</b>			
Subvoice Grade Revenue (5121 )			20
Voice Grade Revenue (5122 )			21
Audio Program Grade Revenue (5123 )			22
Video Program Grade Revenue (5124 )			23
Digital Transmission Revenue (5125 )			24
Switching Revenue (5126 )			25
Other Revenue (5128 )			26
Other Revenue Settlements (5129 )			27
<b>Total Long Distance Private Network Revenue</b>	<b>0</b>	<b>0</b>	
Other Long Distance Revenue (5160 )			28
Other Long Distance Revenue Settlements (5169 )			29
<b>TOTAL LONG DISTANCE NET. SERVICES MESSAGE REV.</b>	<b>0</b>	<b>0</b>	

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>MISCELLANEOUS REVENUES</b>			
Directory Revenue (5230 )*	71,716	70,767	<b>30</b>
Rent Revenue (5240 )*	0	0	<b>31</b>
Corporate Operations Revenue (5250 )*	0	0	<b>32</b>
<b>Miscellaneous:</b>			
Miscellaneous Revenue (5260 )*	74,798	47,778	<b>33 G</b>
Special Billing Arrangements Revenue (5261 )			<b>34</b>
Customer Operations Revenue (5262 )			<b>35</b>
Plant Operations Revenue (5263 )			<b>36</b>
Other Incidental Regulated Revenue (5264 )			<b>37</b>
Other Revenue Settlements (5269 )			<b>38</b>
<b>Total Miscellaneous Revenue (5260)</b>	<b>74,798</b>	<b>47,778</b>	
Interstate Billing and Collection Revenue*	30,011	32,384	<b>39</b>
Intrastate Billing and Collection Revenue*	36,067	48,530	<b>40 H</b>
<b>Total Carrier Billing and Collection Revenue (5270)*</b>	<b>66,078</b>	<b>80,914</b>	
Nonregulated Operating Revenue (5280 )**			<b>41</b>
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>212,592</b>	<b>199,459</b>	
<b>GROSS OPERATING REVENUES</b>	<b>1,348,921</b>	<b>1,272,122</b>	
<b>UNCOLLECTIBLE REVENUES</b>			
Uncollectible Revenue (5300 )*	906	(44)	<b>42</b>
Uncollectible Revenue--Telecommunications (5301 )			<b>43</b>
Uncollectible Revenue--Other (5302 )			<b>44</b>
<b>TOTAL UNCOLLECTIBLE REVENUE (5300)</b>	<b>906</b>	<b>(44)</b>	
<b>TOTAL OPERATING REVENUES</b>	<b><u>1,348,015</u></b>	<b><u>1,272,166</u></b>	

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

### EXPENSE MATRIX - CLASS A & B

Particulars (a)	Total Last Year (b)	Total This Year (c)	Salaries / Wages (d)	
<b>PLANT SPECIFIC OPERATIONS EXPENSE</b>				
Total Network Support Expense ( 6110 )	1,262	148	9	1
Less: Nonregulated		0		2
<b>Net Regulated</b>	<b>1,262</b>	<b>148</b>	<b>9</b>	<b>3</b>
Total General Support Expense ( 6120 )	20,364	17,285	4,562	4
Less: Nonregulated		0		5
<b>Net Regulated</b>	<b>20,364</b>	<b>17,285</b>	<b>4,562</b>	<b>6</b>
Total Central Office Switching Expense ( 6210 )	60,211	57,924	24,515	7
Less: Nonregulated		0		8
<b>Net Regulated</b>	<b>60,211</b>	<b>57,924</b>	<b>24,515</b>	<b>9</b>
Total Operator Systems Expense ( 6220 )		0		10
Less: Nonregulated		0		11
<b>Net Regulated</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12</b>
Total Central Office Transmission Expenses ( 6230 )	3,516	6,968	1,218	13
Less: Nonregulated		0		14
<b>Net Regulated</b>	<b>3,516</b>	<b>6,968</b>	<b>1,218</b>	<b>15</b>
Total Information Orig. / Term. Expense ( 6310 )	563	665	149	16
Less: Nonregulated		0		17
<b>Net Regulated</b>	<b>563</b>	<b>665</b>	<b>149</b>	<b>18</b>
Total Cable and Wire Fac. Expense ( 6410 )	70,875	71,114	36,812	19
Less: Nonregulated		0		20
<b>Net Regulated</b>	<b>70,875</b>	<b>71,114</b>	<b>36,812</b>	<b>21</b>
<b>TOTAL PLANT SPECIFIC OPERATIONS EXPENSE</b>	<b>156,791</b>	<b>154,104</b>	<b>67,265</b>	
<b>Less: Nonregulated</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Regulated</b>	<b>156,791</b>	<b>154,104</b>	<b>67,265</b>	
<b>PLANT NONSPECIFIC OPERATIONS EXPENSE</b>				
Total Other Property, Plant and Equip. Exp. ( 6510 )	0	0	1,586	22
Less: Nonregulated		0		23
<b>Net Regulated</b>	<b>0</b>	<b>0</b>	<b>1,586</b>	<b>24</b>
Total Network Operations Expense ( 6530 )	26,029	28,989	29,094	25
Less: Nonregulated		0		26
<b>Net Regulated</b>	<b>26,029</b>	<b>28,989</b>	<b>29,094</b>	<b>27</b>
Access Expense ( 6540 )		0		28
Less: Nonregulated		0		29
<b>Net Regulated</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30</b>
Total Depreciation and Amortization Expense ( 6560 )	222,570	300,614		31
Less: Nonregulated		0		32 D
<b>Net Regulated</b>	<b>222,570</b>	<b>300,614</b>		<b>33</b>
<b>TOTAL PLANT NONSPECIFIC OPERATIONS EXP.</b>	<b>248,599</b>	<b>329,603</b>	<b>30,680</b>	
<b>Less: Nonregulated</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Regulated</b>	<b>248,599</b>	<b>329,603</b>	<b>30,680</b>	

**EXPENSE MATRIX - CLASS A & B (cont.)**

Account (e)	Benefits (f)	Rents (g)	Other (h)	Clearances to (from) (i)	
6110	3		15,936	(15,800)	1
					2
	<b>3</b>	<b>0</b>	<b>15,936</b>	<b>(15,800)</b>	<b>3</b>
6120	1,515		11,208		4
					5
	<b>1,515</b>	<b>0</b>	<b>11,208</b>	<b>0</b>	<b>6</b>
6210	7,647		25,762		7
					8
	<b>7,647</b>	<b>0</b>	<b>25,762</b>	<b>0</b>	<b>9</b>
6220					10
					11
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12</b>
6230	431		5,319		13
					14
	<b>431</b>	<b>0</b>	<b>5,319</b>	<b>0</b>	<b>15</b>
6310	71		445		16
					17
	<b>71</b>	<b>0</b>	<b>445</b>	<b>0</b>	<b>18</b>
6410	13,015		21,287		19
					20
	<b>13,015</b>	<b>0</b>	<b>21,287</b>	<b>0</b>	<b>21</b>
	<b>22,682</b>	<b>0</b>	<b>79,957</b>	<b>(15,800)</b>	
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>22,682</b>	<b>0</b>	<b>79,957</b>	<b>(15,800)</b>	
6510	550	0	(187)	(1,949)	22
					23
	<b>550</b>		<b>(187)</b>	<b>(1,949)</b>	<b>24</b>
6530	9,856		(9,961)		25
					26
	<b>9,856</b>	<b>0</b>	<b>(9,961)</b>	<b>0</b>	<b>27</b>
6540					28
					29
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30</b>
6560			300,614		31
					32 D
			<b>300,614</b>		<b>33</b>
	<b>10,406</b>	<b>0</b>	<b>290,466</b>	<b>(1,949)</b>	
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>10,406</b>	<b>0</b>	<b>290,466</b>	<b>(1,949)</b>	

**EXPENSE MATRIX - CLASS A & B**

Particulars (a)	Total Last Year (b)	Total This Year (c)	Salaries / Wages (d)	
<b>CUSTOMER OPERATIONS EXPENSE</b>				
Total Marketing ( 6610 )		0	33,144	34
Less: Nonregulated		0	33,144	35
<b>Net Regulated</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36</b>
Total Services ( 6620 )	237,801	301,745	33,144	37
Less: Nonregulated		0	33,144	38 G
<b>Net Regulated</b>	<b>237,801</b>	<b>301,745</b>	<b>33,144</b>	<b>39</b>
<b>TOTAL CUSTOMER OPERATIONS EXPENSE</b>	<b>237,801</b>	<b>301,745</b>	<b>33,144</b>	
<b>Less: Nonregulated</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Regulated</b>	<b>237,801</b>	<b>301,745</b>	<b>33,144</b>	
<b>CORPORATE OPERATIONS EXPENSE</b>				
Total Exec. and Planning ( 6710 )	60,538	42,309	30,948	40
Less: Nonregulated		0	30,948	41 F
<b>Net Regulated</b>	<b>60,538</b>	<b>42,309</b>	<b>30,948</b>	<b>42</b>
Total General and Administrative ( 6720 )	132,484	150,721	63,849	43
Less: Nonregulated		0	63,849	44
<b>Net Regulated</b>	<b>132,484</b>	<b>150,721</b>	<b>63,849</b>	<b>45</b>
Provision for Uncollectible Notes Receiv. ( 6790 )		0	46,847	46
Less: Nonregulated		0	46,847	47
<b>Net Regulated</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>48</b>
<b>TOTAL CORPORATE OPERATIONS EXPENSE</b>	<b>193,022</b>	<b>193,030</b>	<b>94,797</b>	
<b>Less: Nonregulated</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Regulated</b>	<b>193,022</b>	<b>193,030</b>	<b>94,797</b>	
<b>TOTAL EXPENSES</b>	<b>836,213</b>	<b>978,482</b>	<b>225,886</b>	
<b>Less: Nonregulated</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Regulated</b>	<b>836,213</b>	<b>978,482</b>	<b>225,886</b>	

**EXPENSE MATRIX - CLASS A & B (cont.)**

Account (e)	Benefits (f)	Rents (g)	Other (h)	Clearances to (from) (i)	
6610					34
	0	0	0	0	35
6620	11,133		257,468		36
	11,133		257,468	0	37
	11,133	0	257,468	0	38 G
	0	0	0	0	39
	11,133	0	257,468	0	
6710	10,734		627		40
	10,734		627	0	41 F
6720	21,856		65,016		42
	21,856		65,016	0	43
6790					44
			0		45
	32,590	0	65,643	0	46
	0	0	0	0	47
	32,590	0	65,643	0	48
	76,811	0	693,534	(17,749)	
	0	0	0	0	
	<u>76,811</u>	<u>0</u>	<u>693,534</u>	<u>(17,749)</u>	

**EXPENSE MATRIX - CLASS A & B ( DETAIL )**

Particulars (a)	Total Last Year (b)	Total This Year (c)	Salaries/ Wages (d)	
Property Held for Future Tele. Use Exp. ( 6511 )		0		1
Provisioning Expense ( 6512 )	0	0	1,586	2
<b>Total: Reported in Account 6510</b>	<b>0</b>	<b>0</b>	<b>1,586</b>	
Depreciat. Exp.--Tele. Plant in Service ( 6561 )	222,570	300,614		3
Depreciat. Exp.--Prop. Held for Future Tele. Use ( 6562 )		0		4
Amortization Expense--Tangible ( 6563 )		0		5
Amortization Expense--Intangible ( 6564 )		0		6
Amortization Expense--Other ( 6565 )		0		7
<b>Total: Reported in Account 6560</b>	<b>222,570</b>	<b>300,614</b>		

**EXPENSE MATRIX - CLASS A & B ( DETAIL ) (cont.)**

Account (e)	Benefits (f)	Rents (g)	Other (h)	Clearances to (from) (i)	
6511					1
6512	550		(187)	(1,949)	2
	<b>550</b>		<b>(187)</b>	<b>(1,949)</b>	
6561			300,614		3
6562					4
6563					5
6564					6
6565					7
			<b>300,614</b>		

## OUT-OF-STATE OPERATING REVENUES

1. This schedule is to be completed only by those companies having out-of-state revenues. For the purpose of completing this schedule, and for PSCW use in calculating Wisconsin remainder assessment revenues, out-of-state revenues are specifically defined in headnote 2.
2. Out-of-state revenues are those derived exclusively from communications physically originating outside of Wisconsin. Out-of-state revenues do not include a) access revenues from "inbound" communications originating outside the state, or b) revenues from communications originating in Wisconsin and terminating outside the state, or c) revenues allocable to Wisconsin-based facilities used for communications originating and terminating outside of the state.

Description (a)	This Year (b)
Out-of-state operating revenues	1
Less: current year write-offs of uncollectible accounts - out-of-state utility customers only	2
Plus: current year collection of out-of-state utility customer accounts previously written off	3
<b>Net out-of-state operating revenues</b>	<b>0</b>

**OTHER INCOME ACCOUNTS (CLASS B USE ACCOUNTS DESIGNATED BY \*)**

Particulars (a)	This Year (b)	Last Year (c)	
<b>OTHER OPERATING INCOME AND EXPENSE</b>			
Income from Custom Work (7110 )*	1,152	15,206	1
Return from Nonregulated Use of Regulated Facilities (7130 )*	0	0	2
Gains and (Losses) from Foreign Exchange (7140 )		0	3
Gains or (Losses) from the Disposition of Land and Artworks (7150 )		0	4
Other Operating Gains and (Losses) (7160 )*	0	0	5
<b>TOTAL OTHER OPERATING INCOME AND (EXPENSE) (7100)*</b>	<b>1,152</b>	<b>15,206</b>	
<b>OPERATING TAXES</b>			
Operating Investment Tax Credits--Net (7210 )*	(2,915)	(3,248)	6
Operating Federal Income Taxes (7220 )*	82,770	75,123	7
Operating State and Local Income Taxes (7230 )*	22,761	20,153	8
Operating Other Taxes (7240 )*	76,733	69,063	9
Provision for Deferred Operating Income Taxes--Net (7250 )*	(12,255)	35,220	10
<b>TOTAL OPERATING TAXES (7200)*</b>	<b>167,094</b>	<b>196,311</b>	
<b>NONOPERATING INCOME AND EXPENSE</b>			
Dividend Income (7310 )*	1,452	1,593	11
Interest Income (7320 )*	24,275	14,665	12
Income from Sinking and Other Funds (7330 )*	0	0	13
Allowance for Funds Used During Construction (7340 )*	0	0	14
Gains or (Losses) from the Disposition of Certain Property (7350 )*	0	0	15
Other Nonoperating Income (7360 )*	1,171	11,014	16
Special Charges (7370 )*	0	25	17
<b>TOTAL NONOPERATING INCOME AND EXPENSE (7300)*</b>	<b>26,898</b>	<b>27,247</b>	
<b>NONOPERATING TAXES</b>			
Nonoperating Investment Tax Credits--Net (7410 )*	0	0	18
Nonoperating Federal Income Taxes (7420 )*	5,681	2,039	19
Nonoperating State and Local Income Taxes (7430 )*	1,732	626	20
Nonoperating Other Taxes (7440 )*	0	0	21
Provision for Deferred Nonoperating Income Taxes-Net (7450 )*	158	(5,626)	22
<b>TOTAL NONOPERATING TAXES (7400)*</b>	<b>7,571</b>	<b>(2,961)</b>	
<b>INTEREST AND RELATED ITEMS</b>			
Interest on Funded Debt (7510 )*	41,141	41,974	23
Interest Expense--Capital Leases (7520 )*	0	0	24
Amortization of Debt Issuance Expense (7530 )*	191	192	25
Other Interest Deductions (7540 )*	3	171	26
<b>TOTAL INTEREST AND RELATED ITEMS (7500)*</b>	<b>41,335</b>	<b>42,337</b>	
<b>EXTRAORDINARY ITEMS</b>			
Extraordinary Items (7600 )*	0	0	27
Extraordinary Income Credits (7610 )		0	28
Extraordinary Income Charges (7620 )		0	29
Current Income Tax Effect of Extraordinary Items--Net (7630 )		0	30
Provision for Deferred Income Tax Effect of Extraordinary Items--Net (7640 )		0	31
<b>TOTAL EXTRAORDINARY ITEMS (7600)*</b>	<b>0</b>	<b>0</b>	
<b>NONREGULATED NET INCOME</b>			
Nonregulated Net Income (7990 )*	(23,458)	(8,312)	32

**NONREGULATED NET INCOME (ACCT. 7990)**

Particulars (a)	Amount (b)	
Revenues (Acct. 7990.1)		
Gross Sales	42,381	1
Less: Cost of Goods Sold		2
<b>Net Sales</b>	<b>42,381</b>	<b>3</b>
Expenses (Acct. 7990.2)	65,839	4
<b>Nonregulated Net Income</b>	<u><u>(23,458)</u></u>	<b>5</b>

List the type of nonregulated activities that company is involved in:

The nonregulated activities consist of internet, cellular equipment sales, and leased equipment.

If the revenues from an individual nonregulated activity represent in excess of 5% of the total operating revenues for the company, please provide the amounts, as requested above, for that individual activity:

### DISTRIBUTION OF SALARIES AND WAGES

Description (a)	Amount (b)	
Regulated Expense	225,886	1
Nonregulated Expense	23,433	2
Plant Accounts	27,144	3
Accumulated Depreciation Accounts		4
All Other Accounts		5
<b>Total Salaries and Wages</b>	<b><u>276,463</u></b>	<b>6</b>

### EMPLOYEE DATA

Compensation includes wages, commissions, bonuses and any other cash allowances paid to employees.

Employee Category (a)	Number of Equivalent Full-Time Employees		Total Compensation (d)	
	FOY (b)	EOY (c)		
Officers	3.00	3.00	84,597	1
Supervision and Other Management	1.00	1.00	33,965	2
Other Employees	6.00	6.00	157,901	3
<b>Total</b>	<b><u>10.00</u></b>	<b><u>10.00</u></b>	<b><u>276,463</u></b>	

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Other Employees	6.00	6.00	157,901	3
<b>Total</b>	<b><u>10.00</u></b>	<b><u>10.00</u></b>	<b><u>276,463</u></b>	

### TELEPHONE CALLS AND MINUTES OF USE PER MONTH

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

Item (a)	Telephone Calls (000's) (b)	Minutes of Use (000's) (c)	
<b>LOCAL</b>			
Intra-Exchange	140		1
Extended Area Service	54		2
Extended Community Calling	33		3
Other Local-Undefined			4
<b>Total Local</b>	<b>227</b>	<b>0</b>	
<b>TOLL</b>			
Operator Handled: State--intraLATA		4	5
Operator Handled: State--interLATA		3	6
Operator Handled: Interstate	1	10	7
Customer Dialed: State--intraLATA	16	145	8
Customer Dialed: State--interLATA	13	112	9
Customer Dialed: Interstate	37	436	10
WATS		1	11
Other Toll-Undefined			12
<b>Total Toll</b>	<b>67</b>	<b>711</b>	
<b>Total Local &amp; Toll</b>	<b>294</b>	<b>711</b>	

### ACCESS USAGE

Enter number, in thousands, of Billed Minutes.

Description (a)	Billed Minutes (000's)				
	Interstate InterLATA (b)	Intrastate InterLATA (c)	Intrastate IntraLATA (d)	Interstate IntraLATA (e)	
Feature Group A -- Orig.	0	0	0	0	1
Feature Group A -- Term.	196	117	0	0	2
Feature Group B -- Orig.	0	1	0	0	3
Feature Group B -- Term.	0	0	0	0	4
Feature Group C -- Orig.	0	0	864	2	5
Feature Group C -- Term.	0	0	937	1	6
Feature Group D -- Orig.	2,045	517	0	0	7
Feature Group D -- Term.	3,116	758	0	0	8

**OUTSIDE PLANT STATISTICS AT END OF YEAR**

Description of Item (a)	Amount (b)	
Sheath miles of plant - aerial	0	1
Sheath miles of plant - buried	476	2
Sheath miles of plant - fiber optics	22	3
Strand miles of plant - fiber optics	588	4
Route miles of plant - microwave	0	5

**SPECIAL ACCESS CIRCUITS IN USE AT END OF YEAR**

Circuit Type (a)	InterLATA Chan. Terms. (b)	IntraLATA Chan. Terms. (c)	
Voice grade	7	14	1
56 kbps	2	3	2
64 kbps (DS0)	0	0	3
1.54 Mbps (DS-1)	2	0	4
45 Mbps (DS-3)	0	0	5
SONET OC-1	0	0	6
SONET OC-3	0	0	7
SONET OC-12	0	0	8
SONET OC-48	0	0	9
SONET OC-192	0	0	10

**OUTSIDE PLANT STATISTICS AT END OF YEAR**

Description of Item (a)	Amount (b)	
Sheath miles of plant - aerial	0	1
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SONET OC-1	0	0	6
SONET OC-3	0	0	7
SONET OC-12	0	0	8
SONET OC-48	0	0	9
SONET OC-192	0	0	10

### SERVICE DATA

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

Item (a)	FOY (b)	EOY (c)	
<b>Business</b>			
1 Party	403	419	<b>3</b>
2 Party	0	0	<b>4</b>
4 Party	0	0	<b>5</b>
PBX Trunks/System Trunks	67	75	<b>6</b>
Centrex Trunks	0	0	<b>7</b>
Centrex Lines	0	0	<b>8</b>
Key System Trunks	74	75	<b>9</b>
Mobile (Utility Provided Service)	0	0	<b>10</b>
Paging (Utility Provided Service)	0	0	<b>11</b>
FX-Out (Switched)	2	4	<b>12</b>
Pay Telephone			<b>13</b>
Coin-Operated Pay Telephone			<b>14</b>
Independent Pay Telephone Provider			<b>15</b>
Pay Stations - Public	7	5	<b>16</b>
- Semi-Public	5	7	<b>17</b>
- Cust. Owned	14	17	<b>18</b>
Other	0	0	<b>19</b>
<b>Total Business Lines</b>	<b>572</b>	<b>602</b>	<b>20</b>
<b>Residential (Incl. Emp. Concess.)</b>			
1 Party	1,722	1,765	<b>22</b>
2 Party	0		<b>23</b>
4 Party	0		<b>24</b>
FX-Out (Switched)	1	1	<b>25</b>
Other	7	7	<b>26</b>
<b>Total Residential Lines</b>	<b>1,730</b>	<b>1,773</b>	<b>27</b>
<b>Total Bus &amp; Res Lines</b>	<b>2,302</b>	<b>2,375</b>	<b>28</b>
Company Used Lines	41	51	<b>29</b>
<b>Total Lines Used</b>	<b>2,343</b>	<b>2,426</b>	<b>30</b>

**SERVICE DATA (cont.)**

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

Item (a)	FOY (b)	EOY (c)	
<b>Miscellaneous</b>			
WATS Lines - OutWATS	0	0	<b>3</b>
WATS Lines - 800 Service	2	0	<b>4</b>
FX-In-intraLATA	4	2	<b>5</b>
Special Access-intraLATA			<b>6</b>
(expressed in equiv. access lines)	0	17	<b>7</b>
Special Access-interLATA			<b>8</b>
(expressed in equiv. access lines)	7	57	<b>9</b>
Feature Group A Lines	0	0	<b>10</b>
Feature Group B Trunks	0	0	<b>11</b>
Feature Group C Trunks	0	0	<b>12</b>
Feature Group D Trunks	71	71	<b>13</b>
TSPS - Trunks	9	9	<b>14</b>
EAS - Trunks	20	20	<b>15</b>
Cellular Trunks (Pub. Sw. Net.)	0	0	<b>16</b>
Video Distance Learning			<b>17</b>
- discounted (special tariff)	0	0	<b>18</b>
<b>Customers</b>			
Business - 2 Party Customers	0	0	<b>20</b>
Business - 4 Party Customers	0	0	<b>21</b>
Residential - 2 Party Customers	0	0	<b>22</b>
Residential - 4 Party Customers	0	0	<b>23</b>
<b>Other</b>			
Total Central Office, Info. Orig./Term., & Cable			<b>25</b>
Wire Fac. Assets (based on physical location of plant)	2,851,525	3,014,948	<b>26</b>
Total Company Square Miles	89	89	<b>28</b>
Total Company Route Miles	274	267	<b>29</b>
Footnotes		<b>B</b>	<b>30</b>

### SERVICE DATA - END OF YEAR

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

Item (a)	Exchange (b)	Exchange (c)	Exchange (d)	Exchange (e)	
PSCW Exchange ID	4920				1
<b>Business</b>					
1 Party	419				2
2 Party	0				3
4 Party	0				4
PBX Trunks/System Trunks	75				5
Centrex Trunks	0				6
Centrex Lines	0				7
Key System Trunks	75				8
Mobile (utility provided service)	0				9
Paging (utility provided service)	0				10
FX-Out (Switched)	4				11
Pay Telephone					12
Coin-Operated Pay Telephone					13
Independent Pay Telephone Provider					14
Pay Stations - Public	5				15
- Semi-Public	7				16
- Cust. Owned	17				17
Other	0				18
<b>Total Business Lines</b>	<b>602</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19</b>
<b>Residential (Incl. Emp. Concess.)</b>					
1 Party	1,765				20
2 Party					21
4 Party					22
FX-Out (Switched)	1				23
Other	7				24
<b>Total Residential Lines</b>	<b>1,773</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Total Bus &amp; Res Lines</b>	<b>2,375</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26</b>
Company Used Lines	51				27
<b>Total Lines Used</b>	<b>2,426</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28</b>

**SERVICE DATA - END OF YEAR (cont.)**

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

Item (a)	Exchange (b)	Exchange (c)	Exchange (d)	Exchange (e)	
PSCW Exchange ID	4920				1
<b>Miscellaneous</b>					2
WATS Lines - OutWATS	0				3
WATS Lines - 800 Service	0				4
FX-In-intraLATA	2				5
Special Access-intraLATA					6
(equiv. access lines)	17				7
Special Access-interLATA					8
(equiv. access lines)	57				9
Feature Group A Lines	0				10
Feature Group B Trunks	0				11
Feature Group C Trunks	0				12
Feature Group D Trunks	71				13
TSPS - Trunks	9				14
EAS - Trunks	20				15
Cellular Trunks (Pub. Sw. Net.)	0				16
Video Distance Learning					17
- discounted (special tariff)	0				18
<b>Customers</b>					19
Business - 2 Party Customers	0				20
Business - 4 Party Customers	0				21
Residential - 2 Party Customers	0				22
Residential - 4 Party Customers	0				23
<b>Other</b>					24
Exchange C.O., Info. Orig./Term., & Cable					25
Wire Fac. Assets (based on physical					26
location of plant)	3,014,948				27
Exchange Square Miles	89				28
Exchange Route Miles	267				29
Footnotes		B			30

### MANUFACTURER ABBREVIATIONS

Use these abbreviations when completing the central office data schedule.

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

### EQUIPMENT ABBREVIATIONS

Use these abbreviations when completing the central office data schedule.

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

### MANUFACTURER ABBREVIATIONS

Use these abbreviations when completing the central office data schedule.

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Electronic--Digital	D	3
Electronic--Video	V	4

**CENTRAL OFFICE DATA - END OF YEAR**

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

Description (a)	Central Off. (b)	Central Off. (c)	Central Off. (d)	Central Off. (e)	
Exchange Name	SIREN	SIREN			1
PSCW Exchange ID	4920	4920			2
Central Office Name	SIREN	VIOLA LAKE			3
PSCW Central Office ID	1	2			4
Manufacturer of COE (Page 54)	NTI	NTI			5
Year COE Installed	1987	1989			6
Type of Equipment (Page 54)	D	D			7
(S)tandalone, (H)ost, (R)emote	H	R			8
Remote Host PSCW Exchange ID		4920			9
Remote Host PSCW Central Office ID		1			10
COE Generic Software Release No.	408.1	408.1			11
SS7?	Yes	Yes			12
9-1-1?	Yes	Yes			13
Access Lines - In Use	1,873	539			14
- Equipped	198	51			15
- Wired	2,560	640			16
Trunks - In Use	167	0			17
- Equipped	336	0			18
- Wired	336	0			19
ISDN Available?	No	No			20
ISDN Lines - In Use (BRI)	0	0			21
- In Use (PRI)	0	0			22
Switched 56 Service?	Yes	Yes			23
Switched 56 lines in use	0	0			24
Digital Transmission Facilities: DS-1 - In Use	19	5			25
DS-3 - In Use	0	0			26
Advanced Data Service Available:					
Packet Switching?	No	No			27
SMDS?	No	No			28
Frame Relay?	No	No			29
ATM (Asynchronous Trans. Mode)?	No	No			30
Video Information - Service Available?	No	No			31
- In Use (# lines) <sup>1</sup>	0	0			32
Fiber Transmission Facilities:					
No. of fiber strands entering C.O.	70	24			33
No. of fiber strands working (LIT) in C.O.	14	2			34
No. of fiber strands for interoffice use	48	0			35
Miles of fiber sheath in wire center	22	0			36
Access Tandem Serving this C.O.:					
- C.O. Name	FREDERIC	FREDERIC			37
- PSCW C.O. ID	1960-01	1960-01			38
Does this C.O. do access tandem switching?	No	No			39
Equal Access: InterLATA (1+)?	Yes	Yes			40
Equal Access: IntraLATA (1+)?	Yes	Yes			41
Footnotes					42

<sup>1</sup> Teleco provided end-to-end facility.

## GENERAL, SCHEDULE LEVEL AND SCHEDULE LINE FOOTNOTES

### General Footnote

#### Accountants Compilation Report

To the Board of Directors  
Siren Telephone Company, Inc.  
Siren, Wisconsin 54872

We have compiled the balance sheets of Siren Telephone Company, Inc. as of December 31, 1996 and 1995, and the related statements of income and retained earnings for the years then ended, and the statement of cash flows for the year ended December 31, 1996, included in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form, except for pages 46 through 55.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them. These financial statements were compiled by us, from financial statements for the same period that we previously audited, as indicated in our report dated February 12, 1997.

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

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

Kiesling Associates LLP  
Madison, Wisconsin  
April 25, 1997

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### Schedule Footnotes

#### Identification and Ownership Footnote. Page 7

Data missing from load, entered by Cliff, corrected by RL July 24, 1997

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### Schedule Line Footnotes

- A) A CPR reclassification entry.
- B) To properly reflect first of year balances.
- C) To transfer COE related to internet to 2212.4 from 1406.
- D) Increase due to revised depreciation rates in 1996.

## GENERAL, SCHEDULE LEVEL AND SCHEDULE LINE FOOTNOTES

- E)** This footnote is not being used.
- F)** Decrease in payroll.
- G)** The increase is due to the true up of 911 revenues for 1996 and prior years.
- H)** First year of gradual decrease in B&C rate.
  - I)** There are different depreciation rates in this account.
  - J)** Vehicles are depreciated on a per unit basis.