



4004

ANNUAL REPORT

OF

Name: RIVERSIDE TELECOM, LLC

Principal Office: 525 JUNCTION ROAD
MADISON, WI 53717

For the Year Ended: DECEMBER 31, 2002

TELECOMMUNICATIONS UTILITY TO PUBLIC SERVICE COMMISSION OF WISCONSIN

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

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

GENERAL RULES FOR REPORTING

1. The annual report due date is April 1 of the following year. (Example: The 2001 report is due April 1, 2002.) If that date falls on a weekend or holiday, the annual report is due the following business day.
2. **Electronic filing via e-mail is required.** Go to the Public Service Commission of Wisconsin's web page at <http://psc.wi.gov>, click on Telecommunications and click on Annual Report for Incumbent Local Exchange Carriers (LECs).
3. LEC entities with no revenues for the report year are required to file a LEC annual report.
4. Unless otherwise indicated, the information requested in this report should be taken from the accounts and other records of the utility in conformity with the Uniform System of Accounts prescribed by the Public Service Commission in docket 05-US-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.
5. Please follow all instructions and answer each question fully and accurately. Provide additional information as necessary to avoid misunderstandings or misleading responses. Abbreviations listed on page 6 may be used. However, please show the exact name of the respondent in full on the Identification and Ownership page.
6. Wherever information is requested in a "note," please show that information in the space provided, or make reference to the adjacent page or insert where the note may be found. Please also identify each note. Footnote capability is included in the annual report software program. Please use it where necessary to fully explain particulars in the annual report.
7. Numeric items are limited to digits (0-9). A minus sign "-" should be entered in the software program to indicate negative values. The program will convert the minus sign to parentheses if a hard copy of the annual report is printed. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
8. Please report all dollar amounts to the nearest whole dollar.
9. This annual report should be complete in all respects. Unless otherwise authorized, avoid references to returns of former years or to other reports.
10. Wherever schedules call for data from the previous year and such data were reported in the previous annual report, the previous year's data should be reported without modification. If modified, an appropriate footnote indicator and explanation should be included in the current year's annual report.
11. Where part or all of the report is prepared by other than utility personnel, a disclosure is required in the "Individual or firm, if other than utility employee, preparing this report" portion of the Identification and Ownership schedule, which describes the nature and extent of work performed.
12. The LEC annual report program incorporates provisional confidentiality capability for selected items, based on the Commission's confidentiality determination dated February 5, 2002.
13. It is not necessary to sign the signature page.
14. **Edit Check, Confidential Listing, Exported Annual Report, and Export Status Files;
Filing the Completed Report:**

GENERAL RULES FOR REPORTING

Program edit checks, which are located under the Admin dropdown menu, should be run at the completion of data entry. Each edit problem lists pertinent schedule(s) as well as the nature of the problem (such as "does not equal"). Edit items should be reviewed and corrected; unresolved problems should be footnoted in the report, if necessary. This screen automatically saves the edit checks to an .edt file that may be viewed and edited (for purposes of adding necessary notations) using a word processing package such as WordPad.

The confidential listing, which is located under the Admin dropdown menu, should also be run at the completion of data entry. This will create a .clf file.

Select the annual report to export from the Main-Report Selection window. Click Admin, Export Data to PSC to start the export process. This will create an .mdb file, which will subsequently be encrypted to a file with an .sen extension. An export status file is also created (with a .txt extension). The export status report file may also be viewed in a word processing package such as WordPad. If you encounter any export errors, please contact the Commission for assistance.

The .edt, .clf, .sen, and .txt files will be zipped to a file with a .zip extension. An e-mail message will be created, addressed to pscrcs@psc.state.wi.us. The .zip file is automatically attached to the e-mail message. After the e-mail is created, it will automatically be sent to the Commission.

Once received and processed by the Commission, you will receive a response indicating that your annual report has been received and is being processed. You will be notified if there are any problems with the annual report filing.

15. Name Changes:

If a name change is identified in the report, documents from the State of Wisconsin Department of Financial Institutions (DFI) also must be submitted to the Commission:

A domestic corporation should send a copy of the stamped page from its Articles of Amendment as filed with DFI. A foreign corporation should send a copy of their Amended Certificate of Authority as issued by DFI.

These documents can be obtained by:

1. Calling DFI at (608) 261-7577;
2. Contacting DFI on the web at www.wdfi.org; or
3. By writing to DFI at P.O. Box 7846, Madison, WI 53707-7846.

While the electronic annual report filing may detail the name change (i.e., date of the change and the affected entities with their respective four-digit Commission utility identification numbers), a name change is not effective in the Commission's records until a separate notification letter is sent to the Commission including documentation to confirm registration of that change with the State of Wisconsin Department of Financial Institutions.

16. Changes to the Annual Report Subsequent to Filing:

If making revisions to the report subsequent to filing with the Commission, resubmit the report via e-mail following the procedures set forth above in item number 14. New edit check, confidential listing, exported annual report, and export status files should be created as a result of the revisions.

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ANNUAL TELECOMMUNICATIONS REPORT GLOSSARY OF TERMS

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

ANNUAL TELECOMMUNICATIONS REPORT GLOSSARY OF TERMS

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

ANNUAL TELECOMMUNICATIONS REPORT GLOSSARY OF TERMS

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

ABBREVIATIONS USED IN ANNUAL REPORTS

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

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: RIVERSIDE TELECOM, LLC
Utility Location: 525 JUNCTION ROAD
MADISON, WI 53717

Utility Web Site Address:

When was utility organized?: 02/23/1907

Report any change in name and the effective date:

Telephone numbers for potential customers to contact company:

Business Customers: (920) 699 - 3411 Ext:

Residential Customers: (920) 699 - 3411 Ext:

Officer in charge of correspondence concerning this report

Name: JOHN R . ERPENBACH
Title: ACCOUNTING MANAGER

Office Address: 525 JUNCTION ROAD
MADISON , WI 53717

Fax Number: (608) 664 - 4519
Telephone Number: (608) 664 - 4289
Email Address: john.erpenbach@tdstelecom.com

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

Name: BRADLEY A . KRAUSE
Title: SENIOR ACCOUNTANT
Firm: TDS TELECOM
Office Address: 525 JUNCTION ROAD
MADISON , WI 53717

Fax Number: (608) 664 - 4519
Telephone Number: (608) 664 - 4316
Email Address: brad.krause@tdstelecom.com

Person responsible for financial information contained in report

Name: STACY J . GUERRERO
Title: STAFF ACCOUNTANT
Office Address: 525 JUNCTION ROAD
MADISON , WI 53717

Fax Number: (608) 664 - 4519
Telephone Number: (608) 664 - 4109
Email Address: stacy.guerrero@tdstelecom.com

IDENTIFICATION AND OWNERSHIP

Person responsible for statistical information contained in report

Name: VARIOUS CONTACTS
Title: VARIOUS CONTACTS

Office Address: 525 JUNCTION ROAD
MADISON , WI 53717

Fax Number: (608) 999 - 9999
Telephone Number: (608) 999 - 9999
Email Address: N/A

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: NONE
Address: NONE
NONE , WI 00000

Number of Shares Held:
Beneficial Owner: NONE

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

Company Name: NONE
Form of Interest: NONE
Extent Of Interest: NONE

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

Name: DANIEL V. GREGORY Title/Occupation: VICE PRESIDENT Business Address (1): 8501 EXCELSIOR DRIVE Business Address (2): Business Address (3): City State, Zip: MADISON, WI 53717	1
<hr/>	
Name: DAVID P. JONES Title/Occupation: SECRETARY/TREASURER Business Address (1): 525 JUNCTION ROAD Business Address (2): Business Address (3): City State, Zip: MADISON, WI 53717	2
<hr/>	
Name: JOHN R. ERPENBACH Title/Occupation: ASSISTANT TREASURER Business Address (1): 525 JUNCTION ROAD Business Address (2): Business Address (3): City State, Zip: MADISON, WI 53717	3
<hr/>	
Name: MICHAEL A. PANDOW Title/Occupation: PRESIDENT Business Address (1): 8501 EXCELSIOR DRIVE Business Address (2): Business Address (3): City State, Zip: MADISON, WI 53717	4

INCOME STATEMENT - TOTAL COMPANY

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues (5000-5300)	2,864,196	2,976,011	1
Operating Expenses			
Plant Specific Operations Expense (6110-6410)	226,874	298,908	2
Plant Nonspecific Operations Expense	875,150	925,622	3
Customer Operations Expense (6610-6620)	289,393	328,808	4
Corporate Operations Expense (6710-6790)	499,064	509,390	5
Other Operating Income and Expense (7100)	2,328	2,328	6
Operating Taxes (7200)	434,372	414,884	7
Total Operating Expenses	2,322,525	2,475,284	8
Net Operating Income	541,671	500,727	9
Other Income			
Nonoperating Income and Expense (7300)	15,315	6,798	10
Nonoperating Taxes (7400)	5,822	2,344	11
Interest and Related Items (7500)	32,990	54,786	12
Extraordinary Items (7600)	0	0	13
Nonregulated Net Income (7990)	9,935	7,379	14
Total Nonoperating Income	(13,562)	(42,953)	15
Net Income	528,109	457,774	16

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.)

TELEPHONE PLANT

Telephone plant is stated as the original cost of construction including capitalized costs such as taxes, pensions, and other fringe benefits, and an allowance for funds used during construction (AFUDC).

DEPRECIATION

The company provides depreciation for financial reporting purposes using the straight-line method. Renewals and betterments of units of property are charged to telephone plant in service. The original cost of depreciable property retired, together with removal cost less any salvage realized, is charged to accumulated depreciation. Repairs and renewals of minor items of property are charged to maintenance expense. No gain or loss is recognized in connection with ordinary retirements of depreciable property.

REVENUES

Operating and nonoperating revenues are recognized when earned regardless of the period in which they are billed.

Compensation for all intrastate service is received through tariffed access charges billed to the long distance carrier and retained by the company.

Compensation for interstate access services is received through tariffed access charges filed by the National Exchange Carrier Association (NECA) with the Federal Communications Commission (FCC) on behalf of the member companies. These access charges are billed by the company to the interstate long distance carrier, and pooled with like revenues from all NECA member companies.

PENSION

The company is a member of the Telephone and Data Systems, Inc. Employees' Pension Trust I. This qualified, noncontributory defined contribution pension plan covers substantially all company employees. Under this plan, pension benefits and costs are funded currently.

INCOME TAXES

The company is included in the TDS consolidated federal income tax return. For financial reporting purposes, the company computes its federal income tax by applying the statutory rate to all its taxable income.

The company uses the full-normalization method for all timing differences with the resulting book-tax differences being provisioned through the deferred tax accounts. Deferred income taxes resulting from accelerated depreciation used for income tax purposes had previously been provided through the depreciation accounts. Such deferred taxes are credited to income as the related timing differences reverse. Investment tax credits resulting from investments in qualifying telephone plant and equipment

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:

have been deferred and are being amortized to income over the service lives of the related property.

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.

3. 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.

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

Particulars (a)	Balance--EOY (b)	Balance--FOY (c)	
CURRENT ASSETS			
CASH AND EQUIVALENTS			
Cash and Equivalents (1120)*			1
Cash (1130)	1,111,097	387,226	2
Special Cash Deposits (1140)	0	0	3
Working Cash Advances (1150)	440	440	4
Temporary Investments (1160)	0	0	5
TOTAL CASH AND EQUIVALENTS	1,111,537	387,666	
RECEIVABLES AND ALLOWANCES FOR DOUBTFUL ACCOUNTS			
Telecommunications Accounts Receivable (1180)*	102,027	121,580	6
Accounts Receivable Allowance-Telecom (1181)*	2,200	0	7
Net: Telecommunications Accounts Receivable	99,827	121,580	
Other Accounts Receivable (1190)*	327,047	388,609	8
Accounts Receivable Allowance--Other (1191)*	37,087	0	9
Net: Other Accounts Receivable	289,960	388,609	
Notes Receivable (1200)*	0	0	10
Notes Receivable Allowance (1201)*	0	0	11
Net: Notes Receivable	0	0	
Interest and Dividends Receivable (1210)*	1,100	406	12
TOTAL REC AND ALLOW FOR DOUBTFUL ACCOUNTS	390,887	510,595	
SUPPLIES			
Inventories (1220)*	34,738	17,159	13
TOTAL SUPPLIES	34,738	17,159	
PREPAYMENTS			
Total Prepayments (1280)*			14
Prepaid Rents (1290)	0	0	15
Prepaid Taxes (1300)	2,341	2,640	16
Prepaid Insurance (1310)	0	0	17
Prepaid Directory Expenses (1320)	2,497	3,188	18
Other Prepayments (1330)	8,564	10,412	19
TOTAL PREPAYMENTS	13,402	16,240	
OTHER CURRENT ASSETS			
Other Current Assets (1350)*	1,221	1,221	20
TOTAL OTHER CURRENT ASSETS	1,221	1,221	
TOTAL CURRENT ASSETS	1,551,785	932,881	
NONCURRENT ASSETS			
INVESTMENTS			
Investment in Affiliated Companies (1401)*	0	0	21
RTB Class B Stock (1402)*	21,847	21,847	22
Other Investments in Nonaffiliated Companies (1402)*	200,978	252,423	23
Nonregulated Investments (1406)*	20,308	72,313	24
Unamortized Debt Issuance Expense (1407)*	3,391	3,641	25

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

Particulars (a)	Balance--EOY (b)	Balance--FOY (c)	
NONCURRENT ASSETS			
INVESTMENTS			
Sinking Funds (1408)*	0	0	26
Other Noncurrent Assets (1410)*	0	0	27
TOTAL INVESTMENTS	246,524	350,224	
DEFERRED CHARGES			
Deferred Tax Regulatory Asset (1437)*	53	66	28
Deferred Maintenance and Retirements (1438)*	0	0	29
Deferred Charges (1439)*	0	0	30
TOTAL DEFERRED CHARGES	53	66	
TOTAL NONCURRENT ASSETS	246,577	350,290	
PLANT			
TELECOMMUNICATIONS PLANT IN SERVICE			
Telecommunications Plant in Service (2001)*	10,693,161	10,587,664	31
Less: Accumulated Depreciation (3100)*	5,006,400	5,441,730	32
Less: Accumulated Amortization--Capitalized Leases (3410)*	0	0	33
Less: Accumulated Amortization--Leasehold Improvements (3420)*	(1)	(1)	34
Less: Accumulated Amortization--Intangible (3500)*	502,180	0	35
NET TELECOMMUNICATIONS PLANT IN SERVICE	5,184,582	5,145,935	
PROPERTY HELD FOR FUTURE USE			
Prop. Held for Future Telecommun. Use (2002)*	0	0	36
Less: Accumulated Depreciation--Held for Future Telecommunications Use (3200)*	0	0	37
NET PROPERTY HELD FOR FUTURE USE	0	0	
NONOPERATING PLANT			
Nonoperating Plant (2006)*	0	0	38
Less: Accumulated Depreciation--Nonoperating (3300)*		0	39
NET NONOPERATING PLANT	0	0	
TPUC			
TPUC (2003)*	39,909	20,540	40
TOTAL TPUC	39,909	20,540	
TELECOMMUNICATIONS PLANT ADJUSTMENT			
Telecommunications Plant Adjustment (2005)*	0	0	41
Less: Accumulated Amortization--Other (3600)*		0	42
NET TELECOMMUNICATIONS PLANT ADJUSTMENT	0	0	
TOTAL PLANT	5,224,491	5,166,475	
TOTAL ASSETS AND OTHER DEBITS	7,022,853	6,449,646	

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

Particulars (a)	Balance--EOY (b)	Balance--FOY (c)	
CURRENT LIABILITIES			
Accounts Payable (4010)*	234,881	195,955	1
Notes Payable (4020)*	0	0	2
Advance Billing and Payments (4030)*	(43)	(43)	3
Customer Deposits (4040)*	0	0	4
Current Maturities--Long-Term Debt (4050)*	67,859	67,247	5
Current Maturities--Capital Leases (4060)*	0	0	6
Income Taxes--Accrued (4070)*	50,356	68,094	7
Other Taxes--Accrued (4080)*	14,876	11,846	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)*	43,198	29,046	11
Other Current Liabilities (4130)*	3,852	14,853	12
TOTAL CURRENT LIABILITIES	414,979	386,998	
LONG-TERM DEBT			
Funded Debt (4210)*	904,721	972,795	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
TOTAL LONG-TERM DEBT	904,721	972,795	
OTHER LIABILITIES AND DEFERRED CREDITS			
Other Long-Term Liabilities (4310)*	13,870	4,614	20
Unamortized Operating ITC--Net (4320)*	0	0	21
Unamortized Nonoperating ITC--Net (4330)*	0	0	22
Net Noncurrent Deferred Operating Income Taxes (4340)*	445,727	369,783	23
Net Deferred Tax Liability Adjustments (4341)*	(4,664)	(5,864)	24
Net Noncurrent Deferred Nonoperating Income Taxes (4350)*	0	0	25
Other Deferred Credits (4360)*	0	0	26
Deferred Tax Regulatory Liability (4361)*	4,717	5,930	27
TOTAL OTHER LIABILITIES AND DEFERRED CREDITS	459,650	374,463	
STOCKHOLDERS' EQUITY			
Capital Stock (4510)*	170,150	170,150	28
Additional Paid-in Capital (4520)*	0	0	29
Treasury Stock (4530)*	7,325	7,325	30
Other Capital (4540)*		0	31
Retained Earnings (4550)*	5,080,678	4,552,565	32
TOTAL STOCKHOLDERS' EQUITY	5,243,503	4,715,390	
TOTAL LIABILITIES AND OTHER CREDITS	7,022,853	6,449,646	

IMPORTANT CHANGES DURING THE YEAR

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

None .

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

The company was reorganized from a Wisconsin C corporation to a Delaware LLC.

AFFILIATE ABBREVIATIONS

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

Name of Affiliate (a)	Abbreviations (b)	
Burlington, Brighton & Wheatland Telephone Company	BB&W	1
Chorus Networks, Inc.	CN	2
Grantland Telecom, Inc.	GRANT	3
Other	OTHER	4
Suttle-Straus	SUTTLE	5
Telephone & Data Systems, Inc.	TDS	6
TDS Communications Solutions, Inc.	TDS CS	7
TDS Long Distance Corporation	TDS LD	8
TDS Telecommunications Corporation	TDS TC	9
TDS Telecom Service Corporation	TDS TEL	10
UTELCO, Inc.	UTELCO	11

AFFILIATED INTEREST TRANSACTIONS

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

Particulars (a)	(b)	(c)	(d)	(e)	
Docket	005TI000124	005TI000124	005TI000124	None	
Name of Affiliate	BB&W	GRANT	OTHER	SUTTLE	1
Designate whether billed to or from:	TO	TO	FROM	FROM	2
Cost Based (C), Market Price (M), Prevailing Price (P), Tariff (T), Other (O)	C	C	C	M	3
Total Dollar Activity	35,751	26,388	26,421	191	4
Percent of affiliate's business billed to all affiliated regulated utilities				37.00	5
If cost based, rate of return on equity or markup incorporated in billings			0.00		6
Footnotes					

Particulars (a)	(b)	(c)	(d)	(e)	
Docket	005TI000124	005TI000124	005TI000124	005TI000124	
Name of Affiliate	TDS	TDS CS	TDS TEL	UTELCO	1
Designate whether billed to or from:	FROM	FROM	FROM	TO	2
Cost Based (C), Market Price (M), Prevailing Price (P), Tariff (T), Other (O)	C	C	C	C	3
Total Dollar Activity	69,085	63,155	671,251	55,705	4
Percent of affiliate's business billed to all affiliated regulated utilities					5
If cost based, rate of return on equity or markup incorporated in billings	0.00	0.00	0.00		6
Footnotes					

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; 1200, Notes Receivable; 1210, Interest and Dividends Receivable; 1401, Investment in Affiliated Companies; 1408, Sinking Funds; 4010, Accounts Payable; 4020, Notes 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.

Name of Affiliate (a)	Account Number (b)	Balance EOY (c)	
Chorus Networks, Inc.	1190	11,758	1
Other	1190	15,985	2
TDS Long Distance Corporation	1190	6,933	3
TDS Telecom Service Corporation	1190	77,043	4
UTELCO, Inc.	1190	5,228	5
Other	4010	5,537	6
TDS Telecom Service Corporation	4010	85,889	7
TDS Telecommunications Corporation	4010	7,147	8 E

TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B

Plant Account (a)	Account (b)	Balance FOY (c)	Additions (d)	
GENERAL SUPPORT ASSETS				
Land	2111	17,857		1
Motor Vehicles	2112	96,234	1,870	2
Aircraft	2113	8,480		3 C,D
Special Purpose Vehicles	2114	0		4
Garage Work Equipment	2115	0		5
Other Work Equipment	2116	126,795		6
Buildings	2121	519,930		7
Furniture	2122	3,701		8
Office Equipment	2123	34,435	1,973	9
General Purpose Computers	2124	781,751	16,993	10 c
TOTAL--GENERAL SUPPORT ASSETS:		1,589,183	20,836	
CENTRAL OFFICE ASSETS				
Analog Electronic Switching	2211	0		11
Digital Electronic Switching	2212	2,405,127	182,593	12
Electro-Mechanical Switching	2215	0	0	13
Operator Systems	2220	0		14
Radio Systems	2231	0	0	15
Circuit Equipment	2232	1,150,843	55,623	16 c
TOTAL--CENTRAL OFFICE ASSETS:		3,555,970	238,216	
INFORMATION ORIGATION/TERMINATION ASSETS				
Station Apparatus	2311	0		17
Customer Premises Wiring	2321	0		18
Large Private Branch Exchanges	2341	0		19
Public Telephone Terminal Equipment	2351	0		20
Other Terminal Equipment	2362	0		21
TOTAL--INFORMATION ORIG/TERM ASSETS:		0	0	
CABLE WIRE FACILITIES ASSETS				
Poles	2411	24,021		22
Aerial Cable	2421	123,626	0	23
Underground Cable	2422	91,293	123,263	24
Buried Cable	2423	4,842,918	204,526	25
Submarine Cable	2424	0	0	26
Deep Sea Cable	2425	0		27
Intrabuilding Network Cable	2426	0	0	28
Aerial Wire	2431	9,543		29
Conduit Systems	2441	351,110	70,512	30
TOTAL--CABLE WIRE FACILITIES ASSETS:		5,442,511	398,301	
AMORTIZABLE ASSETS				
Capital Leases	2681	0		31

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

Account (e)	Retirements (f)	Transfers / Adjustments (g)	Balance EOY (h)	
2111			17,857	1
2112			98,104	2
2113		(8,480)	0	3 C,D
2114			0	4
2115			0	5
2116	25,555		101,240	6
2121	67,809		452,121	7
2122			3,701	8
2123	15,009	0	21,399	9
2124	35,684	(493,627)	269,433	10 C
	144,057	(502,107)	963,855	
2211			0	11
2212	267,718	0	2,320,002	12
2215	0	0	0	13
2220			0	14
2231	0	0	0	15
2232	93,732	5,871	1,118,605	16 C
	361,450	5,871	3,438,607	
2311			0	17
2321			0	18
2341			0	19
2351			0	20
2362			0	21
	0	0	0	
2411			24,021	22
2421	767	0	122,859	23
2422	0	0	214,556	24
2423	52,373	0	4,995,071	25
2424	0	0	0	26
2425			0	27
2426	0	0	0	28
2431			9,543	29
2441			421,622	30
	53,140	0	5,787,672	
2681			0	31

TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B

Plant Account (a)	Account (b)	Balance FOY (c)	Additions (d)	
AMORTIZABLE ASSETS				
Leasehold Improvements	2682	0		32
Intangibles	2690	0	9,400	33 c
TOTAL--AMORTIZABLE ASSETS:		0	9,400	
TOTAL TELECOM. PLANT IN SERVICE	2001	10,587,664	666,753	
Less: Allocation to Nonregulated Activity - EOY	2001			34
NET REG. TOTAL TELE. PLANT IN SERV. - EOY	2001			

Explain all amounts shown in column (g).

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

Account (e)	Retirements (f)	Transfers / Adjustments (g)	Balance EOY (h)	
2682			0	32
2690		493,627	503,027	33 c
	0	493,627	503,027	
	558,647	(2,609)	10,693,161	
2001			0	34
			10,693,161	

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	16,128	1,973	1
Company Communications Equipment	2123.2	18,307		2
Software	2212.1	236,487	16,664	3
Digital Switching - Central Office	2212.2	2,168,640	165,929	4
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	976,542	46,543	10 c
Analog Circuit Equipment	2232.2	0		11
Light Wave Circuit Equipment	2232.3	174,301	9,080	12
Aerial Cable - Nonmetallic	2421.1	0		13
Aerial Cable - Metallic	2421.2	123,626		14
Underground Cable - Nonmetallic	2422.1	35,455		15
Underground Cable - Metallic	2422.2	55,838	123,263	16
Buried Cable - Nonmetallic	2423.1	477,468		17
Buried Cable - Metallic	2423.2	4,365,450	204,526	18
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.)

Subaccount (e)	Retirements (f)	Transfers / Adjustments (g)	Balance EOY (h)	
2123.1	2,151		15,950	1
2123.2	12,858		5,449	2
2212.1	30,269		222,882	3
2212.2	237,449		2,097,120	4
2212.3			0	5
2215.1			0	6
2215.2			0	7
2231.1			0	8
2231.2			0	9
2232.1	86,694	5,871	942,262	10 c
2232.2			0	11
2232.3	7,038		176,343	12
2421.1			0	13
2421.2	767		122,859	14
2422.1			35,455	15
2422.2			179,101	16
2423.1			477,468	17
2423.2	52,373		4,517,603	18
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)
GENERAL SUPPORT ASSETS					
Motor Vehicles	2112	62,101	15.0	14,620	1
Aircraft	2113	7,953	.0	528	2C,D
Special Purpose Vehicles	2114	0			3
Garage Work Equipment	2115	0			4
Other Work Equipment	2116	121,147	10.0	5,648	5
Buildings	2121	200,123	3.3	16,786	6
Furniture	2122	3,701	10.0		7
Office Equipment	2123	33,629	2.84	793	8
General Purpose Computers	2124	769,308	20.0	13,092	9C
Total-- GENERAL SUPPORT ASSETS		1,197,962		51,467	0
CENTRAL OFFICE ASSETS					
Analog Electronic Switching	2211	0			10
Digital Electronic Switching	2212	1,787,938	7.71	182,214	11
Electro-Mechanical Switching	2215	0			12
Operator Systems	2220	0			13
Radio Systems	2231	0			14
Circuit Equipment	2232	583,684	9.79	111,126	15
Total-- CENTRAL OFFICE ASSETS		2,371,622		293,340	0
INFORMATION ORIG/TERM ASSETS					
Station Apparatus	2311	0			16
Customer Premises Wiring	2321	0			17
Large Private Branch Exchanges	2341	0			18
Public Telephone Terminal Equipment	2351	0			19
Other Terminal Equipment	2362	0			20
Total-- INFORMATION ORIG/TERM ASSETS		0		0	0
CABLE WIRE FACILITIES ASSETS					
Poles	2411	36,031	10.0		21G
Aerial Cable	2421	97,183	6.0	7,388	22
Underground Cable	2422	20,731	4.4	4,836	23
Buried Cable	2423	1,652,031	4.93	242,626	24
Submarine Cable	2424	0			25
Deep Sea Cable	2425	0			26
Intrabuilding Network Cable	2426	0			27
Aerial Wire	2431	16,320	19.0		28G

ACCUMULATED DEPRECIATION CLASS A & B (cont.)

Acct (g)	Retired (h)	Cost of Removal (i)	Salvage (j)	Other (k)	Balance EOY (l)	
2112					76,721	1
2113				(8,481)	0	2 C,D
2114					0	3
2115					0	4
2116	25,555				101,240	5
2121	67,809				149,100	6
2122					3,701	7
2123	15,009				19,413	8
2124	35,684			(477,737)	268,979	9 C
	144,057	0	0	(486,218)	619,154	
2211					0	10
2212	267,718				1,702,434	11
2215	0				0	12
2220					0	13
2231	0				0	14
2232	93,732				601,078	15
	361,450	0	0	0	2,303,512	
2311					0	16
2321					0	17
2341					0	18
2351					0	19
2362					0	20
	0	0	0	0	0	
2411					36,031	21 G
2421	767	252			103,552	22
2422	0				25,567	23
2423	52,373	1,126			1,841,158	24
2424	0				0	25
2425					0	26
2426	0				0	27
2431					16,320	28 G

ACCUMULATED DEPRECIATION CLASS A & B

Primary Plant Account (a)	Acct (b)	Balance FOY (c)	Depr Rate (d)	Annual Accrual (e)	Additional Accrual (f)
CABLE WIRE FACILITIES ASSETS					
Conduit Systems	2441	49,850	3.03	11,256	29
Total-- CABLE WIRE FACILITIES ASSETS		1,872,146		266,106	0
Total Accumulated Depreciation	3100	5,441,730		610,913	0
Less: Allocation to Nonregulated Activity - Columns e, f and I	3100			0	0 30
Net Regulated Total Accum Depreciation - 3100 Columns e, f and I				610,913	0

ACCUMULATED DEPRECIATION CLASS A & B (cont.)

Acct (g)	Retired (h)	Cost of Removal (i)	Salvage (j)	Other (k)	Balance EOY (l)	
2441					61,106	29
	53,140	1,378	0	0	2,083,734	
3100	558,647	1,378	0	(486,218)	5,006,400	
3100					0	30
3100					5,006,400	

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.

Plant Subaccount (a)	Subacct (b)	Balance FOY (c)	Depr Rate (d)	Annual Accrual (e)	Additional Accrual (f)	
Office Support Equipment	2123.1	15,322	19.0	793		1
Company Communications Equipment	2123.2	18,307	20.0			2
Software	2212.1	236,486	33.33	16,664		3
Digital Switching - Central Office	2212.2	1,551,452	7.76	165,550		4
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	497,593	9.87	94,727		10
Analog Circuit Equipment	2232.2	0				11
Light Wave Circuit Equipment	2232.3	86,091	9.5	16,399		12
Aerial Cable - Nonmetallic	2421.1	0				13
Aerial Cable - Metallic	2421.2	97,183	6.0	7,388		14
Underground Cable - Nonmetallic	2422.1	2,961	4.4	1,560		15
Underground Cable - Metallic	2422.2	17,770	4.4	3,276		16
Buried Cable - Nonmetallic	2423.1	63,899	4.8	22,920		17
Buried Cable - Metallic	2423.2	1,588,132	5.0	219,706		18
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

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	2,151				13,964	1
2123.2	12,858				5,449	2
2212.1	30,269				222,881	3
2212.2	237,449				1,479,553	4
2212.3					0	5
2215.1					0	6
2215.2					0	7
2231.1					0	8
2231.2					0	9
2232.1	86,694				505,626	10
2232.2					0	11
2232.3	7,038				95,452	12
2421.1					0	13
2421.2	767	252			103,552	14
2422.1					4,521	15
2422.2					21,046	16
2423.1					86,819	17
2423.2	52,373	1,126			1,754,339	18
2424.1					0	19
2424.2					0	20
2426.1					0	21
2426.2					0	22

RETAINED EARNINGS (ACCT. 4550)

Particulars (a)	This Year (b)	Last Year (c)	
Balance-First of Year	4,552,565	4,094,791	1 F
Changes:			
Balance Transferred from Income	528,109	457,774	2
Dividends Declared:			
Common		0	3
Preferred		0	4
Total Dividends Declared	0	0	
Miscellaneous Debits to Retained Earnings		0	5
Miscellaneous Credits to Retained Earnings	4	0	6
Balance--End of Year	<u>5,080,678</u>	<u>4,552,565</u>	

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

Particulars (a)	This Year (b)	Last Year (c)	
LOCAL NETWORK SERVICES REVENUES			
Basic Local Service Revenue (5000)*			1
Basic Area Revenue (5001)	969,014	923,112	2
Optional Extended Area Revenue (5002)	43,738	17,407	3 H
Cellular Mobile Revenue (5003)	0	0	4
Other Mobile Services Revenue (5004)	0	0	5
Public Telephone Revenue (5010)	0	0	6
Local Private Line Revenue (5040)	3,311	1,695	7
Customer Premises Revenue (5050)	1,114	1,450	8
Other Local Exchange Revenue (5060)	192,100	186,321	9
Other Local Exchange Revenue Settlements (5069)	0	0	10
TOTAL BASIC LOCAL SERVICE REVENUE (5000)	1,209,277	1,129,985	
NETWORK INTERSTATE ACCESS SERVICES REV.			
End User Revenue (5081)*	297,488	191,442	11 I
Switched Access Revenue (5082)*	548,913	649,752	12
Special Access Revenue (5083)*	93,129	74,103	13 J
TOTAL INTERSTATE ACCESS REVENUES (5080)	939,530	915,297	
NETWORK INTRASTATE ACCESS SERVICES REV.			
End User Revenue (5084.1)*	0	0	14
Switched Access Revenue (5084.2)*	487,375	624,507	15 K
Special Access Revenue (5084.3)*	104,338	95,357	16
TOTAL INTRASTATE ACCESS REVENUES (5084)	591,713	719,864	
LONG DISTANCE NETWORK SERVICES MESSAGE REV.			
Long Distance Message Revenue (5100)*	0	0	17
Long Distance Inward-Only Revenue (5111)	0	0	18
Long Distance Outward-Only Revenue (5112)	0	0	19
Unidirectional Long Distance Revenue (5110)	0	0	
Long Distance Private Network Revenues			
Subvoice Grade Revenue (5121)	0	0	20
Voice Grade Revenue (5122)	0	0	21
Audio Program Grade Revenue (5123)	0	0	22
Video Program Grade Revenue (5124)	0	0	23
Digital Transmission Revenue (5125)	0	0	24
Switching Revenue (5126)	0	0	25
Other Revenue (5128)	0	0	26
Other Revenue Settlements (5129)	0	0	27
Total Long Distance Private Network Revenue	0	0	
Other Long Distance Revenue (5160)	0	0	28
Other Long Distance Revenue Settlements (5169)	0	0	29
TOTAL LONG DISTANCE NET. SERVICES MESSAGE REV.	0	0	

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

Particulars (a)	This Year (b)	Last Year (c)	
MISCELLANEOUS REVENUES			
Directory Revenue (5230)*	79,735	108,100	30 L
Rent Revenue (5240)*	1,155	1,457	31
Corporate Operations Revenue (5250)*	0	0	32
Miscellaneous:			
Miscellaneous Revenue (5260)*			33
Special Billing Arrangements Revenue (5261)	0	0	34
Customer Operations Revenue (5262)	0	0	35
Plant Operations Revenue (5263)	0	0	36
Other Incidental Regulated Revenue (5264)	16,584	8,024	37
Other Revenue Settlements (5269)	17	46	38
Total Miscellaneous Revenue (5260)	16,601	8,070	
Interstate Billing and Collection Revenue*	12,798	26,223	39 M
Intrastate Billing and Collection Revenue*	68,852	76,775	40
Total Carrier Billing and Collection Revenue (5270)*	81,650	102,998	
Nonregulated Operating Revenue (5280)**			41
TOTAL MISCELLANEOUS REVENUES	179,141	220,625	
GROSS OPERATING REVENUES	2,919,661	2,985,771	
UNCOLLECTIBLE REVENUES			
Uncollectible Revenue (5300)*			42
Uncollectible Revenue--Telecommunications (5301)	11,796	9,726	43
Uncollectible Revenue--Other (5302)	43,669	34	44 N
TOTAL UNCOLLECTIBLE REVENUE (5300)	55,465	9,760	
TOTAL OPERATING REVENUES	2,864,196	2,976,011	

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

EXPENSES - CLASS A & B

Particulars (a)	Total This Year (b)	Total Last Year (c)	
PLANT SPECIFIC OPERATIONS EXPENSE			
Total Network Support Expense (6110)	11,710	15,125	1
Less: Nonregulated		0	2
Net Regulated	11,710	15,125	3
Total General Support Expense (6120)	23,042	26,131	4
Less: Nonregulated		0	5
Net Regulated	23,042	26,131	6
Total Central Office Switching Expense (6210)	66,195	79,168	7
Less: Nonregulated		0	8
Net Regulated	66,195	79,168	9
Total Operator Systems Expense (6220)	0	0	10
Less: Nonregulated		0	11
Net Regulated	0	0	12
Total Central Office Transmission Expenses (6230)	27,753	36,890	13
Less: Nonregulated		0	14
Net Regulated	27,753	36,890	15
Total Information Orig. / Term. Expense (6310)	0	0	16
Less: Nonregulated		0	17
Net Regulated	0	0	18
Total Cable and Wire Fac. Expense (6410)	98,174	141,594	19
Less: Nonregulated		0	20
Net Regulated	98,174	141,594	21
TOTAL PLANT SPECIFIC OPERATIONS EXPENSE	226,874	298,908	
Less: Nonregulated	0	0	
Net Regulated	226,874	298,908	
PLANT NONSPECIFIC OPERATIONS EXPENSE			
Total Other Property, Plant and Equip. Exp. (6510)	0	(714)	22
Less: Nonregulated		0	23
Net Regulated	0	(714)	24
Total Network Operations Expense (6530)	205,056	193,010	25
Less: Nonregulated		0	26
Net Regulated	205,056	193,010	27
Access Expense (6540)	38,986	21,516	28
Less: Nonregulated		0	29
Net Regulated	38,986	21,516	30
Total Depreciation and Amortization Expense (6560)	631,108	711,810	31
Less: Nonregulated		0	32
Net Regulated	631,108	711,810	33
TOTAL PLANT NONSPECIFIC OPERATIONS EXP.	875,150	925,622	
Less: Nonregulated	0	0	
Net Regulated	875,150	925,622	

EXPENSES - CLASS A & B

Particulars (a)	Total This Year (b)	Total Last Year (c)	
CUSTOMER OPERATIONS EXPENSE			
Total Marketing (6610)	100,665	107,969	34
Less: Nonregulated		0	35
Net Regulated	100,665	107,969	36
<hr/>			
Total Services (6620)	188,728	220,839	37
Less: Nonregulated		0	38
Net Regulated	188,728	220,839	39
<hr/>			
TOTAL CUSTOMER OPERATIONS EXPENSE	289,393	328,808	
Less: Nonregulated	0	0	
Net Regulated	289,393	328,808	
<hr/>			
CORPORATE OPERATIONS EXPENSE			
Total Exec. and Planning (6710)	144,243	147,520	40
Less: Nonregulated		0	41
Net Regulated	144,243	147,520	42
<hr/>			
Total General and Administrative (6720)	354,821	361,870	43
Less: Nonregulated		0	44
Net Regulated	354,821	361,870	45
<hr/>			
Provision for Uncollectible Notes Receiv. (6790)	0	0	46
Less: Nonregulated		0	47
Net Regulated	0	0	48
<hr/>			
TOTAL CORPORATE OPERATIONS EXPENSE	499,064	509,390	
Less: Nonregulated	0	0	
Net Regulated	499,064	509,390	
<hr/>			
TOTAL EXPENSES	1,890,481	2,062,728	
Less: Nonregulated	0	0	
Net Regulated	1,890,481	2,062,728	

EXPENSES - CLASS A & B (DETAIL)

Particulars (a)	Total This Year (b)	Total Last Year (c)	
Property Held for Future Tele. Use Exp. (6511)	0	0	1
Provisioning Expense (6512)	0	(714)	2
Total: Reported in Account 6510	0	(714)	
Depreciat. Exp.--Tele. Plant in Service (6561)	606,137	711,282	3
Depreciat. Exp.--Prop. Held for Future Tele. Use (6562	0	0	4
Amortization Expense--Tangible (6563)	0	0	5
Amortization Expense--Intangible (6564)	24,443	0	6
Amortization Expense--Other (6565)	528	528	7
Total: Reported in Account 6560	631,108	711,810	

CALCULATION OF ASSESSABLE REVENUES FOR REMAINDER AND TELEPHONE RELAY ASSESSMENT PURPOSES

Currently, cooperatives are not billed for remainder assessment, but are subject to the telephone relay assessment.

Description (a)	This Year (b)	
Gross Operating Revenues	2,919,661	1
Plus: Collection of amounts previously written off		2
Less: Uncollectibles written off during the year	55,466	3
Plus: Total Other Operating Income and (Expense) (7100)	2,328	4
Less: Nonregulated Operating Revenue (included in Gross Oper. Rev. on Line 1)		5
Plus: Nonregulated Net Write Off Amount (included on lines 2 and 3)		6
Less: Out-of-State Operating Revenues (included in Gross Oper. Rev. on Line 1)		7
Plus (or Less) Other (please specify): NONE	0	8
Assessable Revenues for Remainder and Telephone Relay Assessment Purposes	<u>2,866,523</u>	

CALCULATION OF ASSESSABLE REVENUES FOR UNIVERSAL SERVICE FUND ASSESSMENT PURPOSES

Description (a)	This Year (b)	
Total Basic Local Service Revenue (5000)	1,209,277	1
Plus: Total Intrastate Access Revenues (5084)	591,713	2
Plus: Total Long Distance Network Services Revenue	0	3
Less: Out-of-State Operating Revenues (included in the above lines)		4
Plus: Intrastate Payphone Revenues		5
Plus (or Less) Other (please specify): None	0	6
Assessable Revenues for Universal Service Fund Assessment Purposes	<u>1,800,990</u>	

CALCULATION OF ASSESSABLE REVENUES FOR REMAINDER AND TELEPHONE RELAY ASSESSMENT PURPOSES

Currently, cooperatives are not billed for remainder assessment, but are subject to the telephone relay assessment.

Description (a)	This Year (b)	
Gross Operating Revenues	2,919,661	1
Plus: Collection of amounts previously written off		2
Less: Uncollectibles written off during the year	55,466	3
Plus: Total Other Operating Income and (Expense) (7100)	2,328	4
Less: Nonregulated Operating Revenue (included in Gross Oper. Rev. on Line 1)		5
Plus: Nonregulated Net Write Off Amount (included on lines 2 and 3)		6
Less: Out-of-State Operating Revenues (included in Gross Oper. Rev. on Line 1)		7
Plus (or Less) Other (please specify): NONE	0	8
Assessable Revenues for Remainder and Telephone Relay Assessment Purposes	<u>2,866,523</u>	

CALCULATION OF ASSESSABLE REVENUES FOR UNIVERSAL SERVICE FUND ASSESSMENT PURPOSES

Description (a)	This Year (b)	
Total Basic Local Service Revenue (5000)	1,209,277	1
Plus: Total Intrastate Access Revenues (5084)	591,713	2
Plus: Total Long Distance Network Services Revenue	0	3
Less: Out-of-State Operating Revenues (included in the above lines)		4
Plus: Intrastate Payphone Revenues		5
Plus (or Less) Other (please specify): None	0	6
Assessable Revenues for Universal Service Fund Assessment Purposes	<u>1,800,990</u>	

OTHER INCOME ACCOUNTS

Particulars (a)	This Year (b)	Last Year (c)	
OTHER OPERATING INCOME AND EXPENSE			
Total Other Oper. Income and (Expense) (7100)	2,328	2,328	1
OPERATING TAXES			
Operating Investment Tax Credits--Net (7210)	0	0	2
Operating Federal Income Taxes (7220)	194,028	282,655	3
Operating State and Local Income Taxes (7230)	68,156	69,430	4
Operating Other Taxes (7240)	96,391	114,323	5
Provision for Deferred Operating Income Taxes--Net (7250)	75,797	(51,524)	6
TOTAL OPERATING TAXES (7200)	434,372	414,884	
NONOPERATING INCOME AND EXPENSE			
Dividend Income (7310)	3,822	273	7
Interest Income (7320)	12,790	11,095	8
Income from Sinking and Other Funds (7330)	0	0	9
Allowance for Funds Used During Construction (7340)	1,393	0	10
Gains or (Losses) from the Disposition of Certain Property (7350)	0	0	11
Other Nonoperating Income (7360)	436	492	12
Special Charges (7370)	3,126	5,062	13
TOTAL NONOPERATING INCOME AND EXPENSE (7300)	15,315	6,798	
NONOPERATING TAXES			
Total Nonoperating Taxes (7400)	5,822	2,344	14
INTEREST AND RELATED ITEMS			
Total Interest and Related Items (7500)	32,990	54,786	15
EXTRAORDINARY ITEMS			
Extraordinary Items (7600)	0	0	16
NONREGULATED NET INCOME			
Nonregulated Net Income (7990)	9,935	7,379	17

NONREGULATED ACTIVITIES

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

Nonregulated Activity (a)	
1 & 2 line phones, business systems & inside wiring.	1
Direct Broadcast Systems (DBS) where available.	2
Internet service where available.	3
Mobile equipment where the tariff allows and where available.	4
Paging service where the tariff allows and where available.	5
Voicemail service where the tariff allows and where available.	6

EMPLOYEE DATA - END OF YEAR

Report employee data based on primary allocation of respective wages and salaries.

Particulars (a)	Employees (b)	
Plant Operations		
Supervisory & Management		1
Central Office	1	2
Outside Plant	3	3
Building & Service		4
Other		5
Customer Operations		
Supervisory & Management		6
Operators		7
Business Office	5	8
Other		9
Corporate Operations		
Executive & General Management	1	10
Accounting & Finance		11
External Relations		12
Human Resources		13
Information Management		14
Legal		15
Procurement		16
Research & Development		17
Other		18
Other		
All Other Employees, Not Listed Above		19
Total Employees	10	
Part-Time Employees		20
Full-Time Employees	10	21
Total Part-Time and Full-Time Employees	10	

TELEPHONE CALLS AND MINUTES OF USE PER MONTH

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

Item (a)	Telephone Calls (000's) (b)	Minutes of Use (000's) (c)	
LOCAL			
Intra-Exchange	0	0	1 A
Extended Area Service	0	0	2 A
Extended Community Calling	0	0	3 A
Other Local-Undefined	0	0	4 A
Total Local	0	0	
TOLL			
Toll	437	1,532	5
Total Toll	437	1,532	
Total Local & Toll	437	1,532	

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.	0	0	0	0	2
Feature Group B -- Orig.	36	0	0	0	3
Feature Group B -- Term.	2	1	0	0	4
Feature Group C -- Orig.	0	0	0	0	5
Feature Group C -- Term.	0	0	0	0	6
Feature Group D -- Orig.	3,938	3,519	2,787	0	7
Feature Group D -- Term.	2,887	1,891	4,631	0	8

OUTSIDE PLANT STATISTICS AT END OF YEAR

Description of Item (a)	Amount (b)	
Sheath miles of plant - fiber optics	18	1
Strand miles of plant - fiber optics	156	2
Route miles of plant - microwave		3

SPECIAL ACCESS CIRCUITS IN USE AT END OF YEAR

Circuit Type (a)	InterLATA Chan. Terms. (b)	IntraLATA Chan. Terms. (c)	
Voice grade	5	2	1
56 kbps	7	9	2
64 kbps (DS0)	3	2	3
1.54 Mbps (DS-1)	39	7	4
45 Mbps (DS-3)	0	0	5 B
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 - fiber optics	18	1
Strand miles of plant - fiber optics	156	2
Route miles of plant - microwave		3

SPECIAL ACCESS CIRCUITS IN USE AT END OF YEAR

Circuit Type (a)	InterLATA Chan. Terms. (b)	IntraLATA Chan. Terms. (c)	
Voice grade	5	2	1
56 kbps	7	9	2
64 kbps (DS0)	3	2	3
1.54 Mbps (DS-1)	39	7	4
45 Mbps (DS-3)	0	0	5 B
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)	
Business			
1 Party	702	696	3
2 Party	0	0	4
4 Party	0	0	5
PBX Trunks/System Trunks	0	0	6
Centrex Trunks	0	0	7
Centrex Lines	257	268	8
Key System Trunks	139	143	9
Mobile (Utility Provided Service)	0	0	10
Paging (Utility Provided Service)	0	0	11
FX-Out (Switched)	3	2	12
Pay Telephone	0	0	13
Coin-Operated Pay Telephone	0	0	14
Independent Pay Telephone Provider	0	0	15
Other	0	0	16
Total Business Lines	1,101	1,109	17
Residential (Incl. Emp. Concess.)			
1 Party	2,823	2,755	18
2 Party	0	0	19
4 Party	0	0	20
FX-Out (Switched)	2	1	21
Other	6	7	22
Total Residential Lines	2,831	2,763	23
Total Bus & Res Lines	3,932	3,872	24
Company Used Lines	63	66	25
Total Lines Used	3,995	3,938	26
			27

SERVICE DATA (cont.)

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

Item (a)	FOY (b)	EOY (c)	
Miscellaneous			
WATS Lines - OutWATS	0	0	3
WATS Lines - 800 Service	0	0	4
FX-In-intraLATA	0	0	5
Special Access-intraLATA			6
(expressed in equiv. access lines)	128	181	7
Special Access-interLATA			8
(expressed in equiv. access lines)	610	951	9
Feature Group A Lines	0	0	10
Feature Group B Trunks	0	0	11
Feature Group C Trunks	0	0	12
Feature Group D Trunks	384	360	13
TSPS - Trunks	15	15	14
EAS - Trunks	288	288	15
Cellular Trunks (Pub. Sw. Net.)	0	0	16
Video Distance Learning	0	0	17
- discounted (special tariff)			18
Customers			
Lifeline Customers	45	37	20
Linkup Customers	3	0	21
Other			
Total Company Square Miles	123	123	23
Total Company Route Miles	321	328	24
Footnotes			25

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	2600	4540			1
Business					2
1 Party	582	114			3
2 Party	0	0			4
4 Party	0	0			5
PBX Trunks/System Trunks	0	0			6
Centrex Trunks	0	0			7
Centrex Lines	248	20			8
Key System Trunks	121	22			9
Mobile (utility provided service)	0	0			10
Paging (utility provided service)	0	0			11
FX-Out (Switched)	2	0			12
Pay Telephone	0	0			13
Coin-Operated Pay Telephone	0	0			14
Independent Pay Telephone Provider	0	0			15
Other	0	0			16
Total Business Lines	953	156	0	0	17
Residential (Incl. Emp. Concess.)					18
1 Party	1,722	1,033			19
2 Party	0	0			20
4 Party	0	0			21
FX-Out (Switched)	1	0			22
Other	7	0			23
Total Residential Lines	1,730	1,033	0	0	24
Total Bus & Res Lines	2,683	1,189	0	0	25
Company Used Lines	51	15			26
Total Lines Used	2,734	1,204	0	0	27

SERVICE DATA - END OF YEAR (cont.)

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

Item (a)	Exchange (b)	Exchange (c)	Exchange (d)	Exchange (e)	
PSCW Exchange ID	2600	4540			1
Miscellaneous					2
WATS Lines - OutWATS		0			3
WATS Lines - 800 Service	0	0			4
FX-In-intraLATA	0	0			5
Special Access-intraLATA (equiv. access lines)	130	51			6 7
Special Access-interLATA (equiv. access lines)	902	49			8 9
Feature Group A Lines		0			10
Feature Group B Trunks		0			11
Feature Group C Trunks	0	0			12
Feature Group D Trunks	264	96			13
TSPS - Trunks	9	6			14
EAS - Trunks	168	120			15
Cellular Trunks (Pub. Sw. Net.)		0			16
Video Distance Learning - discounted (special tariff)		0			17 18
Other					19
Exchange Square Miles	60	63			20
Exchange Route Miles	142	186			21
Footnotes					22

MANUFACTURER ABBREVIATIONS

Use these abbreviations when completing the central office data schedule.

Manufacturer Name (a)	Abbreviation (b)	
Alcatel	AL	1
ATTC	ATT	2
GTE	GTE	3
ITT	ITT	4
Lucent	ATT/LUC	5
Nippon Electric	NEC	6
Northern Telecom	NTI	7
Siemens	SI	8
Stromberg-Carlson	SC	9
VIDAR	VI	10

EQUIPMENT ABBREVIATIONS

Use these abbreviations when completing the central office data schedule.

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

MANUFACTURER ABBREVIATIONS

Use these abbreviations when completing the central office data schedule.

Manufacturer Name (a)	Abbreviation (b)	
Alcatel	AL	1
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Northern Telecom	NTI	7
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Stromberg-Carlson	SC	9
VIDAR	VI	10

EQUIPMENT ABBREVIATIONS

Use these abbreviations when completing the central office data schedule.

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

CENTRAL OFFICE DATA - END OF YEAR

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

Description (a)	Central Off. (b)	Central Off. (c)	Central Off. (d)	Central Off. (e)	
Exchange Name	JOHNSON CREEK REESEVILLE				1
PSCW Exchange ID	2600	4540			2
Central Office Name	JOHNSON CREEK REESEVILLE				3
PSCW Central Office ID	1	1			4
Central Office CLLI Code	RSVLWIXADS0	RSVLWIXADS0			5
Manufacturer of COE (Page 54)	ATT	NTI			6
Year COE Installed	1995	1989			7
Type of Equipment (Page 54)	D	D			8
(S)tandalone, (H)ost, (R)emote, (A)dv Fiber Comm	S	S			9
Remote Host PSCW Exchange ID					10
Remote Host PSCW Central Office ID					11
COE Generic Software Release No.	5E15	411.2			12
SS7?	Yes	Yes			13
9-1-1?	Yes	Yes			14
Access Lines - In Use	2,734	1,204			15
- Equipped	3,087	1,280			16
- Wired	3,087	1,280			17
Trunks - In Use	576	255			18
- Equipped	1,152	288			19
- Wired	1,152	300			20
ISDN Available?	Yes	No			21
ISDN Lines - In Use (BRI)	13	0			22
- In Use (PRI)	3	0			23
XDSL Available?	No	No			24
- In Use (# lines)					25
Switched 56 Service?	No	No			26
Switched 56 lines in use	0	0			27
Digital Transmission Facilities: DS-1 - In Use	84	17			28
DS-3 - In Use	4	1			29
Advanced Data Service Available:					
Packet Switching?	No	No			30
SMDS?	No	No			31
Frame Relay?	No	No			32
ATM (Asynchronous Trans. Mode)?	No	No			33
Video Information - Service Available?	No	No			34
- In Use (# lines) ¹	0	0			35
Fiber Transmission Facilities:					
No. of fiber strands entering C.O.	60	64			36
No. of fiber strands working (LIT) in C.O.	8	4			37
No. of fiber strands for interoffice use	24	16			38
Miles of fiber sheath in wire center	8	10			39
Access Tandem Serving this C.O.:					
- C.O. Name	MILWAUKEE	MILWAUKEE			40
- PSCW C.O. ID	3420-01	3420-01			41
Does this C.O. do access tandem switching?	No	No			42
Footnotes					43

¹ Teleco provided end-to-end facility.

GENERAL, SCHEDULE LEVEL AND SCHEDULE LINE FOOTNOTES

General Footnote

Schedule Footnotes

Schedule Line Footnotes

- A)** This information is not available.
- B)** The Company does not have these types of circuits in service.
- C)** Amounts listed on pages 22 and 24, in column (g) and pages 26 and 28, column (k) are reclasses between accounts or transfers with affiliates.
- D)** The dollars showing in A/C 2113 - Aircraft actually consist of general support assets under \$2,000 and are the result of the FCC docket No. 95-60 for accounting and reporting general support assets under \$2,000.
- E)** Federal Income Tax payable to parent is recorded in A/C 4070100.
- F)** Miscellaneous credit is for rounding.
- G)** Accumulated depreciation is greater than the asset balance because per the WI PSC, we are allowed to depreciate more than 100% of this account group.
- H)** Increase due to an increase in minutes of use.
 - I)** Change is due to a change in the monthly NECA reporting.
- J)** Increase is due to increase in special access circuits.
- K)** Revenues are down due to decrease in Intrastate minutes of use.
- L)** Decrease is a result of this category now being netted with Directory Expense. Break out of expenses is no longer tracked separately.
- M)** Decrease due to new B&C contracts beginning in 2002.
- N)** Write-offs due to Global Crossing and WorldCom/MCI bankruptcies.
- O)** Decrease in cable maintenance.
- P)** Increase due to increase in USAC and WI TEACH.