



4004

**ANNUAL REPORT**

OF

Name: VERNON TELEPHONE COOPERATIVE

Principal Office: 103 N MAIN ST  
P.O. BOX 20  
WESTBY, WI 54667-0020  
PO Box Zip Code: 54667-0020

For the Year Ended: DECEMBER 31, 2004

TELECOMMUNICATIONS UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
<http://psc.wi.gov>

*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. 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, unless additional provisional confidential treatment is desired.** Go to the Public Service Commission of Wisconsin's Web Page at <http://psc.wi.gov>, and select the appropriate program for Incumbent Local Exchange Carriers (LECs). If additional confidential treatment is desired, contact Christopher Larson at (608) 267-9508 or [christopher.larson@psc.state.wi.us](mailto:christopher.larson@psc.state.wi.us) for instructions.
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-116. 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). Do not type commas when entering numbers. 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. Report all dollar amounts to the nearest thousand dollars. (Example: \$130,000 should be reported as \$130.)
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. These items vary from year to year and are based on the Commission's decision regarding confidential items in the annual report.

## GENERAL RULES FOR REPORTING

If additional provisional confidential treatment is desired, do not file the annual report electronically using the program's e-mail filing capabilities.

13. It is not necessary to manually or electronically "sign" the signature page. It is not necessary to file a hardcopy of the annual report with the Commission.
14. **Edit Check, Confidential Listing, Exported Annual Report, and Export Status Files; Filing the Completed Report:**

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 (e.g., the new name, the date of the change, and the affected entities with their respective four-digit Commission identification numbers) 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 <http://www.wdfi.org>; or
3. By writing to DFI at P.O. Box 7846, Madison, WI 53707-7846.

**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.**

## **GENERAL RULES FOR REPORTING**

### **16. Changes to the Annual Report Subsequent to Filing:**

If making revisions to the report subsequent to an electronic filing (i.e., using the program's e-mail capabilities) 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

<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>	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"><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>	A central office switch which has no remote switching units (RSUs) subtending it.
<b>Trunk</b>	A communications path connecting two switching systems in the establishment of an end-to-end connection.
<b>Wide Area Telephone Service (WATS)</b>	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.
<b>Wire Center</b>	The location of one or more local switching systems. A point at which customers' loops converge.

**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

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** VERNON TELEPHONE COOPERATIVE  
**Utility Location:** 103 N MAIN ST  
P.O. BOX 20  
WESTBY, WI 54667-0020  
P.O. BOX ZIP 54667-0020

**Utility (or Parent/Holding Company) Web Site Address:**  
www.vernontel.com

**When was utility organized?:** 10/22/1952

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

**Telephone numbers for potential customers to contact company:**

Business Customers: (608) 634 - 3136 Ext:

Residential Customers: (608) 634 - 3136 Ext:

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**Primary Utility Contact (located at utility address)**

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**Name:** MR. SCOTT E. HAAKENSON  
**Title:** ACCOUTANT  
**Firm:** VERNON TELEPHONE COOPERATIVE  
**Office Address:** 103 NORTH MAIN STREET  
P.O. BOX 20  
WESTBY, WI 54667-0020  
**Fax Number:** (608) 634 - 2000  
**Telephone Number:** (608) 634 - 3136 EXT 223  
**Email Address:** shaakenson@vernontel.com

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

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**Name:** MR. SCOTT E. HAAKENSON  
**Title:** ACCOUNTANT  
**Office Address:** 103 NORTH MAIN STREET  
P.O. BOX 20  
WESTBY, WI 54667-0020  
**Fax Number:** (608) 634 - 2000  
**Telephone Number:** (608) 634 - 3136 EXT 223  
**Email Address:** shaakenson@vernontel.com

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

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**Name:** MR. BRUCE E. HOEHNE, CPA  
**Title:** PARTNER  
**Firm:** KIESLING ASSOCIATES  
**Office Address:** 8517 EXCELSIOR DRIVE, SUITE #301  
MADISON, WI 53717-1994  
**Fax Number:** (608) 664 - 9112  
**Telephone Number:** (608) 664 - 9110  
**Email Address:** bhoehne@kiesling.com

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**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** MR. SCOTT E. HAAKENSON  
**Title:** ACCOUNTANT  
  
**Office Address:** 103 NORTH MAIN STREET  
P.O. BOX 20  
WESTBY , WI 54667-0020  
  
**Fax Number:** (608) 634 - 2000  
**Telephone Number:** (608) 634 - 3136 EXT 223  
**Email Address:** shaakenson@vernontel.com

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

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**Name:** MR. KURT C. HAUGE  
**Title:** PLANT MANAGER  
  
**Office Address:** 103 NORTH MAIN STREET  
P.O. BOX 20  
WESTBY , WI 54667-0020  
  
**Fax Number:** (608) 634 - 2000  
**Telephone Number:** (608) 634 - 3136 EXT 222  
**Email Address:**

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**Contact person for regulatory inquiries and complaints**

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**Name:** MR. SCOTT E. HAAKENSON  
**Title:** ACCOUNTANT  
**Firm:** VERNON TELEPHONE COOPERATIVE  
**Office Address:** 103 NORTH MAIN STREET  
P.O. BOX 20  
WESTBY , WI 54667-0020  
  
**Fax Number:** (608) 634 - 2000  
**Telephone Number:** (608) 634 - 3136 EXT 223  
**Email Address:** shaakenson@vernontel.com

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**List names, addresses, and percent ownership interest held by persons owning 5 percent or more of outstanding voting securities or membership interests. If any stock (or interest) 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).**

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**Name:** N/A  
**Address:** N/A  
PO BOX 0  
N/A, WI 54667  
  
**Percent Interest Held:**  
**Beneficial Owner:** NONE

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## IDENTIFICATION AND OWNERSHIP

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

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<b>Company Name:</b>	VERNON COMMUNICATIONS, LLC
<b>Form of Interest:</b>	OWNED
<b>Extent Of Interest:</b>	100%

### OFFICERS AND DIRECTORS

**Name, Title/Occupation  
and Business Address**

---

<b>Name:</b> BRAD GABRIELSON	
<b>Title/Occupation:</b> DIRECTOR	
<b>Business Address (1):</b> E11810 STATE HIGHWAY 82	
<b>Business Address (2):</b>	
<b>Business Address (3):</b>	
<b>City State, Zip:</b> LA FARGE, WI 54639	<b>1</b>

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<b>Name:</b> DAVID DREGNE	
<b>Title/Occupation:</b> DIRECTOR	
<b>Business Address (1):</b> 109 E. CENTER ST	
<b>Business Address (2):</b>	
<b>Business Address (3):</b>	
<b>City State, Zip:</b> READSTOWN, WI 54652	<b>2</b>

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<b>Name:</b> DONALD STOWELL	
<b>Title/Occupation:</b> DIRECTOR	
<b>Business Address (1):</b> 11028 ELM ST	
<b>Business Address (2):</b>	
<b>Business Address (3):</b>	
<b>City State, Zip:</b> YUBA, WI 54634	<b>3</b>

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<b>Name:</b> EDMUND WOLF	
<b>Title/Occupation:</b> DIRECTOR	
<b>Business Address (1):</b> 118 COLUMBIA ST	
<b>Business Address (2):</b>	
<b>Business Address (3):</b>	
<b>City State, Zip:</b> DESOTO, WI 54624	<b>4</b>

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<b>Name:</b> HARLAN ERLANDSON	
<b>Title/Occupation:</b> PRESIDENT/DIRECTOR	
<b>Business Address (1):</b> 321 N. STATE RD	
<b>Business Address (2):</b>	
<b>Business Address (3):</b>	
<b>City State, Zip:</b> LA FARGE, WI 54639	<b>5</b>

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<b>Name:</b> JIM MATTHES	
<b>Title/Occupation:</b> VICE-PRESIDENT/DIRECTOR	
<b>Business Address (1):</b> 11675 COUNTY RD I	
<b>Business Address (2):</b>	
<b>Business Address (3):</b>	
<b>City State, Zip:</b> VIOLA, WI 54664	<b>6</b>

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

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<b>Name:</b> MARTY STENSLIEN	
<b>Title/Occupation:</b> DIRECTOR	
<b>Business Address (1):</b> S1528 STENSLIEN LN	
<b>Business Address (2):</b>	
<b>Business Address (3):</b>	
<b>City State, Zip:</b> WESTBY, WI 54667	<b>7</b>

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<b>Name:</b> NORMAN JAMBOIS	
<b>Title/Occupation:</b> SECRETARY & TREASURER/DIRECTOR	
<b>Business Address (1):</b> 603 MAIN ST	
<b>Business Address (2):</b>	
<b>Business Address (3):</b>	
<b>City State, Zip:</b> GENOA, WI 54632	<b>8</b>

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<b>Name:</b> ORRIS PETERSON	
<b>Title/Occupation:</b> DIRECTOR	
<b>Business Address (1):</b> E6344 COUNTY RD NN	
<b>Business Address (2):</b>	
<b>Business Address (3):</b>	
<b>City State, Zip:</b> VIROQUA, WI 54665	<b>9</b>

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<b>Name:</b> RON IVERSON	
<b>Title/Occupation:</b> DIRECTOR	
<b>Business Address (1):</b> 215 WEST AVE N	
<b>Business Address (2):</b>	
<b>Business Address (3):</b>	
<b>City State, Zip:</b> WESTBY, WI 54667	<b>10</b>

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**INCOME STATEMENT - TOTAL COMPANY**

Particulars (a)	This Year (000's) (b)	Last Year (000's) (c)	
<b>Operating Revenues</b>			
Operating Revenues (5000-5300)	6,369	6,016	1
<b>Total Operating Revenues</b>	<b>6,369</b>	<b>6,016</b>	
<b>Operating Expenses</b>			
Plant Specific Operations Expenses (6110-6410)	1,023	1,027	2
Other Plant Nonspecific Operations Expenses	2,710	2,388	3
Customer Operations Expense (6610-6620)	538	565	4
Corporate Operations Expense (6720-6790)	766	747	5
Other Operating Income and Expense (7100)	0	0	6
Operating Taxes (7200)	277	283	7
<b>Total Operating Expenses</b>	<b>5,314</b>	<b>5,010</b>	
<b>Net Operating Income</b>	<b>1,055</b>	<b>1,006</b>	
<b>Other Income</b>			
Nonoperating Income and Expense (7300)	(308)	(78)	8
Nonoperating Taxes (7400)	1	(30)	9
Interest and Related Items (7500)	215	235	10
Extraordinary Items (7600)	0	0	11
Nonregulated Net Income (7990)	(120)	(54)	12
<b>Total Nonoperating Income</b>	<b>(644)</b>	<b>(337)</b>	
<b>Net Income</b>	<b>411</b>	<b>669</b>	

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

Particulars (a)	Balance--EOY	Balance--FOY (000's) (c)	
<b>CURRENT ASSETS</b>			
<b>CASH AND EQUIVALENTS</b>			
Cash and Equivalents (1120)*	2,304	2,352	1
<b>TOTAL CASH AND EQUIVALENTS</b>	<b>2,304</b>	<b>2,352</b>	
<b>RECEIVABLES AND ALLOWANCE FOR DOUBTFUL ACCOUNTS</b>			
Receivables (1170)*	1,695	1,052	2
Allowance for Doubtful Accounts (1171)*			3
<b>TOTAL RECEIVABLES AND ALLOWANCE FOR DOUBTFUL ACCOUNTS</b>	<b>1,695</b>	<b>1,052</b>	
<b>SUPPLIES</b>			
Inventories (1220)*	298	195	4
<b>TOTAL SUPPLIES</b>	<b>298</b>	<b>195</b>	
<b>PREPAYMENTS</b>			
Prepayments (1280)*	69	101	5
<b>TOTAL PREPAYMENTS</b>	<b>69</b>	<b>101</b>	
<b>OTHER CURRENT ASSETS</b>			
Other Current Assets (1350)*			6
<b>TOTAL OTHER CURRENT ASSETS</b>	<b>0</b>	<b>0</b>	
<b>TOTAL CURRENT ASSETS</b>	<b>4,366</b>	<b>3,700</b>	
<b>NONCURRENT ASSETS</b>			
<b>INVESTMENTS</b>			
Nonregulated Investments (1406)*	407	422	7 J
RTB Class B Stock (1402)*	96	96	8
Other Noncurrent Assets (1410)*	291	503	9
<b>TOTAL INVESTMENTS</b>	<b>794</b>	<b>1,021</b>	
<b>DEFERRED CHARGES</b>			
Deferred Maint., Retirements and Other Deferred Charges (1438)*	2	8	10
<b>TOTAL DEFERRED CHARGES</b>	<b>2</b>	<b>8</b>	
<b>OTHER JURISDICTIONAL ASSETS-NET</b>			
Other Jurisdictional Assets-Net (1500)*			11
<b>TOTAL OTHER JURISDICTIONAL ASSETS-NET</b>	<b>0</b>	<b>0</b>	
<b>TOTAL NONCURRENT ASSETS</b>	<b>796</b>	<b>1,029</b>	
<b>PLANT</b>			
<b>TELECOMMUNICATIONS PLANT IN SERVICE</b>			
Telecommunications Plant in Service (2001)*	28,663	26,372	12 J
Less: Accumulated Depreciation (3100)*	18,821	16,595	13 J
Less: Accumulated Amortization-Tangible (3400)*			14
Less: Accumulated Amortization-Capitalized Leases (3410)			15
<b>NET TELECOMMUNICATIONS PLANT IN SERVICE</b>	<b>9,842</b>	<b>9,777</b>	
<b>PROPERTY HELD FOR FUTURE USE</b>			
Property Held for Future Telecommunications Use (2002)*			16
Less: Accumulated Depr.-Held for Future Telecom. Use (3200)*			17
<b>NET PROPERTY HELD FOR FUTURE USE</b>	<b>0</b>	<b>0</b>	

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

Particulars (a)	Balance--EOY	Balance--FOY (000's) (c)	
<b>PLANT</b>			
<b>NONOPERATING PLANT</b>			
Nonoperating Plant (2006)*			18
Less: Accumulated Depreciation-Nonoperating (3300)*			19
<b>NET NONOPERATING PLANT</b>	<b>0</b>	<b>0</b>	
<b>TPUC</b>			
Telecommunications Plant Under Construction (2003)*	363	216	20
<b>TOTAL TPUC</b>	<b>363</b>	<b>216</b>	
<b>TELECOMMUNICATIONS PLANT ADJUSTMENT</b>			
Telecommunications Plant Adjustment (2005)*			21
<b>NET TELECOMMUNICATIONS PLANT ADJUSTMENT</b>	<b>0</b>	<b>0</b>	
<b>GOODWILL</b>			
Goodwill (2007)*			22
<b>TOTAL GOODWILL</b>	<b>0</b>	<b>0</b>	
<b>TOTAL PLANT</b>	<b>10,205</b>	<b>9,993</b>	
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>15,367</b>	<b>14,722</b>	

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

Particulars (a)	Balance--EOY (000's) (b)	Balance--FOY (000's) (c)	
<b>CURRENT LIABILITIES</b>			
Notes Payable (4020)*			1
Other Current Accounts and Notes Payable (4000)*	698	758	2
Customers' Deposits (4040)*			3
Income Taxes-Accrued (4070)*	0	0	4
Other Taxes-Accrued (4080)*			5
Net Current Deferred Operating Income Taxes (4100)*			6
Net Current Deferred Nonoperating Income Taxes (4110)*			7
Current Maturities-Long-Term Debt (4050)*	394	336	8
Current Maturities-Capital Leases (4060)*			9
Other Current Liabilities (4130)*	6	5	10
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,098</b>	<b>1,099</b>	
<b>LONG-TERM DEBT</b>			
Long-Term Debt and Funded Debt (4200)*	4,366	4,263	11
<b>TOTAL LONG-TERM DEBT</b>	<b>4,366</b>	<b>4,263</b>	
<b>OTHER LIABILITIES AND DEFERRED CREDITS</b>			
Other Liabilities and Deferred Credits (4300)*	3,178	2,580	12
Unamortized Operating Investment Tax Credits-Net (4320)*			13
Unamortized Nonoperating Investment Tax Credits-Net (4330)*			14
Net Noncurrent Deferred Operating Income Taxes (4340)*			15
Net Deferred Tax Liability Adjustments (4341)*			16
Net Noncurrent Deferred Nonoperating Income Taxes (4350)*			17
Deferred Tax Regulatory Adjustments-Net (4361)*			18
Other Jurisdictional Liabilities and Deferred Credits-Net (4370)*			19
<b>TOTAL OTHER LIABILITIES AND DEFERRED CREDITS</b>	<b>3,178</b>	<b>2,580</b>	
<b>STOCKHOLDERS' EQUITY</b>			
Capital Stock (4510)*			20
Additional Paid-in Capital (4520)*			21
Treasury Stock (4530)*			22
Other Capital (4540)*	6,261	6,111	23
Retained Earnings (4550)*	464	669	24
<b>TOTAL STOCKHOLDERS' EQUITY</b>	<b>6,725</b>	<b>6,780</b>	
<b>TOTAL LIABILITIES AND OTHER CREDITS</b>	<b>15,367</b>	<b>14,722</b>	

### 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>	
Vernon Communications, LLC	VCLLC	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.

Particulars (a)	(b)	(c)	(d)	(e)
Docket	Various	Various		
Name of Affiliate	VCLLC	VCLLC		<b>1</b>
Designate whether billed to or from:	FROM	TO		<b>2</b>
Cost Based (C), Market Price (M), Prevailing Price (P), Tariff (T), Other (O)	C	C		<b>3</b>
Total Dollar Activity (000's)	1,393	1,368		<b>4</b>
Percent of affiliate's business billed to all affiliated regulated utilities				<b>5</b>
If cost based, rate of return on equity or markup incorporated in billings	12.08			<b>6</b>
Footnotes				

**AFFILIATED ASSETS AND LIABILITIES**

This schedule should be used to report affiliated activity concerning balances at the end of the year. 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 (000's) (c)	
Vernon Communications, LLC	1170	564	<b>1</b>
Vernon Communications, LLC	1410	95	<b>2</b>
Vernon Communications, LLC	4010	188	<b>3</b>

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

Plant Account (a)	Account (b)	Balance FOY (000's) (c)	Additions (000's) (d)	
<b>GENERAL SUPPORT ASSETS</b>				
Land	2111	242	0	1
Motor Vehicles	2112	515	49	2
Aircraft	2113	0	0	3
Tools and Other Work Equipment	2114	252	5	4
Buildings	2121	1,666	255	5
Furniture	2122	89	63	6
Office Equipment	2123	130	0	7
General Purpose Computers	2124	1,185	17	8
<b>TOTAL GENERAL SUPPORT ASSETS</b>		<b>4,079</b>	<b>389</b>	
<b>CENTRAL OFFICE ASSETS</b>				
Non-Digital Switching	2211	0	0	9
Digital Electronic Switching	2212	6,973	451	10
Operator Systems	2220	0	0	11
Radio Systems	2231	37	0	12
Circuit Equipment	2232	1,834	523	13
<b>TOTAL CENTRAL OFFICE ASSETS</b>		<b>8,844</b>	<b>974</b>	
<b>INFORMATION ORIGATION/TERMINATION ASSETS</b>				
Station Apparatus	2311	0		14
Customer Premises Wiring	2321	0		15
Large Private Branch Exchanges	2341	0		16
Public Telephone Terminal Equipment	2351	0		17
Other Terminal Equipment	2362	0		18
<b>TOTAL INFORMATION ORIG/TERM ASSETS</b>		<b>0</b>	<b>0</b>	
<b>CABLE &amp; WIRE FACILITIES ASSETS</b>				
Poles	2411	20	1	19
Aerial Cable	2421	64	0	20
Underground Cable	2422	188	10	21
Buried Cable	2423	12,944	1,149	22
Submarine and Deep Sea Cable	2424	0	0	23
Intrabuilding Network Cable	2426	0	0	24
Aerial Wire	2431	17	0	25
Conduit Systems	2441	216	0	26
<b>TOTAL CABLE &amp; WIRE FACILITIES ASSETS</b>		<b>13,449</b>	<b>1,160</b>	
<b>AMORTIZABLE ASSETS</b>				
Capital Leases	2681	0		27
Leasehold Improvements	2682	0		28
Intangibles	2690	0		29
<b>TOTAL AMORTIZABLE ASSETS</b>		<b>0</b>	<b>0</b>	

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

<b>Account (e)</b>	<b>Retirements (000's) (f)</b>	<b>Transfers / Adjustments (000's) (g)</b>	<b>Balance EOY (000's) (h)</b>	
2111	0	0	242	1
2112	39	0	525	2
2113	0	0	0	3
2114	0	0	257	4
2121	0	0	1,921	5
2122	0	0	152	6
2123	0	0	130	7
2124	0	0	1,202	8
	<b>39</b>	<b>0</b>	<b>4,429</b>	
2211	0	0	0	9
2212	3	0	7,421	10
2220	0	0	0	11
2231	0	0	37	12
2232	28	0	2,329	13
	<b>31</b>	<b>0</b>	<b>9,787</b>	
2311			0	14
2321			0	15
2341			0	16
2351			0	17
2362			0	18
	<b>0</b>	<b>0</b>	<b>0</b>	
2411	0	0	21	19
2421	3	0	61	20
2422	0	0	198	21
2423	156	0	13,937	22
2424	0	0	0	23
2426	0	0	0	24
2431	3	0	14	25
2441	0	0	216	26
	<b>162</b>	<b>0</b>	<b>14,447</b>	
2681			0	27
2682			0	28
2690			0	29
	<b>0</b>	<b>0</b>	<b>0</b>	

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

Plant Account (a)	Account (b)	Balance FOY (000's) (c)	Additions (000's) (d)	
<b>TOTAL TELECOM. PLANT IN SERVICE</b>	<b>2001</b>	<b>26,372</b>	<b>2,523</b>	
Less: Allocation to Nonregulated Activity - EOY	2001			<b>30</b>
<b>NET REG TOTAL TELECOM. PLANT IN SERVICE - 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 (000's) (f)</b>	<b>Transfers / Adjustments (000's) (g)</b>	<b>Balance EOY (000's) (h)</b>	
<b>2001</b>	<b>232</b>	<b>0</b>	<b>28,663</b>	
2001			0	<b>30</b>
<b>2001</b>			<b>28,663</b>	

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

Report telecommunications plant data for each subaccount where primary plant accounts have subclassifications. 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.

<b>Plant Subaccount (a)</b>	<b>Subaccount (b)</b>	<b>Balance FOY (000's) (c)</b>	<b>Additions (000's) (d)</b>	
Digital Electronic Switching - Circuit	2212.1	0		<b>1</b>
Digital Electronic Switching - Packet	2212.2	6,973	451	<b>2</b>
Circuit Equipment - Electronic	2232.1	68	6	<b>3</b>
Circuit Equipment- Optical	2232.2	1,766	517	<b>4</b>
Aerial Cable - Nonmetallic	2421.1	0		<b>5</b>
Aerial Cable - Metallic	2421.2	64	0	<b>6</b>
Underground Cable - Nonmetallic	2422.1	0		<b>7</b>
Underground Cable - Metallic	2422.2	188	10	<b>8</b>
Buried Cable - Nonmetallic	2423.1	3,541	76	<b>9 A</b>
Buried Cable - Metallic	2423.2	9,403	1,073	<b>10 A</b>
Submarine and Deep Sea Cable - Nonmetallic	2424.1	0		<b>11</b>
Submarine and Deep Sea Cable - Metallic	2424.2	0		<b>12</b>
Intrabuilding Cable - Nonmetallic	2426.1	0		<b>13</b>
Intrabuilding Cable - Metallic	2426.2	0		<b>14</b>

Explain all amounts shown in column (g).

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

<b>Subaccount (e)</b>	<b>Retirements (000's) (f)</b>	<b>Transfers / Adjustments (000's) (g)</b>	<b>Balance EOY (000's) (h)</b>	
2212.1			0	1
2212.2	3	0	7,421	2
2232.1	0	0	74	3
2232.2	28	0	2,255	4
2421.1			0	5
2421.2	3	0	61	6
2422.1			0	7
2422.2	0	0	198	8
2423.1		(3,544)	73	9A
2423.2	156	3,544	13,864	10A
2424.1			0	11
2424.2			0	12
2426.1			0	13
2426.2			0	14

**ACCUMULATED DEPRECIATION CLASS A & B**

<b>Primary Plant Account (a)</b>	<b>Acct (b)</b>	<b>Balance FOY (000's) (c)</b>	<b>Depr Rate (d)</b>	<b>Annual Accrual (000's) (e)</b>	<b>Additional Accrual (000's) (f)</b>	
<b>GENERAL SUPPORT ASSETS</b>						
Motor Vehicles	2112	434	15.0000	80	0	1
Aircraft	2113	0	.0000	0	0	2
Tools and Other Work Equipment	2114	236	8.3300	3	0	3
Buildings	2121	869	3.3300	56	0	4
Furniture	2122	47	6.0000	7	0	5
Office Equipment	2123	81	4.9300	5	0	6
General Purpose Computers	2124	715	25.0000	300	0	7
<b>TOTAL GENERAL SUPPORT ASSETS</b>		<b>2,382</b>		<b>451</b>	<b>0</b>	
<b>CENTRAL OFFICE ASSETS</b>						
Non-Digital Switching	2211	0	.0000	0	0	8
Digital Electronic Switching	2212	5,291	12.5600	895	0	9
Operator Systems	2220	0	.0000	0	0	10
Radio Systems	2231	28	10.0000	0	0	11
Circuit Equipment	2232	772	10.7700	224	0	12
<b>TOTAL CENTRAL OFFICE ASSETS</b>		<b>6,091</b>		<b>1,119</b>	<b>0</b>	
<b>INFORMATION ORIGINATION/TERMINATION ASSETS</b>						
Station Apparatus	2311	0	.0000	0	0	13
Customer Premises Wiring	2321	0	.0000	0	0	14
Large Private Branch Exchanges	2341	0	.0000	0	0	15
Public Telephone Terminal Equipment	2351	0	.0000	0	0	16
Other Terminal Equipment	2362	0	.0000	0	0	17
<b>TOTAL INFORMATION ORIG/TERM ASSETS</b>		<b>0</b>		<b>0</b>	<b>0</b>	
<b>CABLE &amp; WIRE FACILITIES ASSETS</b>						
Poles	2411	21	6.8800	0	0	18
Aerial Cable	2421	53	5.0000	3	0	19
Underground Cable	2422	64	6.8000	13	0	20
Buried Cable	2423	7,893	6.4000	846	0	21
Submarine and Deep Sea Cable	2424	0	.0000	0	0	22
Intrabuilding Network Cable	2426	0	.0000	0	0	23
Aerial Wire	2431	16	5.0000	0	0	24
Conduit Systems	2441	75	3.5000	8	0	25
<b>TOTAL CABLE &amp; WIRE FACILITIES ASSETS</b>		<b>8,122</b>		<b>870</b>	<b>0</b>	
<b>Total Accumulated Depreciation</b>	<b>3100</b>	<b>16,595</b>		<b>2,440</b>	<b>0</b>	
Less: Nonreg Accumulated Depreciation	3100			0	0	26
<b>Net Reg Total Accumulated Depreciation</b>	<b>3100</b>			<b>2,440</b>	<b>0</b>	

Columns e, f and I

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

Acct (g)	Retired (000's) (h)	Cost of Removal (000's) (i)	Salvage (000's) (j)	Other (000's) (k)	Balance EOY (000's) (l)	
2112	39	0	5		480	1
2113	0	0	0		0	2
2114	0	0	0		239	3
2121	0	0	0		925	4
2122	0	0	0		54	5
2123	0	0	0		86	6
2124	0	0	0		1,015	7
	<b>39</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>2,799</b>	
2211	0	0	0		0	8
2212	3	0	2	0	6,185	9
2220	0	0	0		0	10
2231	0	0	0		28	11
2232	28	1	15	0	982	12
	<b>31</b>	<b>1</b>	<b>17</b>	<b>0</b>	<b>7,195</b>	
2311	0	0	0		0	13
2321	0	0	0		0	14
2341	0	0	0		0	15
2351	0	0	0		0	16
2362	0	0	0		0	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
2411	0	0	0		21	18
2421	3	3	0	0	50	19
2422	0	0	0	0	77	20
2423	156	0	0	0	8,583	21
2424	0	0	0	0	0	22
2426	0	0	0	0	0	23
2431	3	0	0		13	24
2441	0	0	0		83	25
	<b>162</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>8,827</b>	
<b>3100</b>	<b>232</b>	<b>4</b>	<b>22</b>	<b>0</b>	<b>18,821</b>	
3100						26
<b>3100</b>					<b>18,821</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 or subsidiary record. 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 (000's) (c)</b>	<b>Depr Rate (d)</b>	<b>Annual Accrual (000's) (e)</b>	<b>Additional Accrual (000's) (f)</b>	
Digital Electronic Switching - Circuit	2212.1	0				<b>1</b>
Digital Electronic Switching - Packet	2212.2	5,291	12.56	895	0	<b>2</b>
Circuit Equipment - Electronic	2232.1	47	9.3199	6	0	<b>3</b>
Circuit Equipment- Optical	2232.2	725	11.6	218	0	<b>4</b>
Aerial Cable - Nonmetallic	2421.1	0				<b>5</b>
Aerial Cable - Metallic	2421.2	53	5.0	3	0	<b>6</b>
Underground Cable - Nonmetallic	2422.1	0				<b>7</b>
Underground Cable - Metallic	2422.2	64	6.8	13	0	<b>8</b>
Buried Cable - Nonmetallic	2423.1	1,327	6.4	25	0	<b>9 A</b>
Buried Cable - Metallic	2423.2	6,566	6.4	821	0	<b>10 A</b>
Submarine and Deep Sea Cable - Nonmetall	2424.1	0				<b>11</b>
Submarine and Deep Sea Cable - Metallic	2424.2	0				<b>12</b>
Intrabuilding Cable - Nonmetallic	2426.1	0				<b>13</b>
Intrabuilding Cable - Metallic	2426.2	0				<b>14</b>

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

<b>Subacct (g)</b>	<b>Retired (000's) (h)</b>	<b>Cost of Removal (000's) (i)</b>	<b>Salvage (000's) (j)</b>	<b>Other (000's) (k)</b>	<b>Balance EOY (000's) (l)</b>	
2212.1	0				<b>0</b>	<b>1</b>
2212.2	3	0	2	0	<b>6,185</b>	<b>2</b>
2232.1	0	0	0	0	<b>53</b>	<b>3</b>
2232.2	28	1	15		<b>929</b>	<b>4</b>
2421.1	0				<b>0</b>	<b>5</b>
2421.2	3	3	0	0	<b>50</b>	<b>6</b>
2422.1	0				<b>0</b>	<b>7</b>
2422.2	0	0	0	0	<b>77</b>	<b>8</b>
2423.1	0	0	0	206	<b>1,558</b>	<b>9 A</b>
2423.2	156	0	0	(206)	<b>7,025</b>	<b>10 A</b>
2424.1	0				<b>0</b>	<b>11</b>
2424.2	0				<b>0</b>	<b>12</b>
2426.1	0				<b>0</b>	<b>13</b>
2426.2	0				<b>0</b>	<b>14</b>

**RETAINED EARNINGS (ACCT. 4550)**

Particulars (a)	This Year (000's) (b)	Last Year (000's) (c)	
Balance-First of Year	669	6,462	1
<b>Changes:</b>			
Balance Transferred from Income	411	669	2
<b>Dividends Declared:</b>			
Common	450	411	3
Preferred		0	4
<b>Total Dividends Declared</b>	<b>450</b>	<b>411</b>	
Miscellaneous Debits to Retained Earnings	166	6,059	5
Miscellaneous Credits to Retained Earnings	0	8	6
<b>Balance--End of Year</b>	<b>464</b>	<b>669</b>	

**REVENUES (CLASS B USE ACCOUNTS DESIGNATED BY \*)**

Particulars (a)	This Year (000's) (b)	Last Year (000's) (c)	
<b>LOCAL NETWORK SERVICES REVENUES</b>			
Basic Local Service Revenue (5000)*			1
Basic Area Revenue (5001)	1,204	1,302	2
Private Line Revenue (5040)	7	8	3
Other Basic Area Revenue (5060)	309	193	4 D
<b>TOTAL LOCAL NETWORK SERVICES REVENUES</b>	<b>1,520</b>	<b>1,503</b>	
<b>INTERSTATE NETWORK ACCESS SERVICES REV.</b>			
End User Revenue (5081)*	673	652	5
Switched Access Revenue (5082)*	1,493	1,630	6
Special Access Revenue (5083)*	339	265	7 F
<b>TOTAL INTERSTATE NETWORK ACCESS SERVICES REV.</b>	<b>2,505</b>	<b>2,547</b>	
<b>INTRASTATE NETWORK ACCESS SERVICES REV.</b>			
End User Revenue (5081)*			8
Switched Access Revenue (5082)*	1,504	1,051	9 E
Special Access Revenue (5083)*	0	209	10 G
<b>TOTAL INTRASTATE NETWORK ACCESS SERVICES REV.</b>	<b>1,504</b>	<b>1,260</b>	
<b>LONG DISTANCE NETWORK SERVICES MESSAGE REV.</b>			
Long Distance Message Revenue (5100)*	72	73	11
<b>TOTAL LONG DISTANCE NETWORK SERVICES MESSAGE REV.</b>	<b>72</b>	<b>73</b>	
<b>MISCELLANEOUS &amp; NONREGULATED REVENUES</b>			
Miscellaneous Revenue (5200)*	546	422	12 H
Directory Revenue (5230)	215	240	13
Nonregulated Operating Revenue (5280)*		0	14
<b>TOTAL MISCELLANEOUS &amp; NONREGULATED REVENUES</b>	<b>761</b>	<b>662</b>	
<b>GROSS OPERATING REVENUES</b>	<b>6,362</b>	<b>6,045</b>	
<b>UNCOLLECTIBLE REVENUES</b>			
Uncollectible Revenue (5300)*	(7)	29	15 I
<b>TOTAL UNCOLLECTIBLE REVENUES</b>	<b>(7)</b>	<b>29</b>	
<b>TOTAL OPERATING REVENUES</b>	<b>6,369</b>	<b>6,016</b>	

**EXPENSES - CLASS A & B**

Particulars (a)	Total This Year (000's) (b)	Total Last Year (000's) (c)	
<b>PLANT SPECIFIC OPERATIONS EXPENSE</b>			
<b>TOTAL PLANT SPECIFIC OPERATIONS EXPENSE</b>	1,023	1,027	1
<b>LESS: NONREGULATED</b>			2
<b>NET REGULATED PLANT SPECIFIC OPERATIONS EXPENSE</b>	<b>1,023</b>	<b>1,027</b>	
<b>PLANT NONSPECIFIC OPERATIONS EXPENSE</b>			
Other Property, Plant and Equip. Exp. (6510)	11	6	3
Network Operations Expense (6530)	168	184	4
Access Expense (6540)	93	82	5
Depreciat. Exp.--Tele. Plant in Service (6561)	2,438	2,116	6
Depreciat. Exp.--Prop. Held for Future Tele. Use (6562)			7
Amortization Expense--Tangible (6563)			8
Amortization Expense--Intangible (6564)			9
Amortization Expense--Other (6565)			10
<b>Depreciation and Amortization Expense (6560)</b>	<b>2,438</b>	<b>2,116</b>	<b>11</b>
<b>TOTAL PLANT NONSPECIFIC OPERATIONS EXPENSE</b>	<b>2,710</b>	<b>2,388</b>	<b>12</b>
<b>LESS: NONREGULATED</b>			<b>13</b>
<b>NET REGULATED PLANT NONSPECIFIC OPERATIONS EXPENSE</b>	<b>2,710</b>	<b>2,388</b>	
<b>CUSTOMER OPERATIONS EXPENSE</b>			
Marketing (6610)	42	44	14
Services (6620)	496	521	15
<b>TOTAL CUSTOMER OPERATIONS EXPENSE</b>	<b>538</b>	<b>565</b>	<b>16</b>
<b>LESS: NONREGULATED</b>			<b>17</b>
<b>NET REGULATED CUSTOMER OPERATIONS EXPENSE</b>	<b>538</b>	<b>565</b>	
<b>CORPORATE OPERATIONS EXPENSE</b>			
<b>TOTAL CORPORATE OPERATIONS EXPENSE</b>	<b>766</b>	<b>747</b>	<b>18</b>
<b>LESS: NONREGULATED</b>			<b>19</b>
<b>NET REGULATED CORPORATE OPERATIONS EXPENSE</b>	<b>766</b>	<b>747</b>	
<b>TOTAL EXPENSES</b>	<b>5,037</b>	<b>4,727</b>	
<b>LESS: NONREGULATED</b>	<b>0</b>	<b>0</b>	
<b>NET REGULATED EXPENSES</b>	<b>5,037</b>	<b>4,727</b>	

**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 (000's) (b)	
Gross Operating Revenues	6,362	1
Plus: Collection of amounts previously written off	7	2
Less: Uncollectibles written off during the year	0	3
Plus: Total Other Operating Income and (Expense) (7100)	0	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
<b>Assessable Revenues for Remainder and Telephone Relay Assessment Purposes</b>	<b>6,369</b>	

**CALCULATION OF ASSESSABLE REVENUES FOR UNIVERSAL SERVICE FUND ASSESSMENT PURPOSES**

Description (a)	This Year (000's) (b)	
Total Basic Local Service Revenue (5000)	1,520	1
Plus: Total Intrastate Access Revenues (5081-5083)	1,504	2
Plus: Total Long Distance Network Services Revenue	72	3
Less: Out-of-State Operating Revenues (included in the above lines)		4
Plus: Intrastate Payphone Revenues		5
Plus (or Less) Other (please specify):		6
<b>Assessable Revenues for Universal Service Fund Assessment Purposes</b>	<b>3,096</b>	

**OTHER INCOME ACCOUNTS**

Particulars (a)	This Year (000's) (b)	Last Year (000's) (c)	
TOTAL OTHER OPERATING INCOME AND EXPENSE (7100)	0	0	1
LESS: NONREGULATED	0	0	2
<b>NET REGULATED OTHER OPERATING INCOME AND EXPENSE (7100)</b>	<b>0</b>	<b>0</b>	
TOTAL OPERATING TAXES (7200)	277	283	3
LESS: NONREGULATED			4
<b>NET REGULATED OPERATING TAXES (7200)</b>	<b>277</b>	<b>283</b>	
TOTAL NONOPERATING INCOME AND EXPENSE (7300)	(308)	(78)	5
LESS: NONREGULATED	0	0	6
<b>NET REGULATED NONOPERATING INCOME AND EXPENSE (7300)</b>	<b>(308)</b>	<b>(78)</b>	
TOTAL NONOPERATING TAXES (7400)	1	(30)	7
LESS: NONREGULATED	0	0	8
<b>NET REGULATED NONOPERATING TAXES (7400)</b>	<b>1</b>	<b>(30)</b>	
TOTAL INTEREST AND RELATED ITEMS (7500)	215	235	9
LESS: NONREGULATED	0	0	10
<b>NET REGULATED INTEREST AND RELATED ITEMS (7500)</b>	<b>215</b>	<b>235</b>	
TOTAL EXTRAORDINARY ITEMS (7600)	0	0	11
LESS: NONREGULATED	0	0	12
<b>NET REGULATED EXTRAORDINARY ITEMS (7600)</b>	<b>0</b>	<b>0</b>	
TOTAL NONREGULATED NET INCOME (7990)	(120)	(54)	13
<b>TOTAL OTHER INCOME ACCOUNTS</b>	<b>(921)</b>	<b>(620)</b>	
<b>TOTAL NONREGULATED</b>	<b>(120)</b>	<b>(54)</b>	
<b>TOTAL NET REGULATED OTHER INCOME ACCOUNTS</b>	<b>(801)</b>	<b>(566)</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>			
Extended Community Calling	42	165	1 c
Other Local-Undefined	0	0	2 c
<b>Total Local</b>	<b>42</b>	<b>165</b>	
<b>TOLL</b>			
Toll	102	3,923	3 c
<b>Total Toll</b>	<b>102</b>	<b>3,923</b>	
<b>Total Local &amp; Toll</b>	<b>144</b>	<b>4,088</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 & B -- Originating					1
Feature Group A & B -- Terminating					2
Feature Group C -- Originating					3
Feature Group C -- Terminating					4
Feature Group D -- Originating	11,599	3,232	6,207	16	5
Feature Group D -- Terminating	12,452	3,221	7,703	213	6

**OUTSIDE PLANT STATISTICS AT END OF YEAR**

Description of Item (a)	Amount (b)	
Sheath miles of plant - fiber optics	354	1
Route miles of plant - microwave	0	2

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

Circuit Type (a)	InterLATA Chan. Terms. (b)	IntraLATA Chan. Terms. (c)	
Voice grade	1	34	1
56/64 kbps (DS0)	2	20	2
1.54 Mbps (DS-1)	19	28	3
45 Mbps (DS-3)	2	2	4
SONET OC-1 (51.84 Mbps)	0	0	5 B
SONET OC-3 (155.52 Mbps)	0	0	6 B
SONET OC-12 (622.08 Mbps)	0	0	7 B
SONET OC-48 (2.488 Gbps)	0	0	8 B
SONET OC-192 (9.953 Gbps)	0	0	9 B
SONET OC-768 (39.812 Gbps)	0	0	10 B

### 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	1,223	1,242	3
PBX Trunks/Centrex & Key System Trunks	26	276	4
Centrex Lines	260		5
FX-Out (Switched)			6
Pay Telephone	53	52	7
Other	3	3	8
<b>Total Business Lines</b>	<b>1,565</b>	<b>1,573</b>	<b>9</b>
<b>Residential (Incl. Emp. Concess.)</b>			
1 Party	6,118	6,036	10
FX-Out (Switched)			11
Other	13	13	12
<b>Total Residential Lines</b>	<b>6,131</b>	<b>6,049</b>	<b>13</b>
<b>Total Bus &amp; Res Lines</b>	<b>7,696</b>	<b>7,622</b>	<b>14</b>
Company Total Lines Used			15
<b>Total Lines Used</b>	<b>7,696</b>	<b>7,622</b>	<b>16</b>
<b>Miscellaneous</b>			
WATS Lines - OutWATS			17
WATS Lines - 800 Service			18
FX-In-intraLATA		34	19
Special Access-intraLATA (expressed in equiv. access lines)	1,794	2,070	20
Special Access-interLATA (expressed in equiv. access lines)	212	1,803	21
Feature Group C Trunks			22
Feature Group D Trunks	417	417	23
TSPS - Trunks	16	16	24
EAS and ECC - Trunks	639	451	25
Cellular Trunks (Pub. Sw. Net.)	24	24	26
<b>Customers</b>			
Number of Lifeline customers at FOY (January 1, 2004) and EOY (December 31, 2004):	93	108	27
Number of Linkup customers connected during FOY (Calendar year 2003) and EOY (Calendar year 2004):	0	0	28
<b>Other</b>			
Total Company Square Miles	549	549	29
Total Company Route Miles	2,233	2,288	30
Footnotes			31

### 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	1480	2010	2790	2940	1
<b>Business</b>					<b>2</b>
1 Party	116	63	196	32	3
PBX Trunks/Centrex & Key System Trunks	20	17	46	4	4
Centrex Lines					5
FX-Out (Switched)					6
Pay Telephone	6	5	5	1	7
Other	1				8
<b>Total Business Lines</b>	<b>143</b>	<b>85</b>	<b>247</b>	<b>37</b>	<b>9</b>
<b>Residential (Incl. Emp. Concess.)</b>					<b>10</b>
1 Party	824	631	1,026	356	11
FX-Out (Switched)					12
Other			2	2	13
<b>Total Residential Lines</b>	<b>824</b>	<b>631</b>	<b>1,028</b>	<b>358</b>	<b>14</b>
<b>Total Bus &amp; Res Lines</b>	<b>967</b>	<b>716</b>	<b>1,275</b>	<b>395</b>	<b>15</b>
Company Total Lines Used					16
<b>Total Lines Used</b>	<b>967</b>	<b>716</b>	<b>1,275</b>	<b>395</b>	<b>17</b>
<b>Miscellaneous</b>					<b>18</b>
WATS Lines - OutWATS					19
WATS Lines - 800 Service					20
FX-In-intraLATA					21
Special Access-intraLATA (equiv. access lines)	673	2	73	0	22
Special Access-interLATA (equiv. access lines)	24	49	24	0	23
Feature Group C Trunks					24
Feature Group D Trunks					25
TSPS - Trunks					26
EAS and ECC - Trunks					27
Cellular Trunks (Pub. Sw. Net.)					28
<b>Other</b>					<b>29</b>
Exchange Square Miles	80	56	90	48	30
Exchange Route Miles	338	236	389	232	31
Footnotes					32
					33
					34

### 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	4500	5520	5780	6050	1
<b>Business</b>					<b>2</b>
1 Party	60	103	653	19	3
PBX Trunks/Centrex & Key System Trunks	11	45	131	2	4
Centrex Lines					5
FX-Out (Switched)					6
Pay Telephone	4	16	14	1	7
Other	1		1		8
<b>Total Business Lines</b>	<b>76</b>	<b>164</b>	<b>799</b>	<b>22</b>	<b>9</b>
<b>Residential (Incl. Emp. Concess.)</b>					<b>10</b>
1 Party	419	609	1,991	180	11
FX-Out (Switched)					12
Other	2	2	5		13
<b>Total Residential Lines</b>	<b>421</b>	<b>611</b>	<b>1,996</b>	<b>180</b>	<b>14</b>
<b>Total Bus &amp; Res Lines</b>	<b>497</b>	<b>775</b>	<b>2,795</b>	<b>202</b>	<b>15</b>
Company Total Lines Used					16
<b>Total Lines Used</b>	<b>497</b>	<b>775</b>	<b>2,795</b>	<b>202</b>	<b>17</b>
<b>Miscellaneous</b>					<b>18</b>
WATS Lines - OutWATS					19
WATS Lines - 800 Service					20
FX-In-intraLATA			34		21
Special Access-intraLATA (equiv. access lines)		98	1,224	0	22
Special Access-interLATA (equiv. access lines)	48	0	1,658	0	23
Feature Group C Trunks					24
Feature Group D Trunks			417		25
TSPS - Trunks			16		26
EAS and ECC - Trunks			451		27
Cellular Trunks (Pub. Sw. Net.)			24		28
<b>Other</b>					<b>29</b>
Exchange Square Miles	42	83	104	46	30
Exchange Route Miles	159	220	603	111	31
Footnotes					32
					33
					34

### MANUFACTURER ABBREVIATIONS

Use these abbreviations when completing the central office data schedule.

Manufacturer Name (a)	Abbreviation (b)	
Advanced Fiber Communication	AFC	1
Alcatel	AL	2
ATTC	ATT	3
Digital Loop Carrier	DLC	4
GTE	GTE	5
ITT	ITT	6
Lucent	ATT/LUC	7
Northern Telecom	NTI	8
Siemens	SI	9
Stromberg-Carlson	SC	10

### EQUIPMENT ABBREVIATIONS

Use these abbreviations when completing the central office data schedule.

Equipment Type (a)	Abbreviation (b)	
Electronic--Digital	D	1
Electronic--Video	V	2
IP-Packet	P	3

### 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	DESOTO	GENOA	LA FARGE	LIBERTY POLE	1
PSCW Exchange ID	1480	2010	2790	2940	2
Central Office Name	DESOTO	GENOA	LA FARGE	LIBERTY POLE	3
PSCW Central Office ID	1	1	1	1	4
Central Office CLLI Code	DESWIXARSO	GENOWIXARSO	LAFRWIXARSO	LBPLWIXARSO	5
Manufacturer of COE (Page 54)	NTI	NTI	NTI	AFC	6
Type of Equipment (Page 54)	D	D	D	D	7
(S)tandalone, (H)ost, (R)emote, (D)igital Loop Carrier	R	R	R	D	8
Remote Host PSCW Exchange ID	5780	5780	5780		9
Remote Host Central Office CLLI Code	WSBYWIXADSO	WSBYWIXADSO	WSBYWIXADSO		10
COE Generic Software Release No.	x	X	X	X	11
SS7?	No	No	No	No	12
9-1-1?	Yes	Yes	Yes	Yes	13
Access Lines - In Use	967	716	1,275	395	14
Trunks - In Use	0	0	0	0	15
ISDN Available?	No	No	No	No	16
ISDN Lines - In Use (BRI)	0	0	0		17
- In Use (PRI)	0	0	0		18
DSL Service Available?	Yes	Yes	Yes	Yes	19
- In Use (# lines)	74	82	97	34	20
End User VoIP Available?	No	No	No	No	21
Digital Service Available: DS-1 - In Use	21	16	26	8	22
DS-3 - In Use	1	0	0	0	23
OC-3 - In Use	0	0	0	0	24
Advanced Data Service Available:					25
Packet Switching?	No	No	No	No	26
Frame Relay?	No	No	No	No	27
ATM (Asynchronous Trans. Mode)?	No	No	No	No	28
Fiber Transmission Facilities:					29
No. of fiber strands entering C.O.	76	60	352	96	30
No. of fiber strands working (LIT) in C.O.	32	41	80	40	31
No. of fiber strands for interoffice use	28	34	48	32	32
Miles of fiber sheath in wire center	46	29	71	27	33
Access Tandem Serving this C.O.:					34
- C.O. Name	VIROQUA	VIROQUA	VIROQUA	VIROQUA	35
- PSCW C.O. CLLI Code	5530.01	5530.01	5530-01	5530-01	36
Does this C.O. do access tandem switching?	No	No	No	No	37
Footnotes					38

### 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	READSTOWN	VIOLA	WESTBY	YUBA	<b>1</b>
PSCW Exchange ID	4500	5520	5780	6050	<b>2</b>
Central Office Name	READSTOWN	VIOLA	WESTBY	YUBA	<b>3</b>
PSCW Central Office ID	1	1	1	1	<b>4</b>
Central Office CLLI Code	RDTWWIXADSO	VIOLAWIXARSO	WSBYWIXADSO	YUBAWIXARSO	<b>5</b>
Manufacturer of COE (Page 54)	NTI	NTI	NTI	AFC	<b>6</b>
Type of Equipment (Page 54)	D	D	D	D	<b>7</b>
(S)tandalone, (H)ost, (R)emote, (D)igital Loop Carrier	R	R	H	R	<b>8</b>
Remote Host PSCW Exchange ID	5780	5780		5780	<b>9</b>
Remote Host Central Office CLLI Code	WSBYWIXADSO	WSBYWIXADSO		WSBYWIXADSO	<b>10</b>
COE Generic Software Release No.	X	X	503.10	X	<b>11</b>
SS7?	No	No	Yes	No	<b>12</b>
9-1-1?	Yes	Yes	Yes	Yes	<b>13</b>
Access Lines - In Use	497	775	2,795	202	<b>14</b>
Trunks - In Use	0	0	1,148	0	<b>15</b>
ISDN Available?	No	No	No	No	<b>16</b>
ISDN Lines - In Use (BRI)					<b>17</b>
- In Use (PRI)					<b>18</b>
DSL Service Available?	Yes	Yes	Yes	Yes	<b>19</b>
- In Use (# lines)	65	56	315	16	<b>20</b>
End User VoIP Available?	No	No	No	No	<b>21</b>
Digital Service Available: DS-1 - In Use	14	23	168	6	<b>22</b>
DS-3 - In Use	0	0	3	0	<b>23</b>
OC-3 - In Use	0	0	0	0	<b>24</b>
Advanced Data Service Available:					<b>25</b>
Packet Switching?	No	No	No	No	<b>26</b>
Frame Relay?	No	No	No	No	<b>27</b>
ATM (Asynchronous Trans. Mode)?	No	No	No	No	<b>28</b>
Fiber Transmission Facilities:					<b>29</b>
No. of fiber strands entering C.O.	192	104	480	68	<b>30</b>
No. of fiber strands working (LIT) in C.O.	46	50	96	40	<b>31</b>
No. of fiber strands for interoffice use	36	56	64	36	<b>32</b>
Miles of fiber sheath in wire center	29	39	94	19	<b>33</b>
Access Tandem Serving this C.O.:					<b>34</b>
- C.O. Name	VIROQUA	VIROQUA	VIROQUA	VIROQUA	<b>35</b>
- PSCW C.O. CLLI Code	5530-01	5530-01	5530-01	5530-01	<b>36</b>
Does this C.O. do access tandem switching?	No	No	No	No	<b>37</b>
Footnotes					<b>38</b>

## GENERAL, SCHEDULE LEVEL AND SCHEDULE LINE FOOTNOTES

### General Footnote

Accountants' Compilation Report

To the Board of Directors  
Vernon Telephone Cooperative, Inc.  
Westby, Wisconsin

We have compiled the balance sheets of Vernon Telephone Cooperative, Inc. as of December 31, 2004 and 2003, and the related statements of income and retained earnings for the years then ended 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 47 through 55 and 58.

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 (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 47 through 55 and 58 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  
March 19, 2005

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### Schedule Footnotes

Revenues - Class A & B (Class B Use Accounts Designated By \*) Footnote. Page 40

None

General, Schedule Level and Schedule Line Footnotes Footnote. Page 56

None

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### Schedule Line Footnotes

A) Plant Transfers

B) Zero balance is correct.

## GENERAL, SCHEDULE LEVEL AND SCHEDULE LINE FOOTNOTES

- C)** Local and toll telephone calls as well as minutes of use data are not available for line 2 of page 47. Vernon Telephone Cooperative is a flat rate company and the cost incurred for the necessary software and record keeping for usage sensitive recording would not be practical to accumulate for information that is not used elsewhere. However, page 47 line 1 should be correct.
- D)** Increase in customer installation charges per local tariff.
- E)** Increase in intrastate minutes of use.
- F)** Increase in interstate special access.
- G)** Decrease in intrastate special access.
- H)** Increase in facility rental charges.
  - I)** Charge is due to recovery of uncollectibles previously written off.
- J)** Reclassified prior year to reflect changes in nonregulated investment reporting.

### Communities where Basic Local Service is offered to New Customers

County Name (a)	Municipality Name (b)	Municipality Type (c)	
Vernon	BERGEN	Town	1
Vernon	CHRISTIANA	Town	2
Vernon	CLINTON	Town	3
Vernon	COON	Town	4
Crawford	DE SOTO	Village	5
Vernon	DE SOTO	Village	6
Richland	FOREST	Town	7
Vernon	FRANKLIN	Town	8
Crawford	FREEMAN	Town	9
Vernon	GENOA	Town	10
Vernon	GENOA	Village	11
Vernon	GREENWOOD	Town	12
Vernon	HAMBURG	Town	13
Vernon	HARMONY	Town	14
Richland	HENRIETTA	Town	15
Vernon	HILLSBORO	Town	16
Vernon	JEFFERSON	Town	17
Vernon	KICKAPOO	Town	18
Vernon	LA FARGE	Village	19
Vernon	LIBERTY	Town	20
Vernon	LIBERTY POLE	Unincorporated	21
Monroe	PORTLAND	Town	22
Vernon	READSTOWN	Village	23
Vernon	STARK	Town	24
Vernon	STERLING	Town	25
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Vernon	VIROQUA	Town	29
Vernon	WEBSTER	Town	30
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