

APPENDIX B
Revised (11/17/11)

Attachment B

Comparison Exhibit
Foresthill Telephone Company Rate Case
A. 10-12-012
Test Year 2012
Stipulated Settlement Amounts - Total Company

	Total Company Foresthill Proposed	Total Company DRA Proposed	FTC Proposed Exceeds DRA Proposed	Total Company DRA/Foresthill Stipulated Amounts
OPERATING REVENUES:				
1 Local Network Services	831,444	823,063	1.02%	815,722
2 Local Services - CHCF-A	3,906,699	1,261,561	209.67%	2,566,164
3 Interstate USF	1,722,265	1,722,265	0.00%	1,838,246
4 Long Distance Network Network Access Svces:				
5 Intrastate	301,030	327,789	-8.16%	301,030
6 Interstate	3,136,982	3,136,982	0.00%	3,006,982
7 Miscellaneous	143,947	204,820	-29.72%	143,363
8 LESS: Uncollectible Rev.	(14,163)	(14,606)	-3.03%	(14,163)
9 Total Oper. Revenues	10,028,204	7,461,874	34.39%	8,657,344
OPERATING EXPENSES:				
10 Plant Specific	1,581,345	1,242,935	27.23%	1,387,204
11 Plant Non-Specific (less depr.)	511,766	391,917	30.58%	434,455
12 Depreciation & Amortization	1,909,351	1,330,987	43.45%	1,767,567
13 Customer Operations	889,281	687,915	29.27%	667,630
14 Corporate Operations	2,091,345	1,459,366	43.31%	1,733,146
15 Total Oper. Expenses	6,983,068	5,113,120	36.57%	5,990,002
OPERATING TAXES:				
16 Operating Fed Inc. Taxes	721,643	539,015	33.88%	605,334
17 Operating State Income Taxes	205,822	153,734	33.88%	172,651
18 Taxes Other Than operating	242,281	226,863	6.80%	246,300
19 Total Operating Taxes	1,169,746	919,612	27.20%	1,024,285
20 Net Operating Income	1,875,390	1,429,142	31.22%	1,643,057
AVERAGE RATE BASE				
21 Telephone Plant-in-Service	26,066,707	23,500,704	10.92%	25,313,005
22 Tel. Plt Held for Future Use	-	-		-
23 Tel. Plt Under Construction	900,000	789,600	13.98%	501,600
24 Mat & Supplies	80,480	76,000	5.89%	76,000
25 Working Cash	706,600	526,725	34.15%	589,300
26 Less: Deprec. Res.	(9,553,613)	(9,035,095)	5.74%	(9,327,554)
27 Def. Taxes	(1,779,979)	(1,552,280)	14.67%	(1,552,280)
28 Customer Deposit	-	-		-
29 Total Rate Base	16,420,195	14,305,654	14.78%	15,600,071
30 Rate of Return	11.42%	9.99%		10.53%

Attachment C

Comparison Exhibit
Foresthill Telephone Company Rate Case
A. 10-12-012

Test Year 2012

Stipulated Settlement Amounts - Intrastate Results of Operation

	Intrastate Foresthill Proposed	Intrastate DRA Proposed	FIC Proposed Exceeds DRA Proposed	Intrastate DRA/Foresthill Stipulated Amounts
OPERATING REVENUES:				
1 Local Network Services	831,444	823,063	1.02%	815,722
2 Local Services - CHCF-A	3,906,699	1,261,561	209.67%	2,566,164
3 Interstate USF	1,722,265	1,722,265	0.00%	1,838,246
4 Long Distance Network				
Network Access Svcs:				
5 Intrastate	301,030	327,789	-8.16%	301,030
6 Interstate	-	-		-
7 Miscellaneous	135,798	193,225	-29.72%	135,298
8 LESS: Uncollectible Rev.	(14,163)	(14,606)	-3.03%	(14,163)
9 Total Oper. Revenues	6,883,073	4,313,297	59.58%	5,642,297
OPERATING EXPENSES:				
10 Plant Specific	1,027,705	807,775	27.23%	901,534
11 Plant Non-Specific (less depr.)	325,847	249,538	30.58%	276,622
12 Depreciation & Amortization	1,235,849	861,496	43.45%	1,144,078
13 Customer Operations	624,822	483,350	29.27%	469,097
14 Corporate Operations	1,392,081	971,411	43.31%	1,153,650
15 Total Oper. Expenses	4,606,304	3,373,570	36.54%	3,944,981
OPERATING TAXES:				
16 Operating Fed Inc. Taxes	556,172	164,141	238.84%	377,110
17 Operating State Income Taxes	158,628	46,815	238.84%	107,559
18 Taxes Other Than operating	162,286	151,959	6.80%	164,978
19 Total Operating Taxes	877,086	362,915	141.68%	649,647
20 Net Operating Income	1,399,683	576,812	142.66%	1,047,669
AVERAGE RATE BASE				
21 Telephone Plant-in-Service	17,460,184	15,741,477	10.92%	16,955,334
22 Tel. Plt Held for Future Use	-	-		-
23 Tel. Plt Under Construction	602,845	528,898	13.98%	335,966
24 Mat & Supplies	55,820	52,713	5.89%	52,713
25 Working Cash	422,700	315,096	34.15%	352,400
26 Less: Deprec. Res.	(6,341,497)	(5,997,315)	5.74%	(6,191,444)
27 Def. Taxes	(1,178,035)	(1,027,338)	14.67%	(1,027,338)
28 Customer Deposit	-	-		-
29 Total Rate Base	11,022,017	9,613,531	14.65%	10,477,651
30 Rate of Return	12.70%	6.00%		10.00%

(END OF APPENDIX B)