

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

• \* \* \* \*

In the Matter of:

THE ADOPTION OF A CELLULAR )  
UNIFORM SYSTEM OF ACCOUNTS AND ) ADM. CASE NO. 301  
ANNUAL REPORT FORM )

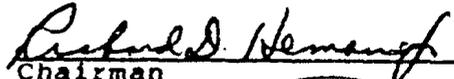
O R D E R

In its Order dated January 15, 1986, the Commission requested comments on the National Association of Regulatory Utility Commissioners' ("NARUC") Cellular Uniform System of Accounts ("USoA") and Annual Report form. However, following the issuance of that Order BellSouth Mobility, Inc., brought to the Commission's attention that the Annual Report form attached to the Commission's Order had subsequently been superseded. Attached is the revised Annual Report form to be substituted for the form previously provided.

IT IS THEREFORE ORDERED that the comment period on the NARUC Cellular USoA and Revised Annual Report form be and hereby is extended by 10 days from the date of this Order to further comment upon the revised Annual Report form.

Done at Frankfort, Kentucky, this 6th day of February, 1986.

PUBLIC SERVICE COMMISSION

  
Chairman

  
Vice Chairman

  
Commissioner

ATTEST:

\_\_\_\_\_  
Secretary

CELLULAR COMMUNICATIONS LICENSEES

ANNUAL REPORT

OF

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Exact legal name of reporting licensee.

(If name was changed during the year, show also the previous name and date of change.)

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(Address of Licensee)

FOR THE

YEAR ENDED DECEMBER 31, 19\_\_\_\_\_

TO THE

STATE OF \_\_\_\_\_

REGULATORY BODY TO WHICH THIS REPORT IS SUBMITTED

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Name, title, address and telephone number (including area code), of the person to be contacted concerning this report:

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## FORWARD

### Confidentiality of Annual Report Data

This annual report form was prepared by the NARUC Subcommittee on Accounts to accompany the NARUC Uniform System of Accounts for Cellular Communications Licensees.

In recognition of the fact that cellular communications is a competitive industry, an effort has been made to avoid disclosure of anti-competitive information in this report form. For example, the report contains no statistical data or information on the number of customers being served. Such information can be obtained by a separate request, when needed. To further protect information of competitive value, commissions may consider the desirability of classifying this report as "confidential," when filed.

JOHN J. GIBBONS, Chairman  
NARUC Subcommittee on Accounts

March 31, 1985

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## GENERAL INSTRUCTIONS

1. The word licensee in the following inquiries means the corporation, company, association, partnership, or person in whose behalf the report is made.
2. The completed original and two copies of this report shall be filed with the Public Service Commission, on or before the 31st of March following the end of the year to which the report applies.
3. Every inquiry herein must be definitely answered. If "None" or "Not Applicable" states the fact, it may be given in answer to any particular inquiry.
4. All data comprising this report should be submitted in permanent form, that is, entries in all schedules should be made in permanent ink or by typewriter. Washable ink or washable reproductions should not be used.
5. Items of a reverse or contrary character shall be enclosed in parenthesis.
6. Throughout the report, money items shall be shown in units of dollars adjusted to accord with footings.
7. If space provided for responding is inadequate, insert pages may be used.
8. State the exact period of time covered by this report.

From \_\_\_\_\_ to \_\_\_\_\_  
(both dates inclusive)



SCHEDULE 2

DIRECTORS, PROPRIETORS, PARTNERS

Line No.	Name of director or proprietor (For partnerships identify each partner, identify which are general or limited partners, and show each partner's percent of interest in the licensee.) (a)	Office Address (including Street and No.) (b)	Term began (c)	Term expires (d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				

SCHEDULE 3

PRINCIPAL OFFICERS

(For corporations, show the data requested; for other forms of business organizations, show names of individuals holding comparable positions.)

Line No.	Title of office (a)	Name of person holding office at end of year (b)	Address (c)
1	President		
2	Vice-President		
3	Secretary		
4	Treasurer		
5	Controller		

SCHEDULE 4, VOTING POWERS AND CONTROLS

1. Name each of the stockholders at the end of the year who held five per centum or more of the voting capital stock of the licensee.

Line No.	Name (a)	Address (b)	Number of shares held	
			Common (c)	Preferred (d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				

4. State the total number of stockholders at the end of the year holding (a) common stock \_\_\_\_\_ and (b) preferred stock \_\_\_\_\_.



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## SCHEDULE 6, COMPARATIVE BALANCE SHEET

Line No.	Account No.		Balance at beginning of year	Balance at end of year	Increase or (decrease)
		<u>Assets and Other Debits</u>			
		<u>Current Assets</u>			
1	100	Cash			
2	101.1&.3	Accounts Receivable			
3	102.1&.2	Allowance for Uncollectible Amounts			
4	103	Income Taxes Receivable			
5	104.1&.2	Notes Receivable - Total			
6	105	Prepayments - Total			
7	106.1&.3	Materials and Supplies			
8	107	Interest and Dividends Receivable			
9	108.1&.3	Other Current Assets			
10	109.1&.2	Accumulated Deferred Income Taxes - Current - Cellular Communications Operations			
11		Current Assets - Non-Cellular Operations (Include Accounts 101.2, 106.2, 108.2, 109.3 and 109.4)			
12		Total Current Assets			
		<u>Deferred Charges</u>			
13	110	Deferred Charges (See page 15)			
14	111	Unamortized Debt Expense			
15	112	Intangible Assets			
16	113.1&.2	Accumulated Deferred Income Taxes - Non-Current Cellular Communications Operations			
17		Deferred Charges - Non-Cellular Operations (Include Accounts 113.3 and 113.4)			
18		Total Deferred Charges			
		<u>Long Term Assets</u>			
		<u>Cellular Investments and Other Long-Term Assets</u>			
19	120.1&.3	Other Long-Term Assets			
20	121.1&.2	Investments - Total			
21		Total Cellular Investments and Other Long-Term Assets			
		<u>Cellular Communications Plant</u>			
22	122,123, 124,125	Total Gross Cellular Communications Plant (See page 14)			
23	126 & 127	Accumulated Depreciation & Amortization of Cellular Communications Plant			
24		Total Net Cellular Communications Plant			
25		Long-Term Assets - Non-Cellular Operations (Include Accounts 120.2, 121.2, 130 and 131)			
26		Total Long-Term Assets			
27		Total Assets and Other Debits			

## Schedule 6 COMPARATIVE BALANCE SHEET

Line No.	Account No.		Balance at beginning of year	Balance at end of year	Increase or (decrease)
		<u>Liabilities and Equity</u>			
		<u>Current Liabilities</u>			
1	200.1&.2	Notes Payable - Total			
2	201.1&.2	Accounts Payable - Total			
3	202.1&.2	Accrued Liabilities - Total			
4	203	Advance Billing and Payments			
5	204	Taxes Accrued			
6	205	Interest Accrued			
7	206.1&.3	Other Current Liabilities			
8	207	Current Maturities of Long-Term Debt			
9	211.1&.2	Accumulated Deferred Income Taxes - Current - Cellular Communications Operations			
10	214	Customer Deposits			
11		Current Liabilities - Non-Cellular Operations (Include Accounts 206.2, 211.3 and 211.4)			
12		Total Current Liabilities			
		<u>Deferred Credits</u>			
13	216	Other Deferred Credits (See page 15)			
14	219.1&.2	Unamortized Deferred Investment Tax Credits - Cellular Communications Operations			
15	220.1&.2	Accumulated Deferred Income Taxes - Non-Current - Cellular Communi- cations Operations			
16		Deferred Credits - Non-Cellular Operations (Include accounts 219.3, 219.4, 220.3 and 220.4)			
17		Total Deferred Credits			
		<u>Long-Term Liabilities</u>			
18	221	Obligations on Capital Leases			
19	223	Advances from Affiliated Companies			
20	224	Unamortized Premium and Discount on Long-Term Debt			
21	225	Long-Term Debt (See page 16)			
22		Total Long-Term Liabilities			
		<u>Equity</u>			
23	230	Common Stock (See page 17)			
24	231	Preferred Stock (See page 17)			
25	232	Other Paid-In Capital			
26	233	Retained Earnings			
27	234	Proprietary Capital - Proprietor- ship and Partnership			
28		Total Equity			
29		Total Liabilities and Equity			

**INSTRUCTIONS FOR SCHEDULE 7, INCOME AND RETAINED  
EARNINGS OR PROPRIETARY CAPITAL STATEMENTS**

1. Show the requested information regarding transactions during the year.
2. For those extraordinary items reflected on this schedule, please provide the following information for each item:
  - a. Nature of extraordinary item
  - b. Amount of extraordinary item before considering the related income tax effects
  - c. Amount of the income tax effect related to the extraordinary item
3. For those prior period adjustments reflected on this schedule, please provide the following information for each adjustment:
  - a. Nature of the prior period adjustment
  - b. The effect on net income and the period to which the adjustment related
  - c. Amount of the prior period adjustment before considering the related income tax effects
  - d. Amount of the income tax effects related to the prior period adjustment
4. For those amounts of miscellaneous debits and credits reflected in the Retained Earnings and Proprietary Capital Statements in this Schedule, please provide the following information:
  - a. Description of each transaction included in these amounts
  - b. The amount of each above described transaction before considering the related income tax effects
  - c. Amount of the income tax effects related to each above described transaction

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## SCHEDULE 7, INCOME STATEMENT

Line No.	Account No.	Income Statement Wholesale Cellular, Retail Cellular and Non-Cellular Operations	Current Year
		<u>WHOLESALE CELLULAR COMMUNICATIONS OPERATING INCOME</u>	
1	400	Operating Revenues - Wholesale	
2	401	Operating Expenses - Wholesale	
3		Operating Income Before Income Taxes-Wholesale	
4	402	Operating Income Taxes - Wholesale	
5	403	Operating Income Taxes Deferred-Wholesale	
6	405	Investment Tax Credits-Wholesale	
7		Net Operating Income - Wholesale	
		<u>RETAIL CELLULAR COMMUNICATIONS OPERATING INCOME</u>	
8		Operating Revenues -Retail	
9		Operating Expenses -Retail	
10		Operating Income Before Income Taxes	
11		Operating Income Taxes-Retail	
12		Operating Income Taxes Deferred-Retail	
13		Investment Tax Credits-Retail	
14		Net Operating Income-Retail	

(Continued)

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## SCHEDULE 7, INCOME STATEMENT

Line No.	Account No.		Current Year
1	450	<u>INCOME FROM NON-CELLULAR OPERATIONS</u> Income-Non Cellular Operations	
2	454	Income Deductions - Non-Cellular Operations	
3		Non-Cellular Operating Income	
4	456	Interest Expense	
5		Total Net Income (Before Extraordinary Items)	
6	458	Extraordinary Items (net of tax effect.)	
7		Total Net Income (After Extraordinary Items)	
<p>NOTE -</p> <p>IF RETAIL CELLULAR COMMUNICATIONS OPERATIONS ARE NOT REGULATED, REVENUES AND EXPENSES FROM SUCH OPERATIONS SHOULD BE REPORTED AS INCOME FROM NON-CELLULAR OPERATIONS.</p>			

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SCHEDULE 8, RETAINED EARNINGS AND PARTNERSHIP CAPITAL STATEMENTS			Current Year
Line No.	Account No.		
		<u>RETAINED EARNINGS STATEMENT</u>	
1	233	Retained Earnings (at beginning of year)	
2		Net Income (or loss) for the year	
3		Prior Period Adjustment(s)	
4		Miscellaneous Credits	
5		Total Credits	
6		Dividends Declared	
7		Prior Period Adjustment(s)	
8		Miscellaneous Debits	
9		Total Debits	
10		Retained Earnings (at end of year)	
		<u>PARTNERSHIP CAPITAL STATEMENT</u> <sup>1/</sup>	
11	234	Partnership Capital - (at beginning of year)	
12		Net Income (or loss) for the year	
13		Prior Period Adjustment(s)	
14		Partners' Capital Contributions	
15		Miscellaneous Credits	
16		Total Credits	
17	234.1	Partners' Drawings	
18		Prior Period Adjustment(s)	
19		Miscellaneous Debits	
20		Total Debits	
21	234	Total Partnership Capital - (at end of year)	

<sup>1/</sup> This statement also should be used by sole proprietors.

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SCHEDULE BA, RECONCILIATION OF PARTNERS' CAPITAL ACCOUNTS

Line No.			Total
1	Name of Partner		
2	Percentage of Ownership Capital:		
3	Beginning of Year		
4	End of Year		
5	Partner's Capital:		
6	Balance Beginning of Year		
7	Credits		
8	Net Income		
9	Capital Contributions During Year		
10	Other Credits		
11	Total Credits		
12	Debits		
13	Net Losses		
14	Withdrawals During Year		
15	Other Debits		
16	Total Debits		
17	Balance End of Year		

Attach additional pages as needed.

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Schedule 9		Analysis of Operating Expenses	
Line No.	Account No.	Description	Total
1	610	Cellular Maintenance Expense	
2	613,615, 616	Depreciation and Amortization Expense	
3	619	Telecommunications - Direct Operating Expense	
4	621,623, 625	Customer Accounts and Sales Expense	
5	617,635, 637	Other Operating Expense	
6	627,631, 639	General and Administrative Expense	
7	611	Gain or Loss on Retirement or Sale of Cellular Plant	
8	613	Operating Expenses Charges to Constr.-Cr.	
9		Charges by wholesalers for numbers and other services	
10		Total Operating Expenses	

SCHEDULE 10 ANALYSIS OF CELLULAR COMMUNICATIONS PLANT ACCOUNTS

Line No.	Account No.	Account Title	Balance at beginning of Year	Additions During year	Retirements during year	Transfers and Adjustments	Balance at end of year
1	300	Land					
2	302	Buildings					
3	304	Leasehold Improvements					
4	305	Antennae					
5	306	Power Equipment					
6	307	Switching Equipment					
7	308	Base Site Controller					
8	309	Towers					
9	310	Radio Frequency Channel Equipment					
10	312	Transmission					
11	314	Vehicles					
12	316	Tools and Work Equipment					
13	318	Office Furniture and Equipment					
14	122	Cellular Communications Plant in Service					
15	123	Cellular Communications Plant Under Construction					
16	124	Cellular Communications Property Held for Future Use					
17	125	Cellular Communications Plant Acquisition Adjustment					
18		Total Cellular Communications Plant					

## SCHEDULE 11 ANALYSIS OF DEFERRED CHARGES AND CREDITS

List hereunder the major items comprising the balances at the end of the year on Lines 13, Page 7 and Line 13, Page 8. Show the account titles, the nature of the items, and the amount.

Deferred Charges	Amount	Other Deferred Credits	Amount

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SCHEDULE 12 LONG-TERM DEBT (Account 225)

Show the particulars concerning any indebtedness having a specified term of more than one year and which was outstanding at any time during the year

Line No.	Designation of Debt	Date of Maturity	Date of Obligation	Regulatory Authorization No.	Interest Rate	Original Amount of Debt	Unpaid Balance At end of Year	Interest During Year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1								
2								
3								
4								
5								

SCHEDULE 13 CAPITAL STOCKS AND DIVIDENDS

Show the particulars called for concerning the several classes and issues of capital stocks of the respondent as at the end of the year. Indicate, in Column(d), whether issue is par or no par stock.

Line No.	Class of Stock	Date of Issue	Number of Shares Authorized by Articles of Incorporation	Stock Outstanding			Dividends Declared during Year	
				Par or Stated Value	No. of Shares	Amount \$	Rate	Amount
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1								
2								
3								
4								
5								

SCHEDULE 14 VERIFICATION

State of \_\_\_\_\_ )  
County of \_\_\_\_\_ ) ss.:

\_\_\_\_\_ being duly sworn deposes and says: I am the \_\_\_\_\_ of  
(Here insert the official title of the deponent)  
\_\_\_\_\_ and the  
(Here insert the exact name of the licensee)  
foregoing statements are true to the best of my knowledge and belief.

\_\_\_\_\_  
(signature)

Subscribed and sworn to before me

a \_\_\_\_\_  
in and for the state and county named,  
this \_\_\_\_\_ day of \_\_\_\_\_,  
19 \_\_\_\_\_

My Commission expires \_\_\_\_\_

(Use an in-L.S. impression Seal.)

(Signature of officer authorized to administer oaths)

The foregoing oath must be executed and this report filed with the Public Service Commission; on or before March 31 next following the end of the year covered by the report.

Annual report of \_\_\_\_\_ Year ended December 31, 19\_\_\_\_

SCHEDULE 14 VERIFICATION

Before Signing Please Check to See That All Schedules Have been Completed  
(See General Instructions No. 4)

I, the undersigned \_\_\_\_\_  
Officer, Partner or Owner

of \_\_\_\_\_  
Name of Utility

under penalty of perjury do declare that this report has been prepared by me,  
or under my direction, from the books, papers and records of the respondent;  
that I have carefully examined the same, and declare the same to be a  
complete and correct statement of the business and affairs of the above-  
named respondent and the operations of its property for the period from and  
including \_\_\_\_\_, 19\_\_\_\_, to and including  
\_\_\_\_\_, 19\_\_\_\_.

SIGNED \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

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alternate page*