

STATE OF NEW YORK  
Department of Public Service  
Annual Joint Cost Data Report

Please fill in the following:

Respondent's exact legal name :	Warwick Valley Telephone Restructuring Company LLC	
Address line 1:	47 Main Street	
Address line 2:	Warwick, NY	
Type	Original	
For the period starting:	January 1, 2012	Example January 1, 1995
For the period ending:	December 31, 2012	December 31, 1995
Date submitted :	June 21, 2013	March 31, 1995

Please leave the following alone. This information is used to fill in your company's name and year ending date of the report.

For the period starting January 1, 2012  
For the period ending December 31, 2012

Annual Report of Warwick Valley Telephone Restructuring Company LLC

For the period ending December 31, 2012

Annual Report of Warwick Valley Telephone Restructuring Company LLC

For the period ending Dec

Annual Report of Warwick Valley Telephone Restructuring Company LLC

For the period endi

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**TELECOMMUNICATIONS/COMPETITION  
TASK FORCE**

**ANNUAL JOINT COST DATA REPORT**

LECs

## Annual Joint Cost Data Report

Report all dollar amounts in whole numbers.

### Heading Description

Company: Enter the name of the reporting entity

Date Submitted: Enter the date the report was filed (do not enter the prescribed filing date unless that date coincides with the date submitted).

Type: Enter Initial or Corrected.

Request For Proprietary Treatment of Certain Items:

If the respondent considers any information requested on a schedule to be of a proprietary nature, as defined in Section 6-1.3(a) of Chapter 1 of the Rules of Procedure, the schedule as included in the report forms should be filed as directed by the Commission. However, the respondent is directed to file one complete copy of each schedule deemed proprietary, including all detail requested, accompanied by a request for proprietary treatment in accordance with the Rules of Procedure of Title 16, NYCRR, Chapter 1, Section 6-1.3(b). The company is still required to file the two conformed copies with the proprietary stating that this was done.

### Row Item Descriptions

#### Line Description

- 45 Oper. Revenues is the sum of lines 10, 15, 29 and 41, less the amount entered on line 44.
- 125 Total Oper. Expenses is the sum of lines 81, 98, 110, and 124.
- 138 Net Operating Income is line 45, less line 125, plus or minus line 131, less line 137.
- 167 Total Deductions from Income is the total of lines 147 (subtract if a net income amount), 153, 161, and 166.
- 208 Total Plant in Service is the sum of the lines 179, 183, 184, 187, 193, 203 and 207.
- 221 Cash Working Capital - compute in accordance with the example on p. 85.
- 222 Total Investments is the sum of lines 208 through 221.

### Column Descriptions

#### Column Description

- b. Total - All New York State regulated and nonregulated total company amounts as defined in the New York Uniform System of Accounts for each account. The amounts reported in column (b) should be book numbers and coincide with amounts reported on other schedules in the Annual Report Form.
- c. Directly Assigned - Regulated - This amount represents that portion of each that is directly assigned to regulated operations as those operations are designated by the New York Commission, defined in Sections 661.4, 661.14, and 661.16 of the Uniform System of Accounts and described in the cost allocation adopted in Case 88-C-136.
- d. Directly Assigned - Nonregulated - This amount represents that portion of each account that is directly assigned to nonregulated operations as those operations are designated by the New York Commission, defined in Sections 661.4, 661.14 and 661.16 of the Uniform System of Accounts, and described in the cost allocation standards adopted in Case 88-C-136.

## Annual Joint Cost Data Report

<u>Column</u>	<u>Description</u>
<b>e</b>	<b>Attributed - Regulated - This amount represents that portion of each account that is used jointly by regulated and nonregulated operations and allocated to the regulated operation based on a direct or indirect method of cost causation pursuant to this Commission's cost allocation rules adopted in Case 88-C-136.</b>
<b>f</b>	<b>Attributed - Nonregulated - This amount represents that portion of each account that is used jointly by regulated and nonregulated operations and allocated to the nonregulated operation based on a direct or indirect method of cost causation pursuant to this Commission's cost allocation rules adopted in Case 88-C-136.</b>
<b>g</b>	<b>Generally Allocated - Regulated - This amount represents that portion of each account that is allocated to regulated operations based on the general allocator in accordance with the cost allocation rules.</b>
<b>h</b>	<b>Generally Allocated - Nonregulated - This amount represents that portion of each account that is allocated to nonregulated operations based on the general allocator in accordance with the cost allocation rules adopted in Case 88-C-136.</b>
<b>i</b>	<b>Total Regulated - The total of the amounts reported in columns (c), (e), and (g) for each item.</b>
<b>j</b>	<b>Total Nonregulated - The total of the amounts reported in columns (d), (f) and (h) for each line item.</b>
<b>k &amp; l</b>	<b>Adjustments - The adjustments columns are to be used to reconcile all accounting and ratemaking differences between state and federal jurisdictions as well as to report all normalizing adjustments necessary to arrive at the amount of each account subject to the Part 36 jurisdictional separations process.</b>
<b>m</b>	<b>Subject to Separations - Enter the amount of each account subject to the Part 36 jurisdictional separations procedures prescribed by the Federal Communications Commission. The amount in column (i) plus the total of the adjustments in columns (k) and/or (l) should equal column (m).</b>

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## Annual Joint Cost Data Report

Company: Warwick Valley Telephone Restructuring Company LLC

Type: Original

Period: From : January 1, 2012

Period to: December 31, 2012

Date Submitted: June 21, 2013

Line No.	Account Name and Number (a)	Total (b)	Directly Assigned		Attributed	
			Regulated (c)	Non - regulated (d)	Regulated (e)	Non - regulated (f)
	<b>REVENUES</b>					
	Local Network Svcs.					
1	5001 Basic area revenue	\$2,512,223	\$2,133,094	\$379,129		N/A
2	5002 Optional ext area	0	\$0	N/A		N/A
3	5003 Cellular mobile	0	\$0	N/A		N/A
4	5004 Other mobile service	0	\$0	N/A		N/A
5	5010 Public Telephone	0	\$0	N/A		N/A
6	5040 Local private line	0	\$0	N/A		N/A
7	5050 Customer premises	0	\$0	N/A		N/A
8	5060 Other local exchange	578,430	\$555,860	\$22,570		N/A
9	5069 Other local settlements	0	\$0	N/A		N/A
10	Total local Network Svcs.	\$3,090,653	\$2,688,954	\$401,699	\$0	\$0
	Network Access Svcs.					
11	5081 End user	\$1,474,448	\$1,422,627	\$51,821		N/A
12	5082 Switched access	2,975,521	\$2,945,237	\$30,284		N/A
13	5083 Special access	2,570,328	\$2,238,738	\$331,590		N/A
14	5084 State access	1,242,140	\$1,109,883	\$132,257		N/A
15	Total Network Access Svcs.	\$8,262,437	\$7,716,485	\$545,952	\$0	\$0
	Toll Network Svcs.					
16	5100 LD msg rev	\$61,887	\$61,880	\$7		N/A
17	5111 LD inward-only	0	\$0	N/A		N/A
18	5112 LD outward-only	0	\$0	N/A		N/A
19	5121 Subvce LD pvt ntwk	0	\$0	N/A		N/A
20	5122 Vce LD pvt network	0	\$0	N/A		N/A
21	5123 Audio LD pvt ntwk	0	\$0	N/A		N/A
22	5124 Video LD Pvt ntwk	0	\$0	N/A		N/A
23	5125 Digital LD pvt ntwk	0	\$0	N/A		N/A
24	5126 LD pvt ntwk switch	0	\$0	N/A		N/A
25	5128 Other LD pvt ntwk	0	\$0	N/A		N/A
26	5129 Other LD pvt settlement	0	\$0	N/A		N/A
27	5160 Other LD	1,069	\$1,069	N/A		N/A
28	5169 Other LD settlement	0	\$0	N/A		N/A
29	Total Toll Network Svcs.	\$62,956	\$62,949	\$7	\$0	\$0

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Period: From : January 1, 2012

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Date Submitted: June 21, 2013

Generally Allocated		Total		Adjustments		Subject to Separations (m)	Line No.
Regulated (g)	Non-Regulated (h)	Regulated (i)	Non-regulated (j)	Cost Allocation (k)	Other (l)		
	N/A	\$2,133,094	\$379,129			\$2,133,094	1
	N/A	0	N/A			0	2
	N/A	0	N/A			0	3
	N/A	0	N/A			0	4
	N/A	0	N/A			0	5
	N/A	0	N/A			0	6
	N/A	0	N/A			0	7
	N/A	555,860	\$22,570			555,860	8
	N/A	0	N/A			0	9
\$0	\$0	\$2,688,954	\$401,699	\$0	\$0	\$2,688,954	10
	N/A	\$1,422,627	\$51,821			\$1,422,627	11
	N/A	2,945,237	\$30,284			2,945,237	12
	N/A	2,238,738	\$331,590			2,238,738	13
	N/A	1,109,883	\$132,257			1,109,883	14
\$0	\$0	\$7,716,485	\$545,952	\$0	\$0	\$7,716,485	15
	N/A	\$61,880	\$7			\$61,880	16
	N/A	0	N/A			0	17
	N/A	0	N/A			0	18
	N/A	0	N/A			0	19
	N/A	0	N/A			0	20
	N/A	0	N/A			0	21
	N/A	0	N/A			0	22
	N/A	0	N/A			0	23
	N/A	0	N/A			0	24
	N/A	0	N/A			0	25
	N/A	0	N/A			0	26
	N/A	1,069	N/A			1,069	27
	N/A	0	N/A			0	28
\$0	\$0	\$62,949	\$7	\$0	\$0	\$62,949	29

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Line No.	Account Name and Number (a)	Total (b)	Directly Assigned		Attributed	
			Regulated (c)	Non - regulated (d)	Regulated (e)	Non - regulated (f)
	Miscellaneous					
30	5230 Directory Revenue	\$730,511	715,669	\$14,842	\$0	N/A
31	5240 Rent Revenue	332,937	296,996	\$35,941	0	N/A
32	5250 Corporate operation		0	N/A	0	N/A
33	5261 Special billing arr	16	13	\$3	0	N/A
34	5262 Customer operations		0	N/A	0	N/A
35	5263 Plant operations		0	N/A	0	N/A
36	5264 Other incident reg	2,809	2,224	\$585	0	N/A
37	5269 Other settlements		0	N/A	0	N/A
38	5270.1 Interstate Bill/Coll	219,560	173,665	\$45,895	0	N/A
39	5270.2 Intrastate Bill/Coll	467,450	248,771	\$218,679	0	N/A
40	5280 Other non-regulated	743,057	0	\$743,057	0	N/A
41	Total Miscellaneous	\$2,496,340	\$1,437,338	\$1,059,002	\$0	\$0
	Uncollectible Revs.					
42	5301 Uncollect-telecomm	365,000	315,853	\$49,147		
43	5302 Uncollect-other	0	0	0		
44	Total Uncollectible Revs.	\$365,000	\$315,853	\$49,147	\$0	\$0
45	<b>Total Operating Revenues</b>	\$13,547,386	\$11,589,873	\$1,957,513	\$0	\$0
	<b>EXPENSES</b>					
	Plant Specific					
46	6112 Motor vehicle	\$1,040	\$0	\$0	\$902	\$138
47	6113 Aircraft	0	0	0	\$0	\$0
48	6114 Special purpose veh	0	0	0	\$0	\$0
49	6115 Garage work equip	0	0	0	\$0	\$0
50	6116 Other work equip	4,038	0	0	\$4,038	\$0
51	Total Network Support	\$5,078	\$0	\$0	\$4,940	\$138
52	6121 Land & Building	\$312,032	\$0	\$2,743	\$278,824	\$30,465
53	6122 Furniture & artwork	0	0	0	0	0
54	6123 Office equipment	7,749	0	0	\$6,986	\$763
55	6124 Gen purpose comput	156,261	0	0	\$148,448	\$7,813
56	Total General Support	\$476,042	\$0	\$2,743	\$434,258	\$39,041

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Generally Allocated		Total		Adjustments		Subject to Separations (m)	Line No.
Regulated (g)	Non - regulated (h)	Regulated (i)	Non - regulated (j)	Cost Allocation (k)	Other (l)		
	N/A	\$715,669	\$14,842			\$715,669	30
	N/A	296,996	\$35,941			296,996	31
	N/A	0	N/A			0	32
	N/A	13	\$3			13	33
	N/A	0	N/A			0	34
	N/A	0	N/A			0	35
	N/A	2,224	\$585			2,224	36
	N/A	0	N/A			0	37
	N/A	173,665	\$45,895			173,665	38
	N/A	248,771	\$218,679			248,771	39
N/A		N/A	\$743,057			0	40
\$0	\$0	\$1,437,338	\$1,059,002	\$0	\$0	\$1,437,338	41
		\$315,853	\$49,147			\$315,853	42
		0	0			0	43
\$0	\$0	\$315,853	\$49,147	\$0	\$0	\$315,853	44
\$0	\$0	\$11,589,873	\$1,957,513	\$0	\$0	\$11,589,873	45
		\$902	\$138			\$902	46
		0	0			0	47
		0	0			0	48
		0	0			0	49
		4,038	0			4,038	50
\$0	\$0	\$4,940	\$138	\$0	\$0	\$4,940	51
		\$278,824	\$33,208			\$278,824	52
		0	0			0	53
		6,986	763			6,986	54
		148,448	7,813			148,448	55
\$0	\$0	\$434,258	\$41,784	\$0	\$0	\$434,258	56

## Annual Joint Cost Data Report

Company: Warwick Valley Telephone Restructuring Company LL

Type: Original

Period: From : January 1, 2012

Period to: December 31, 2012

Date Submitted: June 21, 2013

Line No.	Account Name and Number (a)	Total (b)	Directly Assigned		Attributed	
			Regulated (c)	Non - regulated (d)	Regulated (e)	Non - regulated (f)
57	6211 Analog electronic	\$0	\$0	\$0	\$0	\$0
58	6212 Digital electronic	571,620	571,620	\$0	0	0
59	6215 Electro-mechanical	0	0	0	0	0
60	Total central office-swit	\$571,620	\$571,620	\$0	\$0	\$0
61	6220 Operator systems	\$0	\$0	\$0	\$0	\$0
62	6231 Radio systems	\$0	\$0	\$0	\$0	\$0
63	6232 Circuit equipment	979,227	795,082	184,145	0	0
64	Total Central Office Tran	\$979,227	\$795,082	\$184,145	\$0	\$0
65	6311 Station apparatus	\$156,860	\$0	\$156,860	\$0	\$0
66	6321 Cust premises wiring *	630,275	\$0	630,275	0	0
67	6341 Large PBX	0	0	0	0	0
68	6351 Public tel tmnl equ	0	0	0	0	0
69	6362 Other terminal equi	0	0	0	0	0
70	Total Information Orig/Term	\$787,135	\$0	\$787,135	\$0	\$0
71	6411 Poles	\$94,868	\$94,868	\$0	\$0	\$0
72	6421 Aerial cable	398,869	\$398,869	0	0	0
73	6422 Underground cable	(1,075)	(\$1,075)	0	0	0
74	6423 Buried cable	17,064	\$17,064	0	0	0
75	6424 Submarine cable	0	\$0	0	0	0
76	6425 Deep sea cable	0	\$0	0	0	0
77	6426 Intrabldg ntwrk cabl	0	\$0	0	0	0
78	6431 Aerial wire	13,317	\$13,317	0	0	0
79	6441 Conduit systems	0	\$0	0	0	0
80	Total cable & wire	\$523,043	\$523,043	\$0	\$0	\$0
81	Total Plant Specific	\$3,342,145	\$1,889,745	\$974,023	\$439,197	\$39,180
	Plant Non-Specific					
82	6511 PHFTU	\$0	\$0	\$0	\$0	\$0
83	6512 Provisioning	14,255	14,255	0	0	0
84	Total Other PP & E	\$14,255	\$14,255	\$0	\$0	\$0
85	6531 Power	\$281,185	\$271,590	\$9,595	\$0	\$0

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Generally Allocated		Total		Adjustments		Subject to Separations (m)	Line No.
Regulated (g)	Non - regulated (h)	Regulated (i)	Non - regulated (j)	Cost Allocation (k)	Other (l)		
\$0	\$0	\$0	\$0			\$0	57
0	0	571,620	0			571,620	58
0	0	0	0			0	59
\$0	\$0	\$571,620	\$0	\$0	\$0	\$571,620	60
		\$0	\$0			\$0	61
\$0	\$0	\$0	\$0			\$0	62
0	0	795,082	184,145			795,082	63
\$0	\$0	\$795,082	\$184,145	\$0	\$0	\$795,082	64
		\$0	\$156,860			\$0	65
		0	630,275			0	66
		0	0			0	67
		0	0			0	68
		0	0			0	69
\$0	\$0	\$0	\$787,135	\$0	\$0	\$0	70
		\$94,868	\$0			\$94,868	71
		398,869	0			398,869	72
		(1,075)	0			(1,075)	73
		17,064	0			17,064	74
		0	0			0	75
		0	0			0	76
		0	0			0	77
		13,317	0			13,317	78
		0	0			0	79
\$0	\$0	\$523,043	\$0	\$0	\$0	\$523,043	80
\$0	\$0	\$2,328,942	\$1,013,203	\$0	\$0	\$2,328,942	81
		\$0	\$0			\$0	82
		14,255	0			14,255	83
\$0	\$0	\$14,255	\$0	\$0	\$0	\$14,255	84
\$0	\$0	\$271,590	\$9,595			\$271,590	85



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Line No.	Account Name and Number (a)	Total (b)	Directly Assigned		Attributed	
			Regulated (c)	Non - regulated (d)	Regulated (e)	Non - regulated (f)
86	6532 Network administra	\$129,439	\$129,439	\$0	\$0	\$0
87	6533 Testing	209,619	\$209,619	0	0	0
88	6534 Plant ops administr	300	\$300	0	0	0
89	6535 Engineering	3,087	\$3,087	0	0	0
90	Total Network Operations	\$623,630	\$614,035	\$9,595	\$0	\$0
91	6540 Access	71,792	71,792	0	0	0
	Deprec/Amort					
92	6561 Depreciation-TPIS	\$3,283,309	\$0	\$0	\$2,973,372	\$309,937
93	6562 Depreciation-PHFTU	0	0	0	0	0
94	6563 Amortization-tangib	0	0	0	0	0
95	6564 Amortization-intangib	0	0	0	0	0
96	6565 Amortization-other	0	0	0	0	0
97	Total Deprec/Amort	\$3,283,309	\$0	\$0	\$2,973,372	\$309,937
98	Total Plant Non Specific	\$3,992,986	\$700,082	\$9,595	\$2,973,372	\$309,937
	Customer Operations					
99	6611 Product Management	\$343,372	\$0	\$0	\$171,686	\$171,686
100	6612 Sales	3,418	0	0	\$342	3,076
101	6613 Product advertising	100,733	100,733	0	0	0
102	Total Marketing Expense	\$447,523	\$100,733	\$0	\$172,028	\$174,762
103	6621 Call completion	\$301,330	\$0	\$0	\$298,317	\$3,013
104	6622.1 Number Services-OA	0	0	0	0	0
105	6622.2 Number services-OP	174,317	174,317	0	0	0
106	6623.1 Customer svcs O/D Pr.	904,145	0	(5)	877,026	27,125
107	6623.2 Customer services-B/C	558,727	0	0	530,791	27,936
108	6623.3 Customer services Pub tel	0	0	0	0	0
109	Total Services expense	\$1,938,519	\$174,317	(\$5)	\$1,706,133	\$58,074
110	Total Customer Operations	\$2,386,042	\$275,050	(\$5)	\$1,878,161	\$232,836
	Corporate Operations					
111	6711 Executive	\$1,814,610	\$0	\$0	1,723,880	\$90,731
112	6712 Planning	0	0	0	0	0
113	Total Executive & Planning	\$1,814,610	\$0	\$0	\$1,723,880	\$90,731

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Generally Allocated		Total		Adjustments		Subject to Separations (m)	Line No.
Regulated (g)	Non - regulated (h)	Regulated (i)	Non - regulated (j)	Cost Allocation (k)	Other (l)		
		\$129,439	\$0			\$129,439	86
		209,619	0			209,619	87
		300	0			300	88
		3,087	0			3,087	89
			0				
\$0	\$0	\$614,035	\$9,595	\$0	\$0	\$614,035	90
		\$71,792	\$0			\$71,792	91
\$0	\$0	\$2,973,372	\$309,937			\$2,973,372	92
0	0	0	0			0	93
0	0	0	0			0	94
0	0	0	0			0	95
0	0	0	0			0	96
\$0	\$0	\$2,973,372	\$309,937	\$0	\$0	\$2,973,372	97
\$0	\$0	\$3,673,454	\$319,532	\$0	\$0	\$3,673,454	98
		\$171,686	\$171,686			\$171,686	99
		342	3,076			342	100
		100,733	0			100,733	101
\$0	\$0	\$272,761	\$174,762	\$0	\$0	\$272,761	102
		\$298,317	\$3,013			\$298,317	103
		0	0			0	104
		174,317	0			174,317	105
	(5)	877,026	27,115			877,026	106
		530,791	27,936			530,791	107
		0	0			0	108
\$0	(\$5)	\$1,880,450	\$58,064	\$0	\$0	\$1,880,450	109
\$0	(\$5)	\$2,153,211	\$232,826	\$0	\$0	\$2,153,211	110
		\$1,723,880	\$90,731			\$1,723,880	111
		0	0			\$0	112
\$0	\$0	\$1,723,880	\$90,731	\$0	\$0	\$1,723,880	113

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Company: Warwick Valley Telephone Restructuring Company L

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Line No.	Account Name and Number (a)	Total (b)	Directly Assigned		Attributed	
			Regulated (c)	Non - regulated (d)	Regulated (e)	Non - regulated (f)
114	6721 Accounting & finance	\$1,535,736	\$0	\$266,710	1,192,240	\$76,787
115	6722 External relations	966,900	0	0	918,555	\$48,345
116	6723 Human resources	1,072,119	0	0	1,018,513	\$53,606
117	6724 Information Managmt	230,671	0	0	219,137	\$11,534
118	6725 Legal	985,652	0	\$542,078	394,291	\$49,283
119	6726 Procurement	100,942	0	0	100,942	\$0
120	6727 Research & develop	0	0	0	0	\$0
121	6728 Other general & admin	314,123	246,106	68,017	0	\$0
122	Total General & Administr	\$5,206,143	\$246,106	\$876,804	\$3,843,679	\$239,554
123	6790 Prov uncollect note	\$0	\$0	\$0	\$0	\$0
124	Total Corporate Operations	\$7,020,753	\$246,106	\$876,804	\$5,567,558	\$330,284
125	<b>Total Operating Expenses</b>	\$16,741,926	\$3,110,983	\$1,860,417	\$10,858,288	\$912,237
	Other Ops Inc/Expense					
126	7110 Income custom work	\$0	\$0	\$0	\$0	\$0
127	7130 Return nonreg use	0	0	0	0	0
128	7140 Gain/loss foreign	0	0	0	0	0
129	7150 Gain/loss land/art	0	0	0	0	0
130	7160 Other ops gain/loss	0	0	0	0	0
131	Total Other ops inc/expen	\$0	\$0	\$0	\$0	\$0
	Operating Taxes					
132	7210 Ops inv tax cr-net	\$0	\$0	\$0	\$0	\$0
133	7220 Ops federal inc tax *	53,868	0	0	0	0
134	7230 Ops state & local	0	0	0	0	0
135	7240 Ops other taxes	1,191,372	1,178,701	12,671	0	0
136	7250 Prov defer inc tax	0	0	0	0	0
137	Total Operating Taxes	\$1,245,240	\$1,178,701	\$12,671	\$0	\$0
138	<b>Net Operating Income</b>	(\$4,439,780)	\$7,300,189	\$84,424	(\$10,858,288)	(\$912,237)
	Nonops Income/Expense					
139	7310 Dividend income	\$0	0	0	\$0	\$0
140	7320 Interest income	2,709	2,703	0	0	0
141	7330 Inc Sinking/other	0	0	0	0	0
142	7340 AFDUC	0	0	0	0	0
143	7350 Gain/loss property	59,697	59,697	0	0	0

## Annual Joint Cost Data Report

Company: Warwick Valley Telephone Restructuring Company LL

Type: Original

Period: From : January 1, 2012

Period to: December 31, 2012

Date Submitted: June 21, 2013

Generally Allocated		Total		Adjustments		Subject to Separations (m)	Line No.
Regulated (g)	Non - regulated (h)	Regulated (i)	Non - regulated (j)	Cost Allocation (k)	Other (l)		
		\$1,192,240	\$343,496			\$1,192,240	114
		918,555	48,345			918,555	115
		1,018,513	53,606			1,018,513	116
		219,137	11,534			219,137	117
		394,291	591,361			394,291	118
		100,942	0			100,942	119
		0	0			0	120
		246,106	68,017			246,106	121
\$0	\$0	\$4,089,785	\$1,116,358	\$0	\$0	\$4,089,785	122
		\$0	\$0			\$0	123
\$0	\$0	\$5,813,664	\$1,207,089	\$0	\$0	\$5,813,664	124
\$0	(\$5)	\$13,969,271	\$2,772,650	\$0	\$0	\$13,969,271	125
		\$0	\$0			\$0	126
		0	0			0	127
		0	0			0	128
		0	0			0	129
		0	0			0	130
\$0	\$0	\$0	\$0	\$0	\$0	\$0	131
\$0	\$0	\$0	\$0			\$0	132
43,701	10,167	43,701	10,167			43,701	133
0	0	0	0			0	134
0	0	1,178,701	12,671			1,178,701	135
		0	0			0	136
\$43,701	\$10,167	\$1,222,402	\$22,838	\$0	\$0	\$1,222,402	137
(\$43,701)	(\$10,162)	(\$3,601,800)	(\$837,975)	\$0	\$0	(\$3,601,800)	138
		\$0	\$0			\$0	139
		2,703	0			2,703	140
		0	0			0	141
		0	0			0	142
		59,697	0			59,697	143

## Annual Joint Cost Data Report

Company: Warwick Valley Telephone Restructuring Company LLC

Type: Original

Period: From : January 1, 2012

Period to: December 31, 2012

Date Submitted: June 21, 2013

Line No.	Account Name and Number (a)	Total (b)	Directly Assigned		Attributed	
			Regulated (c)	Non - regulated (d)	Regulated (e)	Non-regulated (f)
144	7355 Equity in Earning of Aff	(\$5,163,008)	\$0	(\$5,163,008)	\$0	\$0
145	7360 Other nonops income	8,860,307	0	8,860,307	0	0
146	7370 Special charges	(827,145)	(827,145)	\$0	0	0
147	Total Nonop.Inc/Exp	\$2,932,560	(\$764,745)	\$3,697,299	\$0	\$0
	Nonoper. Taxes					
148	7410 Nonop inv tx cr-nt	\$0	\$0	\$0	\$0	\$0
149	7420 Nonop fed inc tax	873,125	873,125	0	0	0
150	7430 Nonop state & locl	0	0	0	0	0
151	7440 Nonop other taxes	0	0	0	0	0
152	7450 Prov defer tax - net	0	0	0	0	0
153	Total Nonoperating Taxes	\$873,125	\$873,125	\$0	\$0	\$0
	Int & Related Items					
154	7510.1 Int on funded debt	\$10,080	\$10,080	\$0	\$0	\$0
155	7510.2 Amort. of Disc	0	0	0	0	0
156	7510.3 Amort of Prem	0	0	0	0	0
157	7520 Int exp-cap leases	0	0	0	0	0
158	7530 Amort debt issuance	59,443	59,443	0	0	0
159	7540.1 Other interest ded-Aff	0	0	0	0	0
160	7540.2 Other interest ded	283,520	283,520	0	0	0
161	Total Int & Related Items	\$353,043	\$353,043	\$0	\$0	\$0
	Extraordinary Items					
162	7610 Extraord income crs	\$0	\$0	\$0	\$0	\$0
163	7620 Extraord income chg	0	0	0	0	0
164	7630 Current inc tax eff	0	0	0	0	0
165	7640 Prov defer tax-net	0	0	0	0	0
166	Total Extra items	\$0	\$0	\$0	\$0	\$0
167	Total Ded from income	(\$1,706,392)	\$1,990,913	(\$3,697,299)	\$0	\$0
168	7990 Nonreg net income	\$0	\$0	\$0	\$0	\$0

## Annual Joint Cost Data Report

Company: Warwick Valley Telephone Restructuring Company LLC

Type: Original

Period: From : January 1, 2012

Period to: December 31, 2012

Date Submitted: June 21, 2013

Generally Allocated		Total		Adjustments		Subject to Separations (m)	Line No.
Regulated (g)	Non - regulated (h)	Regulated (i)	Non - regulated (j)	Cost Allocation (k)	Other (l)		
		\$0	(\$5,163,008)			\$0	144
		0	8,860,307			0	145
		(827,145)	0			(827,145)	146
\$0	\$0	(\$764,745)	\$3,697,299	\$0	\$0	(\$764,745)	147
		\$0	\$0			\$0	148
		873,125	0			873,125	149
		0	0			0	150
		0	0			0	151
		0	0			0	152
\$0	\$0	\$873,125	\$0	\$0	\$0	\$873,125	153
		\$10,080	\$0			\$10,080	154
		0	0			0	155
		0	0			0	156
		0	0			0	157
		59,443	0			59,443	158
		0	0			0	159
		283,520	0			283,520	160
\$0	\$0	\$353,043	\$0	\$0	\$0	\$353,043	161
		\$0	\$0			\$0	162
		0	0			0	163
		0	0			0	164
		0	0			0	165
\$0	\$0	\$0	\$0	\$0	\$0	\$0	166
\$0	\$0	\$1,990,913	(\$3,697,299)	\$0	\$0	\$1,990,913	167
							168

## Annual Joint Cost Data Report

Company: Warwick Valley Telephone Restructuring Company LLC

Type: Original

Period: From : January 1, 2012

Period to: December 31, 2012

Date Submitted: June 21, 2013

Line No.	Account Name and Number (a)	Total (b)	Directly Assigned		Attributed	
			Regulated (c)	Non - regulated (d)	Regulated (e)	Non-regulated (f)
	<b>BALANCE SHEET ITEMS</b>					
	<b>PLANT-IN-SERVICE</b>					
	Support Plant					
169	2111 Land	\$190,090	\$0	\$15,000	\$157,844	\$17,246
170	2112 Motor vehicles	520,749	0	0	\$451,489	\$69,260
171	2113 Aircraft	0	0	0	\$0	\$0
172	2114 Special purpose veh	0	0	0	\$0	\$0
173	2115 Garage work equip	0	0	0	\$0	\$0
174	2116 Other work equip	692,558	0	0	\$600,448	\$92,110
175	2121 Buildings	3,045,455	0	222,361	\$2,545,019	\$278,075
176	2122 Furniture	693,650	0	2,440	\$623,126	\$68,084
177	2123 Office equipment	509,851	0	268	\$459,389	\$50,194
178	2124 Gen purpose comput	4,447,567	0	1,438	\$4,223,823	\$222,306
179	Total Land & support	\$10,099,920	\$0	\$241,507	\$9,061,137	\$797,276
	Central Office-Switch					
180	2211 Analog elect switch	\$0	\$0	\$0	\$0	\$0
181	2212 Digit elect switch	21,617,032	19,659,865	1,957,167	0	0
182	2215 Electro-mech switch	0	\$0	0	0	0
183	Total Central Off Switch	\$21,617,032	\$19,659,865	\$1,957,167	\$0	\$0
184	2220 Operator systems	\$0	\$0	\$0	\$0	\$0
	Central Off-Trans					
185	2231 Radio systems	\$0	\$0	\$0	\$0	\$0
186	2232 Circuit	10,239,313	9,394,941	844,372	0	0
187	Total Transmission	\$10,239,313	\$9,394,941	\$844,372	\$0	\$0
	Information O/T					
188	2311 Station apparatus	\$1,059,064	\$0	\$1,059,064	\$0	\$0
189	2321 Customer prem wire	771,022	0	771,022	0	0
190	2341 Large PBX	0	0	\$0	0	0
191	2351 Public Tel Terminal	13,581	\$0	13,581	0	0
192	2362 Other Terminal	0	0	0	0	0
193	Total Information O/T	\$1,843,667	\$0	\$1,843,667	\$0	\$0

## Annual Joint Cost Data Report

Company: Warwick Valley Telephone Restructuring Company LL

Type: Original

Period: From : January 1, 2012

Period to: December 31, 2012

Date Submitted: June 21, 2013

Generally Allocated		Total		Adjustments		Subject to Separations (m)	Line No.
Regulated (g)	Non - regulated (h)	Regulated (i)	Non - regulated (j)	Cost Allocation (k)	Other (l)		
\$0	\$0	\$157,844	\$32,246	\$0	\$0	\$157,844	169
0	0	451,489	69,260	0	0	451,489	170
0	0	0	0	0	0	0	171
0	0	0	0	0	0	0	172
0	0	0	0	0	0	0	173
0	0	600,448	92,110	0	0	600,448	174
0	0	2,545,019	500,436	0	0	2,545,019	175
0	0	623,126	70,524	0	0	623,126	176
0	0	459,389	50,462	0	0	459,389	177
0	0	4,223,823	223,744	0	0	4,223,823	178
\$0	\$0	\$9,061,137	\$1,038,783	\$0	\$0	\$9,061,137	179
\$0	\$0	\$0	\$0	\$0	\$0	\$0	180
0	0	19,659,865	1,957,167	0	0	19,659,865	181
0	0	0	0	0	0	0	182
\$0	\$0	\$19,659,865	\$1,957,167	\$0	\$0	\$19,659,865	183
\$0	\$0	\$0	\$0	\$0	\$0	\$0	184
\$0	\$0	\$0	\$0	\$0	\$0	\$0	185
		9,394,941	844,372	0	0	9,394,941	186
\$0	\$0	\$9,394,941	\$844,372	\$0	\$0	\$9,394,941	187
\$0	\$0	\$0	\$1,059,064	\$0	\$0	\$0	188
0	0	0	771,022	0	0	0	189
0	0	0	0	0	0	0	190
0	0	0	13,581	0	0	0	191
0	0	0	0	0	0	0	192
\$0	\$0	\$0	\$1,843,667	\$0	\$0	\$0	193



## Annual Joint Cost Data Report

Company: Warwick Valley Telephone Restructuring Company LLC

Type: Original

Period: From : January 1, 2012

Period to: December 31, 2012

Date Submitted: June 21, 2013

Line No.	Account Name and Number (a)	Total (b)	Directly Assigned		Attributed	
			Regulated (c)	Non-regulated (d)	Regulated (e)	Non-regulated (f)
	Cable & Wire Facil.					
194	2411 Poles	3,321,570	3,311,213	\$10,357	\$0	\$0
195	2421 Aerial cable	22,870,762	22,129,285	741,477	0	0
196	2422 Underground cable	469,869	424,242	45,627	0	0
197	2423 Buried cable	3,827,089	3,662,489	164,600	0	0
198	2424 Submarine cable	0	0	0	0	0
199	2425 Deep sea cable	0	0	0	0	0
200	2426 Intrabldg ntwk cabl	0	0	0	0	0
201	2431 Aerial wire	184,318	184,165	153	0	0
202	2441 Conduit systems	181,732	127,523	54,209	0	0
203	Total Cable & wire facil	\$30,855,340	\$29,838,917	\$1,016,423	\$0	\$0
	Amortizable Assets					
204	2681 Capital leases	\$0	\$0	\$0	\$0	\$0
205	2682 Leasehold improve	0	0	0	0	0
206	2690 Intangibles	0	0	0	0	0
207	Total Amort. Assets	\$0	\$0	\$0	\$0	\$0
208	<b>Total Plant In Service</b>	\$74,655,272	\$58,893,723	\$5,903,136	\$9,061,137	\$797,276
	<b>OTHER INVESTMENTS</b>					
209	2002 PHFTU	\$0	\$0	\$0	\$0	\$0
210	2003 TPUC-short term	33,576	33,576	0	0	0
211	2004 TPUC-long term	0	0	0	0	0
212	2005 Plant acquis adjust	0	0	0	0	0
213	1220 Inventories	355,052	355,052	0	0	0
214	1290 Prepaid Rents	0	0	0	0	0
215	1300 Prepaid Taxes	55,816	55,816	0	0	0
216	1310 Prepaid Insurance	0	0	0	0	0
217	1320 Prepaid Dir Exp	80,036	80,036	0	0	0
218	1330 Other Prepayments	110,274	110,274	0	0	0
219	1438 Defer Maint & retir	0	0	0	0	0
220	1439 Deferred charges	1,397,847	1,397,847	0	0	0
221	Cash Working Cap.	1,167,527	883,587	283,940	N/A	N/A
222	<b>Total Investments</b>	\$77,855,400	\$61,809,911	\$6,187,076	\$9,061,137	\$797,276

## Annual Joint Cost Data Report

Company: Warwick Valley Telephone Restructuring Company LL

Type: Original

Period: From : January 1, 2012

Period to: December 31, 2012

Date Submitted: June 21, 2013

Generally Allocated		Total		Adjustments		Subject to Separations (m)	Line No.
Regulated (g)	Non - regulated (h)	Regulated (i)	Non - regulated (j)	Cost Allocation (k)	Other (l)		
\$0	\$0	\$3,311,213	\$10,357	\$0	\$0	\$3,311,213	194
0	0	22,129,285	741,477	0	0	22,129,285	195
0	0	424,242	45,627	0	0	424,242	196
0	0	3,662,489	164,600	0	0	3,662,489	197
0	0	0	0	0	0	0	198
0	0	0	0	0	0	0	199
0	0	0	0	0	0	0	200
0	0	184,165	153	0	0	184,165	201
0	0	127,523	54,209	0	0	127,523	202
\$0	\$0	\$29,838,917	\$1,016,423	\$0	\$0	\$29,838,917	203
\$0	\$0	\$0	\$0	\$0	\$0	\$0	204
0	0	0	0	0	0	0	205
0	0	0	0	0	0	0	206
\$0	\$0	\$0	\$0	\$0	\$0	\$0	207
\$0	\$0	\$67,954,860	\$6,700,412	\$0	\$0	\$67,954,860	208
		\$0	\$0			\$0	209
		33,576	0			33,576	210
		0	0			0	211
		0	0			0	212
		355,052	0			355,052	213
		0	0			0	214
		55,816	0			55,816	215
		0	0			0	216
		80,036	0			80,036	217
		110,274	0			110,274	218
		0	0			0	219
		1,397,847	0			1,397,847	220
		883,587	283,940			883,587	221
\$0	\$0	\$70,871,048	\$6,984,352	\$0	\$0	\$70,871,048	222

## Annual Joint Cost Data Report

Company: Warwick Valley Telephone Restructuring Company L

Type: Original

Period: From : January 1, 2012

Period to: December 31, 2012

Date Submitted: June 21, 2013

Line No.	Account Name and Number (a)	Total (b)	Directly Assigned		Attributed	
			Regulated (c)	Non - regulated (d)	Regulated (e)	Non-regulated (f)
	<b>RESERVES</b>					
	Accum Depreciation					
223	3100 Accum depreciation	53,578,072	\$0	\$0	\$49,345,912	\$4,232,160
224	3200 Accum depr-PHFTU	0	0	0	0	0
	Accum Amortization					
225	3410 Accum amort-cap lse	\$0	\$0	\$0	\$0	\$0
226	3420 Accum amort-lse imp	0	0	0	0	0
227	3400 Accum amort-tangible	0	0	0	0	0
228	3500 Accum amort-intangible	0	0	0	0	0
229	3600 Amort-other	0	0	0	0	0
	Deferred Ops Inc Tax					
230	1360 Cur D FIT-Dr.	\$0	\$0	\$0	\$0	\$0
231	1510 Non cur D/FIT - Dr.	0	0	0	0	0
232	4100 Net Current Defer	0	0	0	0	0
233	4340 Net noncurrent Defe	0	0	0	0	0
234	4320 Unamort ITC	0	0	0	0	0
234a	4330 Unamort ITC	0	0	0	0	0
	Other Deductions					
235	4030 Adv. bill & payments	\$331,380	\$331,380	\$0	\$0	\$0
236	4040 Customers' deposits	30,219	\$30,219	0	0	0
237	4120 Other accru liabil	621,821	\$621,821	0	0	0
238	4360 Other deferred crs	234,775	234,775	0	0	0
239	<b>Total Reserves</b>	\$54,796,267	\$1,218,195	\$0	\$49,345,912	\$4,232,160

### FOOTNOTES

Number each item and reference line no. and column letter.

## Annual Joint Cost Data Report

Company: Warwick Valley Telephone Restructuring Company LL

Type: Original

Period: From : January 1, 2012

Period to: December 31, 2012

Date Submitted: June 21, 2013

Generally Allocated		Total		Adjustments		Subject to Separations (m)	Line No.
Regulated (g)	Non - regulated (h)	Regulated (i)	Non - regulated (j)	Cost Allocation (k)	Other (l)		
\$0	\$0	\$49,345,912	\$4,232,160	\$0	\$0	\$49,345,912	223
0	0	0	0	0	0	0	224
\$0	\$0	\$0	\$0	\$0	\$0	\$0	225
0	0	0	0	0	0	0	226
0	0	0	0	0	0	0	227
0	0	0	0	0	0	0	228
0	0	0	0	0	0	0	229
\$0	\$0	\$0	\$0	\$0	\$0	\$0	230
0	0	0	0	0	0	0	231
0	0	0	0	0	0	0	232
0	0	0	0	0	0	0	233
0	0	0	0	0	0	0	234
0	0	0	0	0	0	0	234a
\$0	\$0	\$331,380	\$0	\$0	\$0	\$331,380	235
0	0	30,219	0	0	0	30,219	236
0	0	621,821	0	0	0	621,821	237
0	0	234,775	0	0	0	234,775	238
\$0	\$0	\$50,564,107	\$4,232,160	\$0	\$0	\$50,564,107	239

**FOOTNOTES**

Number each item and reference line no. and column letter.

## VERIFICATION

The Public Service Law requires that "... it shall be the duty of every such person and corporation to file with the Commission an annual report, verified by oath of the president, vice-president, treasurer, secretary, general manager, or receiver, if any, thereof, or by the person required to file the same. The verification shall be made by said official holding office at the time of the filing of said report, and if not made upon the knowledge of the person verifying the same shall set forth the sources of his information and the grounds of his belief as to any matters not stated to be verified upon his knowledge."

State of .....

) SS. :

County of .....

.....makes oath and

says: I am the ..... of .....  
(Here insert the official title of the deponent) (Here insert exact name of the reporting company)

.....

I am familiar with the preparation of the foregoing report know generally the contents thereof. The said report which

consists of .....  
(Here insert exact identification of the sections and pages comprising this report)

.....

is true and correct to the best of my knowledge and belief. As to matters not actually stated upon my knowledge,

the sources of my information and the grounds for my belief are as follows: .....

.....

.....

.....

.....  
Signature

Subscribed and sworn to before me a

.....

this ..... day of ..... 19 .....

[ use an im-

L.S.  
pression seal ]

.....  
(Signature of officer authorized to administer oaths)

(This space for use of the Public Service Commission)

Computed .....  
Examined .....  
Reviewed .....

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## VERIFICATION

The Public Service Law requires that "... it shall be the duty of every such person and corporation to file with the Commission an annual report, verified by oath of the president, vice-president, treasurer, secretary, general manager, or receiver, if any, thereof, or by the person required to file the same. The verification shall be made by said official holding office at the time of the filing of said report, and if not made upon the knowledge of the person verifying the same shall set forth the sources of his information and the grounds of his belief as to any matters not stated to be verified upon his knowledge."

State of New York,

County of Orange

) SS.:

Brian Callahan makes oath and  
 says: I am the Erect PCFO and of warwick Valley Telephone Restructuring Company LLC  
 (Here Insert the official title of the deponent) (Here Insert exact name of the reporting company)  
Treasurer

I am familiar with the preparation of the foregoing report know generally the contents thereof. The said report which

consists of Pages 1-100  
 (Here Insert exact identification of the sections and pages comprising this report)

is true and correct to the best of my knowledge and belief. As to matters not actually stated upon my knowledge,

the sources of my information and the grounds for my belief are as follows: .....

.....

.....

.....

Signature

Subscribed and sworn to before me a

Brian Callahan

this 20<sup>th</sup> day of June 2013

[ use an Im-  
 L.S.  
 pression seal ]

Terryann Giudice  
 (Signature of officer authorized to administer oaths)

TERRYANN GIUDICE  
 Notary Public, State of New York  
 No. 01G15040150  
 Qualified in Orange County  
 Commission Expires March 6, 2015

(This space for use of the Public Service Commission)

Computed .....  
 Examined .....  
 Reviewed .....