

PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Copy for:

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to executive Director

Director

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Accounting Officer

RESOLUTION NO. F-612

EVALUATION & COMPLIANCE DIV.
BRANCH/SECTION: Accounting
& Finance
DATE: January 23, 1986

RESOLUTION

CELLULAR COMMUNICATIONS LICENSEES (WHOLESALE) ANNUAL REPORT FORM

Pursuant to the provisions of Sections 581, 582 and 584 of the Public Utilities Code and General Order 104-A each public utility shall file with the Commission an annual report in such form and content as the Commission may prescribe.

IT IS ORDERED THAT:

The attached annual report form for Cellular Communication Licensees (Wholesale) is adopted.

The effective date of this Resolution is today.

I hereby certify that the foregoing Resolution was duly introduced, passed and adopted at a regular meeting of the Public Utilities Commission of the State of California, held on January 23, 1986, the following Commissioners voting favorably thereon:

DONALD VIAL
President
PRISCILLA C. GREW
FREDERICK R. DUDA
Commissioners


Executive Director

CELLULAR COMMUNICATIONS LICENSEES
(WHOLESALERS)

ANNUAL REPORT

OF

Exact Legal Name of Reporting Licensee

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

(Address of Licensee)

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 19__

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

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Schedules which are not applicable to the licensee shall be indicated in Column (d) by inserting the symbol "N" opposite each such schedule.

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Annual report of _____ Year ended December 31, 19 _____

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. One completed copy of this report (two copies if three received) must be filed NOT LATER THAN MARCH 31, following the year covered by the report, with:

CALIFORNIA PUBLIC UTILITIES COMMISSION
STATE BUILDING, CIVIC CENTER
SAN FRANCISCO, CALIFORNIA 94102
3. Failure to file this report on time will subject a public utility to the penalties and sanctions provided by the Public Utilities Code.
4. The Oath, on the last page, must be signed by an officer, partner or owner, not by a public accountant.
5. The report must be prepared in ink or by the use of a typewriter.
6. Every schedule must be filled in, and every question answered. LEAVE NO SCHEDULE BLANK, insert the words "none" or "not applicable (n/a)" when appropriate.
7. Certain balance sheet and income statement accounts refer to supplemental schedules. The totals of the details in the latter must agree with the balances of the accounts to which they refer.
8. Some schedules provide for a "balance at beginning of year". The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference it should be explained by a footnote.
9. Items of a reverse or contrary character shall be enclosed in parenthesis.
10. Throughout the report, money items shall be shown in units of dollars.
11. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report.
12. This report must cover a calendar year, from January 1 through December 31. Fiscal year reports will not be accepted

SCHEDULE 1, GENERAL INFORMATION

1. Name and title of officer having custody of the general books of account and address of the office where such books are kept.

2. Type of organization of the licensee (corporation, partnership, proprietor, etc.)

3. General description of territory served by the licensee.

4. Date when cellular communications operations were begun.

5. If incorporated specify:
 - (a) Date of filing articles of incorporation with Secretary of State:

 - (b) State in which incorporated:

 - (c) Commission Decision Number granting Operating Authority Date

6. List all affiliated companies and their relationship to the licensee. If licensee is a partnership, provide this information for each partner. Use separate page, if needed.

State whether the affiliate is a:

- (a) regulated public utility
- (b) publicly held corporation

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 date 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 (if officer)		

SCHEDULE 4, VOTING POWERS AND CONTROLS

1. Name each of the stockholders at the end of the year who held five percent or more of the voting capital stock of the licensee.
2. State the total number of stockholders at the end of the year holding (a) common stock _____ and (b) preferred stock _____.

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

INSTRUCTIONS TO SCHEDULE 6, COMPARATIVE BALANCE SHEET

1. List the accounts representing assets and liabilities of the licensee. Licensees who, in addition to providing licensed cellular communications service, are engaged in other operations, shall combine assets and liabilities related to other operations on line numbers 11, 17 and 25, page 7, and line numbers 11 and 16 on page 8. The accounts so combined shall be restricted to those specifically mentioned on these lines. If other accounts contain material amounts which can be determined without allocation or analysis for other than licensed cellular operations, the licensee shall show the following information for each such account:
 - a. Account number and title
 - b. Amount directly related to other than licensed cellular operations

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	101.18.3	Accounts Receivable			
3	102.18.2	Allowance for Uncollectible Amounts			
4	103	Income Taxes Receivable			
5	104.18.2	Notes Receivable - Total			
6	105	Prepayments - Total			
7	106.18.3	Materials and Supplies			
8	107	Interest and Dividends Receivable			
9	108.18.3	Other Current Assets			
10	109.18.2	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 (Schedule 11)			
14	111	Unamortized Debt Expense			
15	112	Intangible Assets			
16	113.18.2	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	120.18.3	Other Long-Term Assets			
20	121.18.2	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 (Schedule 10)			
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			

Year ended December 31, 19

Annual report of

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	200.18.2	Notes Payable - Total			
2	201.18.2	Accounts Payable - Total			
3	202.18.2	Accrued Liabilities - Total			
4	203	Advance Billing and Payments			
5	204	Taxes Accrued			
6	205	Interest Accrued			
7	206.18.3	Other Current Liabilities			
8	207	Current Maturities of Long-Term Debt			
9	211.18.2	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 (Schedule 11)			
14	219.18.2	Unamortized Deferred Investment Tax Credits - Cellular Communications Operations			
15	220.18.2	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 (Schedule 12)			
22		Total Long-Term Liabilities			
		<u>Equity</u>			
23	230	Common Stock (Schedule 13)			
24	231	Preferred Stock (Schedule 13)			
25	232	Other Paid-In Capital			
26	233	Retained Earnings (Schedule 8)			
27	234	Proprietary Capital - Proprietor- ship and Partnership (Schedule 8)			
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 (Schedule 9)	
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 (Schedule 9)	
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			
Line No.	Account No.		Current Year
		<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> ^{1/}	
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)	

^{1/} This statement also should be used by sole proprietors.

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SCHEDULE 8A, 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

For those expense accounts where subaccounts are not maintained for Retail Operations, the method of allocation shall be explained in footnotes to this schedule.

Line No.	Account No.	Description	Wholesale Operations	Retail Operations	Total
1	610	Cellular Maintenance Expense			
2	613,615, 616	Depreciation and Amortization Expense			
3	619	Telecommunications - Direct Operating Expense		XXXXXXX	
4	621,623, 625	Customer Accounts and Sales Expense			
5	617,635, 637	Other Operating Expense			
6	627,631, 633,639	General and Administrative Expense			
7	641	Gain or Loss on Retirement or Sale of Cellular Plant			
8	643	Operating Expenses Charges to Constr.-Cr.			
9		Charges by wholesalers for numbers and other services	XXXXXXX		
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 Line 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

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								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								

SCHEDULE 13, CAPITAL STOCKS AND DIVIDENDS

Show the particulars called for concerning the several classes and issues of capital stocks of the respondents as of 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								
6								
7								
8								
9								
10								
11								
12								
13								
14							XXXX	

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 _____