

Annual Report Filing Guide

Applicable to Small-Scale providers of Last Resort

Pursuant to Nevada Revised Statutes (“NRS”) 703.191 each Small-Scale Provider of Last Resort must file an annual report (“report”) with the Public Utilities Commission of Nevada (“Commission”) on or before May 15 of the year following the calendar year for which the report is submitted. There is no grace period.

Nevada Administrative Code (“NAC”) 704.225 specifies the contents of the report. All Small-Scale providers of Last Report must submit the report form below for the calendar year, and a completed Reconciliation of Assessable Revenues Form which is included

Please file the completed report with Oath, and the completed Reconciliation of Assessable Revenues form by mailing or hand-delivering the completed forms to either of the Commission’s Offices or electronically filing the forms in accordance with the Commission’s electronic filing requirements. **NRS 703.193 requires that the report be submitted under oath. You should retain copies for your files.**

Public Utilities Commission of Nevada
1150 East William Street
Carson City, NV 89701-3109

Public Utilities Commission of Nevada
OR 9075 W. Diablo Drive, Suite 250
Las Vegas, NV 89148-7674

The Commission’s electronic filing requirements are available on the Commission’s website at <http://puc.nv.gov>.

Be sure to note the Docket Number that you are filing your report and Reconciliation of Assessable Revenues form in when filing.

Failure to submit the complete report as described above may subject you to an administrative fine of up to \$1,000 per day for each day of the violation pursuant to NRS 703.380, revocation of your Certificate of Public Convenience and Necessity pursuant to NRS 703.377, and/or other remedies available to the Commission.

If the mailing address or contact information for your company has changed from the last report, you must notify the Commission in writing of the change immediately. This is also required for any future changes.

Please note that your report and Reconciliation of Assessable Revenue forms, once filed, will become public records, unless you request portions of it to be treated as confidential. Please follow the Commission's procedures which are located in NAC 703.5274. If you submit any portion of your report or Reconciliation of Assessable Revenue forms confidentially, you must complete a Protective Agreement with the Regulatory Operations Staff of the Commission.

If you have any questions regarding your responsibilities with regard to filing your report, please contact the Financial Analysis Division of the Regulatory Operations Staff of the Commission in Carson City at (775) 684-6155.

Eligible Telecommunications Carriers (“ETC”) Only:

NAC 704.680465 requires that companies which have been designated as ETCs provide information concerning their compliance with offering the services described in 47 CFR § 54.101; and reporting on the frequency with which they advertise the availability of link-up/lifeline programs. Pursuant to NAC 704.680461(1)(c), this information must be attached to the Annual Report of designated ETCs as a supplemental exhibit.

In addition, an Annual Revenue and Assessment Report Form is due on or before July 1 of each year. On or before June 15 of each year, the Commission will mail the Annual Revenue and Assessment Report Form to your company which must be completed and returned with your remittance by July 1 of each year. For ETCs receiving High Cost Support, the reports required pursuant to 47 CFR § 54.313 must be attached to the Annual Revenue and Assessment Report Form of designated ETCs as a supplemental exhibit. For ETCs not receiving High Cost Support but receiving Universal Service Support for Low Income Customers, the reports required pursuant to 47 CFR § 54.422 must be attached to the Annual Revenue and Assessment Report Form of designated ETCs as a supplemental exhibit.

**TELEPHONE UTILITY
Small-Scale Providers of Last Resort
ANNUAL REPORT**

CALENDAR YEAR 2012

DOCKET NO. 13-01005

Report of: _____
(Here show the exact corporation, firm or individual name of the respondent)

Located at: _____
(Here give the location, including street and number, of respondent's main business office within the State)

TO:

Public Utilities Commission of Nevada
1150 East William Street
Carson City, NV 89701-3109

OR

Public Utilities Commission of Nevada
9075 W. Diablo Drive, Suite 250
Las Vegas, NV 89148-7674

Officer In Charge of Correspondence with the Commission Regarding this Report:

Name: _____

Title: _____

Contact Number: _____

Address: _____

IDENTITY OF RESPONDENT

1. Did the respondent make an annual report to this Commission for the preceding year or for any part thereof? If so, in what name?

2. If any change was made in the name of the respondent during the year, state the changes, the dates on which they were made, and the docket number granting approval, if necessary.

3. Give location of main business office at the end on the year.

No. _____ Street _____

City _____ State _____

4. Give the title, name and office address of each general officer of the respondent at the end of the year, and the date when he first began the duties of his office. If there are receivers, trustees, or committees, in control of the property and operations of the respondent, also provide their names and titles the locations of their offices and the date of their appointments.

Title	Name of Officer	Address	Entered Office
President	_____	_____	_____
Vice President	_____	_____	_____
	_____	_____	_____
Secretary	_____	_____	_____
Treasurer	_____	_____	_____

5. Give the name and address of each director of the respondent at the end of the year and the date when his term expires. Indicate which are also employees of the company, or its affiliates.

Director	Address	Term Expires	Remarks

6. State whether respondent is a corporation, a joint stock company or association, a partnership, or a sole proprietorship.

If a corporation or association, state:

- (a) Date of Incorporation; _____
(b) Under laws of which State incorporated; _____
(c) Whether incorporated under a special or a general law. _____

7. Were the respondent's articles of incorporation amended during the year? _____

If so, give particulars of date and place of filing amendments and file, with this report, a copy of the amended articles, and explain the reason for the amendment.

8. Give names of cities, towns and other municipalities served by the respondent.

9. Give the name(s) of the entity owning, controlling, or operating the Company.

10. What, if any, other service is furnished by respondent?

**CAPITAL STOCK
(TOTAL COMPANY)**

[illegible]

* Total amount outstanding without reduction for amounts held by respondent.

1. Report above the particulars called for concerning common and preferred stock at end of year, distinguishing separate series of any general class.
2. Entries in column # (2) should represent the number of shares authorized by the articles of incorporation as amended to end of year.
3. Give particulars concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.
4. The designation of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.

LONG TERM DEBT (TOTAL COMPANY)

[illegible]

* Total amount outstanding without reduction for amounts held by respondent.

1. Report above the particulars called for concerning all long term debt liabilities of respondent at end of year.
2. Show totals separately for each issue and make all necessary explanations as required.
3. See Uniform System of Accounts for classifications.

NUMBER OF SUBSCRIBERS
(Nevada Jurisdiction Only)

Classification	Beginning of Year	Added	Disconnected	End of Year
1 - Party Business				
2 - Party Business				
4 - Party Business				
Rural Business				
Other Business				
1 - Party Residence				
2 - Party Residence				
4 - Party or Multi-party Residence				
Rural Residence				
Farmer Owned Lines				
Extension Telephones				
Other				

CONNECTIONS WITH OTHER LINES

Give names of connecting telephone utilities, if any, and point of connection with each.

**BALANCE SHEET
(TOTAL COMPANY)**

ACCOUNT TITLE	AMOUNT FOR PRECEDING YEAR	AMOUNT FOR CURRENT YEAR	INCREASE OR DECREASE
Current Assets			
Cash			
Temporary Investments			
Notes Receivable-Net			
Telecommunications Accounts			
Interest & Dividends Receivable			
Material & Supplies			
Prepayments			
Prepayments			
Other Current Assets			
Other Current Assets			
Noncurrent Assets			
Investments			
Investment in Affiliated Companies			
Investment in Non-affiliated			
Nonregulated Investments			
Unamortized Debt Issuance Expense			
Sinking Funds			
Other Noncurrent Assets			
Deferred Charges			
Deferred Maintenance &			
Deferred Charges			
Regulated Plant			
Telecommunications Plant in Service			
Property Held for Future			
Telecommunications Plant Under			
Telecommunications Plant Adjustment			
Nonoperating Plant			
Goodwill			
Depreciation and Amortization			
Accumulated Depreciation			
Acc Depr - Held for Future			
Acc Depr - Nonoperating			
Accumulated Amortization -			
Accumulated Amortization -			
Accumulated Amortization - Other			
TOTAL ASSETS & OTHER DEBITS			

**BALANCE SHEET
(TOTAL COMPANY)**

ACCOUNT TITLE	AMOUNT FOR PRECEDING YEAR	AMOUNT FOR CURRENT YEAR	INCREASE OR DECREASE
Current Liabilities			
Accounts Payable			
Notes Payable			
Advance Billing and Payment			
Customers' Deposits			
Current Maturities - Long Term Debt			
Current Maturities - Capital Lease			
Income Tax - Accrued			
Other Tax - Accrued			
Net Current Deferred Income Tax			
Other Accrued Liabilities			
Other Current Liabilities			
Long-Term Debt			
Funded Debt			
Premium on Long-Term Debt			
Discount on Long-Term Debt			
Reacquired Debt			
Obligation Under Capital Leases			
Advances From Affiliated Companies			
Other Long-Term Debt			
Other Liabilities & Deferred Credits			
Other Long-Term Liabilities			
Unamortized Investment Tax Credit-Net			
Deferred Income Tax-Net			
Other Deferred Credits			
Stockholders' Equity			
Capital Stock			
Additional Paid-In Capital			
Treasury Stock			
Other Capital			
Retained Earnings			
TOTAL LIABILITIES & OTHER CREDITS			

**INCOME STATEMENT
(NEVADA JURISDICTION)**

ACCOUNT TITLE	AMOUNT FOR PRECEDING YEAR	AMOUNT FOR CURRENT YEAR	INCREASE OR DECREASE
Revenues			
Local Network Service Revenue			
Basic Area Revenues			
Extended Area Revenues			
Local Private Line Revenues			
Customer Premises Revenues			
Other Local Exchange Revenues			
Network Access Service Revenues			
End User Revenues			
Switched Access Revenues			
Special Access Revenues			
State Access Revenues			
Long Distance Network Services Revenues			
Long Distance Message Revenues			
Other Long Distance Revenues			
Miscellaneous Revenues			
Directory Revenues			
Carrier Billing & Collection Revenues			
Rent Revenues			
Miscellaneous Revenues			
Uncollectible Revenues			
Uncollectible Revenues			
TOTAL OPERATING REVENUES			
			(Gross Intrastate Operating Revenue)

**INCOME STATEMENT
(NEVADA JURISDICTION)**

ACCOUNT TITLE	AMOUNT FOR PRECEDING YEAR	AMOUNT FOR CURRENT YEAR	INCREASE OR DECREASE
Expenses			
Plant Operations Expense			
Network Support Expense			
General Support Expense			
Central Office Switching Expense			
Operators System Expense			
Central Office Transmission Expense			
Information Origination/Termination			
Cable & Wire Facilities Expenses			
Other Plant & Equipment Expenses			
Network Operations Expenses			
Access Expense			
Depreciation & Amortization Expenses			
Customer Operations Expenses			
Marketing			
Services			
Corporate Operations Expenses			
Executive Expenses			
General & Administrative Expenses			
Other Operating Income and Expenses			
Other Operating Income & Expenses			
Operating Taxes			
TOTAL OPERATING EXPENSES			
Nonoperating Income and Expenses			
Nonoperating Income and Expenses			
Nonoperating Taxes			
Nonoperating Taxes			
Interest and Related Items			
Interest and Related Items			
Extraordinary Items			
Extraordinary Items			
Nonregulated Income Items			
Nonregulated Income Items			
NET INCOME			

TAXES
(NEVADA JURISDICTION)

Description	Amount for Preceding Year (\$)	Amount for Current Year (\$)	Increase or Decrease
State			
County			
City			
Federal Income Taxes			
Other Taxes: (List)			
TOTAL TAXES			

TOTAL COMPENSATION OF EMPLOYEES BY MONTH
(TOTAL COMPANY)

MONTH	AMOUNT (\$)	REMARKS
January		
February		
March		
April		
May		
June		
July		
August		
September		
October		
November		
December		
TOTAL		

Amount of compensation charged to operating expense: \$ _____

COMPENSATION OF OFFICERS AND DIRECTORS
(TOTAL COMPANY WITH ANY ALLOCATIONS TO NEVADA)

Individual's Name	Title	End of Year Salary Rate (\$)	Total Salary Received (\$)	Other Compensation Received (Reason)

TOTAL COMPENSATION OF ALL EMPLOYEES BY MONTH
(NEVADA JURISDICTION)

MONTH	AMOUNT (\$)	REMARKS
January		
February		
March		
April		
May		
June		
July		
August		
September		
October		
November		
December		
TOTAL		

Amount of compensation charged to operating expense: \$ _____

TELEPHONE PLANT ACCOUNTS
(NEVADA JURISDICTION)

ACCOUNT TITLE	BEG. OF YEAR BALANCE	PLANT ADDITIONS	PLANT RETIREMENTS	TRANSFERS AND ADJUSTMENTS	END OF YEAR BALANCE	END OF YEAR BALANCE NEVADA JURISDICTION ONLY
General Support Assets						
Land and Support Assets						
Land						
Motor Vehicles						
Other Work Equipment						
Buildings						
Furniture						
Office Equipment						
General Purpose Computers						
Total						
Central Office Assets						
Central Office Switching						
Operator Systems						
Central Office Transmission						
Total						
Information Organization/Termination Assets						
Cable & Wireless Facility Assets						
Poles, Conduit, Cable, Wire						
Amortizable Assets						
Amortizable Tangible Assets						
Intangible						
Total						
Property Held for Future Telecom Use						
Telecom Plant Under						
Telecom Plant Adjustment						
Nonoperating Plant						
Goodwill						
Total						

**TELEPHONE PLANT ACCOUNTS
(NEVADA JURISDICTION)**

ACCOUNT TITLE	BEG. OF YEAR BALANCE	PLANT ADDITIONS	PLANT RETIREMENTS	TRANSFERS AND ADJUSTMENTS	END OF YEAR BALANCE	END OF YEAR BALANCE NEVADA JURISDICTION ONLY
General Support Assets						
Land and Support Assets						
Land						
Motor Vehicles						
Other Work Equipment						
Buildings						
Furniture						
Office Equipment						
General Purpose Computers						
Total						
Central Office Assets						
Central Office Switching						
Operator Systems						
Central Office Transmission						
Total						
Information Organization/Termination Assets						
Cable & Wireless Facility						
Assets						
Poles, Conduit, Cable, Wire						
Amortizable Assets						
Amortizable Tangible Assets						
Intangible						
Total						
Property Held for Future						
Telecom Use						
Telecom Plant Under						
Construction						
Telecom Plant Adjustment						
Nonoperating Plant						
Goodwill						
Total						

OATH

I, _____, on behalf of _____ declare under
[name of signatory] [regulated entity]

penalty of perjury under the laws of the State of Nevada that I have carefully examined the foregoing information provided to the Public Utilities Commission of Nevada, and declare it to be a complete and correct statement to the best of my knowledge, information and belief; and that I have the authority to make these representations and to bind the regulated entity on whose behalf I am providing this information. I further declare that the foregoing information has been prepared by me or under my direction from the original books, papers and records of the regulated entity and that any accounts and/or figures provided embrace all the relevant financial operations of the regulated entity during the period of time for which the information is provided.

Printed Name: _____

Title: _____

Date: _____

Signature: _____

PUBLIC UTILITIES COMMISSION OF NEVADA
RECONCILIATION OF ASSESSABLE REVENUES
TELECOMMUNICATIONS
CALENDAR YEAR 20____

Company Name:

Preparer Name:

Telephone:

Gross Intrastate Operating Revenue: _____
(If you are a Competitive Supplier this figure should tie to the Annual Report Form question #6. If you are a Small Scale Provider of Last Resort this figure should tie to the Income Statement's "Total Operating Revenues" Nevada Jurisdiction.)

The above amount includes the following revenues (enter amount for each type of revenue):

Broadband Telecommunications Services

Support from Universal Service Funds (revenue **received** by either NUSF and/or FUSF)

Yellow Pages / Advertising

Calling Cards sold in Nevada

<u>LESS (The following types of revenue are not assessable):</u>	<u>Amount:</u>
800 Database Services Provided to Carriers	_____
USF Collected from your customers classified as revenue for both FUSF and/or NUSF	_____
Directory Assistance to Interexchange Carriers	_____
Billing and Collection Service	_____
Open Network Architecture Basic Service Elements (UNI)	_____
Special Access Services Provided to Carriers	_____
Switched Access Services (excluding FUSF)	_____
Wireless Interconnection Service (cellular access)	_____
Wireless 911 Connection Circuits Provided to Carriers	_____
Voicemail	_____
Customer Premises Equipment (CPE)	_____
Retail Pay Phone	_____
Wholesale Long Distance Services Provided to Carriers	_____
Net Gross Intrastate Operating Revenue:	\$ _____ -

(Report above amount as "Assessable Revenue" on Line 1 of Annual Revenue and Assessment Report Form due to the Commission on July 1 of each year)