REPORTING

Note X – Telecommunication Services

INSTRUCTIONS TO PREPARER

If a district provides any telecommunication services under RCW 54.16.330, the district should:

(1) Describe the type of services provided. If telecommunication systems were developed prior to fiscal year 2000, the district should briefly describe those activities.

(2) List related revenues and expenses by major categories. Also, disclose its capital investment in telecommunication services. The disclosure should include a current and an aggregate (since fiscal year 2000) amount of the district's capital investment.

Telecommunication Services	Amount
Operating Revenues: Wholesale Fiber Services to ISP Wholesale Fiber Service to Governments Fiber Leasing Installation Charges Equipment Sales Other	
Operating Expenses: Administration and General Repairs and Maintenance Tower Lease Interconnection Access Other	
Nonoperating Revenues (Expenses)	
Capital Investment: Current Cumulative (since 2000)	

(3) Disclose any assumptions for allocating revenues, expenses, and capital investment costs (including depreciation) between telecommunication and other services.

If the telecommunication activities meet the definition of a segment, the district should follow the requirements listed in Note X, *Segment Information*. Also it should provide an additional disclosure of the district's cumulative capital investment in the reported segment.