REV 4-20

Knoxville Telephone Company
Cash Working Capital Lag Study
NECA Prior Period Adjustments

[illegible]
JS 1/90
MRB 1/90

Study Period: September 1989

	Applies to Date Month	CCL Adjustment Amount (A)	TS Adjustment Amount (A)	USF Adjustment Amount (A)	Total Adjustment Amount	Service Period Start Da Mo Yr	Julian	End Da Mo Yr	Julian	Avg Serv Per	Deposit/ Payment Date Da Mo Yr (B)	Julian	End of Service Per to Check Date	Total Days	Dollar Days
1	Aug, 1989	(43,131)	0	(949)	(44,080)	1 8 89	32721	31 8 89	32751	15	26 10 89	32807	56	71	(3,129,680)
2															
3	Jul, 1989	(49,252)	0		(49,252)	1 7 89	32690	31 7 89	32720	15	26 10 89	32807	87	102	(5,023,704)
4															
5	Jun, 1989	35	0		35	1 6 89	32660	30 6 89	32689	15	26 10 89	32807	118	133	4,638
6															
7	May, 1989	2,261	0		2,261	1 5 89	32629	31 5 89	32659	15	26 10 89	32807	148	163	368,543
8															
9	Apr, 1989	988	0		988	1 4 89	32599	30 4 89	32628	15	26 10 89	32807	179	194	191,178
10	[redacted]														
11	Mar, 1989	(461)	[redacted]		(461)	1 3 89	32568	31 3 89	[redacted]	15	26 10 89	32807	209	224	(103,904)
12	[redacted]														
13	Feb, 1989	(38)	714		676	1 2 89	32540	28 2 89	[redacted]	14	26 10 89	32807	240	254	171,113
14	[redacted]														
15	Jan, 1989	(2,272)	[redacted]		(1,694)	1 1 89	32509	31 1 89	[redacted]	[redacted]	26 10 89	32807	[redacted]	283	(383,942)
16	[redacted]														
17	Dec, 1988	(11,340)	(12,625)		(23,973)	1 12 88	32478	31 12 88	[redacted]	15	26 10 89	32807	299	314	(7,527,522)
18	[redacted]														
19	Nov, 1988	(11,562)	(13,700)		(25,262)	1 11 88	32448	30 11 88	32477	14.5	26 10 88	32807	330	345	(8,800,314)
20															
21	Oct, 1988	(10,958)	(13,290)		(24,248)	1 10 88	32417	31 10 88	32447	15	26 10 88	32807	360	375	(9,093,000)
22															
23	Sep, 1988	(10,714)	(12,913)		(23,627)	1 9 88	32387	30 9 88	32416	14.5	26 10 88	32807	391	406	(9,590,749)
24															
25	Aug, 1988	(11,288)	(13,126)		(24,414)	1 8 88	32356	31 8 88	32386	15	26 10 88	32807	421	436	(10,644,504)
26															
27	Jul, 1988	(10,237)	(12,730)		(22,967)	1 7 88	32325	31 7 88	32355	15	26 10 88	32807	452	467	(10,725,580)
28															
29	Jun, 1988	(10,543)	(12,122)		(22,665)	1 6 88	32295	30 6 88	32324	14.5	26 10 88	32807	483	498	(11,275,830)
30															
31	May, 1988	(10,514)	(12,815)		(23,329)	1 5 88	32264	31 5 88	32294	15	26 10 88	32807	513	528	(12,317,712)
32															
33	Apr, 1988	(10,340)	(12,386)		(22,726)	1 4 88	32234	30 4 88	32263	14.5	26 10 88	32807	544	558	(12,682,471)
34															
35	Mar, 1988	(11,245)	(12,373)		(23,618)	1 3 88	32203	31 3 88	32233	15	26 10 88	32807	574	589	(13,911,002)
36															
37	Feb, 1988	(10,122)	(12,021)		(22,143)	1 2 88	32174	29 2 88	32202	14	26 10 88	32807	606	618	(13,706,517)
38															
39	Jan, 1988	(10,819)	(11,225)		(22,044)	1 1 88	32143	31 1 88	32173	15	26 10 88	32807	634	649	(14,176,706)
40															
41	Dec, 1987	110	(81)		29	1 12 87	32112	31 12 87	32142	15	26 10 88	32807	[illegible]	[illegible]	[illegible]
42															
43	Nov, 1987	48	(39)		9	1 11 87	32082	30 11 87	32111	14.5	26 10 88	32807	[illegible]	711	[illegible]

Roseville Telephone Company

REV 4-21

JS 1/90
Mike

44																	
45 Oct, 1987	7	(325)		(318)	1 10 87	32061	31 10 87	32081	15	26 10 88	32087	726	741	(236,638)			
46																	
47 Sep, 1987	(100)	(56)		(156)	1 9 87	32021	30 9 87	32050	14.5	26 10 88	32087	757	772	(120,354)			
48																	
49 Total	(220,176)	(151,825)	(948)	(372,150)								9,755	10,100	(142,482,290)			

(A)-BE2053
(B)-Letter of authorization to debit Roseville account

REV 4-22

Knoxville Telephone Company
Cash Working Capital Lag Study
NECA Prior Period Adjustments

DOCKET#
JS 1/90
MLB 1/91

Roseville Telephone Company

REV 4-23

JS 1/90
MIC

44															
45 Nov, 1987	(216)	(832)		(1,048)	1 11 87	32082	30 11 87	32111	14.5	30 11 89	32042	731	746	(781,284)	
46															
47 Oct, 1987	(142)	(234)		(376)	1 10 87	32051	31 10 87	32081	15	30 11 89	32042	761	776	(291,776)	
48															
49 Total	14,676	(25,894)	(300)	(11,867)								9,864	10,218	(19,287,186)	

(A)-BC2063
(B)- Deposit Statement

REV 4-24

Roseville Telephone Company
Cash Working Capital Lag Study
MECA Prior Period Adjustments

ROSEPPA
JS 1/90
MIRRIED

Study Period: November 1989

	Applies to Date Month	CCL Adjustment Amount (A)	TX Adjustment Amount (A)	NSF Adjustment Amount (A)	Total Adjustment Amount	Service Period Start Da Mo Yr	Julian	End Da Mo Yr	Julian	Avg Serv Per	Deposit/ Payment Date Da Mo Yr (B)	Julian	End of Service Per to Check Date	Total Days	Dollar Days
1	Oct, 1989	403	0		403	1 10 89	32782	31 10 89	32812	15	28 12 89	32871	58	74	29,822
2															
3	Sept, 1989	16	0		16	1 9 89	32752	30 9 89	32781	14.5	28 12 89	32871	90	105	1,672
4															
5	Aug, 1989	6	0		6	1 8 89	32721	31 8 89	32751	15	28 12 89	32871	120	135	810
6															
7	Jul, 1989	2,405	0		2,405	1 7 89	32690	31 7 89	32720	15	28 12 89	32871	151	166	399,230
8															
9	Jun, 1989	94	0		94	1 6 89	32660	30 6 89	32689	14.5	28 12 89	32871	182	197	18,471
10															

Roseville Telephone Company

REV 4-25

JS 1/90

44																	
45 Dec, 1987	71	240		311	1 12 87	32112	31 12 87	32142	15	29 12 89	32871	729	744	231,384			
46																	
47 Nov, 1987	48	324		372	1 11 87	32082	30 11 87	32111	14.5	29 12 89	32871	760	775	288,114			
48																	
49 Total	3,978	(4,778)	6	(800)								9,829	10,183	(982,613)			

(A)-BC2053

Roseville Telephone Company
NECA- Network Access Revenue
Lead/Lag Study 1989

	Initials	Date
Prepared By	LR	1/90
Approved By		

	MONTH 1989	(1) Average Service Period	(2) Deposit Date Ⓐ	(3) End of Service to Deposit Ⓑ or Payment	(4) Total Days	(5) CCL Settlement Amount	(6) Dollar Days
1							
2							
3	April	15.	5/31/89	31	46	$ -9625	(442750.)
4	May	15.5	6/30/89	30	45.5	6808	309764
5	June	15.	7/24/89	24	39	14944	582816
6	July	15.5	8/31/89	31	46.5	46870	2179455
7	August	15.5	9/29/89	29	44.5	29395	1308077.50
8	Sept.	15.	10/26/89	26	41	-9901	(405941)
9	October	15.5	11/30/89	30	45.5	25648	1168184
10	November	15.	12/29/89	29	44	10358	455752
11							
12							
13	TOTAL					$114497	5154157.50
14							
15	Equate to 3 MOS.		3/8 = .375.			$42936.	1932809.00
16							
17	Lag Days						45.02
18							
19							
20	Ⓐ The last day of the service period is the last day of the month						
21	Ⓑ Letter of Deposit Notice						
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

Burroughs Form H556 Buff - Form G556 Green

Roseville Telephone Company
Calculation of End User Dollar Days
Lead/Lag Study

	INITIALS	DATE	REFERENCE
PREPARED BY	LR	1/90	8-0
CHECKED BY		1/.	
APPROVED BY			

FORM P-555 (GREEN) P-555-B (BUFF) (2-83) Willmar service line LITHO IN U.S.A.

LINE No.	(1)	(2)	(3)	(4)	(5)	(6)
		Source:	Dollars	Net Lag	Dollar Days	
					COL3X4	
2	End. User Revenue:					
3	3 mos.					
4						
5	SLC	Toll Billing Report 8.43	7039121 16	- 22.18	15612771 78	
6						
7						
8						
9						
10						
11						
12						
13						

REV 8-1

Roseville Telephone Company

CASH WORKING CAPITAL LAG STUDY
BILLED REVENUE TOTAL LAG
3 MONTH STUDY PERIOD ~~April~~, May, June 1989

LINE #	Item (A)	Dollars (B)	Days and Dollar Days (C)
1.	3 Months Total Daily Deposits REV 8-6, Column D+I-J	$13,085567	
2.	3 Months Total Daily Closing Balances REV 8-6 Column K	$488,606,366	
3.	Average Days From Date posted as receivable To Date Of Deposit (Line 2÷Line 1)		37.39 Days
4.	3 Months Interstate Revenue - Arrears	$ N/A	X15.21 N/A Dollar Days
5.	3 Months Interstate Revenue - Advance TOLL BILLING RECAP REV 8.4-2	703,912.16	X15.21 ( ) (10,706,504) Dollar Days
6.	Total (Line 4 + Line 5)	$ 703,912.16	(10,706,504) Dollar Days
7.	Average Days From Mid-Point Of Billing Period To End Of Billing Period (Line 6 Col. C÷Line 6 Col. B)		(15.21) Days
8.	Average Days From End Of Billing Period to date posted in A/R journal. REV 8-2		Ø Days
9.	Average Days From Mid-Point Of Billing Period To Date Of Deposit (Col. C, Line 3 + Line 7 + Line 8)		22.18 Days

( ) Negative Amount

Attachment 8

Roseville Telephone Company
Calculation of Accounts Receivable 4/01
Lead/Lag Study

	INITIALS	DATE	REFERENCE
PREPARED BY	LK	1/11/01	Rev 8-3
CHECKED BY	JS	1/0	
APPROVED BY			

FORM P-364 (GREEN) P-364-B (BUFF) (2-63) Miller Service Inc. LITHO IN U.S.A.

LINE No.		(1) 3/8 - 4/01 RCA	(2) Source	(3)	(4)
1					
2	Delinquent Balance	$1,001,129.58	Billing Spreadsheet March Rev 8.2-2		
3					
4	Total Billing March	5,361,150.48 (A)	Billing Spreadsheet March Rev 8.2-4		
5					
6					
7					
8	Subtotal	6,362,280.06			
9					
10	Less: 3/08 Received	992,174.15	Cash Receipts Spreadsheet		
11	3/16 Received	454,123.14	"		
12	3/24 Received	175,724.77	"		
13	Bad Debt Recoveries	17,271.61	Collection Report		
14	Accounts Receivable 4/01	$4,722,986.39			
15					
16					
17					
18					
19					
20					
21	(A) includes 4/01/99 billing.				
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

REV 8-4

[illegible]nsville Telephone Company
[illegible]ash Working Capital Study
Determination Of Lag By The Balance-Of-Account Method
Study Period: April 1989

Opening Accounts Receivable Balance: $4,722,986.39

Month	Date	Current Billings	Bad Debt	Bad Debt Recoveries	Deposit Cycle 1	Deposit Cycle 2	Deposit Cycle 3	Deposit Cycle 4	Total Daily Deposits	NSF Checks	Closing Balance
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[K]	[L] [L]previous day +[B]+[C]-[D]-[I]+[K] = current day
April	1										$4,722,986.39
	2										$4,722,986.39
	3			$654.06	$50,285.47	$96,335.06	$84,133.94	$111,881.81	$342,616.88	$786.49	$4,380,501.94
	4			654.06	22,338.06	50,130.50	42,163.97	80,503.90	175,136.54	786.49	$4,205,497.83
	5			654.06	17,410.26	33,314.81	34,888.06	55,155.00	140,810.73	786.49	$4,064,819.53
	6			654.06	15,190.97	31,678.63	33,772.36	46,437.99	129,079.94	786.49	$3,935,872.02
	7			654.06	72,081.70	37,286.77	51,701.50	64,117.46	225,197.43	786.49	$3,710,807.02
	8	$1,427,852.52	$0.00	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$5,138,660.54
	9	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$5,138,660.54
	10	[illegible]	[illegible]	654.06	96,178.75	27,254.20	87,870.49	44,889.81	225,454.16	786.49	$4,913,388.81
	11	[illegible]	[illegible]	654.06	76,380.89	14,417.06	36,735.70	30,906.41	165,442.06	786.49	$4,747,988.19
	12	[illegible]	[illegible]	654.06	76,176.52	11,767.46	21,884.84	30,829.61	140,898.45	786.49	$4,607,433.17
	13	[illegible]	[illegible]	654.06	61,295.49	12,844.90	22,883.61	30,952.88	127,886.88	786.49	$4,479,878.72
	14			654.06	157,172.43	44,581.70	37,163.10	80,838.43	319,755.66	786.49	$4,160,055.49
	15										$4,160,055.49
	16	$1,000,581.44	$0.00								$5,160,636.93
	17			654.06	92,831.53	105,386.12	24,736.01	57,673.82	280,637.58	786.49	$4,880,131.78
	18			654.06	73,569.26	86,251.56	13,568.86	51,719.55	205,127.05	786.49	$4,675,137.16
	19			654.06	73,510.54	51,678.51	12,411.16	37,765.55	175,365.76	786.49	$4,499,903.83
	20			654.06	49,221.10	47,103.98	7,816.05	41,975.83	146,110.76	786.49	$4,353,925.50
	21			654.06	102,988.06	100,148.43	30,094.41	33,282.20	275,513.10	786.49	$4,078,544.83
	22										$4,078,544.83
	23										$4,078,544.83
	24	$1,182,277.14	$0.00	654.06	79,402.17	68,901.04	57,532.23	23,391.48	227,226.92	786.49	$5,033,727.48
	25			654.06	75,681.79	68,941.00	36,473.05	16,324.98	196,401.42	786.49	$4,837,450.49
	26			654.06	77,195.68	49,728.42	34,843.05	11,986.61	173,868.36	786.49	$4,663,922.56
	27			654.06	47,875.56	46,900.42	29,746.82	12,050.30	136,673.19	786.49	$4,527,381.80
	28			654.06	65,835.80	68,243.60	52,796.29	31,059.01	217,934.70	786.49	$4,308,579.53
	29										$4,308,579.53
	30										$4,308,579.53
Total This Sheet				13081.14	$1,381,822	$1,831,005	$729,402	$884,649	$4,826,708	$15,729.86	$134,885,921.08

(a) Source: Accounts receivable workpaper Rev 8-3

REV8-5

.oseville Telephone Company
Cash Working Capital Study
Determination Of Lag By The Balance-Of-Account Method
Study Period: May 1989

Opening Accounts Receivable Balance: $4,309,579.53

Month	Date	Current Billings	Bad Debt	Bad Debt Recoveries	Daily Deposit Cycle 1	Daily Deposit Cycle 2	Daily Deposit Cycle 3	Daily Deposit Cycle 4	Total Daily Deposits	NSF Checks	Closing Balance
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K] [I]previous day +[B]+[C]-[D]-[I]+[K] current day
Balance Forward April				$13,081	$1,381,622	$1,031,005	$729,492	$884,649	$4,026,768	$15,730	$134,885,922
May	1	$1,754,009.69	$0.00	$608.06	$60,962.31	$103,345.96	$77,904.83	$110,334.57	$352,547.69	$1,006.53	$5,711,440.00
	2			608.06	35,146.56	72,553.37	55,128.75	77,847.79	$240,676.47	1006.53	$5,471,162.00
	3			608.06	23,104.19	68,464.63	46,328.25	51,169.35	$189,066.42	1006.53	$5,282,494.05
	4			608.06	21,352.32	49,932.72	37,323.31	46,513.77	$155,122.12	1006.53	$5,127,770.40
	5			608.06	71,014.16	75,071.37	46,893.96	91,906.63	$284,886.12	1006.53	$4,843,282.75
	6										$4,843,282.75
	7										$4,843,282.75
	8	$1,398,136.83	$0.00	608.06	94,344.32	42,905.47	53,973.03	66,294.53	$257,517.35	1006.53	$5,984,300.70
	9			608.06	75,878.42	27,920.33	33,276.70	37,759.44	$174,834.89	1006.53	$5,809,864.28
	10			608.06	62,706.12	21,156.77	41,372.97	37,268.66	$162,504.52	1006.53	$5,647,758.23
	11			608.06	70,658.58	15,536.07	33,725.19	41,610.15	$161,529.99	1006.53	$5,486,626.71
	12			608.06	131,709.22	71,574.39	36,570.33	45,210.16	$285,064.10	1006.53	$5,201,961.08
	13										$5,201,961.08
	14										$5,201,961.08
	15			608.06	97,641.99	86,074.90	35,178.06	45,567.02	$264,481.97	1006.53	$4,937,897.58
	16	$979,547.34	$0.00	608.06	83,354.88	65,140.94	25,298.94	49,106.85	$222,900.41	1006.53	$5,694,942.98
	17			608.06	73,510.92	59,055.96	19,360.68	51,202.05	$203,129.61	1006.53	$5,492,211.84
	18			608.06	68,999.87	52,853.33	15,426.79	42,025.66	$179,305.65	1006.53	$5,313,304.86
	19			608.06	86,466.19	87,896.20	19,193.93	37,889.22	$233,445.54	1006.53	$5,080,257.59

REV 8-6

[illegible]oeville Telephone Company
Cash Working Capital Study
Determination Of Lag By The Balance-Of-Account Method
Study Period: June 1988

Opening Accounts Receivable Balance: $5,003,001.85

Month	Date	Current Billings	Bad Debt	Bad Debt Recoveries	Daily Deposit Cycle 1	Daily Deposit Cycle 2	Daily Deposit Cycle 3	Daily Deposit Cycle 4	Total Daily Deposits	NSF Checks	Closing Balance
	[A]	[B]	C	D	E	F	G	H	I	J	K
											[I]previous day +B+C-D-I+K current day
Balance Forward May				$28,458	$2,845,365	$2,351,354	$1,020,906	$1,007,300	$6,205,065	$37,874	$200,545,625
June	1	$1,761,845.02	$0.00	$574.04	$40,584.58	$84,050.20	$50,180.75	$88,883.76	$224,357.29	$811.23	$6,540,726.77
	2			574.04	37,867.91	96,501.61	70,865.14	98,702.27	$305,026.93	811.23	$6,236,937.03
	3										$6,236,937.03
	4										$6,236,937.03
	5			574.04	21,884.95	54,050.08	42,117.48	62,844.86	$181,546.97	811.23	$6,054,027.25
	6			574.04	18,901.19	41,884.84	48,181.21	84,441.14	$193,408.36	811.23	$5,861,308.06
	7			574.04	14,988.70	21,068.47	25,773.85	42,867.68	$104,634.72	811.23	$5,756,888.53
	8	$1,377,579.07	$0.00	574.04	74,147.51	18,216.28	28,722.00	47,264.32	$168,350.11	811.23	$6,986,484.68
	[illegible]			[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Roseville Telephone Company
Expense Lag
Lead/Lag Study 1989

	INITIALS	DATE	REFERENCE
PREPARED BY	JS	1/90	JS 1/a
CHECKED BY	MKB	1/90	
APPROVED BY	LC	1/90	

LINE No.		(1) Amount	(2) Dollar Days	(3) Individual Lag Days	(4) Source	LINE No.
1						1
2	Vendor Analysis	121128451	3654804192 7	30.12	EXP 1-0a	2
3						3
4	Payroll	33719 3197	445413309 3	13.21	EXP 2-1	4
5						5
6	Taxes	2277786	7425027	3.26	EXP 3-1	6
7						7
8	Prepaid	147576691	20316913 20	-137.67	EXP 4-2	8
9						9
10	Fixed Charges	16543281	152843373 2	9239	EXP 5	10
11						11
12						12
13						13
14	Net Lag	7174012	83414201	11.630		14
15						15
16						16
17						17
18	Total excluding taxes	4896226	75989174	15.52		18
19						19
20						20
21						21
22						22
23						23
24						24
25						25
26						26
27						27
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34						34
35						35
36						36
37						37
38						38
39						39
40						40

404 (8/88) P-404-0 (SUPP) (8-89) wilmer service line LITHO IN U.S.A.

VENDOR ANALYSIS
Alphabetized Analysis
Analysis by $ Amount
Invoices

Revision 1
Elimination of Customer Refunds

PREPARED BY		2/90
CHECKED BY		
APPROVED BY		

EYP1-C

FORM P-555 (DR)(BR) P-555-S (BUFF) (2-90)
wilmer service line LITHO IN U.S.A.

(1) (2) (3) (4) (5) (6)

Revision 2
Less Rent Revenue

PREPARED BY	mH	2/90
CHECKED BY	[illegible]	[illegible]
APPROVED BY	LP	2/90

EXP1-C9

Form P-500 (GREEN) P-500-G (BUFF) (2-90)

LINE No.		(1)	(2)	(3) Amount $	(4) Dollar Days	(5) Avg. Lag Days Col 4÷3	(6)
1	REVISION 2						
2	Sample TOTAL			111,8[illegible]	[illegible]	29.66	
3							
4	(To equate to Julian Dates)					.5	
5	Avg Lag Days					30.16	
6							
7							
8	POP TOTAL			121,559.00	[illegible]		
9	less: Rent Revenue			274,55	60201.98		
10	equated to 3 mo per			121,284.51	[illegible]	30.12	
11							
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Wilmer service line LITHO IN U.S.A.

Roseville Telephone Company
Cash Working Capital Lag Study

RENTS

Roseville Telephone Company
Lead/Lag Study
Accounts Payable Analysis
January 8-12, 1990

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
							SERVICE PERIOD					CHECK DATE						
DISTDATE$	ACCOUNT$	ACCRC	APBINVOI$	VENVENDO$	VENNAME$	APBDESCR$	START Da Mo Yr	JULIAN	END Da Mo Yr	JULIAN	Avg Serv Period	DATE PAID Da Mo Yr	JULIAN	NO. OF DAYS	TOTAL DAYS	INVOICE AMOUNT	DOLLAR DAYS	FOOTNOTES
04/30/89	635115-	0 CR	5616	AERO001	AEROPLEX INC	INST. LOCK-U	17 4 89	32615	17 4 89	32615	0.50	16 5 89	32644	29.00	29.50	$192.00	5,664.00	
06/30/89	621215-	0 CR	383207	AGC0000	AG COMMUNICA	REPAIR NTL	7 6 89	32686	7 6 89	32686	0.50	27 6 89	32806	20.00	20.50	$75.88	1,551.44	
05/31/89	621215-	0 CR	0000382544	AGC0000	AG COMMUNICA	COURR.CARD R	31 5 89	32659	31 5 89	32659	0.50	20 6 89	32679	20.00	20.50	$211.89	4,343.75	
05/31/89	621215-	0 CR	0000382356	AGC0000	AG COMMUNICA	80 FT.CLOCK	30 5 89	32658	30 5 89	32658	0.50	20 6 89	32679	21.00	21.50	$397.92	8,555.28	
04/30/89	611215-	0 CR	1932	WILS000	AL & JEFF WI	RECOVER, SEA	17 4 89	32615	17 4 89	32615	0.50	9 5 89	32637	22.00	22.50	$132.50	2,981.25	
04/30/89	612115-	0 CR	024230	AMER009	AMERICAN INS	JANITORIAL A	1 4 89	32599	30 4 89	32628	14.50	11 4 89	32609	-19.00	-4.50	$8,223.05	(37,003.73)	
06/30/89	672115-	1 CR	08314502	AMER002	AMERICAN INS	MEMB.1YR./M.	1 8 89	32721	31 7 90	33085	182.00	5 7 89	32694	-391.00	-209.00	$90.00	(18,810.00)	
06/30/89	612415-	2 CR	1067595	ARCU000	ARCUS INC.	OFFSITE STOR	1 6 89	32660	30 6 89	32689	14.50	20 6 89	32679	-10.00	4.50	$725.00	3,262.50	
05/31/89	672215-	3 CR	09999	YOUN000	ARTHUR YOUNG	4 SEATS/ABCO	0 0 0	0	0 0 0	0	0.00	0 0 0	0	0.00	0.00	$0.00	0.00	See note to file.
04/30/89	672115-	1 CR	02187	YOUN000	ARTHUR YOUNG	PROFESS.SERV	16 3 89	32583	31 3 89	32598	7.50	25 4 89	32623	25.00	32.50	$44,750.00	1,454,375.00	See note to file.
04/30/89	672115-	1 CR	02137	YOUN000	ARTHUR YOUNG	PROFESS.SERV	1 3 89	32568	15 3 89	32582	7.00	18 4 89	32616	34.00	41.00	$61,500.00	2,521,500.00	
05/31/89	621215-	0 CR	MS921288	ATTT000	AT&T TECHNOL	POLISHING TO	28 4 89	32626	28 4 89	32626	0.50	16 5 89	32644	18.00	18.50	$12.27	227.00	
05/31/89	623215-	2 CR	MS924491	ATTT000	AT&T TECHNOL	REPAIR LABOR	28 4 89	32626	28 4 89	32626	0.50	13 6 89	32672	46.00	46.50	$34.66	1,611.69	
04/30/89	635115-	0 CR	CE909198	ATTT000	AT&T TECHNOL	HANDSET APPL	17 3 89	32584	17 3 89	32584	0.50	25 4 89	32623	39.00	39.50	$109.91	4,341.45	
04/30/89	672115-	2 CR	042789	AVIS000	AVIS	AVIS EXPENSE	2 4 89	32600	5 4 89	32603	1.50	2 5 89	32630	27.00	28.50	$179.12	5,104.82	
04/30/89	662315-	2 CR	042788	AVIS000	AVIS	AVIS EXPENSE	4 4 89	32602	6 4 89	32604	1.00	2 5 89	32630	26.00	27.00	$126.10	3,404.70	
06/30/89	653410-	11 CR	061589	BANE001	BANK OF AMER	VISA CHARGES	30 4 89	32628	5 5 89	32633	2.50	15 6 89	32674	41.00	43.50	$281.24	12,233.94	
06/30/89	653415-	10 CR	061589	BANE001	BANK OF AMER	VISA CHARGES	22 5 89	32650	25 5 89	32653	1.50	15 6 89	32674	21.00	22.50	$95.19	2,141.78	
06/30/89	642315-	1 CR	061589	BANE001	BANK OF AMER	VISA CHARGES	23 5 89	32651	24 5 89	32652	0.50	15 6 89	32674	22.00	22.50	$124.10	2,792.25	
06/30/89	653510-	1 CR	061589	BANE001	BANK OF AMER	VISA CHARGES	30 4 89	32628	30 4 89	32628	0.50	15 6 89	32674	46.00	46.50	$50.16	2,332.44	
05/31/89	662310-	2 CR	051189	BANE001	BANK OF AMER	VISA EXPENSE	4 4 89	32602	6 4 89	32604	1.00	11 5 89	32639	35.00	36.00	$65.57	2,360.52	
04/30/89	653510-	1 CR	042789	BANE001	BANK OF AMER	VISA CHARGES	12 3 89	32579	24 3 89	32591	6.00	27 4 89	32625	34.00	40.00	$19.01	760.40	
04/30/89	672115-	1 CR	042789	BANE001	BANK OF AMER	VISA CHARGES	5 4 89	32603	12 4 89	32610	3.50	27 4 89	32625	15.00	18.50	$98.78	1,827.43	Invoice Total $220.95
04/30/89	672115-	1 CR	042789	BANE001	BANK OF AMER	VISA CHARGES	11 4 89	32609	12 4 89	32610	0.50	27 4 89	32625	15.00	15.50	$122.16	1,893.48	Invoice Total $220.95
04/30/89	653515-	1 CR	042789	BANE001	BANK OF AMER	VISA CHARGES	12 3 89	32579	12 3 89	32579	0.50	27 4 89	32625	46.00	46.50	$9.22	428.73	
04/30/89	653510-	1 CR	041789	BANE001	BANK OF AMER	VISA CHARGES	12 2 89	32551	24 2 89	32563	6.00	17 4 89	32615	52.00	58.00	$67.65	3,923.70	

4 89	32615	0.50	16	5 89	32644	29.00	29.50	$25.33	747.24		
6 89	32689	14.50	23	5 89	32651	-38.00	-23.50	$21.12	(496.32)		
6 89	32689	14.50	23	5 89	32651	-38.00	-23.50	$281.10	(6,605.85)		
5 89	32659	15.00	18	4 89	32616	-43.00	-28.00	$433.44	(12,136.32)		
4 89	32623	0.50	13	6 89	32672	49.00	49.50	$1,560.13	77,226.44		
4 89	32605	0.50	13	6 89	32672	67.00	67.50	$110.24	7,441.20		
3 89	32598	44.50	3	5 89	32631	33.00	77.50	$2,663.40	206,413.50		
3 89	32598	44.50	3	5 89	32631	33.00	77.50	$209,926.01	16,269,265.78		
4 89	32600	0.50	25	4 89	32623	15.00	15.50	$3,243.35	50,271.93	Invoice Total $13587.25	
12 88	32499	0.50	25	4 89	32623	124.00	124.50	$3,167.10	394,303.95	Invoice Total $13587.25	
11 88	32450	0.50	25	4 89	32623	173.00	173.50	$203.20	35,255.20	Invoice Total $13587.25	
3 89	32570	0.50	25	4 89	32623	53.00	53.50	$975.60	52,194.60	Invoice Total $13587.25	
3 89	32568	0.50	25	4 89	32623	55.00	55.50	$1,269.00	70,429.50	Invoice Total $13587.25	
3 89	32568	0.50	25	4 89	32623	55.00	55.50	$22.00	1,221.00	Invoice Total $13587.25	
2 89	32548	0.50	25	4 89	32623	75.00	75.50	$2,538.00	191,619.00	Invoice Total $13587.25	
2 89	32543	0.50	25	4 89	32623	60.00	60.50	$2,169.00	131,224.50	Invoice Total $13587.25	
0 0	0	0.00	0	0 0	0	0.00	0.00	$0.00	0.00	$1.45 determined immaterial.	
5 89	32638	90.50	16	5 89	32644	6.00	96.50	$12.43	1,199.50	See note to file.	
5 89	32638	90.50	16	5 89	32644	5.00	95.50	$1.12	106.96	See note to file.	
5 89	32659	0.50	20	6 89	32679	20.00	20.50	$37.10	760.55		
6 89	32689	14.50	6	6 89	32665	-24.00	-9.50	$535.80	(5,090.10)		
5 89	32659	15.00	25	4 89	32623	-36.00	-21.00	$535.80	(11,251.80)		
6 89	32672	0.50	5	7 89	32694	22.00	22.50	$338.14	7,608.15		
5 89	32645	0.50	6	6 89	32665	20.00	20.50	$1,540.00	31,570.00		
6 89	32689	14.50	11	7 89	32700	11.00	25.50	$2,360.00	60,180.00		
4 89	32628	3.00	31	5 89	32659	31.00	34.00	$160.88	5,469.92		
3 89	32579	3.00	25	4 89	32623	44.00	47.00	$520.00	24,816.00	Invoice Total $2600.40	
3 89	32586	3.00	25	4 89	32623	37.00	40.00	$520.00	21,120.00	Invoice Total $2600.40	
3 89	32593	3.00	25	4 89	32623	30.00	33.00	$520.00	17,424.00	Invoice Total $2600.40	
4 89	32600	3.00	25	4 89	32623	23.00	26.00	$488.40	12,698.40	Invoice Total $2600.40	
4 89	32607	3.00	25	4 89	32623	16.00	19.00	$520.00	10,032.00	Invoice Total $2600.40	
4 89	32614	3.50	31	5 89	32650	45.00	48.50	$2,150.20	104,072.70	Invoice Total $10130.76	
4 89	32621	3.00	31	5 89	32659	38.00	41.00	$2,903.02	119,023.82	Invoice Total $10130.76	
4 89	32628	3.00	31	5 89	32659	31.00	34.00	$2,646.36	89,976.24	Invoice Total $10130.76	
5 89	32635	3.00	31	5 89	32659	24.00	27.00	$2,432.18	65,668.86	Invoice Total $10130.76	
3 89	32579	3.00	25	4 89	32623	44.00	47.00	$2,628.85	123,555.95	Invoice Total $12769.47	
3 89	32586	3.00	25	4 89	32623	37.00	40.00	$2,566.77	102,670.80	Invoice Total $12769.47	
3 89	32593	3.00	25	4 89	32623	30.00	33.00	$2,499.75	82,491.75	Invoice Total $12769.47	
4 89	32600	3.00	25	4 89	32623	23.00	26.00	$2,484.84	64,605.84	Invoice Total $12769.47	
4 89	32607	3.00	25	4 89	32623	16.00	19.00	$2,589.26	49,195.94	Invoice Total $12769.47	
6 89	32685	0.50	11	7 89	32700	15.00	15.50	$33.77	523.44		
6 89	32682	0.50	11	7 89	32700	18.00	18.50	$220.14	4,072.59		
4 89	32622	0.50	9	5 89	32637	15.00	15.50	$41.71	646.51		
4 89	32610	0.50	9	5 89	32637	27.00	27.50	$151.54	4,167.35		
4 89	32612	0.50	9	5 89	32637	25.00	25.50	$178.40	4,549.20		
5 89	32659	15.00	6	6 89	32665	6.00	21.00	$320.00	6,720.00		
6 89	32689	14.50	18	7 89	32707	18.00	32.50	$46,705.00	1,517,912.50		
6 89	32689	14.50	18	7 89	32707	18.00	32.50	$29,676.00	964,470.00		
3 89	32598	15.00	18	4 89	32616	18.00	33.00	$51,660.85	1,704,808.05		
4 89	32628	14.50	16	5 89	32644	16.00	30.50	$32,525.00	992,012.50		
3 89	32598	15.00	18	4 89	32616	18.00	33.00	$26,337.00	869,121.00		
4 89	32628	14.50	16	5 89	32644	16.00	30.50	$25,892.00	789,706.00		
6 89	32676	0.50	11	7 89	32700	24.00	24.50	$73.25	1,794.63		
5 89	32651	0.50	6	6 89	32665	14.00	14.50	$15.00	217.50		
5 89	32638	0.50	23	5 89	32651	13.00	13.50	$46.00	621.00		
4 89	32626	0.50	23	5 89	32651	25.00	25.50	$46.25	1,179.38		

06/30/89	672615-	1 CR	062669	FILC000	FILCO DISCOU	SONY RECORDE	26	6	89	32685	26	6	89	32685	0.50	27	6	89	32686	1.00	1.50	$71.82	107.73	
06/30/89	649015-	0 CR	11081	FORM000	FORMI CORP.	MANHOLE/STEP	21	6	89	32680	21	6	89	32680	0.50	11	7	89	32700	20.00	20.50	$326.48	6,692.84	
05/31/89	611215-	0 CR	404213	GENE004	GENERAL CABL	VALVE-DOUBLE	10	3	89	32577	10	3	89	32577	0.50	23	5	89	32651	74.00	74.50	$203.93	15,192.79	
06/30/89	649015-	0 CR	32189	GENE000	GENERAL SEAL	TAPE, SEALIN	27	6	89	32686	27	6	89	32686	0.50	18	7	89	32707	21.00	21.50	$1,085.17	23,546.16	
06/30/89	649015-	0 CR	738145	GRAY000	GRAYBAR ELEC	CABLE TIE/WI	25	5	89	32653	25	5	89	32653	0.50	11	7	89	32700	47.00	47.50	$351.74	16,707.65	
06/30/89	635115-	0 CR	447473	GRAY000	GRAYBAR ELEC	FLUORSC LAMP	26	5	89	32654	26	5	89	32654	0.50	11	7	89	32700	46.00	46.50	$37.33	1,735.05	
06/30/89	653415-	25 CR	739460	GRAY000	GRAYBAR ELEC	PUSH DRILL	30	5	89	32658	30	5	89	32658	0.50	11	7	89	32700	42.00	42.50	$30.85	1,311.13	
06/30/89	653415-	25 CR	449040	GRAY000	GRAYBAR ELEC	25 PR MINI P	9	5	89	32637	9	5	89	32637	0.50	11	7	89	32700	63.00	63.50	$327.29	20,782.92	
05/31/89	653415-	25 CR	443353	GRAY000	GRAYBAR ELEC	GRIPS, WIRE	10	5	89	32630	10	5	89	32630	0.50	6	6	89	32665	27.00	27.50	$17.81	489.78	
05/31/89	649015-	0 CR	436843	GRAY000	GRAYBAR ELEC	CLOS.BANG.SE	12	4	89	32610	12	4	89	32610	0.50	6	6	89	32665	55.00	55.50	$3,293.58	182,793.69	
05/31/89	653415-	25 CR	442115	GRAY000	GRAYBAR ELEC	SCREWDRIVERS	3	5	89	32631	3	5	89	32631	0.50	6	6	89	32665	34.00	34.50	$202.87	6,999.02	
05/31/89	649015-	0 CR	735721	GRAY000	GRAYBAR ELEC	CLAMPDROP WI	19	5	89	32647	19	5	89	32647	0.50	6	6	89	32665	18.00	18.50	$180.06	3,512.41	
04/30/89	635115-	0 CR	437356	GRAY000	GRAYBAR ELEC	WTI P0565000	21	3	89	32588	21	3	89	32588	0.50	9	5	89	32637	49.00	49.50	$25.44	1,259.28	
05/31/89	621215-	0 CR	0000380132	GTEC000	GTE COMMUNIC	DOC LINK MIS	11	5	89	32639	11	5	89	32639	0.50	31	5	89	32659	20.00	20.50	$2,601.03	53,321.12	
04/30/89	621215-	0 CR	B000171241	GTEC000	GTE COMMUNIC	GTD-5 UPDATE	5	4	89	32603	5	4	89	32603	0.50	2	5	89	32630	27.00	27.50	$600.38	18,985.45	
05/31/89	653415-	25 CR	2391	HASH000	H & A SMALL	SHARPEN CHAI	20	4	89	32618	20	4	89	32618	0.50	31	5	89	32659	41.00	41.50	$9.00	373.50	
06/30/89	612130-	0 CR	060080	HARR001	HARRIS WELDI	FABRICATE IR	24	5	89	32652	24	5	89	32652	0.50	20	6	89	32679	27.00	27.50	$270.26	7,432.15	
05/31/89	649015-	0 CR	87493	HERM000	HERMING UNDE	CONDUIT	11	5	89	32630	11	5	89	32630	0.50	20	6	89	32679	40.00	40.50	$493.52	19,887.56	
04/30/89	649015-	0 CR	86293	HERM000	HERMING UNDERGR	& COVER T	27	4	89	32625	27	4	89	32625	0.50	16	5	89	32644	19.00	19.50	$19,292.00	376,194.00	
06/30/89	679015-	0 CR	18842	IDEA000	IDEA	NX-PX RIBBON	5	6	89	32684	5	6	89	32684	0.50	27	6	89	32686	22.00	22.50	$65.78	1,480.05	
05/31/89	649015-	0 CR	1024	INCO000	INCOMAR PLAS	CONDUIT	26	5	89	32654	26	5	89	32654	0.50	13	6	89	32672	18.00	18.50	$40.54	749.99	
06/30/89	612315-	0 CR	077083	INLA000	INLAND BUSIN	COPIES	5	5	89	32633	5	6	89	32664	15.50	27	6	89	32686	22.00	37.50	$35.28	1,323.00	
06/30/89	612315-	0 CR	014000	INLA000	INLAND BUSIN	PARTS JCP	13	6	89	32672	13	6	89	32672	0.50	27	6	89	32686	14.00	14.50	$534.24	7,746.48	
04/30/89	612315-	0 CR	124940	INLA000	INLAND BUSIN	REPAIRS	8	3	89	32575	8	3	89	32575	0.50	2	5	89	32630	55.00	55.50	$97.52	5,412.36	
04/30/89	653215-	2 CR	006149	INLA000	INLAND BUSIN	RCOM ROUND PA	20	4	89	32618	20	4	89	32618	0.50	9	5	89	32637	19.00	19.50	$355.10	6,924.45	
05/31/89	653215-	2 CR	10007640	INMA000	INMAC	3M COMPACTAP	3	5	89	32631	3	5	89	32631	0.50	20	6	89	32679	48.00	48.50	$1,023.72	49,650.42	
04/30/89	653215-	2 CR	10071430	INMA000	INMAC	REP.CLEAR SI	7	4	89	32605	7	4	89	32605	0.50	25	4	89	32623	18.00	18.50	$79.50	1,470.75	
05/31/89	611215-	0 CR	2962	JOHN002	JOHNSON & SO	WINDSHIELD R	27	4	89	32625	27	4	89	32625	0.50	23	5	89	32651	26.00	26.50	$124.00	3,286.00	
06/30/89	649015-	0 CR	061500	JOSL000	JOSLYN CORPO	HID DUAL LIN	21	6	89	32680	21	6	89	32680	0.50	11	7	89	32700	20.00	20.50	$982.95	20,355.48	
05/31/89	649015-	0 CR	051028	JOSL000	JOSLYN CORPO	HID DUAL LIN	2	5	89	32630	2	5	89	32630	0.50	31	5	89	32659	29.00	29.50	$4,163.01	122,888.88	
06/30/89	661165-	0 CR	5553	JRI0000	J.R.I.	CASS TAPE RI	12	6	89	32671	12	6	89	32671	0.50	5	7	89	32694	23.00	23.50	$78.14	1,836.29	
06/30/89	661115-	0 CR	062289	KPGR000	K P GRAPHICS	CUSTOMER NOT	22	6	89	32681	22	6	89	32681	0.50	11	7	89	32700	19.00	19.50	$1,309.10	25,527.45	
05/31/89	661115-	0 CR	90528	KPGR000	K P GRAPHICS	COALS PLANE	12	5	89	32640	12	5	89	32640	0.50	31	5	89	32659	19.00	19.50	$686.42	13,580.10	
05/31/89	662315-	2 CR	90506	KPGR000	K P GRAPHICS	REPAIR DATE	23	5	89	32651	23	5	89	32651	0.50	13	6	89	32672	21.00	21.50	$38.16	820.44	
04/30/89	671115-	0 CR	90371	KPGR000	K P GRAPHICS	BEAR CUT.LET	7	4	89	32605	7	4	89	32605	0.50	25	4	89	32623	18.00	18.50	$598.90	11,079.65	
06/30/89	662315-	1 CR	090647	KPGR000	K P GRAPHICS	RTC MULTI SE	30	6	89	32689	30	6	89	32689	0.50	18	7	89	32707	18.00	18.50	$21,431.08	396,474.38	
06/30/89	642315-	1 CR	036	KELL000	KELLEY CONST	CONSTRUCTION	7	6	89	32666	13	6	89	32672	3.00	27	6	89	32686	14.00	17.00	$565.24	9,609.08	
06/30/89	644115-	0 CR	037	KELL000	KELLEY CONST	CONTRACT NOR	20	6	89	32679	20	6	89	32679	0.50	11	7	89	32700	21.00	21.50	$511.78	11,002.84	
04/30/89	644115-	0 CR	002	KELL000	KELLEY CONST	CONTRACT NOR	26	4	89	32624	26	4	89	32624	0.50	23	5	89	32651	27.00	27.50	$723.12	19,885.80	
06/30/89	611215-	0 CR	002354	KENN000	KENNEDY & MA	KEYS	3	4	89	32601	3	4	89	32601	0.50	27	6	89	32686	85.00	85.50	$2.33	199.22	
06/30/89	612130-	0 CR	002398	KENN000	KENNEDY & MA	KEYS	13	4	89	32611	13	4	89	32611	0.50	27	6	89	32686	75.00	75.50	$7.00	528.50	
06/30/89	611215-	0 CR	001723	KENN000	KENNEDY & MA	KEYS	4	11	88	32451	4	11	88	32451	0.50	27	6	89	32686	235.00	235.50	$25.28	5,953.44	
06/30/89	612403-	2 CR	551155	LEAS000	LEASETEC CORPORATAL JUNE		1	6	89	32660	30	6	89	32689	14.50	23	5	89	32651	-38.00	-23.50	$70,985.02	(1,668,147.97)	
05/31/89	612403-	2 CR	550547	LEAS000	LEASETEC CORPORATAL MAY 8		1	5	89	32629	31	5	89	32659	15.00	25	4	89	32623	-36.00	-21.00	$70,985.02	(1,490,685.42)	
04/30/89	612403-	2 CR	549188	LEAS000	LEASETEC CORPORATAL APRIL		1	4	89	32599	30	4	89	32628	14.50	22	3	89	32589	-39.00	-24.50	$70,985.02	(1,739,132.98)	
06/30/89	612130-	0 CR	053189	LUMB000	LUMBER JACK	MISC HDWR	9	5	89	32637	9	5	89	32637	0.50	20	6	89	32679	42.00	42.50	$222.62	9,461.35	Invoice Total $475.83
06/30/89	612130-	0 CR	053189	LUMB000	LUMBER JACK	MISC HDWR	8	5	89	32636	8	5	89	32636	0.50	20	6	89	32679	43.00	43.50	$63.47	2,780.95	Invoice Total $475.83
06/30/89	612130-	0 CR	053189	LUMB000	LUMBER JACK	MISC HDWR	9	5	89	32637	9	5	89	32637	0.50	20	6	89	32679	42.00	42.50	$189.74	8,063.95	Invoice Total $475.83
06/30/89	653415-	25 CR	512648	MARS000	MARSHALL-NEW	SHOVELS/HOOO	9	6	89	32668	9	6	89	32668	0.50	27	6	89	32686	18.00	18.50	$184.21	3,407.89	
05/31/89	653415-	11 CR	350177	MCCH000	MC CURRY'S	POLAROID IMP	10	5	89	32638	10	5	89	32638	0.50	31	5	89	32659	21.00	21.50	$87.00	1,440.50	
05/31/89	672615-	0 CR	053089	EMPO028	MERLE MOGGLE	RETURN OF EX	23	5	89	32651	25	5	89	32653	1.00	31	5	89	32658	6.00	7.00	$72.79	509.53	
05/31/89	653215-	2 CR	602020	MIRO000	MIROR TELEPH	MIRORCAD MAI	1	8	89	32721	31	12	89	32873	76.00	16	5	89	32644	-229.00	-153.00	$210.00	(32,130.00)	
04/30/89	653315-	1 CR	656001	MIRO000	MIROR TELEPH	TIME-SHARE E	1	3	89	32568	31	3	89	32598	15.00	18	4	89	32616	18.00	33.00	$3,700.00	122,100.00	
04/30/89	653415-	11 CR	041889	MONE000	MONEY TALK P	MAR.89/SERV.	1	3	89	32568	31	3	89	32598	15.00	25	4	89	32623	25.00	40.00	$338.13	13,525.20	
06/30/89	679015-	0 CR	52749713	MOOR004	MOORE BUSINE	COMP PAPER P	9	6	89	32668	9	6	89	32668	0.50	5	7	89	32694	26.00	26.50	$116.58	3,089.37	
06/30/89	612415-	2 CR	53130424	MOOR004	MOORE BUSINE	1-PART PAPER	7	4	89	32605	7	4	89	32605	0.50	5	7	89	32694	89.00	89.50	$5,828.94	521,690.13	

04/30/89	622015-	0 CR	7742	MOTH000	MOTHER LODE	CIRC.BOARD P	18	4	89	32616	18	4	89	32616	0.50	9	5	89	32637	21.00	21.50	$67.84	1,458.56		
05/31/89	612130-	0 CR	108905	MUZA000	MUZAK	MUSIC INVIRO	1	6	89	32660	30	6	89	32689	14.50	11	7	89	32700	11.00	25.50	$89.08	2,291.94		
04/30/89	612130-	0 CR	041189	NATU000	NATURE'S PRI	MONTHLY SERV	1	4	89	32599	30	4	89	32628	14.50	25	4	89	32623	-5.00	9.50	$1,630.00	15,485.00		
04/30/89	661265-	0 CR	041789	NEWC000	NEWSCOMERS S	MARCH RSVL R	1	3	89	32568	31	3	89	32598	15.00	25	4	89	32623	25.00	40.00	$41.50	1,660.00		
05/31/89	611215-	0 CR	2758	NORC000	NOR-CAL BATT	BATTERY	26	5	89	32654	26	5	89	32654	0.50	6	6	89	32665	11.00	11.50	$47.13	542.00		
06/30/89	672315-	3 CR	053189	OAKR000	OAKRIDGE MED	DRIVER PHYS	2	5	89	32630	18	5	89	32646	8.00	27	6	89	32686	40.00	48.00	$220.00	10,560.00		
05/31/89	661215-	0 CR	052389	PACI006	PACIFIC BELL	DIRECTORIES	19	5	89	32647	19	5	89	32647	0.50	23	5	89	32651	4.00	4.50	$133.58	601.11		
05/31/89	662215-	5 CR	003045	PACI006	PACIFIC BELL	DIRECTORIES	1	4	89	32599	30	4	89	32628	14.50	31	5	89	32659	31.00	45.50	$123.86	5,635.63		
04/30/89	653515-	11 CR	042689	PACI007	PACIFIC BELL	REGISTRATION	9	5	89	32637	11	5	89	32639	1.00	26	4	89	32624	-15.00	-14.00	$100.00	(1,400.00)		
06/30/89	649015-	0 CR	1871E	PACI000	PACIFIC COAS	PLASTIC CAPS	8	6	89	32667	8	6	89	32667	0.50	8	6	89	32667	0.00	0.50	$115.14	57.57		
06/30/89	672615-	1 CR	004989	PAPA000	PAPAS TRAVEL	TRAVEL	25	6	89	32684	26	6	89	32685	0.50	27	6	89	32686	1.00	1.50	$256.00	387.00		
05/31/89	621215-	0 CR	0004777	PAPA000	PAPAS TRAVEL	AIR/B.DEMUTH	21	5	89	32649	26	5	89	32654	2.50	16	5	89	32644	-10.00	-7.50	$1,029.00	(7,717.50)		
04/30/89	623215-	1 CR	0004540	PAPA000	PAPAS TRAVEL	AIR/J.GREEN	22	4	89	32620	27	4	89	32625	2.50	11	4	89	32609	-16.00	-13.50	$138.00	(1,863.00)		
05/31/89	611215-	0 CR	SA240211	PENN000	PENNZOIL COM	OIL	22	5	89	32650	22	5	89	32650	0.50	13	6	89	32672	22.00	22.50	$246.08	5,536.80		
05/31/89	672615-	1 CR	51322832	PIPP000	PIP PRINTING	BUSINESS CAR	8	5	89	32836	8	5	89	32836	0.50	31	5	89	32659	23.00	23.50	$24.91	585.39		
05/31/89	672115-	2 CR	51322994	PIPP000	PIP PRINTING	BUS.CARDS/L.	22	5	89	32650	22	5	89	32650	0.50	6	6	89	32665	15.00	15.50	$24.91	386.11		
05/31/89	662315-	1 CR	51322833	PIPP000	PIP PRINTING	BUSINESS CAR	8	5	89	32836	8	5	89	32836	0.50	22	5	89	32650	14.00	14.50	$15.37	222.87		
05/31/89	653415-	25 CR	33534	PLAC000	PLACER ICE C	ICE	24	5	89	32652	24	5	89	32652	0.50	6	6	89	32665	13.00	13.50	$45.00	607.50		
05/31/89	672115-	1 CR	0066412000	POND003	POWER-UP	TRANSPARENCI	9	5	89	32637	9	5	89	32637	0.50	13	6	89	32672	35.00	35.50	$324.74	11,528.27		
04/30/89	661365-	0 CR	414	PRES000	PRESS-TRIBUN	ADS/I LOVE R	15	2	89	32554	15	2	89	32554	0.50	18	4	89	32616	62.00	62.50	$379.58	23,723.75		
05/31/89	672615-	0 CR	930259	RADI002	RADIO SHACK	CPU FLOOR ST	3	4	89	32601	3	4	89	32601	0.50	23	5	89	32651	50.00	50.50	$95.24	4,809.62		
05/31/89	649015-	0 CR	1288186	RAYC000	RAYCHEM CORP	D TERMIN.25	5	5	89	32633	5	5	89	32633	0.50	23	5	89	32651	18.00	18.50	$301.28	5,573.68		
05/31/89	672115-	1 CR	66307	REMI000	REMING OFFIC	ARROW II BLK	5	5	89	32633	5	5	89	32633	0.50	31	5	89	32659	26.00	26.50	$1,336.70	35,422.55		
05/31/89	662365-	1 CR	07868304	RICO001	RICOH CORPOR	RENT/FAX FOR	1	5	89	32629	31	5	89	32659	15.00	13	6	89	32672	13.00	28.00	$95.40	2,671.20		
04/30/89	653415-	2 CR	07821843	RICO001	RICOH CORPOR	RENTAL FAX M	1	4	89	32599	30	4	89	32628	14.50	18	4	89	32616	-12.00	2.50	$95.40	238.50		
05/31/89	671115-	0 CR	060589	ROBE001	ROBERT L. DO	MANAGERS EXP	1	5	89	32629	30	5	89	32658	14.50	5	6	89	32664	6.00	20.50	$914.68	18,750.94		
05/31/89	671115-	0 CR	8012	ROHO000	ROH OFFICE E	PRINT WHEEL	24	5	89	32652	24	5	89	32652	0.50	13	6	89	32672	20.00	20.50	$25.44	521.52		
04/30/89	679015-	0 CR	5826	ROHO000	ROH OFFICE E	DOCUM.LIFT O	19	4	89	32617	19	4	89	32617	0.50	9	5	89	32637	20.00	20.50	$31.00	651.00		
06/30/89	611215-	0 CR	318137	ROSE010	ROSEVILLE AU	MISC.AUTO PA	8	6	89	32667	8	6	89	32667	0.50	11	7	89	32700	33.00	33.50	$718.73	24,077.46		
06/30/89	649015-	0 CR	319565	ROSE010	ROSEVILLE AU	PAINT FLEX A	20	6	89	32679	20	6	89	32679	0.50	11	7	89	32700	21.00	21.50	$2.87	57.41		
05/31/89	611215-	0 CR	316164	ROSE010	ROSEVILLE AU	MISC. AUTO S	22	5	89	32650	22	5	89	32650	0.50	13	6	89	32672	22.00	22.50	$380.00	8,559.00		
05/31/89	611215-	0 CR	315650A	ROSE010	ROSEVILLE AU	AUT SUPPL.RE	18	5	89	32646	18	5	89	32646	0.50	13	6	89	32672	26.00	26.50	($88.19)	(1,807.04)		
05/31/89	611215-	0 CR	314687	ROSE010	ROSEVILLE AU	MISC. AUTO S	10	5	89	32638	10	5	89	32638	0.50	10	5	89	32638	0.00	0.50	$480.14	230.07		
05/31/89	611515-	0 CR	315650	ROSE010	ROSEVILLE AU	REPAIR JACK	18	5	89	32646	18	5	89	32646	0.50	18	5	89	32646	0.00	0.50	$545.48	272.74		
06/30/89	672215-	4 CR	ROSE000	ROSE000	ROSEVILLE CH	MAILING LABE	10	7	89	32699	10	7	89	32699	0.50	18	7	89	32707	8.00	8.50	$50.39	504.02	See note to file.	
06/30/89	612116-	0 CR	062189	ROSE011	ROSEVILLE CI	UTILITIES	25	4	89	32623	23	5	89	32651	14.00	27	6	89	32686	35.00	49.00	$1,304.22	93,306.78		
05/31/89	612116-	0 CR	315922	ROSE011	ROSEVILLE CI	ELECT.UTIL.C	24	3	89	32591	24	4	89	32622	15.50	23	5	89	32651	29.00	44.50	$16.75	745.38		
05/31/89	653115-	0 CR	25780	ROSE011	ROSEVILLE CI	ELECT. UTIL.	24	3	89	32591	24	4	89	32622	15.50	23	5	89	32651	29.00	44.50	$76.79	3,417.16		
04/30/89	612116-	0 CR	33773	ROSE011	ROSEVILLE CI	UTILIT.CHARG	6	3	89	32573	3	4	89	32601	14.00	18	4	89	32616	15.00	29.00	$101.20	2,934.80		
06/30/89	612116-	0 CR	062289A	ROSE011	ROSEVILLE CI	TUTILITIES	25	4	89	32623	23	5	89	32651	14.00	27	6	89	32686	35.00	49.00	$13,011.75	637,575.75		
06/30/89	612116-	0 CR	061589	ROSE011	ROSEVILLE CI	TUTILITIES	25	4	89	32623	23	5	89	32651	14.00	27	6	89	32686	35.00	49.00	$18,728.75	917,788.75		
05/31/89	612116-	0 CR	6802	ROSE011	ROSEVILLE CI	ELECT.UTIL.C	24	3	89	32591	24	4	89	32622	15.50	23	5	89	32651	29.00	44.50	$14,098.61	627,388.15		
05/31/89	653115-	0 CR	3677	ROSE011	ROSEVILLE CI	ELECT. UTIL.	24	3	89	32591	24	4	89	32622	15.50	23	5	89	32651	29.00	44.50	$11,917.77	530,340.77		
04/30/89	653115-	0 CR	2868	ROSE011	ROSEVILLE CI	UTILIT.CHARG	27	2	89	32566	24	3	89	32591	12.50	18	4	89	32616	25.00	37.50	$10,309.71	386,614.13		
04/30/89	612116-	0 CR	8440	ROSE011	ROSEVILLE CI	UTILIT.CHARG	27	2	89	32566	24	3	89	32591	12.50	18	4	89	32616	25.00	37.50	$10,828.65	406,074.38		
06/30/89	653415-	25 CR	149949	ROSE013	ROSEVILLE HA	BIT	21	6	89	32680	21	6	89	32680	0.50	11	7	89	32700	20.00	20.50	$6.67	136.74		
05/31/89	653415-	25 CR	128949	ROSE013	ROSEVILLE HA	HARDWARE SUP	3	5	89	32631	3	5	89	32631	0.50	13	6	89	32672	41.00	41.50	$21.71	900.97		
04/30/89	612130-	0 CR	128410	ROSE013	ROSEVILLE HA	MISC. HARDWA	13	4	89	32611	13	4	89	32611	0.50	9	5	89	32637	26.00	26.50	$14.36	380.54		
04/30/89	611215-	0 CR	159730	ROSE013	ROSEVILLE HA	MISC. HARDWA	4	4	89	32602	4	4	89	32602	0.50	9	5	89	32637	35.00	35.50	$9.72	345.06		
06/30/89	662365-	23 CR	062989	ROSE014	ROSEVILLE PO	(311) TRNT.	5	7	89	32694	11	7	89	32700	3.00	5	7	89	32694	-6.00	-3.00	$1,000.00	(3,000.00)		
06/30/89	662365-	23 CR	062989	ROSE014	ROSEVILLE PO	PRE-SORT MET	5	7	89	32694	18	7	89	32707	6.50	5	7	89	32694	-13.00	-6.50	$5,500.00	(35,750.00)		
05/31/89	672821-	0 CR	050889	ROSE014	ROSEVILLE PO	PRE-SORT MET	14	5	89	32642	14	5	89	32642	0.50	9	5	89	32637	-5.00	-4.50	$1,250.00	(5,625.00)		
04/30/89	662365-	23 CR	040389	ROSE014	ROSEVILLE PO	PRE-SORT MET	4	4	89	32602	17	4	89	32615	6.50	4	4	89	32602	-13.00	-6.50	$7,000.00	(45,500.00)		
04/30/89	672821-	0 CR	041889	ROSE014	ROSEVILLE POSIST CLASS AN		28	4	89	32626	28	4	89	32626	0.50	18	4	89	32616	-10.00	-9.50	$15,000.00	(142,500.00)		
06/30/89	662315-	2 CR	060889	ROSE019	ROSEVILLE TE	PETTY CASH	25	5	89	32653	25	5	89	32653	0.50	25	5	89	32653	0.00	0.50	$4.00	2.00		
06/30/89	612415-	2 CR	060689	ROSE019	ROSEVILLE TE	PETTY CASH	16	4	89	32614	16	4	89	32614	0.50	10	5	89	32638	24.00	24.50	$6.12	149.94		

ILLE TE	PETTY CASH	1	6	89	32660	1	6	89	32660	0.50	1	6	89	32660	0.00	0.50	$1.00	0.50	
ILLE TE	PETTY CASH	7	6	89	32666	7	6	89	32666	0.50	8	6	89	32667	1.00	1.50	$6.00	9.00	Invoice Total $12.00
ILLE TE	PETTY CASH	6	6	89	32665	6	6	89	32665	0.50	7	6	89	32666	1.00	1.50	$6.00	9.00	Invoice Total $12.00
ILLE TE	PETTY CASH	1	5	89	32629	31	5	89	32659	15.00	7	6	89	32666	7.00	22.00	$7.00	154.00	
ILLE TE	PETTY CASH	16	4	89	32614	19	4	89	32617	1.50	3	5	89	32631	14.00	15.50	$10.00	155.00	
ILLE TE	PETTY CASH	4	5	89	32632	4	5	89	32632	0.50	23	5	89	32651	19.00	19.50	$11.00	214.50	
ILLE TE	PETTY CASH	28	3	89	32595	28	3	89	32595	0.50	28	3	89	32595	0.00	0.50	$12.60	6.30	Invoice Total $30.44
ILLE TE	PETTY CASH	28	3	89	32595	28	3	89	32595	0.50	28	3	89	32595	0.00	0.50	$16.25	8.13	Invoice Total $30.44
ILLE TE	PETTY CASH	29	3	89	32596	29	3	89	32596	0.50	29	3	89	32596	0.00	0.50	$1.59	0.80	Invoice Total $30.44
ILLE TE	PETTY CASH	6	4	89	32604	7	4	89	32605	0.50	7	4	89	32605	0.00	0.50	$8.60	4.30	
ILLE TE	PETTY CASH	21	3	89	32588	21	3	89	32588	0.50	28	3	89	32595	7.00	7.50	$12.00	90.00	
ILLE TE	PETTY CASH	23	3	89	32590	23	3	89	32590	0.50	24	3	89	32591	1.00	1.50	$8.00	12.00	
ILLE TE	PETTY CASH	21	4	89	32619	21	4	89	32619	0.50	21	4	89	32619	0.00	0.50	$9.64	4.82	
MONTO M	UTILITY CH.	6	4	89	32604	7	6	89	32666	31.00	29	6	89	32688	22.00	53.00	$16.57	878.21	
MONTO M	UTILIT CH.	8	5	89	32636	7	6	89	32666	15.00	29	6	89	32688	22.00	37.00	$11,266.89	416,867.53	
MONTO M	UTILIT.CH.4/	6	4	89	32604	8	5	89	32636	16.00	23	5	89	32651	15.00	31.00	$10,814.89	335,261.59	
MAN SUB	UTILITY/APRI	1	4	89	32590	30	4	89	32628	14.50	9	5	89	32637	9.00	23.50	$12.67	297.75	
TARY OF	RTC-ST.DOORS	16	5	89	32644	16	5	89	32644	0.50	16	5	89	32644	0.00	0.50	$5.00	2.50	
-BROWN	S37 PRM 2640	8	6	89	32667	8	6	89	32667	0.50	8	6	89	32667	0.00	0.50	$1,017.15	508.58	
A SPRIN	BOTTLED WATE	14	4	89	32612	12	5	89	32640	14.00	6	6	89	32665	25.00	39.00	$46.68	1,820.52	Invoice Total $65.26
A SPRIN	BOTTLED WATE	26	4	89	32626	22	5	89	32650	12.00	6	6	89	32665	15.00	27.00	$3.00	81.00	Invoice Total $65.26
A SPRIN	BOTTLED WATE	10	5	89	32638	8	6	89	32667	14.50	6	6	89	32665	-2.00	12.50	$15.58	194.75	Invoice Total $65.26
SIGNS	NAMEPLATE &	23	6	89	32682	23	6	89	32682	0.50	27	6	89	32686	4.00	4.50	$15.90	71.55	
REN PAC	OPEN STOC TE	1	4	89	32599	31	8	89	32751	76.00	11	4	89	32609	-142.00	-66.00	$150.00	(9,900.00)	
ARD RDG	STOCK FORM	30	6	89	32689	30	6	89	32689	0.50	18	7	89	32707	18.00	18.50	$516.68	9,558.58	
ING MOD	EXP.SIGNAGE/	15	5	89	32643	15	5	89	32643	0.50	5	7	89	32694	51.00	51.50	$338.00	17,458.50	See note to file.
ING MOD	CHANGER AD	15	5	89	32643	14	5	90	33007	182.00	5	7	89	32694	-313.00	-131.00	$68.73	(9,003.63)	See note to file.
SE MIRR	FIX BROKEN W	26	6	89	32665	26	6	89	32685	0.50	5	7	89	32694	9.00	9.50	$94.12	894.14	
E STATI	TELESCOPING	21	6	89	32680	21	6	89	32680	0.50	11	7	89	32700	20.00	20.50	$142.71	2,925.56	
E STATI	PAINT, GRAND	5	6	89	32664	5	6	89	32664	0.50	27	6	89	32686	22.00	22.50	$407.93	9,178.43	Invoice Total changed from $406.02
R BUILD	MAY JANITORI	1	5	89	32629	31	5	89	32659	15.00	6	6	89	32665	6.00	21.00	$528.00	11,088.00	See note to file.
. ENTER	SECURITY PAT	1	5	89	32629	31	5	89	32659	15.00	6	6	89	32665	6.00	21.00	$4,479.50	94,069.50	
R	MRKS REMR RT	30	3	89	32587	30	3	89	32587	0.50	18	4	89	32616	19.00	19.50	$3,566.50	69,353.51	
RT COMM	RECURRING &	1	4	89	32599	30	4	89	32628	14.50	23	5	89	32651	23.00	37.50	$18.62	698.25	
DPLE	APR-MAY TEMP	24	4	89	32622	28	4	89	32626	2.00	31	5	89	32659	33.00	35.00	$119.35	4,177.25	
DPLE	APR. TEMP.EM	31	3	89	32598	26	4	89	32624	13.00	2	5	89	32630	6.00	19.00	$314.65	5,978.35	
AL AIRE	MAINT. & SER	30	6	89	32689	30	6	89	32689	0.50	11	7	89	32700	11.00	11.50	$3,668.55	42,188.33	
AL AIRE	LBR & REP.FO	16	4	89	32614	15	5	89	32643	14.50	13	6	89	32672	29.00	43.50	$833.06	36,238.11	
ING DEL	MAY TEMP	1	5	89	32629	25	5	89	32653	12.00	6	6	89	32665	12.00	24.00	$106.50	2,556.00	
ING DEL	MAR-APR.TEMP	5	3	89	32572	8	4	89	32606	17.00	2	5	89	32630	24.00	41.00	$11.25	461.25	
MAGE PR	DUPLICATE FI	30	6	89	32689	30	6	89	32689	0.50	18	7	89	32707	18.00	18.50	$712.63	13,183.66	
MAGE PR	DUPLICATE FI	30	4	89	32628	30	4	89	32628	0.50	16	5	89	32644	16.00	16.50	$652.90	10,772.85	
DRPORAT	SOFTWARE COM	27	3	89	32594	31	3	89	32598	2.00	16	5	89	32644	46.00	48.00	$1,315.22	63,130.56	
GROUND	CONTRACT WOR	5	5	89	32633	5	5	89	32633	0.50	31	5	89	32659	26.00	26.50	$438.95	11,632.18	
GROUND	CONTRACT WOR	6	4	89	32604	17	4	89	32615	5.50	16	5	89	32644	29.00	34.50	$473.62	16,339.89	
GROUND	CONTRACT WOR	7	4	89	32605	7	4	89	32605	0.50	2	5	89	32630	25.00	25.50	$1,717.35	43,792.43	
GROUND	CCONTRACT WOR	7	6	89	32666	13	6	89	32672	3.00	11	7	89	32700	28.00	31.00	$12,087.78	374,721.18	
RCE TEM	APRIL-MAY TE	9	4	89	32607	16	4	89	32614	3.50	31	5	89	32659	45.00	48.50	$694.44	33,680.34	Invoice Total $4066.79
RCE TEM	APRIL-MAY TE	17	4	89	32615	23	4	89	32621	3.00	31	5	89	32659	38.00	41.00	$831.85	34,105.85	Invoice Total $4066.79
RCE TEM	APRIL-MAY TE	24	4	89	32622	30	4	89	32628	3.00	31	5	89	32659	31.00	34.00	$887.30	30,168.20	Invoice Total $4066.79
RCE TEM	APRIL-MAY TE	1	5	89	32629	7	5	89	32635	3.00	31	5	89	32659	24.00	27.00	$826.60	22,318.20	Invoice Total $4066.79
RCE TEM	APRIL-MAY TE	8	5	89	32636	14	5	89	32642	3.00	31	5	89	32659	17.00	20.00	$826.60	16,532.00	Invoice Total $4066.79
RCE TEM	APRIL-MAY TE	9	4	89	32607	14	5	89	32642	17.50	31	5	89	32659	17.00	34.50	$354.37	12,225.77	
RCE TEM	MAR-APR.TEMP	20	3	89	32587	26	3	89	32593	3.00	2	5	89	32630	37.00	40.00	$255.53	10,221.20	
RCE TEMP	APRIL-MAY TE	9	4	89	32607	14	5	89	32642	17.50	31	5	89	32659	17.00	34.50	$11,697.27	403,555.82	
SHT NOR	LABEL HOLDER	19	4	89	32617	19	4	89	32617	0.50	9	5	89	32637	20.00	20.50	$148.40	3,042.20	

06/30/89	612415-	2 CR	0173001	UNISO06	UNISYS CORPO SYSTEM SOFTW	1	6	89	32660	30	6	89	32689	14.50	20	6	89	32679	-10.00	4.50	$279.84	1,259.28
06/30/89	612415-	2 CR	050989	UNISO06	UNISYS CORPO506-01-89/07-	1	6	89	32660	1	7	89	32690	15.00	31	5	89	32659	-31.00	-16.00	$16,996.46	(271,943.36)
05/31/89	612415-	2 CR	0617667082	UNISO06	UNISYS CORPORA12 SYST. PA	1	5	89	32629	1	6	89	32660	15.50	2	5	89	32630	-30.00	-14.50	$16,853.74	(244,379.23)
04/30/89	612415-	2 CR	0617667081	UNISO06	UNISYS CORPORA-01-89 TO 5	1	4	89	32599	1	5	89	32629	15.00	28	3	89	32595	-34.00	-19.00	$16,853.74	(320,221.06)
04/30/89	672821-	0 CR	221024	UNIT003	UNITED PARCE SHIPPING CHA	6	5	89	32634	6	5	89	32634	0.50	9	5	89	32637	3.00	3.50	$119.45	418.08
05/31/89	612130-	0 CR	0400007827	UTIL000	UTILITY VAUL THERMOSTATS	8	5	89	32636	8	5	89	32636	0.50	31	5	89	32659	23.00	23.50	$799.63	18,791.31
04/30/89	649015-	0 CR	0300015143	UTIL000	UTILITY VAUL STEPS, ETC.	27	4	89	32625	27	4	89	32625	0.50	16	5	89	32644	19.00	19.50	$245.92	4,795.44
05/31/89	682365-	2 CR	36139-03	VANI000	VANIER GRAPH SUB-DOCS/CAS	24	5	89	32652	24	5	89	32652	0.50	13	6	89	32672	20.00	20.50	$1,080.62	22,152.71
04/30/89	653515-	11 CR	VG502477	VERM001	VERMON GRAPHIDATA INC.OMT	1	3	89	32568	31	3	89	32598	15.00	9	5	89	32637	39.00	54.00	$13,463.80	727,045.20
05/31/89	672815-	0 CR	5146010300	WISE000	WISE INSURAN BOND RENEWAL	1	5	89	32629	1	5	90	32994	182.50	3	7	89	32692	-302.00	-119.50	$150.00	(17,925.00)

TOTAL	$1,100,837.92	$35,261,887.90	29.66
TOTAL THREE MONTH PERIOD	$1,211,760.64	$35,941,794.19	
Revision 21 Total	1188824.37	35266581.41	29.66
Total 3mo	1211284.51	36480,419.27	3012

Footnotes

Columns (a) - (g) and (q) were provided from Roseville Telephone Company for the purpose of this study.

Column (h) shows start date of service period. Source: Company Accounts Payable invoices.

Column (i), (k), and (n) are julian dates calculated in this program.

Column (j) shows end date of service period. Source: Company Accounts Payable invoices.

Column (l) = (Column (k) - Column (i)) / 2.

Column (m) shows check out date. Source: Company Accounts Payable invoices.

Column (o) = Column (m) - Column (k).

Column (p)= Column (l) + Column (o).

Column (r) = Column (p) x Column (q).

Roseville Telephone Company
Summary of Payroll
Lead / Lag Study 1989

	INITIALS	DATE	REFERENCE
PREPARED BY	JS	1/90	
CHECKED BY	MRB	1190	352/2
APPROVED BY		1/90	

FORM P-654 (GREEN) P-654-S (BUFF) (2-69) wilmac service line LITHO IN U.S.A.

LINE No.			(1) Amount	(2) Dollar Days	(3) Source	(4)	LINE No.
1							1
2							2
3		Payroll	222707099	2688035413	Payroll Analysis		3
4					EXP 2-2		4
5		Payroll Deductions (Same Day)					5
6	1	FIT	46778608	5609539 92	EXP 2.2-1		6
7	1	FICA	25029147	2876351 85	EXP 2.2-2		7
8	1	SIT	11940269	1373130 88	EXP 2.2-3		8
9	1	CDI	2779392	319630 02	EXP 2.2-4		9
10	1	EWO	155296	17858 99	EXP 2.2-5		10
11	1	CRUS	712050	81888 75	EXP 2.2-6		11
12		HMO-Kaiser	578370	73040 63	EXP 2.3-1		12
13		TakeCare	161755	18350 29	EXP 2.3-2		13