

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #1 - Form 1

**SUMMARY DEVELOPMENT OF INTERSTATE REVENUE REQUIREMENT
CALCULATED AT 11.25 % RATE OF RETURN**

	Source	Common Line	Local Switching	Traffic Sensitive Information	Transport	Special Access	WBI	Total Access	Total Company
1. Plant in Service	Part 69, Form 1, Ln 18	73,926,123	616,700	0	11,118,522	23,981,385	33,763,996	143,406,726	383,391,170
2. Plant Under Construction	Part 69, Form 1, Ln 20	2,200,646	18,358	0	330,978	713,882	1,005,093	4,268,957	11,412,856
3. Net Investment	Part 69, Form 2, Ln 43	18,720,090	35,638	0	925,058	4,783,236	3,200,953	27,664,975	86,893,756
4. Rate of Return	11.25 % Authorized	0.1100000	0.1100000	0.1100000	0.1100000	0.1100000	0.1100000		
5. Return	(Line 3 x 4)	2,059,210	3,920	0	101,756	526,156	352,105	3,043,147	
6. AFUDC	Part 69, Form 10, Ln 192	53,423	446	0	8,035	17,331	24,400	103,635	277,063
7. Net Return	(Lines 5 - 6)	2,005,787	3,474	0	93,721	508,825	327,705	2,939,512	
8. Fixed Charges	Part 69, Form 10, Ln 199	163,210	1,362	0	24,547	52,945	74,542	316,606	984,192
9. Investment Tax Credit	Part 69, Form 10, Ln 191	0	0	0	0	0	0	0	0
10. Other FIT Adjustments	Part 69, Form 10, Ln 195	0	0	0	0	0	0	0	0
11. Subject to FIT	(Lines 5-8-9-10)	1,896,000	2,558	0	77,209	473,211	277,563	2,726,541	
12. Federal Income Tax @ 52.09611%		0	0	0	0	0	0	0	
13. Other SIT Adjustments	Part 69, Form 10, Ln 198	0	0	0	0	0	0	0	0
14. Subject to SIT	(Lines 11+12-13)	1,896,000	2,558	0	77,209	473,211	277,563	2,726,541	
15. State Income Tax @ 0.00000%		0	0	0	0	0	0	0	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	2,005,787	3,474	0	93,721	508,825	327,705	2,939,512	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	9,258,487	129,562	16,389	1,938,717	2,883,276	4,421,145	18,647,576	53,343,231
18. Subtotal	(Lines 16+17)	11,264,274	133,036	16,389	2,032,438	3,392,101	4,748,850	21,587,088	
19. Gross Receipts Tax @ 0.00000%		0	0	0	0	0	0	0	
20. Subtotal	(Line 18+19)	11,264,274	133,036	16,389	2,032,438	3,392,101	4,748,850	21,587,088	
21. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	
22. Total Revenue Requirement	(Lines 16+17+19+21)	11,264,274	133,036	16,389	2,032,438	3,392,101	4,748,850	21,587,088	

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #1 - Form 2

**SUMMARY DEVELOPMENT OF INTERSTATE REVENUE REQUIREMENT
CALCULATED AT 11.25 % RATE OF RETURN**

	Source	Common Line	Local Switching	Traffic Sensitive Information	Transport	Special Access	WBI	Total Access	Total Company
22. Total Revenue Requirement	(Lines16+17+19+21)	11,264,274	133,036	16,389	2,032,438	3,392,101	4,748,850	21,587,088	
23. No longer applicable									
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)		11,264,274	133,036	16,389	2,032,438	3,392,101	4,748,850	21,587,088	
25. Adjustment for Line Port Re-allocation	Frozen Amt	243,186	(299,971)					(56,785)	
26. No longer applicable								0	
27. TIC Revenues for 12 Months Ending 6/30/01					(22,780)			(22,780)	
28. Subtotal		11,507,460	(166,935)	16,389	2,009,658	3,392,101	4,748,850	21,507,523	
29. Frozen TIC Revenue		11,948	661	9	2,336	3,223	4,333	22,510	
30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29)		11,519,408	(166,274)	16,398	2,011,994	3,395,324	4,753,183	21,530,033	
31. Total Annual Expense Adjustment for DME (Line 25 + 27 +29)		255,134	-----	(319,745)	-----	3,223	4,333		
32. Total Monthly Expense Adjustment for DME (Line 31 / 12)		21,261		(26,645)		269	361		

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #2 - Form 3

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
1	2111	Land	L10	507,942	261,686	158	2,184	0	39,381	84,941		0	119,591
2		General Support	L10	11,771,669	6,064,640	3,651	50,622	0	912,674	1,968,533		0	2,771,548
2a		General Purpose Computer	L180a	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	12,279,611	6,326,326	3,809	52,806	0	952,055	2,053,474	0	0	2,891,139
4	2210	COE - Switching	L48	6,203,565			563,894		5,639,671			0	0
5	2220	COE - Operator Systems	L53	0			0	0	0			0	0
6	2230	COE - Transmission	L63	51,206,623	9,169,688		0	0	3,815,736	9,049,315		0	29,171,884
7		Total COE	L4-6	57,410,188	9,169,688		563,894	0	9,455,407	9,049,315		0	29,171,884
8	2310	Information Orig/Term	L69	40,672	0	40,672							
9	2410	Cable & Wire Facilities	L76	73,676,255	58,385,626		0	0	711,060	12,878,596		0	1,700,973
10		Total COE, IOT & C&WF	L7-9	131,127,115	67,555,314	40,672	563,894	0	10,166,467	21,927,911		0	30,872,857
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	63,531,129			563,894	0	10,166,467	21,927,911			30,872,857
12		Total GSF, COE, IOT, C&WF	L3,10	143,406,726	73,881,640	44,481	616,700	0	11,118,522	23,981,385	0	0	33,763,996
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	85,661,345	73,881,640	44,481	616,700		11,118,522				
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0	0	0
15	2680	Leasehold Improvements	L12	0	0	0	0	0	0	0	0	0	0
16	2680	Amortizable Tangibles	L14-15	0	0	0	0	0	0	0	0	0	0
17	2690	Intangibles	L12	0	0	0	0	0	0	0	0	0	0
18	2001	Plant In Service	L3,10,16,17	143,406,726	73,881,640	44,481	616,700	0	11,118,522	23,981,385	0	0	33,763,996
19	2002	Prop Held For Future Use	L18	0	0	0	0	0	0	0	0	0	0
20	2003	Plant Under Construction	L18	4,268,957	2,199,322	1,324	18,358	0	330,978	713,882	0	0	1,005,093
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	1,222,780	629,963	379	5,258	0	94,804	204,481	0	0	287,894
23	1402	Class B RTB Stock	L12	0	0	0	0	0	0	0	0	0	0
24	1410	Other Noncurrent Assets	L12	0	0	0	0	0	0	0	0	0	0
25	1438	Deferred Maint & Retirements	L90	0	0	0	0	0	0	0	0	0	0
26	1439	Def Non-Capital Equal Access	Direct	0			0						
27	1500	Other Jurisdictional Assets	L12	0	0	0	0	0	0	0	0	0	0

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #2 - Form 4

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport			
28	CWC	Cash Working Capital	L12	533,476	274,841	165	2,294	0	41,361	89,211	0	125,603
28a		CWC Disallowed for Corporate Cap	Input 13	(41,719)	(41,712)	(8)						
29	3100	Depreciation Reserve	L97	118,750,198	56,693,488	43,185	594,178	0	10,429,948	19,708,217	0	31,281,182
30	3200	Res - Prop Held for Future Use	L12	0	0	0	0	0	0	0	0	0
31	3410	Res - Capital Leases	L14	0	0	0	0	0	0	0	0	0
32	3420	Res - Leasehold Improvements	L15	0	0	0	0	0	0	0	0	0
33	3400	Res - Tangible Assets	L31-32	0	0	0	0	0	0	0	0	0
34	3500	Res - Intangible	L12	0	0	0	0	0	0	0	0	0
35	3600	Res - Plant Acquisiton Adj	L21	0	0	0	0	0	0	0	0	0
36		Total Reserves	L29,30,33-35	118,750,198	56,693,488	43,185	594,178	0	10,429,948	19,708,217	0	31,281,182
37	4040	Customer Deposits	L12	144,615	74,504	45	622	0	11,212	24,183	0	34,048
38	4100	Current Deferred Op Taxes	L104	0	0	0	0	0	0	0	0	0
39	4310	Other Long Term Liabilities	L12	2,830,432	1,458,209	878	12,172	0	219,447	473,323	0	666,403
40	4340	Non-Current Def Oper Taxes	L111	0	0	0	0	0	0	0	0	0
41	4360	Other Deferred Credits	L12	0	0	0	0	0	0	0	0	0
42	4370	Oth Juris Liab & Def Credits	L12	0	0	0	0	0	0	0	0	0
43		Net Investment	L18-28a Less L36-42	27,664,975	18,717,853	2,233	35,638	0	925,058	4,783,236	0	3,200,953

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #2 - Form 5

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	30,148,265	20,017,437	2,999	46,138	0	1,114,356	5,191,531	0	0	3,775,801
<u>Central Office Switching - Acct 2210</u>													
45	2210	Cat 2 - Tandem Switching	Alloc 1	5,639,671			0		5,639,671			0	0
46	2210	Cat 3 - Local Switching	Direct	563,894			563,894						
47	2210	Cat 5 - Equal Access	Direct	0			0						
48		Total 2210	L45-47	6,203,565			563,894		5,639,671			0	0
<u>Central Office Operator Systems - Acct 2220</u>													
2220		Cat 1 - Operator Systems											
49		Intercept Boards	Direct	0			0						
50		Information Boards	Direct	0				0					
51		Service Observing Boards	L54	0			0	0	0			0	0
52		Other Boards (Loc,Toll, TSPS, etc)	Direct	0								0	
53		Total 2220	L49-52	0			0	0	0			0	0
54		Total COE Cats 1-3 (excl Svc Obs)	L45,46,49,50,52	6,203,565			563,894	0	5,639,671			0	0
<u>Central Office Transmision - Acct 2230</u>													
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct	29,171,884					0	0		0	29,171,884
56	2230	Cat 4.122 - Exch Trunk Toll	L71	0					0				
57	2230	Cat 4.123 - Exch Trunk Spl	L72	0						0			
58	2230	Cat 4.13 - Exch Ln Circuit	L70	9,193,793	9,169,688					24,105			
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0								0	
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	9,014,166					0	9,014,166			
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	3,534,483			0	0	3,523,439	11,044		0	0
62	2230	Cat 4.3 - Host / Remote	L75	292,297					292,297				

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #2 - Form 6

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access			Special	B&C	IX	WBI
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport	Access			
63		Total 2230	L55-62	51,206,623	9,169,688		0	0	3,815,736	9,049,315		0	29,171,884
<u>Information Origination / Termination - Acct 2310</u>													
64	2351	Cat 1 - Pub Tel (Less Coinless)	Direct	0		0							
65	2351	Cat 1 - Pub Tel (Coinless)	Direct	0		0							
66	2362	Cat 1 - Other Terminal Equip	Per CFR Part 69.303	40,672		40,672							
67		Total Category 1	L64-66	40,672		40,672							
68		Cat 2 - Customer Premise Equip	Direct	0	0								
69		Total 2310	L67-68	40,672	0	40,672				0			

Cable and Wire Facilities - Acct 2410

70	2410	Cat 1 - Exch Ln CWF	Direct	58,539,107	58,385,626					153,481			
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	0				0					
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	1,700,973						0		0	1,700,973
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	12,718,121				0		12,718,121			
74	2410	Cat 3 - IX C&WF	Alloc 3	500,662			0	0	493,668	6,994		0	0
75	2410	Cat 4 - Host / Remote C&WF	Direct	217,392					217,392				

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #2 - Form 7

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access			Special	B&C	IX	WBI
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport	Access			
76	Total 2410		L70-75	73,676,255	58,385,626		0	0	711,060	12,878,596		0	1,700,973
<u>Tangible Assets - Capital Leases - Acct 2680</u>													
77	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0
78	2210	COE - Switching	L4	0			0		0			0	0
79	2220	COE - Operator Systems	L5	0			0	0	0			0	0
80	2230	COE - Transmission	L6	0	0		0	0	0	0		0	0
81	2310	Information Orig /Term	L8	0	0	0							
82	2410	Cable & Wire Facilities	L9	0	0		0	0	0	0		0	0
83	Total 2681		L77-82	0	0	0	0	0	0	0	0	0	0
<u>Deferred Maint & Retirements Acct 1438</u>													
84	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0
85	2210	COE - Switching	L4	0			0		0			0	0
86	2220	COE - Operator Systems	L5	0			0	0	0			0	0
87	2230	COE - Transmission	L6	0	0		0	0	0	0		0	0
88	2310	Information Orig /Term	L8	0	0	0							
89	2410	Cable & Wire Facilities	L9	0	0		0	0	0	0		0	0
90	Total 1438		L84-89	0	0	0	0	0	0	0	0	0	0
<u>Accumulated Depreciation - Acct 3100</u>													
91	2110	General Support Facilities	L2+L2a	8,103,851	4,175,019	2,513	34,849	0	628,303	1,355,177	0	0	1,907,989
92	2210	COE - Switching	L4	6,153,346			559,329		5,594,017			0	0
93	2220	COE - Operator Systems	L5	0			0	0	0			0	0
94	2230	COE - Transmission	L6	49,325,949	8,832,911		0	0	3,675,595	8,716,959		0	28,100,483
95	2310	Information Orig /Term	L8	40,672	0	40,672							
96	2410	Cable & Wire Facilities	L9	55,126,380	43,685,557		0	0	532,033	9,636,081		0	1,272,710

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #2 - Form 8

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access		Special	B&C	IX	WBI
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport			
97		Total 3100	L91-96	118,750,198	56,693,487	43,185	594,178	0	10,429,948	19,708,217	0	31,281,182
<u>Net Current Deferred Operating Income Taxes - Acct 4100</u>												
98	2110	General Support Facilities	L2+L2a	0	0	0	0	0	0	0	0	0
99	2210	COE - Switching	L4	0			0		0		0	0
100	2220	COE - Operator Systems	L5	0			0	0	0		0	0
101	2230	COE - Transmission	L6	0	0		0	0	0		0	0
102	2310	Information Orig /Term	L8	0	0	0						
103	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0	0
104		Total 4100	L98-103	0	0	0	0	0	0	0	0	0
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>												
105	2110	General Support Facilities	L2+L2a	0	0	0	0	0	0	0	0	0
106	2210	COE - Switching	L4	0			0		0		0	0
107	2220	COE - Operator Systems	L5	0			0	0	0		0	0
108	2230	COE - Transmission	L6	0	0		0	0	0		0	0
109	2310	Information Orig /Term	L8	0	0	0						
110	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0	0
111		Total 4340	L105-110	0	0	0	0	0	0	0	0	0
<u>Plant Specific Expenses</u>												
112	6110	Network Support	L12	28,369	14,615	9	122	0	2,199	4,744	0	6,679
113	6120	General Support	L3	639,157	329,287	198	2,749	0	49,555	106,884	0	150,485
114	6210	COE - Switching - Equal Access	Direct	0			0					
115	6210	COE - Switching - All Other	Alloc 6	861,531			78,312		783,219		0	0
116	6220	COE - Operator Systems	L5	0			0	0	0		0	0
117	6230	COE - Transmission	L6	1,317,446	235,918		0	0	98,171	232,821	0	750,535
118		Total COE	L114-117	2,178,977	235,918		78,312	0	881,390	232,821	0	750,535
119	6310	IOT - Other	L67	0		0						
120	6310	IOT - Customer Premise Equip	L68	0	0							
121		Total 6310	L119-120	0	0	0				0		
122	6410	Cable & Wire Facilities	L76	1,605,623	1,272,395		0	0	15,496	280,663	0	37,069

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #2 - Form 9

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access			Special	B&C	IX	WBI
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport	Access			
123		Total Plant Specific	L112,113,118,121-122	4,452,126	1,852,215	207	81,183	0	948,640	625,112	0	0	944,768
<u>Plant Non-Specific Expenses</u>													
124	6510	Other Prop Plant & Equip	L10	27,717	14,280	9	119	0	2,149	4,635		0	6,526
125	6530	Network Operations	L10	1,585,189	816,673	492	6,817	0	122,902	265,085		0	373,220
126	6540	Access	Direct	0								0	
126a	6540	Universal Service Assignment	Direct	1,445,540	1,445,540								
	6561	<u>Depreciation</u>											
127		Dep - Support Assets	L3	329,648	169,831	102	1,418	0	25,558	55,126	0	0	77,613
128		Dep - COE Switching	L4	3,200			291		2,909			0	0
129		Dep - COE Operator	L5	0			0	0	0			0	0
130		Dep - COE Transmission	L6	3,908,459	699,897		0	0	291,245	690,709		0	2,226,609
131		Dep - IOT	L8	0	0	0				0			
132		Dep - Cable & Wire Facilities	L9	3,789,746	3,003,229		0	0	36,575	662,447		0	87,494
133		Total 6561	L127-132	8,031,053	3,872,957	102	1,709	0	356,287	1,408,282	0	0	2,391,716
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	0	0	0	0	0	0	0	0	0	0
136	6564	Amort - Intangible Assets	L17	0	0	0	0	0	0	0	0	0	0
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133	11,089,499	6,149,450	603	8,645	0	481,338	1,678,002	0	0	2,771,462

Customer Operations Expenses

139	6610	<u>Marketing</u>	L12	298,866	153,973	93	1,285	0	23,171	49,978	0	0	70,366
140	6621	<u>Operator</u>	Alloc 4	0			0	0				0	0
141		Outside Operator Services	Alloc 5	0			0	0				0	0
6622		<u>Directory</u>											

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #2 - Form 10

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport			
142		Published Directory Expense	Direct	10,303				10,303				
6623 Commercial Operations												
<u>Cat 1 - Local Business Office</u>												
End User Service Order Processing												
143		Presubscription	L13	68,195	58,817	35	491		8,851			
144		Message Tel	Direct	40,776						40,776		
145		Private Line	Direct	8,639						8,639		
146		Total	L143-145	117,610	58,817	35	491		8,851			
End User Payment and Collection												
147		Message Tel	Direct	265,586							265,586	
148		Private Line	Direct	0							0	
149		EUCL	Direct	109,735	109,735							
150		Total	L147-149	375,321	109,735							
End User Billing Inquiry												
151		Message Tel	Direct	67,783							67,783	
152		Private Line	Direct	90,433							90,433	
153		EUCL	Direct	4,447	4,447							
154		Total	L151-153	162,663	4,447							
IXC Service Order Processing												
155		Message Tel	L13	19,954	17,210	10	144		2,590			
156		Private Line	Direct	57,613						57,613		
157		Billing & Collection	Direct	1,808							1,808	
158		Total	L155-157	79,375	17,210	10	144		2,590			
IXC Payment and Collection												
159		Message Tel	L13	0	0	0	0		0			
160		Private Line	Direct	0						0		
161		Billing & Collection	Direct	0							0	
162		Total	L159-161	0	0	0	0		0		0	
IXC Billing Inquiry												
163		Message Tel	L13	6,543	5,643	3	47		849			
164		Private Line	Direct	3,997						3,997		
165		Billing & Collection	Direct	12,478							12,478	
166		Total	L163-165	23,018	5,643	3	47		849			
167		Future Use										

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #2 - Form 11

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access		Special	B&C	IX	WBI
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport			
168		Total Category 1	L146,150,154,158,162,166	757,987	195,852	48	682		12,290	61,610	487,503	
		<u>Cat 2 - Revenue Accounting</u>										
169		Message Processing	Direct	44,137							44,137	
170		OB&C - Expense	Direct	79,440							79,440	
171		Future Use										
172		Future Use										
172		Carrier Access Billing	L11	60,185			534	0	9,631	20,773		29,247
174		Subscriber Line Charge	Direct	14,019	14,019							
175		Total Category 2	L169-174	197,781	14,019		534	0	9,631	20,773	123,577	29,247
176		Subtotal Customer Services	L140-142,168,175	966,071	209,871	48	1,216	10,303	21,921	82,383	611,080	0 29,247
		<u>Category 3 - Other Commercial</u>										
177		Total Category 3	L176	129,092	28,044	6	162	1,377	2,929	11,008	81,656	0 3,908
178		Total Customer Services	L176-177	1,095,163	237,915	54	1,378	11,680	24,850	93,391	692,736	0 33,155
179		Total Customer Operations	L139,178	1,394,029	391,888	147	2,663	11,680	48,021	143,369	692,736	0 103,521
180		Total Big Three Expenses	L123-126,179 (less L114)	8,904,601	4,520,596	855	90,782	11,680	1,121,712	1,038,201	692,736	0 1,428,035
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177	7,638,529	3,913,007	501	85,782	10,303	1,031,568	803,977	596,794	0 1,196,597
		<u>Corporate Operations Expenses</u>										
181	6710	Executive & Planning	L180	435,525	221,103	42	4,440	571	54,863	50,779	33,882	0 69,845
182	6720	General & Administrative	L180	3,154,940	1,601,669	303	32,164	4,138	397,428	367,839	245,439	0 505,959
182a		Disallowed Corp Operations Exp	L180	(1,015,172)	(1,014,980)	(192)						
183		Total Corporate Operations	L181-182	2,575,293	807,792	153	36,604	4,709	452,291	418,618	279,321	0 575,804
184		Total Operating Expenses	L123,138,179,183	19,510,947	9,201,345	1,110	129,095	16,389	1,930,290	2,865,101	972,057	0 4,395,555
		<u>Operating Taxes</u>										
185	7100	Other Operating Income Exp	L18	0	0	0	0	0	0	0	0	0
186	7240	Ad Valorem Taxes	L12	89,771	46,249	28	386	0	6,960	15,012	0	21,136
187	7370	Special Charges	L12	13,285	6,844	4	57	0	1,030	2,222	0	3,128

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #2 - Form 12

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access		Special	B&C	IX	WBI	
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport				Access
188		Total Operating Exp & Taxes	L184-187	19,614,003	9,254,438	1,142	129,538	16,389	1,938,280	2,882,335	972,057	0	4,419,819
Tax Adjustments													
189	7210	Investment Tax Credits	L12	0	0	0	0	0	0	0	0	0	0
190		Future Use											
191		Total	L189-190	0	0	0	0	0	0	0	0	0	0
192	7340	AFUDC	L12	103,635	53,392	32	446	0	8,035	17,331	0	0	24,400
193		FIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	0	0	0	0	0	0	0	0	0	0
196		SIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0	0
198		Total SIT Adjustments	L196-197	0	0	0	0	0	0	0	0	0	0
199	7500	Fixed Charges	L12	316,606	163,112	98	1,362	0	24,547	52,945	0	0	74,542
200	7540	Interest On Customer Dep	L12	5,630	2,901	2	24	0	437	941	0	0	1,326
Rent Revenues Account 5240													
201	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0
202	2210	COE - Switching	L4	0			0		0			0	0
203	2220	COE - Operator Systems	L5	0			0	0	0			0	0
204	2230	COE - Transmission	L6	0	0		0	0	0	0		0	0
205	2310	Information Orig /Term	L8	0	0	0							
206	2410	Cable & Wire Facilities	L9	0	0		0		0	0		0	0
207		Total 5240	L201-206	0	0	0	0	0	0	0	0	0	0
208		Total Operating Exp & Taxes	L188+200 Less 207	19,619,633	9,257,339	1,144	129,562	16,389	1,938,717	2,883,276	972,057	0	4,421,145

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #3 - Form 13

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
1	2111	Land	L10	1,357,960	303,410	204,532	0	0	86,757	382	117,070	2,383	56,376	587,049
2		General Support	L10	31,471,008	7,031,588	4,740,081	0	0	2,010,612	8,856	2,713,121	55,237	1,306,533	13,604,980
2a		General Purpose Computer	L10	0	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	32,828,968	7,334,998	4,944,613	0	0	2,097,369	9,238	2,830,191	57,620	1,362,909	14,192,029
4	2210	COE - Switching	L45	12,413,055	6,203,565		0		1,898,265		2,954,841		113,355	1,243,029
5	2220	COE - Operator Systems	L50	0	0		0		0		0		0	0
6	2230	COE - Transmission	L60	84,894,160	12,985,424	38,221,199	0	0	3,789,888	16,960	4,788,217	135,015	2,564,606	22,392,851
7		Total COE	L4-6	97,307,215	19,188,989	38,221,199	0	0	5,688,153	16,960	7,743,058	135,015	2,677,961	23,635,880
8	2310	Information Orig /Term	L66	162,686	40,672		0		11,475		15,442		7,948	87,149
9	2410	Cable & Wire Facilities	L74	253,092,301	59,096,686	14,579,569	0	0	16,697,002	81,686	22,463,526	480,277	11,867,838	127,825,717
10		Total COE, IOT & C&WF	L7-9	350,562,202	78,326,347	52,800,768	0	0	22,396,630	98,646	30,222,026	615,292	14,553,747	151,548,746
11	2680	Capital Leases	L81	0	0	0	0	0	0	0	0	0	0	0
12	2680	Leasehold Improvements	L88	0	0	0	0	0	0	0	0	0	0	0
13	2680	Amortizable Tangibles	L11-12	0	0	0	0	0	0	0	0	0	0	0
14	2690	Intangibles	L40	0	0	0	0	0	0	0	0	0	0	0
15	2001	Plant In Service	L3, 10, 13, 14	383,391,170	85,661,345	57,745,381	0	0	24,493,999	107,884	33,052,217	672,912	15,916,656	165,740,775
16	2002	Prop Held For Future Use	L15	0	0	0	0	0	0	0	0	0	0	0
17	2003	Plant Under Construction	L15	11,412,856	2,549,982	1,718,975	0	0	729,142	3,212	983,904	20,031	473,810	4,933,801
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	4,200,490	980,808	241,972	0	0	277,115	1,356	372,820	7,971	196,967	2,121,482
20	1402	Class B RTB Stock	L15	0	0	0	0	0	0	0	0	0	0	0
21	1410	Other Noncurrent Assets	L175	0	0	0	0	0	0	0	0	0	0	0
22	1438	Deferred Maint & Retirements	L95	0	0	0	0	0	0	0	0	0	0	0
23	1439	Def Non-Capital Equal Access	Alloc 13	0	0		0		0		0			0
24	1500	Other Jurisdictional Assets	Alloc 19	0	0	0	0	0	0	0	0	0	0	0
25	CWC	Cash Working Capital	L189	1,394,858	354,778	178,698	0	0	124,973	730	118,787	2,816	38,530	575,545

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #3 - Form 14

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
26	3100	Depreciation Reserve	L102	305,286,624	67,760,798	50,989,400	0	0	19,422,320	83,553	26,234,249	527,437	12,370,050	127,898,817
27	3200	Res - Prop Held for Future Use	L16	0	0	0	0	0	0	0	0	0	0	0
28	3400	Res - Capital leases	L13	0	0	0	0	0	0	0	0	0	0	0
29	3400	Res - Leasehold Improvments	L13	0	0	0	0	0	0	0	0	0	0	0
30	3500	Res - Intangible	L14	0	0	0	0	0	0	0	0	0	0	0
31	3600	Res - Plant Acquisiton Adj	L15	0	0	0	0	0	0	0	0	0	0	0
32		Total Reserves	L 26-31	305,286,624	67,760,798	50,989,400	0	0	19,422,320	83,553	26,234,249	527,437	12,370,050	127,898,817
33	4040	Customer Deposits	L15	386,619	86,383	58,232	0	0	24,700	109	33,330	679	16,051	167,136
34	4100	Current Deferred Op Taxes	L109	0	0	0	0	0	0	0	0	0	0	0
35	4310	Other Long Term Liabilities	L175	7,832,375	1,756,066	1,074,366	0	0	540,668	4,584	722,204	17,288	226,428	3,490,770
36	4340	Non-Current Def Oper Taxes	L116	0	0	0	0	0	0	0	0	0	0	0
37	4360	Other Deferred Credits	Alloc 48	0	0	0	0	0	0	0	0	0	0	0
38	4370	Oth Juris Liab & Def Credits	Alloc 41	0	0	0	0	0	0	0	0	0	0	0
39		Net Investment	L15-25 Less L32-38	86,893,756	19,943,666	7,763,028	0	0	5,637,541	24,936	7,537,945	158,326	4,013,434	41,814,880
40		Total 2001 Less 2690	L 3, 10, 13	383,391,170	85,661,345	57,745,381	0	0	24,493,999	107,884	33,052,217	672,912	15,916,656	165,740,775
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	93,717,892	21,431,337	8,716,928	0	0	6,077,936	28,899	8,174,692	173,477	4,217,383	44,897,241

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #3 - Form 15

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Central Office Switching - Acct 2210</u>														
42	2210	Cat 2 - Tandem Switching	Alloc 2	10,297,591	5,639,671		0		1,824,702		2,833,217		0	0
43	2210	Cat 3 - Local Switching	Alloc 3	2,115,464	563,894		0		73,563		121,624		113,355	1,243,028
44	2210	Cat 5 - Equal Access	Alloc 13	0	0		0		0		0			0
45		Total 2210	L42-44	12,413,055	6,203,565		0		1,898,265		2,954,841		113,355	1,243,028
<u>Central Office Operator Systems - Acct 2220</u>														
2220		Cat 1 - Operator Systems												
46		Intercept Boards	Alloc 24	0	0		0		0		0		0	0
47		Information Boards	Alloc 47	0	0		0		0		0		0	0
48		Service Observing Boards	Alloc 67	0	0		0		0		0		0	0
49		Other Boards	Alloc 1	0	0		0		0		0		0	0
50		Total 2220	L46-49	0	0		0		0		0		0	0
<u>Central Office Transmission - Acct 2230</u>														
51	2230	Cat 4.11 - Wdbd Exch Ln xDSL	Alloc 4	29,171,884		29,171,884		0		0		0	0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	772,776									772,776	0
53	2230	Cat 4.122 - Exch Trunk Toll	Alloc 6	0	0		0		0		0		0	0
54	2230	Cat 4.123 - Exch Trunk Spl	Alloc 7	0		0		0		0		0		0
55	2230	Cat 4.13 - Exch Ln Circuit	Alloc 8	36,777,362	9,169,688	24,105	0	0	2,587,099	12,052	3,481,620	62,453	1,791,830	19,648,515
56	2230	Cat 4.21 - IX Cct - Other Co	Alloc 9	0	0	0	0	0						0
57	2230	Cat 4.22 - IX Cct - Wdbd	Alloc 10	10,076,286		9,014,166	0	0	0	0	0	46,179	0	1,015,941
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	5,826,287	3,523,439	11,044	0	0	1,110,282	4,908	1,150,231	26,383	(0)	0
59	2230	Cat 4.3 - Host Remote	Alloc 12	2,269,565	292,297		0		92,507		156,366		0	1,728,394
60		Total 2230	L51-59	84,894,160	12,985,424	38,221,199	0	0	3,789,888	16,960	4,788,217	135,015	2,564,606	22,392,850

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #3 - Form 16

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Information Origination / Termination - Acct 2310</u>														
61	2351	Cat 1 - Pub Tel (Less Coinless)	Alloc 14	0	0		0		0		0		0	0
62	2351	Cat 1 - Pub Tel (Coinless)	Alloc 15	0	0		0		0		0		0	0
63	2362	Cat 1 - Other Terminal Equip	Alloc 14	162,686	40,672		0		11,475		15,442		7,948	87,150
64		Total Category 1	L61-63	162,686	40,672		0		11,475		15,442		7,948	87,150
65		Cat 2 - Customer Premise	Alloc 16	0					0		0		0	0
66		Total 2310	L64-65	162,686	40,672		0		11,475		15,442		7,948	87,150
<u>Cable and Wire Facilities - Acct 2410</u>														
67	2410	Cat 1 - Exch Ln CWF	Alloc 17	234,170,382	58,385,626	153,481	0	0	16,472,687	76,741	22,168,322	397,656	11,409,018	125,106,851
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	458,820									458,820	0
69	2410	Cat 2.2 - Exch Trk CWF - Toll	Alloc 6	0	0		0		0		0		0	0
70	2410	Cat 2.3 - Exch Trk CWF - Spl	Alloc 7	1,700,973		1,700,973		0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	14,216,670	0	12,718,121	0	0	0	0	0	65,154	0	1,433,395
72	2410	Cat 3 - IX C&WF	Alloc 18	857,497	493,668	6,994	0	0	155,514	4,945	178,909	17,467	(0)	0
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	1,687,959	217,392		0		68,801		116,295		0	1,285,470
74		Total 2410	L67-73	253,092,301	59,096,686	14,579,569	0	0	16,697,002	81,686	22,463,526	480,277	11,867,838	127,825,716

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #3 - Form 17

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Tangible Assets - Capital Leases - Acct 2680</u>														
75	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
76	2210	COE - Switching	L4	0	0		0		0		0		0	0
77	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
78	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
79	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
80	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
81	Total 2681		L75-80	0	0	0	0	0	0	0	0	0	0	0
<u>Tangible Assets - Leasehold Improvements - Acct 2680</u>														
82	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
83	2210	COE - Switching	L4	0	0		0		0		0		0	0
84	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
85	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
86	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
87	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
88	Total 2682		L82-87	0	0	0	0	0	0	0	0	0	0	0
<u>Deferred Maint & Retirements Acct 1438</u>														
89	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
90	2210	COE - Switching	L4	0	0		0		0		0		0	0
91	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
92	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
93	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
94	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
95	Total 1438		L89-94	0	0	0	0	0	0	0	0	0	0	0

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #3 - Form 18

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local	
<u>Accumulated Depreciation - Acct 3100</u>															
96	2110	General Support Facilities	L3	21,665,266	4,840,685	3,263,166	0	0	1,384,145	6,097	1,867,766	38,026	899,443	9,365,939	
97	2210	COE - Switching	L4	12,312,569	6,153,346		0		1,882,898		2,930,921		112,437	1,232,966	
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
99	2230	COE - Transmission	L6	81,776,238	12,508,506	36,817,443	0	0	3,650,696	16,337	4,612,359	130,056	2,470,415	21,570,425	
100	2310	Information Orig /Term	L8	162,686	40,672		0		11,475		15,442		7,948	87,149	
101	2410	Cable & Wire Facilities	L9	189,369,865	44,217,589	10,908,791	0	0	12,493,106	61,119	16,807,761	359,355	8,879,807	95,642,336	
102	Total 3100			L96-101	305,286,624	67,760,798	50,989,400	0	0	19,422,320	83,553	26,234,249	527,437	12,370,050	127,898,815
<u>Net Current Deferred Operating Income Taxes - Acct 4100</u>															
103	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0	
104	2210	COE - Switching	L4	0	0		0		0		0		0	0	
105	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
106	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0	
107	2310	Information Orig /Term	L8	0	0		0		0		0		0	0	
108	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0	
109	Total 4100			L103-108	0	0	0	0	0	0	0	0	0	0	
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>															
110	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0	
111	2210	COE - Switching	L4	0	0		0		0		0		0	0	
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
113	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0	
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0	
115	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0	
116	Total 4340			L110-115	0	0	0	0	0	0	0	0	0	0	

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #3 - Form 19

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Plant Specific Expenses</u>														
117	6110	Network Support	L3	75,843	16,946	11,423	0	0	4,845	21	6,538	133	3,149	32,787
118	6120	General Support	L3	1,708,757	381,789	257,368	0	0	109,169	481	147,312	2,999	70,940	738,699
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	1,460,250	287,961	573,570	0	0	85,360	255	116,197	2,026	40,187	354,694
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	2,233,000	440,348	877,098	0	0	130,531	389	177,687	3,098	61,454	542,395
123		Total COE	L119-122	3,693,250	728,309	1,450,668	0	0	215,891	644	293,884	5,124	101,641	897,089
124	6310	IOT - Other	L64	0	0		0		0		0		0	0
125	6310	IOT - Customer Premise	Alloc 16	0					0		0		0	0
126		Total 6310	L124-125	0	0		0		0		0		0	0
127	6410	Cable & Wire Facilities	L9	5,515,626	1,287,891	317,732	0	0	363,877	1,780	489,546	10,467	258,635	2,785,699
128		Total Plant Specific	L117,118,123,126-127	10,993,476	2,414,935	2,037,191	0	0	693,782	2,926	937,280	18,723	434,365	4,454,274

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #3 - Form 20

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Plant Non-Specific Expenses</u>														
129	6510	Other Prop Plant & Equip	L15	74,100	16,556	11,161	0	0	4,734	21	6,388	130	3,076	32,034
130	6530	Network Operations	L10	4,237,928	946,883	638,306	0	0	270,752	1,193	365,352	7,438	175,939	1,832,065
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	2,298,118	1,445,540		0		852,578		0			
	6561	<u>Depreciation</u>												
132		Dep - Support Assets	L3	881,297	196,909	132,739	0	0	56,304	248	75,977	1,547	36,587	380,986
133		Dep - COE Switching	L4	6,404	3,200		0		979		1,524		58	641
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	6,479,735	991,141	2,917,318	0	0	289,272	1,295	365,471	10,305	195,749	1,709,184
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	13,018,516	3,039,805	749,941	0	0	858,857	4,202	1,155,475	24,704	610,456	6,575,076
138		Total 6561	L132-137	20,385,952	4,231,055	3,799,998	0	0	1,205,412	5,745	1,598,447	36,556	842,850	8,665,887
139	6562	Dep - Prop Held for Fut Use	L15	0	0	0	0	0	0	0	0	0	0	0
140	6563	Amort - Tangible Assets	L13	0	0	0	0	0	0	0	0	0	0	0
141	6564	Amort - Intangible Assets	L14	0	0	0	0	0	0	0	0	0	0	0
142	6565	Amort - Acquisition Adjust	L15	0	0	0	0	0	0	0	0	0	0	0
143		Total Plant Non-Specific	L129-142 Less 138	26,996,098	6,640,034	4,449,465	0	0	2,333,476	6,959	1,970,187	44,124	1,021,865	10,529,986
<u>Customer Operations Expenses</u>														
144	6610	Marketing	Alloc 43	732,725	298,866	0	0	0	33,680	0	134,551	0	0	265,628
145	6621	Operator	L50	0	0		0		0		0		0	0
146		Outside Operator Services	Alloc 42	0	0		0		0		0		0	0
	6622	<u>Directory</u>												
147		Classified	Alloc 22	120,878										120,878
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	77,005	10,303		0		3,164		5,204		4,875	53,460
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	197,883	10,303	0	0	0	3,164	0	5,204	0	4,875	174,338

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #3 - Form 21

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
6623 Commercial Operations														
<u>Cat 1 - Local Business Office</u>														
End User service order processing														
152		Presubscription	Alloc 26	68,195	68,195									0
153		Directory Advertising	Alloc 27	18,903										18,903
154		All other	Alloc 28	966,232	40,776	8,639	0	0	6,105	381	7,232	18,283		884,816
155		End User payment & collection	Alloc 21	1,520,694	375,321	0	0	0	182,816	0	323,637	0		638,920
156		End User billing inquiry	Alloc 30	1,004,406	72,230	90,433	0	0	72,917	0	17,930	0		750,896
157		IXC service order processing	Alloc 32	90,433	21,762	57,613	0	0	4,551	6,507	0	0		0
158		IXC payment and collection	Alloc 33	0	0	0	0	0	0	0	0	0		0
159		IXC billing inquiry	Alloc 34	37,433	19,021	3,997	0	0	13,965	450	0	0		0
160		Future Use												
161		Total Category 1	L152-160	3,706,296	597,305	160,682	0	0	280,354	7,338	348,799	18,283	0	2,293,535
<u>Cat 2 - Revenue Accounting</u>														
162		Message Processing	Alloc 36	103,292	44,137		0		47,480		11,675		0	0
163		OB&C - Expense	Alloc 38	266,360	79,440		0		46,730		46,730		0	93,460
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	120,371	60,186		0		30,093		30,093			0
168		Subscriber Line Charge	Alloc 29	14,019	14,019		0		0		0			0
169		Total Category 2	L162-168	504,042	197,782	0	0	0	124,303	0	88,498	0	0	93,460
170		Subtotal Categories 1 & 2	L161,169	4,210,338	795,087	160,682	0	0	404,657	7,338	437,297	18,283	0	2,386,995

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #3 - Form 22

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Category 3 - Other Commercial</u>														
171		Telcom Relay Service	Alloc 45	129,092	129,092		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	4,339,430	924,179	160,682	0	0	404,657	7,338	437,297	18,283	0	2,386,995
174		Total Customer Operations	L144-146,151,173	5,270,038	1,233,348	160,682	0	0	441,501	7,338	577,052	18,283	4,875	2,826,961
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	18,716,842	4,196,431	2,567,388	0	0	1,292,021	10,955	1,725,834	41,312	541,090	8,341,814
<u>Corporate Operations Expenses</u>														
176	6710	Executive & Planning	L175	1,205,186	270,210	165,315	0	0	83,194	705	111,127	2,660	34,841	537,133
6720 General & Administrative														
177		Other Direct	Alloc 46	82,415	82,415	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0	0
179		Other	L175	8,502,294	1,906,266	1,166,259	0	0	586,912	4,976	783,976	18,766	245,795	3,789,343
180		Total 6720	L177-179	8,584,709	1,988,681	1,166,259	0	0	586,912	4,976	783,976	18,766	245,795	3,789,343
181		Total Corporate Operations	L176,180	9,789,895	2,258,891	1,331,574	0	0	670,106	5,681	895,103	21,426	280,636	4,326,476
182		Total Operating Expenses	L128,143,174,181	53,049,507	12,547,208	7,978,912	0	0	4,138,865	22,904	4,379,622	102,556	1,741,741	22,137,697
<u>Operating Taxes</u>														
183	7100	Other Operating Income Exp	L15	0	0	0	0	0	0	0	0	0	0	0
184	7240	Ad Valorem Taxes - Allocated	L15	240,000	53,623	36,148	0	0	15,333	68	20,690	421	9,964	103,752
185	7240	Ad Valorem Taxes - Direct	Alloc 40	0	0	0	0	0	0	0	0	0	0	0
186		Total 7240	L184-185	240,000	53,623	36,148	0	0	15,333	68	20,690	421	9,964	103,752
187	7370	Special Charges	L181	36,224	8,358	4,927	0	0	2,479	21	3,312	79	1,038	16,009
188		Total Operating Exp & Taxes	L182,183,186,187	53,325,731	12,609,189	8,019,987	0	0	4,156,677	22,993	4,403,624	103,056	1,752,743	22,257,458
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	32,939,779	8,378,134	4,219,989	0	0	2,951,265	17,248	2,805,177	66,500	909,893	13,591,571

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #3 - Form 23

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Tax Adjustments</u>														
190	7210	Investment Tax Credits	L15	0	0	0	0	0	0	0	0	0	0	0
191		Future Use												
192		Total	L190-191	0	0	0	0	0	0	0	0	0	0	0
193	7340	AFUDC	L17	277,063	61,904	41,731	0	0	17,701	78	23,886	486	11,502	119,775
194		FIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
195		FIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	0	0	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
198		SIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
199		Total SIT Adjustments	L197-198	0	0	0	0	0	0	0	0	0	0	0
200	7500	Fixed Charges	L41	984,192	225,064	91,542	0	0	63,828	303	85,848	1,822	44,289	471,495
201	7540	Interest On Customer Dep	L41	17,500	4,002	1,628	0	0	1,135	5	1,526	32	788	8,384
<u>Rent Revenues Account 5240</u>														
202	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
203	2210	COE - Switching	L4	0	0		0		0		0		0	0
204	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
205	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
206	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
207	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
208		Total 5240	L202-207	0	0	0	0	0	0	0	0	0	0	0
209		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+201 Less 208	53,343,231	12,613,191	8,021,615	0	0	4,157,812	22,998	4,405,150	103,088	1,753,531	22,265,842

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #3 - Form 12

LOOPS / CIRCUITS

	Total Company	Message	Interstate InterLATA P/L	Interstate IntraLATA P/L	Intrastate InterLATA P/L	Intrastate IntraLATA P/L	Local P/L	Total P/L
1 Loops	33,566	33,476	22	0	11	57	0	90
2 Circuits	9,496	9,427	18	0	8	43	0	69
3 Circuit Miles	145,656	140,661	1,188	0	840	2,967	0	4,995.00
4 Wideband Channels	1,091	0	976	0	0	5	110	1,091
5 STP Circuit Miles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6 Percent of STP Circuit Miles to Total	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

COMMERCIAL ALLOCATORS

	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
7 Billed Messages	878,063	375,201		0		403,616		99,246		0	0
8 Other Units	0	0		0		0		0		0	0
9 Information Units	0	0		0		0		0		0	0
10 Future Use											
11 TWX Connections	0	0	0	0	0	0	0	0	0	0	0
12 TWX Minutes of Use	0	0	0	0	0	0	0	0	0	0	0
13 Foreign Directory Cost	0	0		0		0		0		0	
14 Marketing Billing	3,489,619	1,423,358	0	0	0	160,402	0	640,800	0	0	1,265,059
15 OB&C Expense	266,360	79,440		0		46,730		46,730		0	93,460

FIXED CHARGES / TAXES

	Total Company
16 Account 7210 - Amort of Inv Tax Credit	0
17 Account 7340 - AFUDC	277,063
18 Account 7500 - Fixed Charges	984,192
19 Account 7540 - Interest on Customer Deposits	17,500
20 FIT Adjustment - Addbacks	0
21 FIT Adjustment - Deducts	0
22 SIT Adjustment - Addbacks	0
23 SIT Adjustment - Deducts	0
24 Account 7100	0 input as a negative number

MISCELLANEOUS DATA

	Total Company
25 STP Portion of COE Category 2	0.000000
26 DS1/VG Multiplexer, Account 2230, Category 4.23	0.000000
27 Account 6210, Common Channel Signalling Expense to Total 6210	0.000000

TRAFFIC FACTORS

	Interstate InterLATA	Interstate IntraLATA	State InterLATA	State IntraLATA	EAS	Local	Total
1 Tandem Switching Factor	0.547669	0.000000	0.177197	0.275134	0.000000	0.000000	1.000000
2 Weighted Dem	0.266558	0.000000	0.034774	0.057493	0.053584	0.587591	1.000000
3 Wideband Exch Line xDSL Circuit Factor	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
4 Exchange Trunk Toll Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5 Subscriber Plant Factor	0.250000	0.000000	0.070534	0.094922	0.048852	0.535692	1.000000
6 Conversation Minute Factor	0.609175	0.000000	0.191959	0.198866	0.000000		1.000000
7 Conversation Minute Miles Factor	0.596152	0.000000	0.187798	0.216050	0.000000		1.000000
8 Host Remote Factor	0.128790	0.000000	0.040760	0.068897	0.000000	0.761553	1.000000
9 Subscriber Line Usage Factor	0.133791	0.000000	0.041085	0.067580	0.063309	0.694235	1.000000
10 Exchange Trunk Special Factor	1.000000	0.000000	0.000000	0.000000		0.000000	1.000000
11 Equal Access Factor	0.765062	0.000000	0.234938	0.000000	0		1.000000
12 Coinless Pay MOU Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
13 IOT Category 2 Factor			0.000000	0.000000	0.000000	1.000000	1.000000
14 Wideband Conversation Minute Miles	0.000000	0.000000	0.000000	0.000000	0.000000		0.000000
15 Carrier Access Billing Factor	0.500000	0.000000	0.250000	0.250000			1.000000
16 Service Observing BD Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

Plant Date: Average 12/31/2015
Expense Date: 12 Mo. Ending 12/31/2015

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #4 - Form 1

**SUMMARY DEVELOPMENT OF INTERSTATE REVENUE REQUIREMENT
CALCULATED AT 11.25 % RATE OF RETURN**

	Source	Common Line	Local Switching	Traffic Sensitive Information	Transport	Special Access	WBI	Total Access	Total Company
1. Plant in Service	Part 69, Form 1, Ln 18	71,357,691	616,864	0	11,107,016	22,603,904	32,666,949	138,352,424	371,178,636
2. Plant Under Construction	Part 69, Form 1, Ln 20	2,847,831	24,619	0	443,273	902,105	1,303,714	5,521,542	14,813,461
3. Net Investment	Part 69, Form 2, Ln 43	22,551,578	70,997	0	1,653,905	6,131,928	5,855,770	36,264,178	108,442,091
4. Rate of Return	11.25 % Authorized	0.1125000	0.1125000	0.1125000	0.1125000	0.1125000	0.1125000		
5. Return	(Line 3 x 4)	2,537,053	7,987	0	186,064	689,842	658,774	4,079,720	
6. AFUDC	Part 69, Form 10, Ln 192	59,977	518	0	9,336	18,999	27,457	116,287	311,980
7. Net Return	(Lines 5 - 6)	2,477,076	7,469	0	176,728	670,843	631,317	3,963,433	
8. Fixed Charges	Part 69, Form 10, Ln 199	129,227	1,117	0	20,114	40,935	59,159	250,552	745,503
9. Investment Tax Credit	Part 69, Form 10, Ln 191	0	0	0	0	0	0	0	0
10. Other FIT Adjustments	Part 69, Form 10, Ln 195	0	0	0	0	0	0	0	0
11. Subject to FIT	(Lines 5-8-9-10)	2,407,826	6,870	0	165,950	648,907	599,615	3,829,168	
12. Federal Income Tax @ 53.54568%		0	0	0	0	0	0	0	
13. Other SIT Adjustments	Part 69, Form 10, Ln 198	0	0	0	0	0	0	0	0
14. Subject to SIT	(Lines 11+12-13)	2,407,826	6,870	0	165,950	648,907	599,615	3,829,168	
15. State Income Tax @ 0.00000%		0	0	0	0	0	0	0	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	2,477,076	7,469	0	176,728	670,843	631,317	3,963,433	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	9,439,713	165,614	16,320	2,411,550	2,927,969	4,911,726	19,872,892	55,263,962
18. Subtotal	(Lines 16+17)	11,916,789	173,083	16,320	2,588,278	3,598,812	5,543,043	23,836,325	
19. Gross Receipts Tax @ 0.00000%		0	0	0	0	0	0	0	
20. Subtotal	(Line 18+19)	11,916,789	173,083	16,320	2,588,278	3,598,812	5,543,043	23,836,325	
21. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	
22. Total Revenue Requirement	(Lines 16+17+19+21)	11,916,789	173,083	16,320	2,588,278	3,598,812	5,543,043	23,836,325	

Plant Date: Average 12/31/2015
Expense Date: 12 Mo. Ending 12/31/2015

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #4 - Form 2

**SUMMARY DEVELOPMENT OF INTERSTATE REVENUE REQUIREMENT
CALCULATED AT 11.25 % RATE OF RETURN**

	Source	Common Line	Local Switching	Traffic Sensitive Information	Transport	Special Access	WBI	Total Access	Total Company
22. Total Revenue Requirement	(Lines16+17+19+21)	11,916,789	173,083	16,320	2,588,278	3,598,812	5,543,043	23,836,325	
23. No longer applicable									
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)		11,916,789	173,083	16,320	2,588,278	3,598,812	5,543,043	23,836,325	
25. Adjustment for Line Port Re-allocation	Frozen Amt	243,186	(299,971)					(56,785)	
26. No longer applicable								0	
27. TIC Revenues for 12 Months Ending 6/30/01					(22,780)			(22,780)	
28. Subtotal		12,159,975	(126,888)	16,320	2,565,498	3,598,812	5,543,043	23,756,760	
29. Frozen TIC Revenue		11,948	661	9	2,336	3,223	4,333	22,510	
30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29)		12,171,923	(126,227)	16,329	2,567,834	3,602,035	5,547,376	23,779,270	
31. Total Annual Expense Adjustment for DME (Line 25 + 27 +29)		255,134	-----	(319,745)	-----	3,223	4,333		
32. Total Monthly Expense Adjustment for DME (Line 31 / 12)		21,261		(26,645)		269	361		

Plant Date: Average 12/31/2015
Expense Date: 12 Mo. Ending 12/31/2015

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #5 - Form 3

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport			
1	2111	Land	L10	503,303	259,425	162	2,244	0	40,405	82,229	0	118,837
2		General Support	L10	11,425,835	5,889,398	3,677	50,944	0	917,273	1,866,743	0	2,697,800
2a		General Purpose Computer	L180a	38,665	18,366	11	159	0	2,861	5,822	3,033	8,413
3	2110	Land & General Support	L1-2	11,967,803	6,167,189	3,850	53,347	0	960,539	1,954,794	3,033	2,825,050
4	2210	COE - Switching	L48	6,381,175			563,517		5,817,658		0	0
5	2220	COE - Operator Systems	L53	0			0	0	0		0	0
6	2230	COE - Transmission	L63	49,008,216	8,892,134		0	0	3,694,348	8,315,308	0	28,106,426
7		Total COE	L4-6	55,389,391	8,892,134		563,517	0	9,512,006	8,315,308	0	28,106,426
8	2310	Information Orig/Term	L69	40,672	0	40,672						
9	2410	Cable & Wire Facilities	L76	70,957,591	56,253,845		0	0	634,471	12,333,802	0	1,735,473
10		Total COE, IOT & C&WF	L7-9	126,387,654	65,145,979	40,672	563,517	0	10,146,477	20,649,110	0	29,841,899
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	61,201,003			563,517	0	10,146,477	20,649,110		29,841,899
12		Total GSF, COE, IOT, C&WF	L3,10	138,355,457	71,313,168	44,522	616,864	0	11,107,016	22,603,904	3,033	32,666,949
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	83,081,571	71,313,168	44,522	616,864		11,107,016			
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0	0
15	2680	Leasehold Improvements	L12	0	0	0	0	0	0	0	0	0
16	2680	Amortizable Tangibles	L14-15	0	0	0	0	0	0	0	0	0
17	2690	Intangibles	L12	0	0	0	0	0	0	0	0	0
18	2001	Plant In Service	L3,10,16,17	138,355,457	71,313,168	44,522	616,864	0	11,107,016	22,603,904	3,033	32,666,949
19	2002	Prop Held For Future Use	L18	0	0	0	0	0	0	0	0	0
20	2003	Plant Under Construction	L18	5,521,663	2,846,055	1,777	24,619	0	443,273	902,105	121	1,303,714
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	1,345,277	693,402	433	5,998	0	107,997	219,785	29	317,632
23	1402	Class B RTB Stock	L12	0	0	0	0	0	0	0	0	0
24	1410	Other Noncurrent Assets	L12	0	0	0	0	0	0	0	0	0
25	1438	Deferred Maint & Retirements	L90	0	0	0	0	0	0	0	0	0
26	1439	Def Non-Capital Equal Access	Direct	0			0					
27	1500	Other Jurisdictional Assets	L12	0	0	0	0	0	0	0	0	0

Plant Date: Average 12/31/2015
Expense Date: 12 Mo. Ending 12/31/2015

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #5 - Form 4

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access			Special			
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport	Access	B&C	IX	WBI
28	CWC	Cash Working Capital	L12	530,017	273,189	171	2,363	0	42,549	86,592	12	0	125,142
28a		CWC Disallowed for Corporate Cap	Input 13	(36,981)	(36,974)	(7)							
29	3100	Depreciation Reserve	L97	106,513,028	51,026,190	43,131	565,751	0	9,811,141	17,200,604	2,023	0	27,864,188
30	3200	Res - Prop Held for Future Use	L12	0	0	0	0	0	0	0	0	0	0
31	3410	Res - Capital Leases	L14	0	0	0	0	0	0	0	0	0	0
32	3420	Res - Leasehold Improvements	L15	0	0	0	0	0	0	0	0	0	0
33	3400	Res - Tangible Assets	L31-32	0	0	0	0	0	0	0	0	0	0
34	3500	Res - Intangible	L12	0	0	0	0	0	0	0	0	0	0
35	3600	Res - Plant Acquisiton Adj	L21	0	0	0	0	0	0	0	0	0	0
36		Total Reserves	L29,30,33-35	106,513,028	51,026,190	43,131	565,751	0	9,811,141	17,200,604	2,023	0	27,864,188
37	4040	Customer Deposits	L12	143,893	74,167	46	642	0	11,552	23,509	3	0	33,974
38	4100	Current Deferred Op Taxes	L104	0	0	0	0	0	0	0	0	0	0
39	4310	Other Long Term Liabilities	L12	2,793,226	1,439,725	899	12,454	0	224,237	456,345	61	0	659,505
40	4340	Non-Current Def Oper Taxes	L111	0	0	0	0	0	0	0	0	0	0
41	4360	Other Deferred Credits	L12	0	0	0	0	0	0	0	0	0	0
42	4370	Oth Juris Liab & Def Credits	L12	0	0	0	0	0	0	0	0	0	0
43		Net Investment	L18-28a Less L36-42	36,265,286	22,548,758	2,820	70,997	0	1,653,905	6,131,928	1,108	0	5,855,770

Plant Date: Average 12/31/2015
Expense Date: 12 Mo. Ending 12/31/2015

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #5 - Form 5

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	38,709,369	23,826,435	3,601	81,730	0	1,847,145	6,525,190	1,160	0	6,424,107
<u>Central Office Switching - Acct 2210</u>													
45	2210	Cat 2 - Tandem Switching	Alloc 1	5,817,658			0		5,817,658			0	0
46	2210	Cat 3 - Local Switching	Direct	563,517			563,517						
47	2210	Cat 5 - Equal Access	Direct	0			0						
48		Total 2210	L45-47	6,381,175			563,517		5,817,658			0	0
<u>Central Office Operator Systems - Acct 2220</u>													
2220		Cat 1 - Operator Systems											
49		Intercept Boards	Direct	0			0						
50		Information Boards	Direct	0				0					
51		Service Observing Boards	L54	0			0	0	0			0	0
52		Other Boards (Loc,Toll, TSPS, etc)	Direct	0								0	
53		Total 2220	L49-52	0			0	0	0			0	0
54		Total COE Cats 1-3 (excl Svc Obs)	L45,46,49,50,52	6,381,175			563,517	0	5,817,658			0	0
<u>Central Office Transmission - Acct 2230</u>													
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct	28,106,426					0	0		0	28,106,426
56	2230	Cat 4.122 - Exch Trunk Toll	L71	0					0				
57	2230	Cat 4.123 - Exch Trunk Spl	L72	0						0			
58	2230	Cat 4.13 - Exch Ln Circuit	L70	8,913,332	8,892,134					21,198			
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0								0	
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	8,283,167					0	8,283,167			
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	3,402,591			0	0	3,391,648	10,943		0	0
62	2230	Cat 4.3 - Host / Remote	L75	302,700					302,700				

Plant Date: Average 12/31/2015
Expense Date: 12 Mo. Ending 12/31/2015

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #5 - Form 6

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access		Special Access	B&C	IX	WBI
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport			
63		Total 2230	L55-62	49,008,216	8,892,134		0	0	3,694,348	8,315,308	0	28,106,426

Information Origination / Termination - Acct 2310

64	2351	Cat 1 - Pub Tel (Less Coinless)	Direct	0		0						
65	2351	Cat 1 - Pub Tel (Coinless)	Direct	0		0						
66	2362	Cat 1 - Other Terminal Equip	Per CFR Part 69.303	40,672		40,672						
67		Total Category 1	L64-66	40,672		40,672						
68		Cat 2 - Customer Premise Equip	Direct	0	0							
69		Total 2310	L67-68	40,672	0	40,672			0			

Cable and Wire Facilities - Acct 2410

70	2410	Cat 1 - Exch Ln CWF	Direct	56,387,950	56,253,845				134,105			
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	0				0				
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	1,735,473					0		0	1,735,473
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	12,193,546				0	12,193,546			
74	2410	Cat 3 - IX C&WF	Alloc 3	439,087			0	0	432,936	6,151	0	0
75	2410	Cat 4 - Host / Remote C&WF	Direct	201,535					201,535			

Plant Date: Average 12/31/2015
Expense Date: 12 Mo. Ending 12/31/2015

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #5 - Form 7

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access		Special Access	B&C	IX	WBI
				Interstate	BFP	Pay / Other	Local Sw	Information				
76	Total 2410		L70-75	70,957,591	56,253,845		0	0	634,471	12,333,802	0	1,735,473

Tangible Assets - Capital Leases - Acct 2680

77	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
78	2210	COE - Switching	L4	0			0		0		0	0
79	2220	COE - Operator Systems	L5	0			0	0	0		0	0
80	2230	COE - Transmission	L6	0	0		0	0	0		0	0
81	2310	Information Orig /Term	L8	0	0	0						
82	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0	0
83	Total 2681		L77-82	0	0	0	0	0	0	0	0	0

Deferred Maint & Retirements Acct 1438

84	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
85	2210	COE - Switching	L4	0			0		0		0	0
86	2220	COE - Operator Systems	L5	0			0	0	0		0	0
87	2230	COE - Transmission	L6	0	0		0	0	0		0	0
88	2310	Information Orig /Term	L8	0	0	0						
89	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0	0
90	Total 1438		L84-89	0	0	0	0	0	0	0	0	0

Accumulated Depreciation - Acct 3100

91	2110	General Support Facilities	L2+L2a	7,645,436	3,939,765	2,459	34,080	0	613,618	1,248,775	2,023	0	1,804,717
92	2210	COE - Switching	L4	6,020,555			531,671		5,488,884			0	0
93	2220	COE - Operator Systems	L5	0			0	0	0			0	0
94	2230	COE - Transmission	L6	43,328,977	7,861,683		0	0	3,266,234	7,351,702		0	24,849,358
95	2310	Information Orig /Term	L8	40,672	0	40,672							
96	2410	Cable & Wire Facilities	L9	49,477,388	39,224,744		0	0	442,405	8,600,127		0	1,210,113

Plant Date: Average 12/31/2015
Expense Date: 12 Mo. Ending 12/31/2015

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #5 - Form 8

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access			Special	B&C	IX	WBI
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport	Access			
97		Total 3100	L91-96	106,513,028	51,026,192	43,131	565,751	0	9,811,141	17,200,604	2,023	0	27,864,188
<u>Net Current Deferred Operating Income Taxes - Acct 4100</u>													
98	2110	General Support Facilities	L2+L2a	0	0	0	0	0	0	0	0	0	0
99	2210	COE - Switching	L4	0			0		0			0	0
100	2220	COE - Operator Systems	L5	0			0	0	0			0	0
101	2230	COE - Transmission	L6	0	0		0	0	0	0		0	0
102	2310	Information Orig /Term	L8	0	0	0							
103	2410	Cable & Wire Facilities	L9	0	0		0	0	0	0		0	0
104		Total 4100	L98-103	0	0	0	0	0	0	0	0	0	0
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>													
105	2110	General Support Facilities	L2+L2a	0	0	0	0	0	0	0	0	0	0
106	2210	COE - Switching	L4	0			0		0			0	0
107	2220	COE - Operator Systems	L5	0			0	0	0			0	0
108	2230	COE - Transmission	L6	0	0		0	0	0	0		0	0
109	2310	Information Orig /Term	L8	0	0	0							
110	2410	Cable & Wire Facilities	L9	0	0		0	0	0	0		0	0
111		Total 4340	L105-110	0	0	0	0	0	0	0	0	0	0
<u>Plant Specific Expenses</u>													
112	6110	Network Support	L12	28,509	14,695	9	127	0	2,289	4,658	1	0	6,731
113	6120	General Support	L3	646,955	333,386	208	2,884	0	51,925	105,672	164	0	152,716
114	6210	COE - Switching - Equal Access	Direct	0			0						
115	6210	COE - Switching - All Other	Alloc 6	895,990			79,124		816,866			0	0
116	6220	COE - Operator Systems	L5	0			0	0	0			0	0
117	6230	COE - Transmission	L6	1,382,030	250,758		0	0	104,180	234,491		0	792,600
118		Total COE	L114-117	2,278,020	250,758		79,124	0	921,046	234,491		0	792,600
119	6310	IOT - Other	L67	34		34							
120	6310	IOT - Customer Premise Equip	L68	0	0								
121		Total 6310	L119-120	34	0	34				0			
122	6410	Cable & Wire Facilities	L76	1,609,757	1,276,185		0	0	14,394	279,807		0	39,371

Plant Date: Average 12/31/2015
Expense Date: 12 Mo. Ending 12/31/2015

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #5 - Form 9

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access		Special	B&C	IX	WBI	
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport				Access
123		Total Plant Specific	L112,113,118,121-122	4,563,275	1,875,024	251	82,135	0	989,654	624,628	165	0	991,418
Plant Non-Specific Expenses													
124	6510	Other Prop Plant & Equip	L10	29,530	15,221	10	132	0	2,371	4,825		0	6,972
125	6530	Network Operations	L10	1,537,271	792,380	495	6,854	0	123,413	251,158		0	362,971
126	6540	Access	Direct	0								0	
126a	6540	Universal Service Assignment	Direct	1,494,291	1,494,291								
	6561	Depreciation											
127		Dep - Support Assets	L3	326,636	168,319	105	1,456	0	26,216	53,351	86	0	77,103
128		Dep - COE Switching	L4	416,203			36,755		379,448			0	0
129		Dep - COE Operator	L5	0			0	0	0			0	0
130		Dep - COE Transmission	L6	4,709,539	854,507		0	0	355,015	799,076		0	2,700,941
131		Dep - IOT	L8	0	0	0				0			
132		Dep - Cable & Wire Facilities	L9	3,704,495	2,936,854		0	0	33,124	643,913		0	90,604
133		Total 6561	L127-132	9,156,873	3,959,680	105	38,211	0	793,803	1,496,340	86	0	2,868,648
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	0	0	0	0	0	0	0	0	0	0
136	6564	Amort - Intangible Assets	L17	0	0	0	0	0	0	0	0	0	0
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133	12,217,965	6,261,572	610	45,197	0	919,587	1,752,323	86	0	3,238,591
Customer Operations Expenses													
139	6610	Marketing	L12	280,457	144,557	90	1,250	0	22,515	45,820	6	0	66,218
140	6621	Operator	Alloc 4	0			0	0				0	0
141		Outside Operator Services	Alloc 5	0			0	0				0	0
	6622	Directory											

Plant Date: Average 12/31/2015
Expense Date: 12 Mo. Ending 12/31/2015

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #5 - Form 10

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information Transport				
142		Published Directory Expense	Direct	10,235				10,235				
6623 Commercial Operations												
Cat 1 - Local Business Office												
End User Service Order Processing												
143		Presubscription	L13	71,335	61,230	38	530	9,537				
144		Message Tel	Direct	42,653						42,653		
145		Private Line	Direct	9,036						9,036		
146		Total	L143-145	123,024	61,230	38	530	9,537		51,689		
End User Payment and Collection												
147		Message Tel	Direct	277,815						277,815		
148		Private Line	Direct	0						0		
149		EUCL	Direct	114,787	114,787							
150		Total	L147-149	392,602	114,787					277,815		
End User Billing Inquiry												
151		Message Tel	Direct	70,905						70,905		
152		Private Line	Direct	94,597						94,597		
153		EUCL	Direct	4,652	4,652							
154		Total	L151-153	170,154	4,652					165,502		
IXC Service Order Processing												
155		Message Tel	L13	20,873	17,916	11	155	2,790				
156		Private Line	Direct	60,266					60,266			
157		Billing & Collection	Direct	1,891						1,891		
158		Total	L155-157	83,030	17,916	11	155	2,790	60,266	1,891		
IXC Payment and Collection												
159		Message Tel	L13	0	0	0	0	0				
160		Private Line	Direct	0					0			
161		Billing & Collection	Direct	0						0		
162		Total	L159-161	0	0	0	0	0	0	0		
IXC Billing Inquiry												
163		Message Tel	L13	6,844	5,875	4	51	915				
164		Private Line	Direct	4,181					4,181			
165		Billing & Collection	Direct	13,053							13,053	
166		Total	L163-165	24,078	5,875	4	51	915	4,181		13,053	
167		Future Use										

Plant Date: Average 12/31/2015
Expense Date: 12 Mo. Ending 12/31/2015

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #5 - Form 11

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access			Special	B&C	IX	WBI
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport	Access			
168		Total Category 1	L146,150,154,158,162,166	792,888	204,460	53	736		13,242	64,447	509,950		
		<u>Cat 2 - Revenue Accounting</u>											
169		Message Processing	Direct	40,482							40,482		
170		OB&C - Expense	Direct	72,861							72,861		
171		Future Use											
172		Future Use											
172		Carrier Access Billing	L11	55,200			508	0	9,152	18,624			26,916
174		Subscriber Line Charge	Direct	12,858	12,858								
175		Total Category 2	L169-174	181,401	12,858		508	0	9,152	18,624	113,343		26,916
176		Subtotal Customer Services	L140-142,168,175	984,524	217,318	53	1,244	10,235	22,394	83,071	623,293	0	26,916
		<u>Category 3 - Other Commercial</u>											
177		Total Category 3	L176	151,274	33,391	8	191	1,573	3,441	12,764	95,770	0	4,136
178		Total Customer Services	L176-177	1,135,798	250,709	61	1,435	11,808	25,835	95,835	719,063	0	31,052
179		Total Customer Operations	L139,178	1,416,255	395,266	151	2,685	11,808	48,350	141,655	719,069	0	97,270
180		Total Big Three Expenses	L123-126,179 (less L114)	9,040,622	4,572,182	907	91,806	11,808	1,163,788	1,022,266	719,234	0	1,458,631
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177	7,754,984	3,961,132	539	86,618	10,235	1,070,376	788,905	608,349	0	1,228,830
		<u>Corporate Operations Expenses</u>											
181	6710	Executive & Planning	L180	337,216	170,543	34	3,424	440	43,409	38,131	26,827	0	54,407
182	6720	General & Administrative	L180	3,118,012	1,576,896	313	31,663	4,072	401,378	352,568	248,056	0	503,066
182a		Disallowed Corp Operations Exp	L180	(899,870)	(899,692)	(178)							
183		Total Corporate Operations	L181-182	2,555,358	847,747	169	35,087	4,512	444,787	390,699	274,883	0	557,473
184		Total Operating Expenses	L123,138,179,183	20,752,853	9,379,609	1,181	165,104	16,320	2,402,378	2,909,305	994,203	0	4,884,752
		<u>Operating Taxes</u>											
185	7100	Other Operating Income Exp	L18	0	0	0	0	0	0	0	0	0	0
186	7240	Ad Valorem Taxes	L12	90,137	46,460	29	402	0	7,236	14,726	2	0	21,282
187	7370	Special Charges	L12	13,871	7,150	4	62	0	1,114	2,266	0	0	3,275

Plant Date: Average 12/31/2015
Expense Date: 12 Mo. Ending 12/31/2015

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #5 - Form 12

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access			Special	B&C	IX	WBI
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport	Access			
188		Total Operating Exp & Taxes	L184-187	20,856,861	9,433,219	1,214	165,568	16,320	2,410,728	2,926,297	994,205	0	4,909,309
Tax Adjustments													
189	7210	Investment Tax Credits	L12	0	0	0	0	0	0	0	0	0	0
190		Future Use											
191		Total	L189-190	0	0	0	0	0	0	0	0	0	0
192	7340	AFUDC	L12	116,290	59,940	37	518	0	9,336	18,999	3	0	27,457
193		FIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	0	0	0	0	0	0	0	0	0	0
196		SIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0	0
198		Total SIT Adjustments	L196-197	0	0	0	0	0	0	0	0	0	0
199	7500	Fixed Charges	L12	250,557	129,146	81	1,117	0	20,114	40,935	5	0	59,159
200	7540	Interest On Customer Dep	L12	10,236	5,276	3	46	0	822	1,672	0	0	2,417
Rent Revenues Account 5240													
201	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0
202	2210	COE - Switching	L4	0			0		0			0	0
203	2220	COE - Operator Systems	L5	0			0	0	0			0	0
204	2230	COE - Transmission	L6	0	0		0	0	0	0		0	0
205	2310	Information Orig /Term	L8	0	0	0							
206	2410	Cable & Wire Facilities	L9	0	0		0		0	0		0	0
207		Total 5240	L201-206	0	0	0	0	0	0	0	0	0	0
208		Total Operating Exp & Taxes	L188+200 Less 207	20,867,097	9,438,495	1,217	165,614	16,320	2,411,550	2,927,969	994,205	0	4,911,726

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
1	2111	Land	L10	1,350,258	302,237	201,066	0	0	86,462	321	116,793	2,666	55,913	584,799
2		General Support	L10	30,653,116	6,861,292	4,564,543	0	0	1,962,834	7,278	2,651,398	60,534	1,269,315	13,275,922
2a		General Purpose Computer	L10	103,730	23,219	15,446	0	0	6,642	25	8,972	205	4,295	44,926
3	2110	Land & General Support	L1-2	32,107,104	7,186,748	4,781,055	0	0	2,055,938	7,624	2,777,163	63,405	1,329,523	13,905,647
4	2210	COE - Switching	L45	12,736,630	6,381,175		0		1,955,803		3,044,176		113,279	1,242,197
5	2220	COE - Operator Systems	L50	0	0		0	0	0		0	0	0	0
6	2230	COE - Transmission	L60	82,006,944	12,586,482	36,421,734	0	0	3,673,344	15,107	4,645,376	134,928	2,493,432	22,036,541
7		Total COE	L4-6	94,743,574	18,967,657	36,421,734	0	0	5,629,147	15,107	7,689,552	134,928	2,606,711	23,278,738
8	2310	Information Orig /Term	L66	162,686	40,672		0		11,475		15,442		7,948	87,149
9	2410	Cable & Wire Facilities	L74	244,165,272	56,888,316	14,069,275	0	0	16,071,400	65,404	21,623,622	534,671	11,425,956	123,486,628
10		Total COE, IOT & C&WF	L7-9	339,071,532	75,896,645	50,491,009	0	0	21,712,022	80,511	29,328,616	669,599	14,040,615	146,852,515
11	2680	Capital Leases	L81	0	0	0	0	0	0	0	0	0	0	0
12	2680	Leasehold Improvements	L88	0	0	0	0	0	0	0	0	0	0	0
13	2680	Amortizable Tangibles	L11-12	0	0	0	0	0	0	0	0	0	0	0
14	2690	Intangibles	L40	0	0	0	0	0	0	0	0	0	0	0
15	2001	Plant In Service	L3, 10, 13, 14	371,178,636	83,083,393	55,272,064	0	0	23,767,960	88,135	32,105,779	733,004	15,370,138	160,758,162
16	2002	Prop Held For Future Use	L15	0	0	0	0	0	0	0	0	0	0	0
17	2003	Plant Under Construction	L15	14,813,461	3,315,796	2,205,867	0	0	948,561	3,517	1,281,318	29,254	613,411	6,415,738
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	4,629,101	1,078,539	266,738	0	0	304,696	1,240	409,960	10,137	216,623	2,341,169
20	1402	Class B RTB Stock	L15	0	0	0	0	0	0	0	0	0	0	0
21	1410	Other Noncurrent Assets	L175	0	0	0	0	0	0	0	0	0	0	0
22	1438	Deferred Maint & Retirements	L95	0	0	0	0	0	0	0	0	0	0	0
23	1439	Def Non-Capital Equal Access	Alloc 13	0	0		0		0		0			0
24	1500	Other Jurisdictional Assets	Alloc 19	0	0	0	0	0	0	0	0	0	0	0
25	CWC	Cash Working Capital	L189	1,383,893	353,192	176,825	0	0	124,712	698	117,249	3,004	37,803	570,410

Plant Date: Average 12/31/2015
Expense Date: 12 Mo. Ending 12/31/2015

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #6 - Form 14

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
26	3100	Depreciation Reserve	L102	275,446,160	61,447,430	45,065,598	0	0	17,624,100	63,831	23,846,524	532,613	11,135,757	115,730,307
27	3200	Res - Prop Held for Future Use	L16	0	0	0	0	0	0	0	0	0	0	0
28	3400	Res - Capital leases	L13	0	0	0	0	0	0	0	0	0	0	0
29	3400	Res - Leasehold Improvements	L13	0	0	0	0	0	0	0	0	0	0	0
30	3500	Res - Intangible	L14	0	0	0	0	0	0	0	0	0	0	0
31	3600	Res - Plant Acquisiton Adj	L15	0	0	0	0	0	0	0	0	0	0	0
32		Total Reserves	L 26-31	275,446,160	61,447,430	45,065,598	0	0	17,624,100	63,831	23,846,524	532,613	11,135,757	115,730,307
33	4040	Customer Deposits	L15	386,036	86,409	57,484	0	0	24,719	92	33,391	762	15,985	167,193
34	4100	Current Deferred Op Taxes	L109	0	0	0	0	0	0	0	0	0	0	0
35	4310	Other Long Term Liabilities	L175	7,730,804	1,731,960	1,061,266	0	0	531,681	4,393	710,831	18,352	221,310	3,451,010
36	4340	Non-Current Def Oper Taxes	L116	0	0	0	0	0	0	0	0	0	0	0
37	4360	Other Deferred Credits	Alloc 48	0	0	0	0	0	0	0	0	0	0	0
38	4370	Oth Juris Liab & Def Credits	Alloc 41	0	0	0	0	0	0	0	0	0	0	0
39		Net Investment	L15-25 Less L32-38	108,442,091	24,565,121	11,737,146	0	0	6,965,429	25,274	9,323,560	223,672	4,864,923	50,736,969
40		Total 2001 Less 2690	L 3, 10, 13	371,178,636	83,083,393	55,272,064	0	0	23,767,960	88,135	32,105,779	733,004	15,370,138	160,758,162
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	115,175,038	26,030,298	12,679,071	0	0	7,397,117	29,061	9,950,533	239,782	5,064,415	53,784,762

Plant Date: Average 12/31/2015
Expense Date: 12 Mo. Ending 12/31/2015

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #6 - Form 15

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Central Office Switching - Acct 2210</u>														
42	2210	Cat 2 - Tandem Switching	Alloc 2	10,622,580	5,817,658		0		1,882,289		2,922,633		0	0
43	2210	Cat 3 - Local Switching	Alloc 3	2,114,050	563,517		0		73,514		121,543		113,279	1,242,197
44	2210	Cat 5 - Equal Access	Alloc 13	0	0		0		0		0			0
45		Total 2210	L42-44	12,736,630	6,381,175		0		1,955,803		3,044,176		113,279	1,242,197
<u>Central Office Operator Systems - Acct 2220</u>														
	2220	Cat 1 - Operator Systems												
46		Intercept Boards	Alloc 24	0	0		0		0		0		0	0
47		Information Boards	Alloc 47	0	0		0		0		0		0	0
48		Service Observing Boards	Alloc 67	0	0		0		0		0		0	0
49		Other Boards	Alloc 1	0	0		0		0		0		0	0
50		Total 2220	L46-49	0	0		0		0		0		0	0
<u>Central Office Transmission - Acct 2230</u>														
51	2230	Cat 4.11 - Wdbd Exch Ln xDSL	Alloc 4	28,106,426		28,106,426		0		0		0	0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	755,839									755,839	0
53	2230	Cat 4.122 - Exch Trunk Toll	Alloc 6	0	0		0		0		0		0	0
54	2230	Cat 4.123 - Exch Trunk Spl	Alloc 7	0		0		0		0		0		0
55	2230	Cat 4.13 - Exch Ln Circuit	Alloc 8	35,672,599	8,892,134	21,198	0	0	2,508,791	9,636	3,376,237	73,230	1,737,594	19,053,779
56	2230	Cat 4.21 - IX Cct - Other Co	Alloc 9	0	0	0	0	0						0
57	2230	Cat 4.22 - IX Cct - Wdbd	Alloc 10	9,514,191	0	8,283,167	0	0	0	0	0	38,171	0	1,192,853
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	5,607,549	3,391,648	10,943	0	0	1,068,753	5,471	1,107,208	23,527	(1)	(0)
59	2230	Cat 4.3 - Host Remote	Alloc 12	2,350,340	302,700		0		95,800		161,931		0	1,789,908
60		Total 2230	L51-59	82,006,944	12,586,482	36,421,734	0	0	3,673,344	15,107	4,645,376	134,928	2,493,432	22,036,540

Plant Date: Average 12/31/2015
Expense Date: 12 Mo. Ending 12/31/2015

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #6 - Form 16

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Information Origination / Termination - Acct 2310</u>														
61	2351	Cat 1 - Pub Tel (Less Coinless)	Alloc 14	0	0		0		0		0		0	0
62	2351	Cat 1 - Pub Tel (Coinless)	Alloc 15	0	0		0		0		0		0	0
63	2362	Cat 1 - Other Terminal Equip	Alloc 14	162,686	40,672		0		11,475		15,442		7,948	87,150
64		Total Category 1	L61-63	162,686	40,672		0		11,475		15,442		7,948	87,150
65		Cat 2 - Customer Premise	Alloc 16	0					0		0		0	0
66		Total 2310	L64-65	162,686	40,672		0		11,475		15,442		7,948	87,150
<u>Cable and Wire Facilities - Acct 2410</u>														
67	2410	Cat 1 - Exch Ln CWF	Alloc 17	225,673,712	56,253,845	134,105	0	0	15,871,235	60,957	21,358,910	463,271	10,992,451	120,538,938
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	433,504									433,504	0
69	2410	Cat 2.2 - Exch Trk CWF - Toll	Alloc 6	0	0		0		0		0		0	0
70	2410	Cat 2.3 - Exch Trk CWF - Spl	Alloc 7	1,735,473		1,735,473		0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	14,005,721	0	12,193,546	0	0	0	0	0	56,191	0	1,755,984
72	2410	Cat 3 - IX C&WF	Alloc 18	752,025	432,936	6,151	0	0	136,382	4,447	156,899	15,209	1	(0)
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	1,564,837	201,535		0		63,783		107,813		0	1,191,706
74		Total 2410	L67-73	244,165,272	56,888,316	14,069,275	0	0	16,071,400	65,404	21,623,622	534,671	11,425,956	123,486,628

Plant Date: Average 12/31/2015
Expense Date: 12 Mo. Ending 12/31/2015

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #6 - Form 17

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Tangible Assets - Capital Leases - Acct 2680</u>														
75	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
76	2210	COE - Switching	L4	0	0		0		0		0		0	0
77	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
78	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
79	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
80	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
81	Total	2681	L75-80	0	0	0	0	0	0	0	0	0	0	0
<u>Tangible Assets - Leasehold Improvements - Acct 2680</u>														
82	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
83	2210	COE - Switching	L4	0	0		0		0		0		0	0
84	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
85	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
86	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
87	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
88	Total	2682	L82-87	0	0	0	0	0	0	0	0	0	0	0
<u>Deferred Maint & Retirements Acct 1438</u>														
89	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
90	2210	COE - Switching	L4	0	0		0		0		0		0	0
91	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
92	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
93	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
94	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
95	Total	1438	L89-94	0	0	0	0	0	0	0	0	0	0	0

Plant Date: Average 12/31/2015
Expense Date: 12 Mo. Ending 12/31/2015

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #6 - Form 18

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Accumulated Depreciation - Acct 3100</u>														
96	2110	General Support Facilities	L3	20,511,100	4,591,137	3,054,299	0	0	1,313,402	4,870	1,774,145	40,505	849,344	8,883,397
97	2210	COE - Switching	L4	12,016,844	6,020,555		0		1,845,275		2,872,140		106,877	1,171,997
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
99	2230	COE - Transmission	L6	72,503,700	11,127,918	32,201,059	0	0	3,247,664	13,356	4,107,054	119,292	2,204,485	19,482,871
100	2310	Information Orig /Term	L8	162,686	40,672		0		11,475		15,442		7,948	87,149
101	2410	Cable & Wire Facilities	L9	170,251,830	39,667,148	9,810,240	0	0	11,206,284	45,605	15,077,743	372,816	7,967,103	86,104,892
102	Total 3100		L96-101	275,446,160	61,447,430	45,065,598	0	0	17,624,100	63,831	23,846,524	532,613	11,135,757	115,730,306
<u>Net Current Deferred Operating Income Taxes - Acct 4100</u>														
103	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
104	2210	COE - Switching	L4	0	0		0		0		0		0	0
105	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
106	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
107	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
108	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
109	Total 4100		L103-108	0	0	0	0	0	0	0	0	0	0	0
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>														
110	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
111	2210	COE - Switching	L4	0	0		0		0		0		0	0
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
113	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
115	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
116	Total 4340		L110-115	0	0	0	0	0	0	0	0	0	0	0

Plant Date: Average 12/31/2015
Expense Date: 12 Mo. Ending 12/31/2015

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #6 - Form 19

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Plant Specific Expenses</u>														
117	6110	Network Support	L3	76,484	17,120	11,389	0	0	4,898	18	6,616	151	3,167	33,125
118	6120	General Support	L3	1,735,644	388,501	258,454	0	0	111,140	412	150,128	3,428	71,871	751,711
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	1,532,591	306,825	589,165	0	0	91,058	244	124,388	2,183	42,167	376,562
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	2,363,963	473,265	908,765	0	0	140,454	377	191,863	3,367	65,040	580,832
123		Total COE	L119-122	3,896,554	780,090	1,497,930	0	0	231,512	621	316,251	5,550	107,207	957,394
124	6310	IOT - Other	L64	137	34		0		10		13		7	73
125	6310	IOT - Customer Premise	Alloc 16	0					0		0		0	0
126		Total 6310	L124-125	137	34		0		10		13		7	73
127	6410	Cable & Wire Facilities	L9	5,539,181	1,290,579	319,178	0	0	364,599	1,484	490,558	12,130	259,211	2,801,442
128		Total Plant Specific	L117,118,123,126-127	11,248,000	2,476,324	2,086,951	0	0	712,159	2,535	963,566	21,259	441,463	4,543,745

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Plant Non-Specific Expenses</u>														
129	6510	Other Prop Plant & Equip	L15	79,224	17,733	11,797	0	0	5,073	19	6,853	156	3,281	34,312
130	6530	Network Operations	L10	4,124,175	923,142	614,129	0	0	264,086	979	356,728	8,144	170,778	1,786,188
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	2,375,623	1,494,291		0		881,332		0			
	6561	<u>Depreciation</u>												
132		Dep - Support Assets	L3	876,297	196,147	130,489	0	0	56,113	208	75,797	1,731	36,287	379,526
133		Dep - COE Switching	L4	830,728	416,203		0		127,564		198,552		7,388	81,020
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	7,880,615	1,209,522	3,500,017	0	0	352,997	1,452	446,406	12,966	239,611	2,117,644
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	12,747,179	2,969,978	734,517	0	0	839,042	3,415	1,128,908	27,914	596,517	6,446,888
138		Total 6561	L132-137	22,334,819	4,791,850	4,365,023	0	0	1,375,716	5,075	1,849,663	42,611	879,803	9,025,078
139	6562	Dep - Prop Held for Fut Use	L15	0	0	0	0	0	0	0	0	0	0	0
140	6563	Amort - Tangible Assets	L13	0	0	0	0	0	0	0	0	0	0	0
141	6564	Amort - Intangible Assets	L14	0	0	0	0	0	0	0	0	0	0	0
142	6565	Amort - Acquisition Adjust	L15	0	0	0	0	0	0	0	0	0	0	0
143		Total Plant Non-Specific	L129-142 Less 138	28,913,841	7,227,016	4,990,949	0	0	2,526,207	6,073	2,213,244	50,911	1,053,862	10,845,578
<u>Customer Operations Expenses</u>														
144	6610	Marketing	Alloc 43	687,591	280,457	0	0	0	31,605	0	126,263	0	0	249,266
145	6621	Operator	L50	0	0		0		0		0		0	0
146		Outside Operator Services	Alloc 42	0	0		0		0		0		0	0
	6622	<u>Directory</u>												
147		Classified	Alloc 22	120,087			0		0		0		0	120,087
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	76,502	10,235		0		3,143		5,170		4,843	53,110
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	196,589	10,235	0	0	0	3,143	0	5,170	0	4,843	173,197

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
6623 Commercial Operations														
<u>Cat 1 - Local Business Office</u>														
End User service order processing														
152		Presubscription	Alloc 26	71,335	71,335									0
153		Directory Advertising	Alloc 27	19,773										19,773
154		All other	Alloc 28	1,010,721	42,653	9,036	0	0	6,386	399	7,565	19,125		925,557
155		End User payment & collection	Alloc 21	1,590,712	392,602	0	0	0	191,233	0	338,539	0		668,338
156		End User billing inquiry	Alloc 30	1,050,653	75,557	94,597	0	0	76,274	0	18,755	0		785,470
157		IXC service order processing	Alloc 32	94,597	22,764	60,266	0	0	4,761	6,806	0	0		0
158		IXC payment and collection	Alloc 33	0	0	0	0	0	0	0	0	0		0
159		IXC billing inquiry	Alloc 34	39,157	19,897	4,181	0	0	14,608	471	0	0		0
160		Future Use												
161		Total Category 1	L152-160	3,876,948	624,808	168,080	0	0	293,262	7,676	364,859	19,125	0	2,399,138
<u>Cat 2 - Revenue Accounting</u>														
162		Message Processing	Alloc 36	94,739	40,482		0		43,548		10,708		0	0
163		OB&C - Expense	Alloc 38	244,301	72,861		0		42,860		42,860		0	85,720
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	110,402	55,201		0		27,601		27,601			0
168		Subscriber Line Charge	Alloc 29	12,858	12,858		0		0		0			0
169		Total Category 2	L162-168	462,300	181,402	0	0	0	114,009	0	81,169	0	0	85,720
170		Subtotal Categories 1 & 2	L161,169	4,339,248	806,210	168,080	0	0	407,271	7,676	446,028	19,125	0	2,484,858

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
Category 3 - Other Commercial														
171		Telcom Relay Service	Alloc 45	151,274	151,274		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	4,490,522	957,484	168,080	0	0	407,271	7,676	446,028	19,125	0	2,484,858
174		Total Customer Operations	L144-146,151,173	5,374,702	1,248,176	168,080	0	0	442,019	7,676	577,461	19,125	4,843	2,907,321
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	18,934,749	4,242,021	2,599,317	0	0	1,302,226	10,760	1,741,011	44,949	542,046	8,452,418
Corporate Operations Expenses														
176	6710	Executive & Planning	L175	933,310	209,093	128,123	0	0	64,188	530	85,816	2,216	26,718	416,627
177	6720	General & Administrative												
177		Other Direct	Alloc 46	82,415	82,415	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0	0
179		Other	L175	8,401,614	1,882,244	1,153,353	0	0	577,816	4,774	772,511	19,945	240,513	3,750,457
180		Total 6720	L177-179	8,484,029	1,964,659	1,153,353	0	0	577,816	4,774	772,511	19,945	240,513	3,750,457
181		Total Corporate Operations	L176,180	9,417,339	2,173,752	1,281,476	0	0	642,004	5,304	858,327	22,161	267,231	4,167,084
182		Total Operating Expenses	L128,143,174,181	54,953,882	13,125,268	8,527,456	0	0	4,322,389	21,588	4,612,598	113,456	1,767,399	22,463,728
Operating Taxes														
183	7100	Other Operating Income Exp	L15	0	0	0	0	0	0	0	0	0	0	0
184	7240	Ad Valorem Taxes - Allocated	L15	241,819	54,128	36,009	0	0	15,485	57	20,917	478	10,013	104,732
185	7240	Ad Valorem Taxes - Direct	Alloc 40	0	0	0	0	0	0	0	0	0	0	0
186		Total 7240	L184-185	241,819	54,128	36,009	0	0	15,485	57	20,917	478	10,013	104,732
187	7370	Special Charges	L181	37,806	8,727	5,144	0	0	2,577	21	3,446	89	1,073	16,729
188		Total Operating Exp & Taxes	L182,183,186,187	55,233,507	13,188,123	8,568,609	0	0	4,340,451	21,666	4,636,961	114,023	1,778,485	22,585,189
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	32,898,688	8,396,273	4,203,586	0	0	2,964,735	16,591	2,787,298	71,412	898,682	13,560,111

Plant Date: Average 12/31/2015
Expense Date: 12 Mo. Ending 12/31/2015

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #6 - Form 23

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Tax Adjustments</u>														
190	7210	Investment Tax Credits	L15	0	0	0	0	0	0	0	0	0	0	0
191		Future Use												
192		Total	L190-191	0	0	0	0	0	0	0	0	0	0	0
193	7340	AFUDC	L17	311,980	69,833	46,457	0	0	19,977	74	26,985	616	12,919	135,119
194		FIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
195		FIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	0	0	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
198		SIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
199		Total SIT Adjustments	L197-198	0	0	0	0	0	0	0	0	0	0	0
200	7500	Fixed Charges	L41	745,503	168,488	82,069	0	0	47,880	188	64,408	1,552	32,781	348,137
201	7540	Interest On Customer Dep	L41	30,455	6,883	3,353	0	0	1,956	8	2,631	63	1,339	14,222
<u>Rent Revenues Account 5240</u>														
202	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
203	2210	COE - Switching	L4	0	0		0		0		0		0	0
204	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
205	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
206	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
207	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
208		Total 5240	L202-207	0	0	0	0	0	0	0	0	0	0	0
209		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+201 Less 208	55,263,962	13,195,006	8,571,962	0	0	4,342,407	21,674	4,639,592	114,086	1,779,824	22,599,411

Plant Date: Average 12/31/2015
Expense Date: 12 Mo. Ending 12/31/2015

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #6 - Form 12

LOOPS / CIRCUITS

	Total Company	Message	Interstate InterLATA P/L	Interstate IntraLATA P/L	Intrastate InterLATA P/L	Intrastate IntraLATA P/L	Local P/L	Total P/L
1 Loops	37,022	36,914	22	0	10	76	0	108
2 Circuits	10,249	10,176	20	0	10	43	0	73
3 Circuit Miles	143,664	138,734	1,175	0	850	2,905	0	4,930.05
4 Wideband Channels	997	0	868	0	0	4	125	997
5 STP Circuit Miles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6 Percent of STP Circuit Miles to Total	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

COMMERCIAL ALLOCATORS

	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
7 Billed Messages	878,063	375,201		0		403,616		99,246		0	0
8 Other Units	0	0		0		0		0		0	0
9 Information Units	0	0		0		0		0		0	0
10 Future Use											
11 TWX Connections	0	0	0	0	0	0	0	0	0	0	0
12 TWX Minutes of Use	0	0	0	0	0	0	0	0	0	0	0
13 Foreign Directory Cost	0	0		0		0		0		0	
14 Marketing Billing	3,489,619	1,423,358	0	0	0	160,402	0	640,800	0	0	1,265,059
15 OB&C Expense	244,301	72,861		0		42,860		42,860		0	85,720

FIXED CHARGES / TAXES

	Total Company
16 Account 7210 - Amort of Inv Tax Credit	0
17 Account 7340 - AFUDC	311,980
18 Account 7500 - Fixed Charges	745,503
19 Account 7540 - Interest on Customer Deposits	30,455
20 FIT Adjustment - Addbacks	0
21 FIT Adjustment - Deducts	0
22 SIT Adjustment - Addbacks	0
23 SIT Adjustment - Deducts	0
24 Account 7100	0 input as a negative number

MISCELLANEOUS DATA

	Total Company
25 STP Portion of COE Category 2	0.000000
26 DS1/VG Multiplexer, Account 2230, Category 4.23	0.000000
27 Account 6210, Common Channel Signalling Expense to Total 6210	0.000000

TRAFFIC FACTORS

	Interstate InterLATA	Interstate IntraLATA	State InterLATA	State IntraLATA	EAS	Local	Total
1 Tandem Switching Factor	0.547669	0.000000	0.177197	0.275134	0.000000	0.000000	1.000000
2 Weighted Dem	0.266558	0.000000	0.034774	0.057493	0.053584	0.587591	1.000000
3 Wideband Exch Line xDSL Circuit Factor	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
4 Exchange Trunk Toll Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5 Subscriber Plant Factor	0.250000	0.000000	0.070534	0.094922	0.048852	0.535692	1.000000
6 Conversation Minute Factor	0.609175	0.000000	0.191959	0.198866	0.000000		1.000000
7 Conversation Minute Miles Factor	0.596152	0.000000	0.187798	0.216050	0.000000		1.000000
8 Host Remote Factor	0.128790	0.000000	0.040760	0.068897	0.000000	0.761553	1.000000
9 Subscriber Line Usage Factor	0.133791	0.000000	0.041085	0.067580	0.063309	0.694235	1.000000
10 Exchange Trunk Special Factor	1.000000	0.000000	0.000000	0.000000		0.000000	1.000000
11 Equal Access Factor	0.765062	0.000000	0.234938	0.000000	0		1.000000
12 Coinless Pay MOU Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
13 IOT Category 2 Factor			0.000000	0.000000	0.000000	1.000000	1.000000
14 Wideband Conversation Minute Miles	0.000000	0.000000	0.000000	0.000000	0.000000		0.000000
15 Carrier Access Billing Factor	0.500000	0.000000	0.250000	0.250000			1.000000
16 Service Observing BD Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

FARMERS TELEPHONE COOPERATIVE, INC.
SUMMARY OF ANNUAL INTERSTATE SPECIAL ACCESS SERVICE REVENUES
JUNE 16, 2016 INTERSTATE TARIFF FILING - EFFECTIVE JULY 1, 2016

1. Projected Special Access Service Revenue (Per Tab 2 Excel Column F - Bottom of Spreadsheet)	\$3,395,365
2. Total Annual Interstate Special Access Revenue Requirement (Per Attachment 1 Special Access Column Line 30) (Excludes DSL as this is Non-Tariff)	\$3,395,324
3. Variance (Line 2 - Line 1) Due to rounding	(\$41)
4. Increase (Decrease) in Special Access Revenue as of Result of New Rates and Demand (Per Tab 2 Excel Column G - Bottom of Spreadsheet)	(\$616,366)

FARMERS TELEPHONE COOPERATIVE, INC.
SPECIAL ACCESS SERVICE REVENUE
JUNE 16, 2016 INTERSTATE TARIFF FILING - EFFECTIVE JULY 1, 2016

<u>ELEMENT</u>	<u>PROPOSED DEMAND</u>	<u>CURRENT RATE</u>	<u>REVENUE AT CURRENT RATES</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
SPECIAL METALLIC CHANNEL TERM.	0.00	\$20.44	\$0.00	\$17.24	\$0.00	\$0.00
SPL METALLIC CHAN TERM NONRECURRING CHG	0.00	\$112.94	\$0.00	\$112.94	\$0.00	\$0.00
SPECIAL METALLIC CHANNEL MILEAGE FACILITY	0.00	\$31.81	\$0.00	\$26.82	\$0.00	\$0.00
SPECIAL METALLIC CHANNEL MILEAGE TERMINATION	0.00	\$2.21	\$0.00	\$1.86	\$0.00	\$0.00
SPECIAL METALLIC BRIDGING - THREE PREMISES	0.00	\$4.81	\$0.00	\$4.06	\$0.00	\$0.00
SPECIAL METALLIC BRIDGING - SERIES	0.00	\$4.81	\$0.00	\$4.06	\$0.00	\$0.00
SPECIAL TELEGRAPH CHANNEL TERM 2-WIRE	0.00	\$9.81	\$0.00	\$8.27	\$0.00	\$0.00
SPL TELEGRAPH CHAN TERM NONRECURRING CHG	0.00	\$112.94	\$0.00	\$112.94	\$0.00	\$0.00
SPECIAL TELEGRAPH CHANNEL TERM 4-WIRE	0.00	\$14.13	\$0.00	\$11.92	\$0.00	\$0.00
SPL TELEGRAPH CHAN TERM NONRECURRING CHG	0.00	\$112.94	\$0.00	\$112.94	\$0.00	\$0.00
SPECIAL TELEGRAPH CHANNEL MILEAGE FACILITY	0.00	\$1.70	\$0.00	\$1.43	\$0.00	\$0.00
SPECIAL TELEGRAPH CHANNEL MILEAGE TERMINATION	0.00	\$14.67	\$0.00	\$12.37	\$0.00	\$0.00
SPECIAL TELEGRAPH BRIDGING - TWO-WIRE	0.00	\$2.31	\$0.00	\$1.95	\$0.00	\$0.00
SPECIAL TELEGRAPH BRIDGING - FOUR-WIRE	0.00	\$2.31	\$0.00	\$1.95	\$0.00	\$0.00
SPECIAL VOICE CHANNEL TERM 2-WIRE	24.00	\$16.74	\$401.76	\$14.12	\$338.88	-\$62.88
SPL VOICE CHAN TERM 2W NONRECURRING CHG	0.00	\$205.26	\$0.00	\$205.26	\$0.00	\$0.00
SPECIAL VOICE CHANNEL TERM-FOUR WIRE	36.00	\$23.85	\$858.60	\$20.11	\$723.96	-\$134.64
SPL VOICE CHAN TERM 4W NONRECURRING CHG	0.00	\$205.26	\$0.00	\$205.26	\$0.00	\$0.00
SPECIAL VOICE CHANNEL MILEAGE FACILITY	301.00	\$1.49	\$448.49	\$1.26	\$379.26	-\$69.23
SPECIAL VOICE CHANNEL MILEAGE TERMINATION	72.00	\$13.38	\$963.36	\$11.28	\$812.16	-\$151.20
SPECIAL VOICE BRIDGING - TWO-WIRE	0.00	\$2.71	\$0.00	\$2.29	\$0.00	\$0.00
SPECIAL VOICE BRIDGING - FOUR-WIRE	0.00	\$2.71	\$0.00	\$2.29	\$0.00	\$0.00
SPECIAL DATA BRIDGING TWO-WIRE	0.00	\$5.25	\$0.00	\$4.43	\$0.00	\$0.00
SPECIAL DATA BRIDGING FOUR-WIRE	0.00	\$5.25	\$0.00	\$4.43	\$0.00	\$0.00
SPECIAL TELEPHOTO BRIDGING TWO WIRE	0.00	\$5.25	\$0.00	\$4.43	\$0.00	\$0.00
SPECIAL TELEPHOTO BRIDGING FOUR-WIRE	0.00	\$5.25	\$0.00	\$4.43	\$0.00	\$0.00
SPECIAL DATAPHONE SEQUENTIAL TWO-WIRE	0.00	\$19.89	\$0.00	\$16.77	\$0.00	\$0.00
SPECIAL DATAPHONE SEQUENTIAL FOUR-WIRE	0.00	\$105.50	\$0.00	\$88.96	\$0.00	\$0.00
SPECIAL DATAPHONE ADDRESSABLE TWO-WIRE	0.00	\$21.29	\$0.00	\$17.95	\$0.00	\$0.00
SPECIAL DATAPHONE ADDRESSABLE FOUR-WIRE	0.00	\$108.38	\$0.00	\$91.39	\$0.00	\$0.00
SPL TELEMETRY ACTIVE BRIDGING SPLIT BAND	0.00	\$7.97	\$0.00	\$6.72	\$0.00	\$0.00
SPL TELEMETRY ACTIVE BRIDGING SUMMATION	0.00	\$3.11	\$0.00	\$2.62	\$0.00	\$0.00
SPECIAL TELEMETRY PASSIVE BRIDGING	0.00	\$0.22	\$0.00	\$0.19	\$0.00	\$0.00
SPECIAL VOICE CONDITIONING C TYPE	0.00	\$2.40	\$0.00	\$2.02	\$0.00	\$0.00
SPL VOICE CONDITIONING IMPRVD ATTENUATION	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL VOICE CONDITIONING IMPRVD ENVELOPE DELAY	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPECIAL VOICE CONDITIONING DATA CAPABIL	0.00	\$3.20	\$0.00	\$2.70	\$0.00	\$0.00
SPL VOICE CONDITIONING TELEPHOTO CAPABIL	0.00	\$3.88	\$0.00	\$3.27	\$0.00	\$0.00
SPL VOICE CONDITIONING SEALING CURRENT	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL VOICE IMPROVED RETURN LOSS 2-W	0.00	\$4.32	\$0.00	\$3.64	\$0.00	\$0.00
SPL VOICE IMPROVED RETURN LOSS 4-W	0.00	\$4.32	\$0.00	\$3.64	\$0.00	\$0.00
SPL VOICE CUST. SPECIFIED RECEIVE LEVEL	0.00	\$1.56	\$0.00	\$1.32	\$0.00	\$0.00
SPECIAL VOICE MULTIPLEXING	0.00	\$97.32	\$0.00	\$82.07	\$0.00	\$0.00
SPECIAL VOICE SIGNALING CAPABILITY	0.00	\$11.03	\$0.00	\$9.30	\$0.00	\$0.00
SPECIAL VOICE SELECTIVE SIGNALING	0.00	\$2.80	\$0.00	\$2.36	\$0.00	\$0.00
SPL VOICE TRANSFER 4-PORT ARRANGEMENT	0.00	\$1.35	\$0.00	\$1.14	\$0.00	\$0.00
SPL VOICE TRANSFER 5-PORT ARRANGEMENT	0.00	\$3.07	\$0.00	\$2.59	\$0.00	\$0.00
SPECIAL VOICE PUBLIC PACKET SWITCH NETWORK	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CHAN TERM 200 TO 3500 HZ MONTH	0.00	\$26.50	\$0.00	\$22.35	\$0.00	\$0.00
200 TO 3500 HZ MONTH NONRECURRING CHG	0.00	\$229.46	\$0.00	\$229.46	\$0.00	\$0.00
SPL AUDIO CHAN TERM 200 TO 3500 HZ DAY	0.00	\$2.65	\$0.00	\$2.23	\$0.00	\$0.00
200 TO 3500 HZ DAY NONRECURRING CHG	0.00	\$229.46	\$0.00	\$229.46	\$0.00	\$0.00
SPL AUDIO CHAN TERM 100 TO 5000 HZ MONTH	0.00	\$19.13	\$0.00	\$16.13	\$0.00	\$0.00
100 TO 5000 HZ MONTH NONRECURRING CHG	0.00	\$229.46	\$0.00	\$229.46	\$0.00	\$0.00
SPL AUDIO CHAN TERM 100 TO 5000 HZ DAY	0.00	\$1.91	\$0.00	\$1.61	\$0.00	\$0.00
100 TO 5000 HZ MONTH NONRECURRING CHG	0.00	\$229.46	\$0.00	\$229.46	\$0.00	\$0.00
SPL AUDIO CHAN TERM 50 TO 8000 HZ MONTH	0.00	\$19.13	\$0.00	\$16.13	\$0.00	\$0.00
50 TO 8000 HZ MONTH NONRECURRING CHG	0.00	\$229.46	\$0.00	\$229.46	\$0.00	\$0.00
SPL AUDIO CHAN TERM 50 TO 8000 HZ DAY	0.00	\$1.91	\$0.00	\$1.61	\$0.00	\$0.00
50 TO 8000 HZ DAY NONRECURRING CHG	0.00	\$229.46	\$0.00	\$229.46	\$0.00	\$0.00
SPL AUDIO CHAN TERM 50 TO 15000 HZ MONTH	0.00	\$19.13	\$0.00	\$16.13	\$0.00	\$0.00
50 TO 15000 HZ MONTH NONRECURRING CHG	0.00	\$229.46	\$0.00	\$229.46	\$0.00	\$0.00
SPL AUDIO CHAN TERM 50 TO 15000 HZ DAY	0.00	\$1.91	\$0.00	\$1.61	\$0.00	\$0.00
50 TO 15000 HZ DAY NONRECURRING CHG	0.00	\$229.46	\$0.00	\$229.46	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 200 TO 3500 HZ MO.	0.00	\$1.75	\$0.00	\$1.48	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 200 TO 3500 HZ DAY	0.00	\$0.18	\$0.00	\$0.15	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 100 TO 5000 HZ MO.	0.00	\$2.54	\$0.00	\$2.14	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 100 TO 5000 HZ DAY	0.00	\$0.25	\$0.00	\$0.21	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 50 TO 8000 HZ MO.	0.00	\$3.81	\$0.00	\$3.21	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 50 TO 8000 HZ DAY	0.00	\$0.38	\$0.00	\$0.32	\$0.00	\$0.00

John Stasoulakis, Inc.

FARMERS TELEPHONE COOPERATIVE, INC.
SPECIAL ACCESS SERVICE REVENUE
JUNE 16, 2016 INTERSTATE TARIFF FILING - EFFECTIVE JULY 1, 2016

<u>ELEMENT</u>	<u>PROPOSED DEMAND</u>	<u>CURRENT RATE</u>	<u>REVENUE AT CURRENT RATES</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
SPL AUDIO CH MIL FAC. 50 TO 15000 HZ MO.	0.00	\$5.09	\$0.00	\$4.29	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 50 TO 15000 HZ DAY	0.00	\$0.51	\$0.00	\$0.43	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 200 TO 3500 HZ MO.	0.00	\$14.67	\$0.00	\$12.37	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 200 TO 3500 HZ DAY	0.00	\$1.47	\$0.00	\$1.24	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 100 TO 5000 HZ MO.	0.00	\$25.51	\$0.00	\$21.51	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 100 TO 5000 HZ DAY	0.00	\$2.55	\$0.00	\$2.15	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 50 TO 8000 HZ MO.	0.00	\$38.26	\$0.00	\$32.26	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 50 TO 8000 HZ DAY	0.00	\$3.83	\$0.00	\$3.23	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 50 TO 15000 HZ MO.	0.00	\$51.02	\$0.00	\$43.02	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 50 TO 15000 HZ DAY	0.00	\$5.10	\$0.00	\$4.30	\$0.00	\$0.00
SPL AUDIO BRIDGING DISTRIBUTION AMP MO.	0.00	\$17.90	\$0.00	\$15.09	\$0.00	\$0.00
SPL AUDIO BRIDGING DISTRIBUTION AMP DAY	0.00	\$1.79	\$0.00	\$1.51	\$0.00	\$0.00
SPECIAL AUDIO GAIN CONDITIONING MO.	0.00	\$11.02	\$0.00	\$9.29	\$0.00	\$0.00
SPECIAL AUDIO GAIN CONDITIONING DAY	0.00	\$1.10	\$0.00	\$0.93	\$0.00	\$0.00
SPECIAL AUDIO STEREO	0.00	\$18.03	\$0.00	\$15.20	\$0.00	\$0.00
SPECIAL AUDIO STEREO	0.00	\$1.80	\$0.00	\$1.52	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-1 OR 2 MO.	0.00	\$329.56	\$0.00	\$277.90	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-1 OR 2 DAY	0.00	\$181.26	\$0.00	\$152.85	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-1 OR 2 MO. [NRC]	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-1 OR 2 DAY [NRC]	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM 4TV-5 MO.	0.00	\$321.52	\$0.00	\$271.12	\$0.00	\$0.00
SPL VIDEO CHAN TERM 4TV-5 DAY	0.00	\$176.84	\$0.00	\$149.12	\$0.00	\$0.00
SPL VIDEO CHAN TERM 4TV-5 MO. [NRC]	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM 4TV-5 DAY [NRC]	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM 6TV-5 MO.	0.00	\$341.65	\$0.00	\$288.10	\$0.00	\$0.00
SPL VIDEO CHAN TERM 6TV-5 DAY	0.00	\$187.91	\$0.00	\$158.46	\$0.00	\$0.00
SPL VIDEO CHAN TERM 6TV-5 MO. [NRC]	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM 6TV-5 DAY [NRC]	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-15 MO.	0.00	\$354.62	\$0.00	\$299.04	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-15 DAY	0.00	\$195.04	\$0.00	\$164.47	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-15 MO. [NRC]	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-15 DAY [NRC]	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL VIDEO CHAN MILEAGE FACILITY MO.	0.00	\$301.84	\$0.00	\$254.53	\$0.00	\$0.00
SPL VIDEO CHAN MILEAGE FACILITY DAY	0.00	\$166.01	\$0.00	\$139.99	\$0.00	\$0.00
SPL VIDEO CHAN MILEAGE TERMINATION MO.	0.00	\$321.49	\$0.00	\$271.10	\$0.00	\$0.00
SPL VIDEO CHAN MILEAGE TERMINATION DAY	0.00	\$176.82	\$0.00	\$149.10	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 2.4 KBPS MO.	0.00	\$26.85	\$0.00	\$22.64	\$0.00	\$0.00
SPL DIG DATA 2.4 KBPS NONRECURRING CHARGE	0.00	\$244.77	\$0.00	\$244.77	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 4.8 KBPS MO.	0.00	\$26.85	\$0.00	\$22.64	\$0.00	\$0.00
SPL DIG DATA 4.8 KBPS NONRECURRING CHARGE	0.00	\$244.77	\$0.00	\$244.77	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 9.6 KBPS MO.	0.00	\$26.85	\$0.00	\$22.64	\$0.00	\$0.00
SPL DIG DATA 9.6 KBPS NONRECURRING CHARGE	0.00	\$244.77	\$0.00	\$244.77	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 19.2 KBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA 19.2 KBPS NONRECURRING CHARGE	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 56.0 KBPS MO.	70.00	\$26.85	\$1,879.50	\$22.64	\$1,584.80	-\$294.70
SPL DIG DATA 56.0 KBPS NONRECURRING CHARGE	0.00	\$244.77	\$0.00	\$244.77	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 64.0 KBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA 64.0 KBPS NONRECURRING CHARGE	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 2.4 KBPS MO.	0.00	\$1.62	\$0.00	\$1.37	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 4.8 KBPS MO.	0.00	\$1.62	\$0.00	\$1.37	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 9.6 KBPS MO.	0.00	\$1.62	\$0.00	\$1.37	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 19.2 KBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 56.0 KBPS MO.	1,220.00	\$1.62	\$1,976.40	\$1.37	\$1,671.40	-\$305.00
SPL DIG DATA CHAN MILE FACILITY 64.0 KBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 2.4 KBPS MO.	0.00	\$12.46	\$0.00	\$10.51	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 4.8 KBPS MO.	0.00	\$12.46	\$0.00	\$10.51	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 9.6 KBPS MO.	0.00	\$12.46	\$0.00	\$10.51	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 19.2 KBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 56.0 KBPS MO.	100.00	\$20.98	\$2,098.00	\$17.69	\$1,769.00	-\$329.00
SPL DIG DATA CHAN MILEAGE TERM 64.0 KBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPECIAL DIGITAL DATA BRIDGING	0.00	\$5.25	\$0.00	\$4.43	\$0.00	\$0.00
SPL DIGITAL DATA LOOP TRANSFER ARRANGEMENT	0.00	\$5.57	\$0.00	\$4.70	\$0.00	\$0.00
SPL DIG DATA PPS 9.6 KBPS ARRANGEMENT	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA PPS 56.0 KBPS ARRANGEMENT	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA CHANNEL SERVICE 2.4 KBPS MO.	0.00	\$25.38	\$0.00	\$21.40	\$0.00	\$0.00
SPL DIG DATA CHANNEL SERVICE 4.8 KBPS MO.	0.00	\$25.38	\$0.00	\$21.40	\$0.00	\$0.00
SPL DIG DATA CHANNEL SERVICE 9.6 KBPS MO.	0.00	\$33.29	\$0.00	\$28.07	\$0.00	\$0.00
SPL DIG DATA CHANNEL SERVICE 56.0 KBPS MO.	0.00	\$34.47	\$0.00	\$29.07	\$0.00	\$0.00
SPL HIGH CAP CHAN TERM 1.544 MBPS MO.	6,195.00	\$75.16	\$465,616.20	\$63.38	\$392,639.10	-\$72,977.10
SPL HIGH CAP 1.544 MBPS NONRECURRING CHARGE	0.00	\$389.93	\$0.00	\$389.93	\$0.00	\$0.00

John Stankovic, Inc.

FARMERS TELEPHONE COOPERATIVE, INC.
SPECIAL ACCESS SERVICE REVENUE
JUNE 16, 2016 INTERSTATE TARIFF FILING - EFFECTIVE JULY 1, 2016

<u>ELEMENT</u>	<u>PROPOSED DEMAND</u>	<u>CURRENT RATE</u>	<u>REVENUE AT CURRENT RATES</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
SPL HIGH CAP CHAN TERM 3.152 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP 3.152 MBPS NONRECURRING CHARGE	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN TERM 6.312 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP 6.312 MBPS NONRECURRING CHARGE	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HC CHAN TERM 44.736 MBPS MO. [1 DS3]	100.00	\$687.20	\$68,720.00	\$579.49	\$57,949.00	-\$10,771.00
SPL HC 44.736 MBPS NONRECURRING CHARGE [1 DS3]	0.00	\$889.48	\$0.00	\$889.48	\$0.00	\$0.00
SPL HIGH CAP CHAN TERM 274.176 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP 274.176 MBPS NONRECURRING CHARGE	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE FACILTY 64 KBPS MO.	0.00	\$2.25	\$0.00	\$1.90	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE FACILTY 1.544 MBPS MO.	65,820.00	\$9.32	\$613,442.40	\$7.86	\$517,345.20	-\$96,097.20
SPL HIGH CAP CHAN MILE FACILTY 3.152 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE FACILTY 6.312 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE FACILTY 44.736 MBPS MO.	3,047.00	\$75.21	\$229,164.87	\$63.42	\$193,240.74	-\$35,924.13
SPL HIGH CAP CHAN MILE FCLTY 274.176 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE TERM 64 KBPS MO.	0.00	\$29.10	\$0.00	\$24.54	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE TERM 1.544 MBPS MO.	6,485.00	\$44.06	\$285,729.10	\$37.15	\$240,917.75	-\$44,811.35
SPL HIGH CAP CHAN MILE TERM 3.152 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE TERM 6.312 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE TERM 44.736 MBPS MO.	200.00	\$318.50	\$63,700.00	\$268.58	\$53,716.00	-\$9,984.00
SPL HIGH CAP CHAN MILE TERM 274.176 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAPACITY MULTIPLEXING DS4 TO DS1	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAPACITY MULTIPLEXING DS3 TO DS1	223.00	\$254.29	\$56,706.67	\$214.43	\$47,817.89	-\$8,888.78
SPL HIGH CAPACITY MULTIPLEXING DS2 TO DS1	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAPACITY MULTIPLEXING DS1C TO DS1	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAPACITY MULTIPLEXING DS1 TO VOICE	19.00	\$73.13	\$1,389.47	\$61.67	\$1,171.73	-\$217.74
SPL HIGH CAPACITY MULTIPLEXING DS1 TO DSO	0.00	\$113.86	\$0.00	\$96.01	\$0.00	\$0.00
SPL HIGH CAP MPX DSO TO SUBRATES < 20 2.4KBPS	0.00	\$135.23	\$0.00	\$114.03	\$0.00	\$0.00
SPL HIGH CAP MPX DSO TO SUBRATES < 10 4.8KBPS	0.00	\$83.00	\$0.00	\$69.99	\$0.00	\$0.00
SPL HIGH CAP MPX DSO TO SUBRATES < 5 9.6KBPS	0.00	\$72.53	\$0.00	\$61.16	\$0.00	\$0.00
SPL HIGH CAPACITY AUTO LOOP TRANSFER	0.00	\$363.19	\$0.00	\$306.26	\$0.00	\$0.00
SPL HIGH CAPACITY TRANSFER ARRANGEMENT	0.00	\$154.35	\$0.00	\$130.16	\$0.00	\$0.00
SPL HIGH CAPACITY NCT EQUIP 1.544 MBPS	0.00	\$76.50	\$0.00	\$64.51	\$0.00	\$0.00
SPL HIGH CAPACITY NCT EQUIP AUTO LOOP TRANSFER	0.00	\$836.18	\$0.00	\$705.11	\$0.00	\$0.00
SPL SOCS CHAN TERM OC3 155.520 MBPS	0.00	\$1,343.88	\$0.00	\$1,133.23	\$0.00	\$0.00
SPL SOCS CHAN TERM OC3 155.520 MBPS NRC	0.00	\$360.00	\$0.00	\$360.00	\$0.00	\$0.00
SPL SOCS CHAN TERM OC12 622.08 MBPS	0.00	\$2,200.00	\$0.00	\$1,855.16	\$0.00	\$0.00
SPL SOCS CHAN TERM OC12 622.08 MBPS NRC	0.00	\$360.00	\$0.00	\$360.00	\$0.00	\$0.00
SPL SOCS CHAN MILE FACILITY OC3 155.520 MBPS	0.00	\$120.00	\$0.00	\$101.19	\$0.00	\$0.00
SPL SOCS CHAN MILE FACILITY OC12 622.08 MBPS	0.00	\$230.00	\$0.00	\$193.95	\$0.00	\$0.00
SPL SOCS CHAN MILE TERM OC3 155.520 MBPS	12.00	\$430.00	\$5,160.00	\$362.60	\$4,351.20	-\$808.80
SPL SOCS CHAN MILE TERM OC12 622.08 MBPS	0.00	\$1,500.00	\$0.00	\$1,264.88	\$0.00	\$0.00
SPL SOCS CUST NODE OC3 155.520 MBPS	0.00	\$400.00	\$0.00	\$337.30	\$0.00	\$0.00
SPL SOCS CUST NODE OC3 155.520 MBPS NRC	0.00	\$230.00	\$0.00	\$230.00	\$0.00	\$0.00
SPL SOCS CUST NODE OC12 622.08 MBPS	0.00	\$1,140.00	\$0.00	\$961.31	\$0.00	\$0.00
SPL SOCS CUST NODE OC12 622.08 MBPS NRC	0.00	\$230.00	\$0.00	\$230.00	\$0.00	\$0.00
SPL SOCS CUST PREM PORT OC3 155.52 MBPS	0.00	\$120.00	\$0.00	\$101.19	\$0.00	\$0.00
SPL SOCS CUST PREM PORT OC3 155.52 MBPS NRC	0.00	\$248.00	\$0.00	\$248.00	\$0.00	\$0.00
SPL SOCS CUST PREM PORT STS-1 51.84 MBPS	0.00	\$155.00	\$0.00	\$130.70	\$0.00	\$0.00
SPL SOCS CUST PREM PORT STS-1 51.84 MBPS NRC	0.00	\$248.00	\$0.00	\$248.00	\$0.00	\$0.00
SPL SOCS CUST PREM PORT DS3 44.736 MBPS	0.00	\$155.00	\$0.00	\$130.70	\$0.00	\$0.00
SPL SOCS CUST PREM PORT DS3 44.736 MBPS NRC	0.00	\$248.00	\$0.00	\$248.00	\$0.00	\$0.00
SPL SOCS CUST PREM PORT DS1 1.544 MBPS	0.00	\$40.00	\$0.00	\$33.73	\$0.00	\$0.00
SPL SOCS CUST PREM PORT DS1 1.544 MBPS NRC	0.00	\$63.00	\$0.00	\$63.00	\$0.00	\$0.00
Add/Drop Multiplexing CO Port-OC3/OC3c 155.52 MBPS	0.00	\$120.00	\$0.00	\$101.19	\$0.00	\$0.00
Add/Drop Multiplexing CO Port-DS3 44.736 MBPS	0.00	\$80.00	\$0.00	\$67.46	\$0.00	\$0.00
Add/Drop Multiplexing CO Port-DS1 1.544 MBPS	0.00	\$40.00	\$0.00	\$33.73	\$0.00	\$0.00
SPL ETS CHAN TERM 10 MBPS < 300 FEET	0.00	\$112.23	\$0.00	\$94.64	\$0.00	\$0.00
SPL ETS CHAN TERM 10 MBPS < 300 FEET 10% Discount	43.00	\$101.01	\$4,343.30	\$85.17	\$3,662.31	-\$680.99
SPL ETS CHAN TERM 10 MBPS < 300 FEET NRC	0.00	\$225.00	\$0.00	\$225.00	\$0.00	\$0.00
SPL ETS CHAN TERM 20 MBPS < 300 FEET	0.00	\$123.24	\$0.00	\$103.92	\$0.00	\$0.00
SPL ETS CHAN TERM 20 MBPS < 300 FEET 10% Discount	12.00	\$110.92	\$1,330.99	\$93.53	\$1,122.36	-\$208.63
SPL ETS CHAN TERM 20 MBPS < 300 FEET NRC	0.00	\$225.00	\$0.00	\$225.00	\$0.00	\$0.00
SPL ETS CHAN TERM 50 MBPS < 300 FEET	0.00	\$148.03	\$0.00	\$124.83	\$0.00	\$0.00
SPL ETS CHAN TERM 50 MBPS < 300 FEET 20% Discount	24.00	\$118.42	\$2,842.18	\$99.86	\$2,396.64	-\$445.54
SPL ETS CHAN TERM 50 MBPS < 300 FEET NRC	0.00	\$225.00	\$0.00	\$225.00	\$0.00	\$0.00
SPL ETS CHAN TERM 100 MBPS < 300 FEET	32.00	\$164.55	\$5,265.60	\$138.76	\$4,440.32	-\$825.28
SPL ETS CHAN TERM 100 MBPS < 300 FEET 10% Discount	12.00	\$148.10	\$1,777.14	\$124.88	\$1,498.56	-\$278.58
SPL ETS CHAN TERM 100 MBPS < 300 FEET 20% Discount	228.00	\$131.64	\$30,013.92	\$111.01	\$25,310.28	-\$4,703.64
SPL ETS CHAN TERM 100 MBPS < 300 FEET NRC	0.00	\$225.00	\$0.00	\$225.00	\$0.00	\$0.00
SPL ETS CHAN TERM 250 MBPS < 300 FEET	0.00	\$206.55	\$0.00	\$174.17	\$0.00	\$0.00

John Stoullakis, Inc.

FARMERS TELEPHONE COOPERATIVE, INC.
SPECIAL ACCESS SERVICE REVENUE
JUNE 16, 2016 INTERSTATE TARIFF FILING - EFFECTIVE JULY 1, 2016

<u>ELEMENT</u>	<u>PROPOSED DEMAND</u>	<u>CURRENT RATE</u>	<u>REVENUE AT CURRENT RATES</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
SPL ETS CHAN TERM 250 MBPS < 300 FEET NRC	0.00	\$225.00	\$0.00	\$225.00	\$0.00	\$0.00
SPL ETS CHAN TERM 500 MBPS < 300 FEET	0.00	\$306.38	\$0.00	\$258.36	\$0.00	\$0.00
SPL ETS CHAN TERM 500 MBPS < 300 FEET NRC	0.00	\$650.00	\$0.00	\$650.00	\$0.00	\$0.00
SPL ETS CHAN TERM 750 MBPS < 300 FEET	0.00	\$357.33	\$0.00	\$301.32	\$0.00	\$0.00
SPL ETS CHAN TERM 750 MBPS < 300 FEET NRC	0.00	\$650.00	\$0.00	\$650.00	\$0.00	\$0.00
SPL ETS CHAN TERM 1 GBPS < 300 FEET	108.00	\$407.59	\$44,019.72	\$343.70	\$37,119.60	-\$6,900.12
SPL ETS CHAN TERM 1 GBPS < 300 FEET NRC	0.00	\$650.00	\$0.00	\$650.00	\$0.00	\$0.00
SPL ETS CHAN TERM 10 GBPS < 300 FEET	48.00	\$1,168.75	\$56,100.00	\$985.56	\$47,306.88	-\$8,793.12
SPL ETS CHAN TERM 10 GBPS < 300 FEET 10% Discount	24.00	\$1,051.88	\$25,245.00	\$887.00	\$21,288.00	-\$3,957.00
SPL ETS CHAN TERM 10 GBPS < 300 FEET NRC	0.00	\$650.00	\$0.00	\$650.00	\$0.00	\$0.00
SPL ETS CHAN TERM 10 MBPS > 300 FEET	38.00	\$150.78	\$5,729.64	\$127.15	\$4,831.70	-\$897.94
SPL ETS CHAN TERM 10 MBPS > 300 FEET 10% Discount	12.00	\$135.70	\$1,628.42	\$114.43	\$1,373.16	-\$255.26
SPL ETS CHAN TERM 10 MBPS > 300 FEET 20% Discount	12.00	\$120.62	\$1,447.49	\$101.72	\$1,220.64	-\$226.85
SPL ETS CHAN TERM 10 MBPS > 300 FEET NRC	0.00	\$225.00	\$0.00	\$225.00	\$0.00	\$0.00
SPL ETS CHAN TERM 20 MBPS > 300 FEET	24.00	\$154.18	\$3,700.32	\$130.01	\$3,120.24	-\$580.08
SPL ETS CHAN TERM 20 MBPS > 300 FEET 10% Discount	12.00	\$138.76	\$1,665.14	\$117.01	\$1,404.12	-\$261.02
SPL ETS CHAN TERM 20 MBPS > 300 FEET NRC	0.00	\$225.00	\$0.00	\$225.00	\$0.00	\$0.00
SPL ETS CHAN TERM 50 MBPS > 300 FEET	12.00	\$199.67	\$2,396.04	\$168.37	\$2,020.44	-\$375.60
SPL ETS CHAN TERM 50 MBPS > 300 FEET 20% Discount	24.00	\$159.74	\$3,833.66	\$134.70	\$3,232.80	-\$600.86
SPL ETS CHAN TERM 50 MBPS > 300 FEET NRC	0.00	\$225.00	\$0.00	\$225.00	\$0.00	\$0.00
SPL ETS CHAN TERM 100 MBPS > 300 FEET	2,864.00	\$204.30	\$585,115.20	\$172.28	\$493,409.92	-\$91,705.28
SPL ETS CHAN TERM 100 MBPS > 300 FEET 20% Discount	264.00	\$163.44	\$43,148.16	\$137.82	\$36,384.48	-\$6,763.68
SPL ETS CHAN TERM 100 MBPS > 300 FEET NRC	0.00	\$225.00	\$0.00	\$225.00	\$0.00	\$0.00
SPL ETS CHAN TERM 250 MBPS > 300 FEET	12.00	\$287.79	\$3,453.48	\$242.68	\$2,912.16	-\$541.32
SPL ETS CHAN TERM 250 MBPS > 300 FEET 20% Discount	12.00	\$230.23	\$2,762.78	\$194.14	\$2,329.68	-\$433.10
SPL ETS CHAN TERM 250 MBPS > 300 FEET NRC	0.00	\$225.00	\$0.00	\$225.00	\$0.00	\$0.00
SPL ETS CHAN TERM 500 MBPS > 300 FEET	0.00	\$410.35	\$0.00	\$346.03	\$0.00	\$0.00
SPL ETS CHAN TERM 500 MBPS > 300 FEET NRC	0.00	\$650.00	\$0.00	\$650.00	\$0.00	\$0.00
SPL ETS CHAN TERM 750 MBPS > 300 FEET	0.00	\$479.20	\$0.00	\$404.09	\$0.00	\$0.00
SPL ETS CHAN TERM 750 MBPS > 300 FEET NRC	0.00	\$650.00	\$0.00	\$650.00	\$0.00	\$0.00
SPL ETS CHAN TERM 1 GBPS > 300 FEET	0.00	\$548.05	\$0.00	\$462.15	\$0.00	\$0.00
SPL ETS CHAN TERM 1 GBPS > 300 FEET NRC	0.00	\$650.00	\$0.00	\$650.00	\$0.00	\$0.00
SPL ETS CHAN TERM 10 GBPS > 300 FEET	0.00	\$1,700.00	\$0.00	\$1,433.54	\$0.00	\$0.00
SPL ETS CHAN TERM 10 GBPS > 300 FEET NRC	0.00	\$650.00	\$0.00	\$650.00	\$0.00	\$0.00
SPL ETS BASIC PORT 10 MBPS	28.00	\$122.55	\$3,431.40	\$103.34	\$2,893.52	-\$537.88
SPL ETS BASIC PORT 10 MBPS 10% Discount	60.00	\$110.30	\$6,617.70	\$93.01	\$5,580.60	-\$1,037.10
SPL ETS BASIC PORT 10 MBPS 20% Discount	12.00	\$98.04	\$1,176.48	\$82.67	\$992.04	-\$184.44
SPL ETS BASIC PORT 10 MBPS NRC	0.00	\$550.00	\$0.00	\$550.00	\$0.00	\$0.00
SPL ETS BASIC PORT 20 MBPS	24.00	\$128.49	\$3,083.76	\$108.35	\$2,600.40	-\$483.36
SPL ETS BASIC PORT 20 MBPS 10% Discount	24.00	\$115.64	\$2,775.38	\$97.52	\$2,340.48	-\$434.90
SPL ETS BASIC PORT 20 MBPS NRC	0.00	\$550.00	\$0.00	\$550.00	\$0.00	\$0.00
SPL ETS BASIC PORT 50 MBPS	24.00	\$151.47	\$3,635.28	\$127.73	\$3,065.52	-\$569.76
SPL ETS BASIC PORT 50 MBPS 20% Discount	36.00	\$121.18	\$4,362.34	\$102.18	\$3,678.48	-\$683.86
SPL ETS BASIC PORT 50 MBPS NRC	0.00	\$550.00	\$0.00	\$550.00	\$0.00	\$0.00
SPL ETS BASIC PORT 100 MBPS	3,124.00	\$154.18	\$481,658.32	\$130.01	\$406,151.24	-\$75,507.08
SPL ETS BASIC PORT 100 MBPS 10% Discount	12.00	\$138.76	\$1,665.14	\$117.01	\$1,404.12	-\$261.02
SPL ETS BASIC PORT 100 MBPS 20% Discount	264.00	\$123.34	\$32,562.82	\$104.01	\$27,458.64	-\$5,104.18
SPL ETS BASIC PORT 100 MBPS NRC	0.00	\$550.00	\$0.00	\$550.00	\$0.00	\$0.00
SPL ETS BASIC PORT 250 MBPS	12.00	\$206.55	\$2,478.60	\$174.17	\$2,090.04	-\$388.56
SPL ETS BASIC PORT 250 MBPS 20% Discount	12.00	\$165.24	\$1,982.88	\$139.34	\$1,672.08	-\$310.80
SPL ETS BASIC PORT 250 MBPS NRC	0.00	\$550.00	\$0.00	\$550.00	\$0.00	\$0.00
SPL ETS BASIC PORT 500 MBPS	0.00	\$287.79	\$0.00	\$242.68	\$0.00	\$0.00
SPL ETS BASIC PORT 500 MBPS NRC	0.00	\$1,350.00	\$0.00	\$1,350.00	\$0.00	\$0.00
SPL ETS BASIC PORT 750 MBPS	0.00	\$362.84	\$0.00	\$305.97	\$0.00	\$0.00
SPL ETS BASIC PORT 750 MBPS NRC	0.00	\$1,350.00	\$0.00	\$1,350.00	\$0.00	\$0.00
SPL ETS BASIC PORT 1 GBPS	112.00	\$408.59	\$45,762.08	\$344.55	\$38,589.60	-\$7,172.48
SPL ETS BASIC PORT 1 GBPS NRC	0.00	\$1,350.00	\$0.00	\$1,350.00	\$0.00	\$0.00
SPL ETS BASIC PORT 10 GBPS	51.00	\$901.00	\$45,951.00	\$759.77	\$38,748.27	-\$7,202.73
SPL ETS BASIC PORT 10 GBPS 10% Discount	24.00	\$810.90	\$19,461.60	\$683.80	\$16,411.20	-\$3,050.40
SPL ETS BASIC PORT 10 GBPS NRC	0.00	\$1,350.00	\$0.00	\$1,350.00	\$0.00	\$0.00
SPL ETS INTERCONNECTION PORT 44.736 MBPS	0.00	\$1,231.04	\$0.00	\$1,038.08	\$0.00	\$0.00
SPL ETS INTERCONNECTION PORT 44.736 MBPS NRC	0.00	\$750.00	\$0.00	\$750.00	\$0.00	\$0.00
SPL ETS INTERCONNECTION PORT 155.52 MBPS	0.00	\$1,479.83	\$0.00	\$1,247.88	\$0.00	\$0.00
SPL ETS INTERCONNECTION PORT 155.52 MBPS NRC	0.00	\$1,240.00	\$0.00	\$1,240.00	\$0.00	\$0.00
SPL ETS INTERCONNECTION PORT 622.08 MBPS	0.00	\$2,462.08	\$0.00	\$2,076.16	\$0.00	\$0.00
SPL ETS INTERCONNECTION PORT 622.08 MBPS NRC	0.00	\$1,550.00	\$0.00	\$1,550.00	\$0.00	\$0.00
SPL ETS INTRASWITCH EVC 5 MBPS	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL ETS INTRASWITCH EVC 5 MBPS NRC	0.00	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00
SPL ETS INTRASWITCH EVC 10 MBPS	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL ETS INTRASWITCH EVC 10 MBPS NRC	0.00	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00

John Stoullakis, Inc.

FARMERS TELEPHONE COOPERATIVE, INC.
SPECIAL ACCESS SERVICE REVENUE
JUNE 16, 2016 INTERSTATE TARIFF FILING - EFFECTIVE JULY 1, 2016

<u>ELEMENT</u>	<u>PROPOSED DEMAND</u>	<u>CURRENT RATE</u>	<u>REVENUE AT CURRENT RATES</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
SPL ETS INTRASWITCH EVC 20 MBPS	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL ETS INTRASWITCH EVC 20 MBPS NRC	0.00	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00
SPL ETS INTRASWITCH EVC 50 MBPS	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL ETS INTRASWITCH EVC 50 MBPS NRC	0.00	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00
SPL ETS INTRASWITCH EVC 100 MBPS	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL ETS INTRASWITCH EVC 100 MBPS NRC	0.00	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00
SPL ETS INTRASWITCH EVC 250 MBPS	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL ETS INTRASWITCH EVC 250 MBPS NRC	0.00	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00
SPL ETS INTRASWITCH EVC 500 MBPS	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL ETS INTRASWITCH EVC 500 MBPS NRC	0.00	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00
SPL ETS INTRASWITCH EVC 750 MBPS	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL ETS INTRASWITCH EVC 750 MBPS NRC	0.00	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00
SPL ETS INTRASWITCH EVC 1 GBPS	24.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL ETS INTRASWITCH EVC 1 GBPS NRC	0.00	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00
SPL ETS INTRASWITCH EVC 10 GBPS	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL ETS INTRASWITCH EVC 10 GBPS NRC	0.00	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00
SPL ETS INTERSWITCH EVC 5 MBPS	0.00	\$44.75	\$0.00	\$37.74	\$0.00	\$0.00
SPL ETS INTERSWITCH EVC 5 MBPS NRC	0.00	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00
SPL ETS INTERSWITCH EVC 10 MBPS	11.00	\$86.06	\$946.66	\$72.57	\$798.27	-\$148.39
SPL ETS INTERSWITCH EVC 10 MBPS 10% Discount	48.00	\$77.45	\$3,717.79	\$65.31	\$3,134.88	-\$582.91
SPL ETS INTERSWITCH EVC 10 MBPS 20% Discount	12.00	\$68.85	\$826.18	\$58.06	\$696.72	-\$129.46
SPL ETS INTERSWITCH EVC 10 MBPS NRC	0.00	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00
SPL ETS INTERSWITCH EVC 20 MBPS	12.00	\$154.18	\$1,850.16	\$130.01	\$1,560.12	-\$290.04
SPL ETS INTERSWITCH EVC 20 MBPS 10% Discount	12.00	\$138.76	\$1,665.14	\$117.01	\$1,404.12	-\$261.02
SPL ETS INTERSWITCH EVC 20 MBPS NRC	0.00	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00
SPL ETS INTERSWITCH EVC 50 MBPS	0.00	\$229.96	\$0.00	\$193.92	\$0.00	\$0.00
SPL ETS INTERSWITCH EVC 50 MBPS 20% Discount	36.00	\$183.97	\$6,622.85	\$155.13	\$5,584.68	-\$1,038.17
SPL ETS INTERSWITCH EVC 50 MBPS NRC	0.00	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00
SPL ETS INTERSWITCH EVC 100 MBPS	1,594.00	\$341.78	\$544,797.32	\$288.21	\$459,406.74	-\$85,390.58
SPL ETS INTERSWITCH EVC 100 MBPS 10% Discount	12.00	\$307.60	\$3,691.22	\$259.39	\$3,112.68	-\$578.54
SPL ETS INTERSWITCH EVC 100 MBPS 20% Discount	252.00	\$273.42	\$68,902.85	\$230.57	\$58,103.64	-\$10,799.21
SPL ETS INTERSWITCH EVC 100 MBPS NRC	0.00	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00
SPL ETS INTERSWITCH EVC 250 MBPS	12.00	\$629.29	\$7,551.48	\$530.65	\$6,367.80	-\$1,183.68
SPL ETS INTERSWITCH EVC 250 MBPS 20% Discount	12.00	\$503.43	\$6,041.18	\$424.52	\$5,094.24	-\$946.94
SPL ETS INTERSWITCH EVC 250 MBPS NRC	0.00	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00
SPL ETS INTERSWITCH EVC 500 MBPS	0.00	\$1,258.58	\$0.00	\$1,061.31	\$0.00	\$0.00
SPL ETS INTERSWITCH EVC 500 MBPS NRC	0.00	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00
SPL ETS INTERSWITCH EVC 750 MBPS	0.00	\$1,887.87	\$0.00	\$1,591.96	\$0.00	\$0.00
SPL ETS INTERSWITCH EVC 750 MBPS NRC	0.00	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00
SPL ETS INTERSWITCH EVC 1 GBPS	0.00	\$2,189.43	\$0.00	\$1,846.25	\$0.00	\$0.00
SPL ETS INTERSWITCH EVC 1 GBPS NRC	0.00	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00
SPL ETS INTERSWITCH EVC 10 GBPS	0.00	\$6,010.56	\$0.00	\$5,068.44	\$0.00	\$0.00
SPL ETS INTERSWITCH EVC 10 GBPS NRC	0.00	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00
SPL ETS EXTENDED EVC 5 MBPS	0.00	\$27.54	\$0.00	\$23.22	\$0.00	\$0.00
SPL ETS EXTENDED EVC 5 MBPS NRC	0.00	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00
SPL ETS EXTENDED EVC 10 MBPS	0.00	\$49.57	\$0.00	\$41.80	\$0.00	\$0.00
SPL ETS EXTENDED EVC 10 MBPS NRC	0.00	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00
SPL ETS EXTENDED EVC 20 MBPS	0.00	\$99.14	\$0.00	\$83.60	\$0.00	\$0.00
SPL ETS EXTENDED EVC 20 MBPS NRC	0.00	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00
SPL ETS EXTENDED EVC 50 MBPS	0.00	\$152.85	\$0.00	\$128.89	\$0.00	\$0.00
SPL ETS EXTENDED EVC 50 MBPS NRC	0.00	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00
SPL ETS EXTENDED EVC 100 MBPS	0.00	\$246.48	\$0.00	\$207.85	\$0.00	\$0.00
SPL ETS EXTENDED EVC 100 MBPS NRC	0.00	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00
SPL ETS EXTENDED EVC 250 MBPS	0.00	\$396.58	\$0.00	\$334.42	\$0.00	\$0.00
SPL ETS EXTENDED EVC 250 MBPS NRC	0.00	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00
SPL ETS EXTENDED EVC 500 MBPS	0.00	\$793.15	\$0.00	\$668.83	\$0.00	\$0.00
SPL ETS EXTENDED EVC 500 MBPS NRC	0.00	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00
SPL ETS EXTENDED EVC 750 MBPS	0.00	\$1,189.73	\$0.00	\$1,003.25	\$0.00	\$0.00
SPL ETS EXTENDED EVC 750 MBPS NRC	0.00	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00
SPL ETS EXTENDED EVC 1 GBPS	0.00	\$1,367.36	\$0.00	\$1,153.03	\$0.00	\$0.00
SPL ETS EXTENDED EVC 1 GBPS NRC	0.00	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00
SPL ETS EXTENDED EVC 10 GBPS	0.00	\$2,125.00	\$0.00	\$1,791.92	\$0.00	\$0.00
SPL ETS EXTENDED EVC 10 GBPS NRC	0.00	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00
SPL ETS MP INTERFACE CHAN MILE TERM 10 MBPS	0.00	\$123.93	\$0.00	104.5	\$0.00	\$0.00
SPL ETS MP INTERFACE CHAN MILE TERM 10 MBPS NRC	0.00	\$1,250.00	\$0.00	1250	\$0.00	\$0.00