

PART 36 SEPARATIONS FORMS INPUT

Winnebago Coop Telecom Assn-IA
SAC 351337
Jul16-Jun17
INTERSTATE
6/2/2016
1/13/11

INPUT COMPANY NAME
INPUT NECA #
INPUT STUDY YEAR
INPUT STUDY JURISDICTION
RUN DATE
LATEST FORMULA REVISION

LN	A/C NO	ALLOCATION FACTOR DATA INPUT	TOTAL	JOINT MESSAGE	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
1		LOOP COUNT	4,981.0	4,765				3	213
2		CIRCUIT MILES	18,057.2	17,322.6				130.2	604.4
3		CIRCUIT TERMINATIONS	594.0	551.0				4.0	39.0
4		OPERATOR SERVICES EXCLUDING DA	100.0000%			0.0000%			100.0000%
14		TANDEM SWITCHING MOU (FACTOR)	100.0000%			46.8481%			53.1519%
16		DIAL EQUIPMENT MOU (DEM FACTOR)	100.0000%			59.4825%			40.5175%
17		REL. MOU - WIDEBAND (FACTOR)	100.0000%						100.0000%
18		REL. MOU'S - EX TRUNK (FACTOR)	100.0000%						100.0000%
19		SUBS. LINE USAGE FACTOR (SLU)	100.0000%			19.8275%			80.1725%
20		SUBSCRIBER PLANT FACTOR (SPF)	100.0000%			25.0000%			75.0000%
21		TOLL CONVERSATION MIN. (FACTOR)	100.0000%			50.2454%			49.7546%
22		WIDEBAND MOU MILES	100.0000%						100.0000%
23		CONV. MIN. MILES (CMM FACTOR)	100.0000%			49.3260%			50.6740%
24		HOST/REMOTE MOU MILES (FACTOR)	100.0000%			19.8275%			80.1725%
25		EQUIP. FURNISHED OTHERS FACTOR	100.0000%						100.0000%
26		RELATIVE MOU'S - COINLESS PAY TEL.	100.0000%						100.0000%
27		EQUAL ACCESS MOU	100.0000%						100.0000%
28		EQUIVALENT USERS (TOLL, LOCAL)	NOTE 1	100.0000%		28.3333%	0.0000%	0.0000%	71.6667%
29		BILLED REVENUE-INCL. E.U. CHG.	100.0000%			26.0914%		6.0745%	67.8341%
30		INTEREX. CARRIER BILLED REV.	CABS	0			0	0	0
31		PAYSTATION REVENUE (SP+RC REV)		0			0		0
32		EXCH WIDEBAND CCTS EXCL DSL	134			0		104	30
33		IX TRK WIDEBAND CCTS EXCL DSL	68			0		53	15
34		IX TRK WIDEBAND CCT MILES EXCL DSL	2,791			0		2,180	611
35		RESERVED FOR FUTURE USE							
36		CARRIER ACCESS BILLING FACTOR	100.0000%			50.0000%			50.0000%
37		RATE OF RETURN ON INVESTMENT			11.0000%	11.0000%	11.0000%	11.0000%	11.0000%
38		TOLL MESSAGES (SP & RC)	1,933,979			640,654			1,293,325
39		GROSS RECEIPTS RATE (GROSS UP)	0%	0.0000%					
40		FEDERAL INCOME TAX @ 0%	0%	NOTE 2	0.0000% (FEDERAL INCOME TAX GROSS UP FACTOR USED BY NECA)				
41		STATE INCOME TAX @ 0%	0.0000%	NOTE 3	0.0000% (STATE INCOME TAX GROSS UP FACTOR)				
42		CASH WORKING CAPITAL RATE		4.1096%					
43		ALLOCATION OF PATRONAGE MARGINS	NOTE 4	100.0000% (PATRONAGE MARGIN % ALLOC. ON SCHED. M-1 TAX RETURN)					

NOTE 1: INPUT TOTAL MSG. TOLL AND PUBLIC USERS IN THE JOINT MSG. COLUMN AND DIRECTLY ASSIGN WATS & OTHER USERS.

NOTE 2: IMPUTED 35% FIT RATE IS ADJUSTED TO AN EFFECTIVE RATE AND SHOWS "INCOME ADJ. FOR FIT" ON SHEET A-1.

NOTE 3: USE THE EDIT KEY AND CHANGE STATE INCOME TAX TO THE COMPANY SPECIFIC EFFECTIVE SIT GROSS UP FACTOR.

NOTE 4: AS INPUT PERCENTAGE INCREASES, THE FIT BASE OR ADJUSTED NET RETURN ON INVESTMENT DECREASES.

LN	A/C NO	STUDY BALANCE INPUT	CAT.	TOTAL	JOINT MESSAGE	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
CENTRAL OFFICE EQUIPMENT										
46	2220	OPERATOR SYSTEMS EQUIPMENT	1.00	0						
47		MANUAL SWITCHBOARDS	1.10	0						
48		-COMBINED TOLL & LOCAL	1.11	0						
49		-SEPARATE TOLL	1.12	0						
50		-SEPARATE DSA	1.13	0						
51		-SEPARATE DSB	1.14	0						
52		AUXILIARY SWITCHBOARDS	1.20	0						
53		- DIRECTORY ASSISTANCE	1.21	0						
54		-INTERCEPT	1.22	0						
55		-TOLL	1.23	0						
56		SERVICE OBSERVING BOARDS	1.30	0						
57		-TOLL	1.31	0						
58		-EXCHANGE	1.32	0						
59		TRAFFIC SERV. POSITIONS TSPS	1.40	0						
60		- OPERATOR	1.41	0						
61		- REMOTE TRK. ARRANGEMENTS RTA	1.42	0						
62		-OTHER	1.43	0						
63		TOTAL OPERATOR SYSTEMS EQUIP.		0	0	0	0	0	0	0
64	2210	CENTRAL OFFICE SWITCHING EQ.								
65		TANDEM SWITCHING EQUIPMENT	2.00	111,746	111,746					
66		-ACCESS	2.10	0	0					
67		- NON ACCESS	2.20	0						
68		- RESERVED	2.30	0						
69		LOCAL SWITCHING EQUIPMENT	3.00	0						
70		- SWITCHED ACCESS	3.10	505,545	505,545					
71		- EQUAL ACCESS	3.20	0						
72		TOTAL SWITCHING EQUIPMENT		617,291	617,291	0	0	0	0	0
73	2230	CENTRAL OFFICE TRANSMISSION	4.00	0						
74		EXCHANGE CIRCUIT	4.10	0						
75		- EXCHANGE LINE WIDEBAND (DSL)	4.11	5,900,759					5,900,759	0
76		- TRUNK- EAS	4.12	304,790						304,790
77		- EXCHANGE LINE WIDEBAND (NON DSL)	4.111	256,057	256,057					
78		- TRUNK-BASIC	4.12	0	0					
79		- TRUNK-SPECIAL	4.12	0						
80		- SUBSCRIBER LINE - BASIC	4.13	9,517,097	9,517,097					
81		- SUBSCRIBER LINE - SPECIAL	4.13	0						
82		INTEREXCHANGE CIRCUIT	4.20	0						
83		- FURNISHED OTHERS - I/S	4.21	0						
84		- WIDEBAND (NON DSL, DSL)	4.22	49,875	47,104				2,771	0
85		- OTHER-JOINT MTS	4.23	411,467	411,467					
86		- OTHER - SPECIAL ACCESS	4.23	0					0	
87		- NON ACCESS	4.24	0						
88		HOST/REMOTE CIRCUIT	4.30	0						
89		- EXCLUDING WATS	4.31	0	0					
90		- CLOSED END WATS	4.32	0						
91		EQUIPMENT RENTED TO OTHERS	5.00	0						
92		TOTAL TRANSMISSION EQUIPMENT		16,440,045	10,231,725	0	0	0	5,903,530	304,790
93		TOTAL CENTRAL OFFICE EQUIPMENT		17,057,336	10,849,016	0	0	0	5,903,530	304,790

LN	A/C NO	STUDY BALANCE INPUT	CAT.	TOTAL	JOINT MESSAGE	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
GENERAL SUPPORT FACILITIES										
94	2110	GENERAL PURPOSE COMPUTERS		0	0					
95		OTHER GENERAL SUPPORT FACILITIES		3,828,933	3,828,933					
96		TOTAL GEN. SUPPORT FACILITIES		3,828,933	3,828,933	0	0	0	0	0
INFORMATION ORG/TERM EQUIP.										
97		2310 OTHER IOT EQUIPMENT	1.00	0						
98		- COIN PUBLIC TELEPHONE EQ.	1.10	0	0					
99		- COINLESS PUBLIC TEL. EQ.	1.20	0						
100		- OTHER ORIG/TERM EQUIPMENT	1.30	0	0					
101		- NEW CUSTOMER PREMISE EQUIP.	2.00	0						
103		TOTAL INFOR. ORIG/TERM EQUIP.		0	0	0	0	0	0	0
CABLE AND WIRE FACILITIES										
104	2410	SUBSCRIBER LINE (JOINT)	1.00	23,956,182	23,956,182					
105		EXCHANGE LINE WIDEBAND (NON DSL, DSL)	2.10	2,579,244	644,811				1,934,433	0
106		EXCHANGE TRUNK (JOINT)	2.20	0	0					
107		SUBSCRIBER LINE (DIRECT)	1.00	0						
108		EXCHANGE TRUNK (DIRECT)	2.20	96,051					0	96,051
109		INTEREXCH. WIDEBAND (NON DSL, DSL)	2.30	24,319	22,229				2,090	0
110A		INTEREXCH. TRK. (ACCESS JOINT)	3.20	143,799	143,799					
110B		INTEREXCH. TRK. (ACCESS SPECIAL)	3.20	0						
111		INTEREX. TRK. (NON ACC.-DIR.)		0						
112		HOST/REMOTE EXCL. WATS (JOINT)	4.10	0	0					
113		HOST/REMOTE CLOSED END WATS	4.20	0						
114		EQUIPMENT FURNISHED OTHERS	5.00	0						
115		TOTAL CABLE & WIRE FACILITIES		26,799,595	24,767,021	0	0	0	1,936,523	96,051
AMORTIZABLE ASSETS										
116	2680	TANGIBLE ASSETS		0						
117	2681	CAPITAL LEASES		0						
118		GENERAL SUPPORT		0						
119		CENTRAL OFFICE EQUIPMENT		0			0			0
120		INFORMATION ORIG/TERM EQ.		0						
121		CABLE AND WIRE FACILITIES		0	0		0			0
122		UNDISTRIBUTED		0	0					
123		TOTAL CAPITAL ASSETS		0	0	0	0	0	0	0
124	2682	LEASEHOLD IMPROVEMENTS		0						
125		GENERAL SUPPORT		0						
126		CENTRAL OFFICE EQUIPMENT		0						
127		INFORMATION ORIG/TERM EQUIP.		0						
128		CABLE AND WIRE FACILITIES		0						
129		UNDISTRIBUTED		0						
130		TOTAL LEASEHOLD IMPROVEMENTS		0	0	0	0	0	0	0
131		TOTAL TANGIBLE ASSETS		0	0	0	0	0	0	0
132	2690	INTANGIBLE ASSETS		0	0					

LN	A/C NO	STUDY BALANCE INPUT	CAT.	TOTAL	JOINT MESSAGE	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
OTHER TELECOMMUNICATIONS PLANT										
133	2002	PROPERTY HELD FOR FUTURE USE								
134		GENERAL SUPPORT	1.00	0						
135		CENTRAL OFFICE EQUIPMENT	2.00	0						
136		CABLE AND WIRE FACILITIES	3.00	0						
137		UNDISTRIBUTED	4.00	0	0					
136		TOTAL PROP. HELD FOR FUTURE USE		0	0	0	0	0	0	0
139	2003	TEL PLANT UNDER CONSTRUCTION								
140		GENERAL SUPPORT	1.00	0	0					
141		CENTRAL OFFICE EQUIPMENT	2.00	0	0					
142		CABLE AND WIRE FACILITIES	3.00	0	0					
143		UNDISTRIBUTED	4.00	4,667,536	4,667,536					
144		TOTAL TPUC		4,667,536	4,667,536	0	0	0	0	0
145	2004	(REMOVED 9/06/96)								
146		GENERAL SUPPORT	1.00	0						
147		CENTRAL OFFICE EQUIPMENT	2.00	0						
148		CABLE AND WIRE FACILITIES	3.00	0						
149		UNDISTRIBUTED	4.00	0						
150		TOTAL		0	0	0	0	0	0	0
151	2005	TELEPHONE PLANT ADJUSTMENT								
152		GENERAL SUPPORT	1.0	0	0					
153		CENTRAL OFFICE EQUIPMENT	2.0	0	0					
154		CABLE AND WIRE FACILITIES	3.0	0	0					
155		UNDISTRIBUTED	4.0	0	0					
156		TOTAL TELEPHONE PLANT ADJ.		0	0	0	0	0	0	0
157	2006	NON-OPERATING PLANT		0						
158	2007	GOODWILL		0						
159										
160		TOTAL OTHER TELECOMM. PLANT	LN 133:LN 158	4,667,536	4,667,536	0	0	0	0	0
161	1220	MATERIALS AND SUPPLIES		0						
162		CPE		0		0				
163		OTHER		959,787	959,787					
164		TOTAL MATERIALS AND SUPPLIES		959,787	959,787	0	0	0	0	0
165	1402	INVESTMENT IN AFFILIATED CO.'S								
166		RTB STOCK		0	0					
167		OTHER		0						
169		TOTAL INV. IN AFFILIATED CO.'S		0	0	0	0	0	0	0
170	1439	EQUAL ACCESS EQUIPMENT		0						
171		1500 OTHER JURISDICT. ASSETS-NET		0						
172		WORKING CAPITAL		0						
173		TOTAL GROSS INVESTMENT		53,313,187	45,072,293	0	0	0	7,840,053	400,841

LN	A/C NO	STUDY BALANCE INPUT	CAT.	TOTAL	JOINT MESSAGE	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
RESERVES AND DEFERRED CREDITS										
174	3100	ACCUM. DEPREC. - PLT. IN SERV.								
175		- GENERAL SUPPORT		3,397,444	3,397,444					
176		- C.O.E. OPERATOR SYSTEMS		0	0					
177		- C.O.E. SWITCHING		505,545	505,545					
178		- C.O.E. TRANSMISSION		15,675,418	15,675,418					
179		- INFORMATION ORIG/TERM EQUIP.		0	0					
180		- CABLE AND WIRE FACILITIES		9,680,932	9,680,932					
181		- UNDISTRIBUTED		0	0					
182		TOTAL ACCUM. DEPRECIATION		29,259,339	29,259,339	0	0	0	0	0
183	3200	ACCUM. DEPRECIATION-FUTURE USE		0	0					
184	3400	ACCUM. AMORTIZATION -TANGIBLE		0						
185		- CAPITAL LEASES		0	0					
186		- LEASEHOLD IMPROVEMENTS		0						
187		- UNDISTRIBUTED		0	0					
188		TOTAL ACCUMULATED AMORTIZATION		0	0	0	0	0	0	0
189	3600	ACCUM. AMORTIZATION INTANGIBLES		0	0					
190	3600	ACCUM. AMORTIZATION.TEL. PLT. ADJ.		0						
191	4340	NET NONCURRENT DEF. INCOME TAX								
192		- GENERAL SUPPORT		0	0					
193		- C.O.E. OPERATOR SYSTEMS			0					
194		- C.O.E. SWITCHING		0	0					
195		- C.O.E. TRANSMISSION		0	0					
196		- INFORMATION ORIG/TERM EQUIP.		0	0					
197		- CABLE AND WIRE FACILITIES		0	0					
198		- UNDISTRIBUTED		0	0					
199		TOTAL ACCUM. DEF. INCOME TAX		0	0	0	0	0	0	0
200	OTHER DEBITS AND CREDITS - NET									
201	1410	OTHER NC ASSETS-BENEFITS (DR)		0	0					
202	4310	OTHER LT LIABILITIES-BENEFITS (CR)		101,383	101,383					
203	4040	CUSTOMER DEPOSITS (CR)		0	0					
204		RESERVED		0						
205	4360	OTHER DEFERRED CREDITS- NET		0						
206		TOTAL OTHER DEBITS AND CREDITS		101,383	101,383	0	0	0	0	0
207		TOTAL NET INVESTMENT		23,952,465	15,711,571	0	0	0	7,840,053	400,841

LN	A/C NO	STUDY BALANCE INPUT	CAT.	TOTAL	JOINT MESSAGE	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
		<u>PLANT SPECIFIC OPERATIONS EXP.</u>								
		<u>GENERAL SUPPORT EXPENSES</u>								
		<u>GENERAL SUPPORT EXPENSES</u>								
208	6110	NETWORK SUPPORT EXPENSE		0	0					
209	6120	GENERAL SUPPORT EXPENSE		111,578	111,578					
210		TOTAL GENERAL SUPPORT EXPENSES		111,578	111,578	0	0	0	0	0
		<u>CENTRAL OFFICE EXPENSES</u>								
211	6210	CENTRAL OFFICE SWITCHING EXP.		143,818	143,818					
212	6220	OPERATOR SYSTEMS EXPENSE		0	0					
213	6230	C.O.E TRANSMISSION EXPENSE		255,051	255,051					
214	6200	UNDISTRIBUTED		0	0					
215		TOTAL CENTRAL OFFICE EXPENSE		398,869	398,869	0	0	0	0	0
		<u>INFORMATION ORIG / TERM EXPENSE</u>								
216	6310	COIN PUBLIC TELEPHONE EXPENSE		0	0					
217	6310	COINLESS PUBLIC TELEPHONE EXP.		0						
218	6310	OTHER IOT EXPENSE		0						
219	6310	CPE		0						
220		TOTAL INFOR. ORIG / TERM EXPENSE		0	0	0	0	0	0	0
		<u>CABLE & WIRE FACILITIES EXP.</u>								
221	6410	UNDISTRIBUTED		348,448	348,448					
222	6411	POLES & ANTENNA SUPPORT STRUC.		0						
223	6421	AERIAL CABLE		0						
224	6422	UNDERGROUND CABLE		0						
225	6423	BURIED CABLE		0						
226	6424	SUBMARINE CABLE		0						
227	6426	INTRABUILDING NETWORK CABLE		0						
228	6431	AERIAL WIRE		0						
229	6441	CONDUIT SYSTEMS		0						
230		TOTAL CABLE & WIRE FACIL. EXP.		348,448	348,448	0	0	0	0	0
231		TOTAL PLANT SPECIFIC EXPENSES		858,895	858,895	0	0	0	0	0
		<u>PLANT NON-SPECIFIC EXPENSES</u>								
		<u>OTHER PROPERTY, PLANT & EQUIPMENT EXP</u>								
232	6510	UNDISTRIBUTED		0	0					
233	6511	PLANT HELD FOR FUTURE USE EXP.		0						
234	6512	MTLS. & SUPPLIES PROV. EXP.		0	0					
235		TOTAL OTHER PROP, PLT, & EQUIP EXPENSE		0	0	0	0	0	0	0
236	6530	NETWORK OPERATIONS EXPENSE		220,402	220,402		0			
237	6540	ACCESS CHARGE EXPENSE		468			0			468
238	6540	USAC EXPENSE		97,363			97,363			

LN	A/C NO	STUDY BALANCE INPUT	CAT.	TOTAL	JOINT MESSAGE	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
DEPRECIATION EXPENSE										
239	6561	PLANT IN SERVICE								
240	6561	- GENERAL SUPPORT		73,337	73,337					
241	6561	- C.O.E. OPERATOR SYSTEMS		0	0					
242	6561	- C.O.E SWITCHING		0	0					
243	6561	- C.O.E.TRANSMISSION		448,229	448,229					
244	6561	- INFORMATION ORIG/TERM EQUIP.		0	0					
245	6561	- CABLE AND WIRE FACILITIES		1,252,863	1,252,863					
246	6561	- UNDISTRIBUTED		0	0					
247	6561	SUBTOTAL DEPRECIATION EXPENSE		1,774,429	1,774,429	0	0	0	0	0
248	6562	PLANT HELD FOR FUTURE USE		0						
249		TOTAL DEPRECIATION EXPENSE		1,774,429	1,774,429	0	0	0	0	0
AMORTIZATION EXPENSE										
250	6563	TANGIBLE ASSETS		0						
251	6563	--CAPITAL LEASE		0	0					
252	6563	--LEASEHOLD IMPROVEMENTS		0						
253	6563	--UNDISTRIBUTED		0						
254	6564	INTANGIBLE ASSETS		0	0					
255	6565	OTHER - TEL PLANT ADJ.		0						
256		TOTAL AMORTIZATION		0	0	0	0	0	0	0
257		TOTAL PLT. NONSPECIFIC EXP.		2,092,662	1,994,831	0	97,363	0	0	468
CUSTOMER OPERATIONS EXPENSE										
258	6610	MARKETING EXPENSE		190,645	190,645		0		0	0
TELEPHONE OPERATOR SERVICES										
259	6621	CALL COMPLETION		0	0					
260	6622	NUMBER SERVICES (DA)		0	0					
261	6622	PUBLISHED DIRECTORY LISTING								
262	6622	-CLASSIFIED		3,708						3,708
263	6622	-TWX		0						
264	6622	-ALPHA		37,174	37,174					
265	6622	-FOREIGN		0			0			0
266	6623	CUSTOMER SERVICES								
267	6623	LOCAL BUSINESS OFFICE EXPENSE								
268	6623	-EU S/O PROC - PRESUBSCRIPTION	1.10	0			0	0	0	0
269	6623	-EU S/O PROC - OTHER	1.10	228,926			0	0	111,968	116,958
270	6623	-EU PAYMENT & COLLECTION - CL	1.20	21,007			21,007	0	0	0
271	6623	-EU PAYMENT & COLLECTION - OTHER	1.20	69,971			27	0	5,204	64,740
272	6623	-EU BILLING INQUIRY - CL	1.30	9,492			8,866	0	0	626
273	6623	-EU BILLING INQUIRY - OTHER	1.30	60,818			3,129	0	20,137	37,552
274	6623	-IX CARRIER SVC ORDER PROC	1.40	0			0	0	0	0
275	6623	-IX CARRIER PAYMENT & COLLECT.	1.50	3,123			922	0	581	1,620
276	6623	-IX CARRIER BILLING INQUIRY	1.60	0			0	0	0	0
277	6623	-COIN COLLECTION AND ADMIN.	1.70	0			0	0	0	0
278	6623	REVENUE ACCOUNTING EXPENSE								
279	6623	-MESSAGE PROCESSING								
280	6623	---TOLL TICKET PROCESSING	2.10	1,315	1,315		0	0	0	0
281	6623	---LOCAL MESSAGE PROCESSING	2.10	0	0		0	0	0	0
282	6623	-OTHER BILLING & COLLECTING (NOTE 1)	2.20	7,725	7,339		386	0	0	0
283	6623	-CARRIER ACCESS BILLING (CABS)	2.30	5,411	5,411		0	0	0	0
284	6623	ALL OTHER CUSTOMER SERVICE	3.00	16,826	8,547		8,279	0	0	0
285		6623 TOTAL CUSTOMER SVC. EXPENSE		424,614	22,612	0	42,616	0	137,890	221,496
286	6600	TOTAL CUSTOMER OPERATIONS EXPENSE		656,141	250,431	0	42,616	0	137,890	225,204
		NOTE 1: DIRECTLY ASSIGN 5% E.U. PORTION OF O.B. & C.								

LN	A/C NO	STUDY BALANCE INPUT	CAT.	TOTAL	JOINT MESSAGE	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
CORPORATE OPERATIONS EXPENSE										
287	6710	EXECUTIVE AND PLANNING EXPENSE								
288		EAS	1.0	0						
289		OTHER	2.0	475,230	475,230					
290	6720	GENERAL & ADMINISTRATIVE EXP.								
291		EAS	1.0	0						
292		OTHER	2.0	841,225	800,687		40,538			0
293		TOTAL CORPORATE OPS. EXPENSE		1,316,455	1,275,917	0	40,538	0	0	0
294	6730	EQUAL ACCESS EXPENSE		0	0					
OPERATING TAXES & MISC. EXP.										
295	7210	OPERATING ITC AMORTIZATION-CR		0	0					
296	7210	OPERATING ITC EXPENSE		0	0					
297	7220	OPERATING FIT- ENVIRONMENTAL		0	0					
298	7230	OPER. STATE & LOCAL INCOME TAX		0						
299	7241	OPERATING TAXES - OTHER		115,436	105,570	0	0	0	0	9,866
300	7242	OPERATING TAXES		0						
301	7250	PROVISION FOR EXCESS DEF. TAX - DR		0	0					
302	7371	ABANDONED CONSTRUCTION		0						
303	7372	CONTRIBUTIONS		5,118	5,118					
304	7374	OTHER		0	0					0
305	7340	ALLOW. FOR FUNDS USED/CONST. - CR		153,054	153,054					
306		TOTAL OPER. TAXES & MISC. EXP.		(32,500)	(42,366)	0	0	0	0	9,866
307		TOTAL OPER. EXPENSES & TAXES		4,891,653	4,337,708	0	180,517	0	137,890	235,538
308	5000	BASIC LOCAL SERVICE REVENUE		0						
309	5080	INTERSTATE ACCESS/EU. REVENUE		0						
310	5084	STATE ACCESS/EU. REVENUE		0						
311	5100	LONG DISTANCE MSG. REVENUE		0						
312	5200	MISCELLANEOUS REV. (NON TOLL)		0						
313	7100	OTHER OPERATING INCOME & EXP.		0						
314		SUBTOTAL OPERATING REVENUE		0	0	0	0	0	0	0
315	7520	INTEREST- CAPITAL LEASE		0						
316		FIXED CHARGES-OPERATING / INC.TAX & CWC		147,957	147,957					
317		FIXED CHARGES-NON OPERATING		0						
318		RESERVED		0						
319		RESERVED		0						
320	7500	INTEREST EXP.- CASH WK. CAP. ONLY		0	0					
321	5240	RENT REVENUE		0	0					
322	7540	INTEREST ON CUSTOMER DEPOSITS		408	408					
				5,040,018	4,486,073	0	180,517	0	137,890	235,538

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STUDY AREA ALLOCATION FACTORS

RUN DATE --- 6/2/2016
STUDY YEAR --- Jul16-Jun17
AL - 1 PG. 1

LN	A/C NO	ALLOCATION DATA & FACTORS	CAT.	TOTAL	JOINT MESSAGE	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
1		LOOP COUNT		4,981	4,765	0	0	0	3	213
2		CIRCUIT MILES		18,057.2	17,322.6	0.0	0.0	0.0	130.2	604.4
3		CIRCUIT TERMINATIONS		594	551	0	0	0	4	39
4		OPER. SERVICES C507STD Wrk SEC EXCL DA		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
14		TANDEM SWITCHING MOU (FACTOR)		100.0000%		0.0000%	46.8481%	0.0000%	0.0000%	53.1519%
16		DIAL EQUIPMENT MOU (DEM FACTOR)		100.0000%		0.0000%	59.4825%	0.0000%	0.0000%	40.5175%
17		REL. MOU - WIDEBAND (FACTOR)		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
18		REL. MOU'S - EX. TRUNK (FACTOR)		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
19		SUBS. LINE USAGE FACTOR (SLU)		100.0000%		0.0000%	19.8275%	0.0000%	0.0000%	80.1725%
20		SUBSCRIBER PLANT FACTOR (SPF)		100.0000%		0.0000%	25.0000%	0.0000%	0.0000%	75.0000%
21		TOLL CONVERSATION MIN.(FACTOR)		100.0000%		0.0000%	50.2454%	0.0000%	0.0000%	49.7546%
22		WIDEBAND MOU MILES		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
23		CONV. MIN. MILES (CMM FACTOR)		100.0000%		0.0000%	49.3260%	0.0000%	0.0000%	50.6740%
24		HOST/REMOTE MOU MILES (FACTOR)		100.0000%		0.0000%	19.8275%	0.0000%	0.0000%	80.1725%
25		EQUIP. FURNISHED OTHERS FACTOR		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
26		RELATIVE MOU'S - COINLESS PAY TEL.		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
27		EQUAL ACCESS MINUTES OF USE		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
28		EQUIVALENT USERS (TOLL, LOCAL)		100.0000%		0.0000%	28.3333%	0.0000%	0.0000%	71.6667%
29		BILLED REVENUE-INCL. EU. CHG.		100.0000%		0.0000%	26.0914%	0.0000%	6.0745%	67.8341%
30		INTEREX. CARRIER BILLED REV.		0		0	0	0	0	0
31		PAYSTATION REVENUE (SP+RC REV)		0		0	0	0	0	0
32		EXCH WIDEBAND CCTS		134		0	0	0	104	30
33		IX TRK WIDEBAND CCTS		68		0	0	0	53	15
34		IX TRK WIDEBAND CCT MILES EXCL DSL		2,791		0	0	0	2,180	611
35		** RESERVED FOR FUTURE USE **		0		0	0	0	0	0
36		CARRIER ACCESS BILLING FACTOR		100.0000%		0.0000%	50.0000%	0.0000%	0.0000%	50.0000%
37		RATE OF RETURN ON INVESTMENT				11.00%	11.00%	11.00%	11.00%	11.00%
38		TOLL MESSAGES (SP & RC)		1,933,979		0	640,654	0	0	1,293,325
39		GROSS RECEIPTS RATE (GROSS UP)			0.0000%					
40		FEDERAL INCOME TAX @ 0%			0.0000%					
41		STATE INCOME TAX @ 0%			0.0000%					
42		CASH WORKING CAPITAL RATE			4.1096%					
43		ALLOCATION OF PATRONAGE MARGINS								
46		ALLOCATED LOOP COUNT		4981.0000	DIR./SPF	0.0000	1191.2500	0.0000	3.0000	3786.7500
47		LOOP COUNT PERCENT DISTRIB.		100.0000%		0.0000%	23.9159%	0.0000%	0.0602%	76.0239%
48		ALLOCATED CIRCUIT TERMINATIONS		594.0000	DIR./MOU	0.0000	276.8522	0.0000	4.0000	313.1478
49		CIRCUIT TERM. PERCENT DIST.		100.0000%		0.0000%	46.6081%	0.0000%	0.6734%	52.7185%
50		ALLOCATED CIRCUIT MILES		18,057.2000	DIR./CMM	0.0000	8,544.5457	0.0000	130.2000	9,382.4543
51		CIRCUIT MILES PERCENT DIST.		100.0000%		0.0000%	47.3193%	0.0000%	0.7210%	51.9597%
52		ALLOCATED IX WB CCT MILES		2,791.4000	IX WB CCT MI	0.0000	0.0000	0.0000	2,180.1000	611.3000
53		IX WB CIRCUIT MILES PERCENT DIST.		100.0000%		0.0000%	0.0000%	0.0000%	78.1006%	21.8994%
54		ALLOC. EXCH. WIDEBAND CHANNELS		134.0000	EX WB CCTS	0.0000	0.0000	0.0000	104.0000	30.0000
55		EXCH.WIDEBAND CHAN. PERC. DIST.		100.0000%		0.0000%	0.0000%	0.0000%	77.6119%	22.3881%
56		ALLOC. IX WIDEBAND CHANNELS		68.0000	IX WB CCTS	0.0000	0.0000	0.0000	53.0000	15.0000
57		IX WIDEBAND CHAN. PERCENT DIST.		100.0000%		0.0000%	0.0000%	0.0000%	77.9412%	22.0588%
58		ALLOCATED TOLL MSGS. (SP & RC)		1,933,979	DIRECT	0	640,654	0	0	1,293,325
59		TOLL MSG. PERCENT DISTRIBUTION		100.0000%		0.0000%	33.1262%	0.0000%	0.0000%	66.8738%

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REVENUE REQUIREMENT SUMMARY

RUN DATE --- 6/2/2016
STUDY YEAR --- Jul16-Jun17
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LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
PART 36 REV REQUIREMENT SUMMARY:										
1		NET INVESTMENT FOR SETTLEMENTS		23,981,213	S-2, LN 33	0	5,035,948	0	2,963,082	15,982,182
2		RATE OF RETURN				11.0000%	11.0000%	11.0000%	11.0000%	11.0000%
3		RETURN ON INVESTMENT		2,637,933	LN. 1 X2	0	553,954	0	325,939	1,758,040
4		ALLOW/FUNDS USED DURING CONST.		153,054	S-8, LN 28	0	29,970	0	30,150	92,934
5		NET RETURN FOR SETTLEMENTS		2,484,879	LN 3-4	0	523,984	0	295,789	1,665,106
6		OPERATING FIXED CHARGES		147,957	S-12, LN 22	0	31,007	0	18,464	98,486
7		PATRONAGE DIVIDENDS		2,489,976	S-12, LN 23	0	522,947	0	307,475	1,659,554
8		NECA TAX RATE ADJUSTMENT		0	S-12, LN 24	0	0	0	0	0
9		TOTAL INCOME ADJUSTMENTS		2,637,933	LN 6+7+8	0	553,954	0	325,939	1,758,040
10		OPERATING ITC AMORTIZATION		0	S-12, LN 25	0	0	0	0	0
11		OPERATING EXCESS DEF. TAXES		0	S-12, LN 26	0	0	0	0	0
12		TOTAL TAX CREDITS		0	LN 9+10	0	0	0	0	0
13		FEDERAL INCOME TAX BASE		0	LN 3-9-12	0	0	0	0	0
14		FIT AT NECA 0% RATE		0		0	0	0	0	0
15		FEDERAL INCOME TAX ALLOWANCE		0	LN 14-12	0	0	0	0	0
16		STATE INCOME TAX BASE		0	LN 13+14	0	0	0	0	0
17		STATE INCOME TAX @ 0%		0		0	0	0	0	0
18		TOTAL INCOME TAX ALLOWANCE		0	LN 15+17	0	0	0	0	0
19		OPERATING EXPENSE AND TAX		5,039,997	S-8, LN 21	0	1,050,310	0	1,005,691	2,983,996
20		NON-OPERATING EXPENSE		5,118	S-8, LN 26	0	1,042	0	1,138	2,938
21		BASIS FOR GROSS RECEIPTS TAX		7,529,994	LN5+18+19+20	0	1,575,336	0	1,302,618	4,652,040
22		GROSS RECEIPTS TAX RATE			AL-1, LN 39	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
23		GROSS RECEIPTS TAX		0	LN 21 X 22	0	0	0	0	0
24		TOTAL PART 36 REVENUE REQUIREMENT		7,529,994	LN 21+ 23	0	1,575,336	0	1,302,618	4,652,040

SUMMARY OF NET TELEPHONE PLANT, MTLs & SUPPLIES AND WORKING CAPITAL

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RUN DATE --- 6/2/2016
STUDY YEAR --- Jul16-Jun17
S - 2 PG. 1

LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
NET INVESTMENT SUMMARY										
1	2110	GENERAL SUPPORT FACILITIES		3,828,934	S-3, LN 10	0	749,763	0	754,254	2,324,917
2	2210	CENTRAL OFFICE SWITCHING EQ.		505,545	S-4, LN 52	0	300,711	0	0	204,834
3	2220	OPERATOR SYSTEMS EQUIPMENT		0	S-4, LN 41	0	0	0	0	0
4	2230	CENTRAL OFFICE TRANSMISSION EQ.		16,440,045	S-4, LN 78	0	2,467,876	0	6,147,474	7,824,695
5	2310	INFORMATION ORIG/TERM EQUIP.		0	S-5, LN 17	0	0	0	0	0
6	2410	CABLE AND WIRE FACILITIES		26,799,595	S-5, LN 42	0	5,797,382	0	2,469,793	18,532,420
7	2680	TANGIBLE ASSETS		0	S-3, LN 29	0	0	0	0	0
8	2690	INTANGIBLE ASSETS		0	S-3, LN 36	0	0	0	0	0
9	2001	TOTAL PLANT IN SERVICE		47,574,119	LN 1:LN 8	0	9,315,732	0	9,371,521	28,886,866
10		PERCENT DISTRIBUTION		100.0000%		0.0000%	19.5815%	0.0000%	19.6988%	60.7197%
11	2002	PROPERTY HELD FOR FUTURE USE		0	S-6, LN 9	0	0	0	0	0
12	2003	PLT. UNDER CONST. - SHORT TERM		4,667,536	S-6, LN 15	0	913,974	0	919,449	2,834,113
13	2004	PLT. UNDER CONST. - LONG TERM		0	S-6, LN 21	0	0	0	0	0
14	2005	TELEPHONE PLANT ADJUSTMENT		0	S-6, LN 27	0	0	0	0	0
15	2006	NON-OPERATING PLANT		0	DIRECT	0	0	0	0	0
16	2007	GOODWILL		0	DIRECT	0	0	0	0	0
17		TOTAL PROPERTY, PLANT & EQUIP..		52,241,655	LN9+LN11:LN16	0	10,229,706	0	10,290,970	31,720,979
18		PERCENT DISTRIBUTION		100.0000%		0.0000%	19.5815%	0.0000%	19.6988%	60.7197%
19	3100	ACCUM. DEPRECIATION - PLT. IN SERV.		29,259,339	S-7, LN 18	0	5,413,289	0	7,422,987	16,423,063
20	3200	ACCUM. DEPRECIATION-FUTURE USE		0	S-7, LN 20	0	0	0	0	0
21	3400	ACCUM. AMORTIZATION-TANGIBLE		0	S-7, LN 24	0	0	0	0	0
22	3500	ACCUM. AMORTIZATION-INTANGIBLE		0	S-7, LN 25	0	0	0	0	0
23	3600	ACCUM. AMORTIZATION-TEL.PLT.ADJ.		0	S-7, LN 26	0	0	0	0	0
24	4340	NONCURRENT DEF. INCOME TAX-NET		0	S-7, LN 36	0	0	0	0	0
25		NET TELEPHONE PLANT		22,982,316	LN17-LN19:LN24	0	4,816,417	0	2,867,983	15,297,916
26		PERCENT DISTRIBUTION		100.0001%		0.0000%	20.9571%	0.0000%	12.4791%	66.5639%
27	1220	MATERIALS AND SUPPLIES		959,787	S-6, LN 31	0	207,624	0	88,452	663,711
28	1402	INVEST. IN NONAFFILIATED CO.'S		0	S-6, LN 35	0	0	0	0	0
29	1439	EQUAL ACCESS EQUIPMENT		0	S-6, LN 36	0	0	0	0	0
30	1500	OTHER JURISDICTIONAL ASSETS		0	S-6, LN 37	0	0	0	0	0
31		OTHER DEBITS AND CREDITS- CR		101,383	S-7, LN 43	0	18,080	0	23,262	60,041
32		CASH WORKING CAPITAL		140,493	LN 45	0	29,987	0	29,909	80,596
33		NET TEL. PLT , MTLs ,CASH WK. CAP.		23,981,213	LN25+27:30-31+32	0	5,035,948	0	2,963,082	15,982,182
34		PERCENT DISTRIBUTION		100.0000%		0.0000%	20.9996%	0.0000%	12.3559%	66.6446%
CASH WORKING CAPITAL BASE:										
35		OPERATING EXP. (EXCL. OPER.& RENT REV.)		3,150,132	S-8, LN 15	0	676,970	0	687,379	1,785,783
36		OPERATING TAXES-OTHER		115,436	S-8, LN 18	0	20,672	0	20,796	73,968
37		EQUAL ACCESS EXPENSE		0	S-8, LN 20	0	0	0	0	0
38		NON-OPERATING EXPENSE		5,118	S-8, LN 26	0	1,042	0	1,138	2,938
39		TOTAL INTEREST EXPENSE - CWC		147,957	S-12, LN 20	0	31,007	0	18,464	98,486
40		GROSS RECEIPTS TAX FOR CWC CALC.		0	S-8, LN 45	0	0	0	0	0
41		NET FEDERAL INCOME TAX		0	S-9, LN 42	0	0	0	0	0
42		NET STATE INCOME TAX		0	S-9, LN 45	0	0	0	0	0
43		TOTAL CASH WORKING CAPITAL BASE		3,418,643		0	729,691	0	727,777	1,961,175
44		CASH WORKING CAPITAL RATE		4.1096%		4.1096%	4.1096%	4.1096%	4.1096%	4.1096%
45		CASH WORKING CAPITAL		140,493	LN 43 X LN 44	0	29,987	0	29,909	80,596

OTHER TELECOMMUNICATIONS PLANT

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RUN DATE --- 6/2/2016
STUDY YEAR --- Jul16-Jun17
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LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
1		BASIS FOR GENERAL SUPPORT FACILITY								
2		- CLASS A SEPARATIONS								
3		BIG THREE EXPENSES		1,623,860		0	289,592	0	372,591	961,677
4		PERCENT DISTRIBUTION		100.0001%		0.0000%	17.8336%	0.0000%	22.9448%	59.2217%
5		- CLASS B SEPARATIONS								
6		COE, IOT C & WF		43,745,185		0	8,565,969	0	8,617,267	26,561,949
7		PERCENT DISTRIBUTION		100.0000%		0.0000%	19.5815%	0.0000%	19.6988%	60.7197%
	2110	LAND AND SUPPORT ASSETS								
8		GENERAL PURPOSE COMPUTERS		0	LN 7+DIR.	0	0	0	0	0
9		OTHER GENERAL SUPPORT FACILITIES		3,828,933	LN 7+DIR.	0	749,763	0	754,254	2324917
10		TOTAL LAND & SUPPORT ASSETS		3,828,933		0	749,763	0	754,254	2,324,917
11		PERCENT DISTRIBUTION		100.0000%		0.0000%	19.5815%	0.0000%	19.6988%	60.7197%
12		GEN. SUPPORT ASSETS, COE, INFOR.								
13		ORIG/TERM, AND C & WF		47,574,118		0	9,315,732	0	9,371,521	28,886,866
14		PERCENT DISTRIBUTION		100.0000%		0.0000%	19.5815%	0.0000%	19.6988%	60.7197%
	2680	TANGIBLE ASSETS								
	2681	CAPITAL LEASES								
15		- GENERAL SUPPORT		0	LN 11+DIR	0	0	0	0	0
16		- CENTRAL OFFICE EQUIPMENT		0	S-4, LN 81	0	0	0	0	0
17		- INFORMATION ORIG/TERM EQ.		0	S-5, LN 18	0	0	0	0	0
18		- CABLE AND WIRE FACILITIES		0	S-5, LN 43	0	0	0	0	0
19		- UNDISTRIBUTED		0	LN 14+DIR	0	0	0	0	0
20		SUBTOTAL CAPITAL LEASES		0		0	0	0	0	0
21		2682 LEASEHOLD IMPROVEMENTS								
22		- GENERAL SUPPORT		0	LN 11+DIR	0	0	0	0	0
23		- CENTRAL OFFICE EQUIPMENT		0	S-4, LN 81	0	0	0	0	0
24		INFORMATION ORIG / TERM EQUIP.		0	S-5, LN 18	0	0	0	0	0
25		- CABLE AND WIRE FACILITIES		0	S-5, LN 43	0	0	0	0	0
26		UNDISTRIBUTED		0	LN 14-.DIR	0	0	0	0	0
27		SUBTOTAL LEASE HOLD IMPROV.		0		0	0	0	0	0
28		TOTAL TANGIBLE ASSETS		0		0	0	0	0	0
29		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
30		GEN. SUPPORT ASSETS, COE, INFOR.								
31		ORIG/TERM, C&WF, & TANG.ASSETS		47,574,118	LN 13+29	0	9,315,732	0	9,371,521	28,886,866
32		PERCENT DISTRIBUTION		100.0000%		0.0000%	19.5815%	0.0000%	19.6988%	60.7197%
33		2690 INTANGIBLE ASSETS								
34		ALLOCATED		0	LN 33	0	0	0	0	0
35		DIRECT ASSIGNMENT		0	DIRECT	0	0	0	0	0
36		TOTAL INTANGIBLES		0		0	0	0	0	0
37		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%

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CENTRAL OFFICE EQUIPMENT SEPARATIONS

RUN DATE --- 6/2/2016
STUDY YEAR --- Jul16-Jun17
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LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
SEPARATIONS FACTORS										
1		STANDARD WORK SECONDS								
2		--COMBINED TOLL & LOCAL SWBD		0.00000%	AL-1, LN 5	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3		--SEPARATE TOLL BOARDS		0.00000%	AL-1, LN 6	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4		--DSA BOARDS		0.00000%	AL-1, LN 7	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5		--DSB BOARDS		0.00000%	AL-1, LN 8	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6		--DIRECTORY ASSISTANCE BOARDS		0.00000%	AL-1, LN 9	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7		--TSPS COMPLEX		0.00000%	AL-1, LN 10	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8		SERVICE OBSERVING MOU		100.00000%	AL-1, LN 11	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
9		PROCESSOR REAL TIME-PTA		100.00000%	AL-1, LN 12	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
10		PROCESSOR REAL TIME-TSPS CMLX		100.00000%	AL-1, LN 13	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
11		TANDEM SWITCHING MOU (FACTOR)		100.00000%	AL-1, LN 14	0.0000%	46.8481%	0.0000%	0.0000%	53.1519%
12		RESERVED FOR FUTURE USE		100.00000%	AL-1, LN 15	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
13		DIAL EQUIPMENT MOU (DEM FACTOR)		100.00000%	AL-1, LN 16	0.0000%	59.4825%	0.0000%	0.0000%	40.5175%
14		REL. MOU - EX. TRUNK (FACTOR)		100.00000%	AL-1, LN 18	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
15		HOST/REMOTE MOU MILES (FACTOR)		100.00000%	AL-1, LN 24	0.0000%	19.8275%	0.0000%	0.0000%	80.1725%
16		EQUIP. FURNISHED OTHERS FACTOR		0.00000%	AL-1, LN 25	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CENTRAL OFFICE EQ BOOK COST										
17		OPERATOR SYSTEMS EQUIPMENT								
18	2220	MANUAL SWITCHBOARDS	1.1							
19		COMBINED TOLL & LOCAL		0	LN 2	0	0	0	0	0
20		SEPARATE TOLL		0	LN 3	0	0	0	0	0
21		SEPARATED SA		0	LN 4	0	0	0	0	0
22		SEPARATED SB		0	LN 5	0	0	0	0	0
23		DIRECT ASSIGNMENT		0	DIRECT					
24		SUBTOTAL MANUAL BOARDS		0		0	0	0	0	0
25		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
26	2220	AUXILIARY SWITCHBOARDS	1.2							
27		DIRECTORY ASSISTANCE		0	LN 6+DIR	0	0	0	0	0
28		INTERCEPT		0	SLU	0	0	0	0	0
29		TOLL		0	LN 3+DIR	0	0	0	0	0
30		SUBTOTAL AUXILIARY BOARDS		0		0	0	0	0	0
31		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
32	2220	SERVICE OBSERVING BOARDS	1.3							
33		TOLL		0	LN 8	0	0	0	0	0
34		EXCHANGE		0	DIRECT	0	0	0	0	0
35		DIRECT ASSIGNMENT		0	DIRECT	0	0	0	0	0
36		SUBTOTAL SERVICE OBSERVING		0		0	0	0	0	0
37		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
38	2220	TRAFFIC SERV. POSITIONS TSPS	1.4							
39		OPERATOR		0	LN 7+DIR	0	0	0	0	0
40		REMOTE TRIO ARRANGEMENTS RTA		0	LN 9+DIR	0	0	0	0	0
41		OTHER		0	LN 10+DIR	0	0	0	0	0
42		SUBTOTAL SERVICE OBSERVING		0		0	0	0	0	0
43		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
44		TOTAL OPERATOR SYSTEMS EQUIP.		0		0	0	0	0	0
45		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%

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CENTRAL OFFICE EQUIPMENT SEPARATIONS

RUN DATE --- 6/2/2016
STUDY YEAR --- Jul16-Jun17
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LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
	2210	TANDEM SWITCHING EQUIPMENT	2.0							
43		ACCESS	2.1	0	LN 11+DIR	0	0	0	0	0
44		NON ACCESS	2.2	0	DIRECT	0	0	0	0	0
45		RESERVED	2.3	0	LN 12+DIRECT	0	0	0	0	0
46		SUBTOTAL TANDEM SWITCHING		0		0	0	0	0	0
47		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
	2210	LOCAL SWITCHING EQUIPMENT	3.0							
48		SWITCHED ACCESS	3.1	505,545	LN 13, DIRECT	0	300,711	0	0	204,834
49		EQUAL ACCESS	3.2	0	AL-1, LN 27	0	0	0	0	0
50		SUBTOTAL LOCAL SWITCHING		505,545		0	300,711	0	0	204,834
51		PERCENT DISTRIBUTION		100.0000%		0.0000%	59.4825%	0.0000%	0.0000%	40.5175%
52		TOTAL SWITCHING EQUIPMENT		505,545		0	300,711	0	0	204,834
53		PERCENT DISTRIBUTION		100.0000%		0.0000%	59.4825%	0.0000%	0.0000%	40.5175%
	2230	CENTRAL OFFICE TRANSMISSION								
54		EXCHANGE CIRCUIT								
55		EXCHANGE LINE WIDEBAND (DSL)	4.11	5,900,759	DIRECT	0	0	0	5,900,759	0
56		TRUNK-EAS	4.121	304,790	DIRECT					304,790
57		EXCHANGE WIDEBAND (NON DSL)	4.111	256057	AL-1, LN 55	0	0	0	198,731	57,326
58		TRUNK-BASIC	4.123	0	LN14+DIR	0	0	0	0	0
59		TRUNK-SPECIAL	4.124	0	DIRECT	0	0	0	0	0
60		SUBSCRIBER LINE - BASIC	4.131	9,517,097	AL-1, LN 47	0	2,276,099	0	5,729	7,235,269
61		SUBSCRIBER LINE - SPECIAL	4.132	0	DIRECT	0	0	0	0	0
62		SUBTOTAL EXCHANGE CIRCUIT		15,978,703		0	2,276,099	0	6,105,219	7,597,385
63		PERCENT DISTRIBUTION		100.0000		0.0000%	14.2446%	0.0000%	38.2085%	47.5469%
64		INTEREXCHANGE CIRCUIT								
65		FURNISHED OTHERS - I/S	4.21	0	DIRECT	0	0	0	0	0
66		IX WIDEBAND (NON DSL, DSL)	4.22	49,875	AL-1, LN 57	0	0	0	39,484	10,391
67		OTHER-JOINT MTS	4.231	411,467	AL-1, LN 49	0	191,777	0	2,771	216,919
68		OTHER - SPECIAL ACCESS	4.232	0	DIRECT	0	0	0	0	0
69		NON ACCESS	4.24	0	DIRECT	0	0	0	0	0
70		SUBTOTAL INTEREXCHANGE CIRC.		461,342		0	191,777	0	42,255	227,310
71		PERCENT DISTRIBUTION		100.0000%		0.0000%	41.5694%	0.0000%	9.1591%	49.2715%
72		HOST/REMOTE CIRCUIT								
73		EXCLUDING WATS	4.31	0	LN 15+DIR	0	0	0	0	0
74		CLOSED END WATS	4.32	0	DIRECT	0	0	0	0	0
75		SUBTOTAL INTEREXCHANGE CIRC.		0		0	0	0	0	0
76		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
77		EQUIPMENT RENTED TO OTHERS		0	LN 16+DIR	0	0	0	0	0
78		TOTAL TRANSMISSION EQUIPMENT		16,440,045		0	2,467,876	0	6,147,474	7,824,695
79		PERCENT DISTRIBUTION		100.0000%		0.0000%	15.0114%	0.0000%	37.3933%	47.5953%
80		TOTAL CENTRAL OFFICE EQUIPMENT		16,945,590		0	2,768,587	0	6,147,474	8,029,529
81		PERCENT DISTRIBUTION		100.0000%		0.0000%	16.3381%	0.0000%	36.2777%	47.3842%

INFORMATION ORIGATION/TERMINATION AND CABLE & WIRE FACILITIES SEPARATIONS

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RUN DATE --- 6/2/2016
STUDY YEAR --- Jul16-Jun17
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LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
SEPARATION FACTORS										
1		SUBSCRIBER PLANT FACTOR (SPF)		100.0000%	AL-1, LN 20	0.0000%	25.0000%	0.0000%	0.0000%	75.0000%
2		RELATIVE MOU'S - COINLESS PAY TEL.		100.0000%	AL-1, LN 26	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
3		LOOP COUNT PERCENT DISTRIB.		100.0000%	AL-1, LN 47	0.0000%	23.9159%	0.0000%	0.0602%	76.0239%
4		EXCH. WIDEBAND CHAN. PERC. DIST.		100.0000%	AL-1, LN 55	0.0000%	0.0000%	0.0000%	77.6119%	22.3881%
5		IX WB CCT MI PERCENT DIST.		100.0000%	AL-1, LN 53	0.0000%	0.0000%	0.0000%	78.1006%	21.8994%
6		CIRCUIT MILES PERCENT DIST.		100.0000%	AL-1, LN 51	0.0000%	47.3193%	0.0000%	0.7210%	51.9597%
7		REL. MOU'S - EX. TRUNK (FACTOR)		100.0000%	AL-1, LN 18	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
8		HOST/REMOTE MOU MILES (FACTOR)		100.0000%	AL-1, LN 24	0.0000%	19.8275%	0.0000%	0.0000%	80.1725%
9		EQUIP. FURNISHED OTHERS FACTOR		100.0000%	AL-1, LN 25	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
2310 INFORMATION ORIG/TERM EQUIP.										
10		OTHER IOT EQUIPMENT	1.0							
11		COIN PUBLIC TELEPHONE EQ.	1.1	0	LN 1, DIR	0	0	0	0	0
12		COINLESS PUBLIC TEL. EQ.	1.2	0	LN 1, DIR	0	0	0	0	0
13		OTHER ORIG/TERM EQUIPMENT	1.3	0	LN 1, DIR	0	0	0	0	0
14		SUBTOTAL ORIG/TERM EQUIPMENT		0		0	0	0	0	0
15		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
16		NEW CUSTOMER PREMISE EQUIP.	2.0	0	DIRECT	0	0	0	0	0
17		TOTAL INFO ORIG/TEAM EQUIPMENT		0		0	0	0	0	0
18		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
2410 CABLE AND WIRE FACILITIES										
19		SUBSCRIBER LINE (JOINT)		23,956,182	LN 3	0	5,729,337	0	14,422	18,212,423
20		SUBSCRIBER LINE (DIRECT)		0	DIRECT	0	0	0	0	0
21		SUBTOTAL SUBSCRIBER LINE	1.0	23,956,182		0	5,729,337	0	14,422	18,212,423
22		EXCHANGE WIDEBAND (NON DSL)		644,811	LN 4	0	0	0	500,450	144,361
23		EXCHANGE WIDEBAND (DSL)		1,934,433	DIRECT	0	0	0	1,934,433	0
24		SUBTOTAL EXCHANGE WIDEBAND	2.1	2,579,244		0	0	0	2,434,883	144,361
25		EXCHANGE TRUNK (JOINT)		0	LN 7	0	0	0	0	0
26		EXCHANGE TRUNK (DIRECT)		96,051	DIRECT	0	0	0	0	96,051
27		SUBTOTAL EXCHANGE TRUNK	2.2	96,051		0	0	0	0	96,051
28		INTEREXCH. WIDEBAND (NON DSL)		22,229	LN 5	0	0	0	17,361	4,868
29		INTEREXCH. WIDEBAND (DSL)		2,090	DIRECT	0	0	0	2,090	0
30		SUBTOTAL INTEREXCH. WIDEBAND	2.3	24,319		0	0	0	19,451	4,868
31		INTEREXCH. TRK. (ACCESS-JOINT)		143,799	LN 6	0	68,045	0	1,037	74,717
32		INTEREXCH. TRK. (ACC.-SPECIAL)		0	DIRECT	0	0	0	0	0
33		SUBTOTAL INTEREXCH. TRUNK	3.2	143,799		0	68,045	0	1,037	74,717
34		INTEREX. TRK. (NON ACC-DIR.)	3.3	0	DIRECT	0	0	0	0	0
35		HOST/REMOTE EXCL.WATS(JOINT)		0	LN 8	0	0	0	0	0
36		HOST/REMOTE EXCL.WATS (DIR.)		0	DIRECT	0	0	0	0	0
37		SUBTOTAL HOST/REMOTE EX.WATS	4.1	0		0	0	0	0	0
38		HOST/REMOTE CLOSED END WATS	4.2	0	DIRECT	0	0	0	0	0
39		EQUIPMENT FURNISHED OTHERS		0	LN 9	0	0	0	0	0
40		EQUIPMENT FURN.OTHERS (DIR.)		0	DIRECT	0	0	0	0	0
41		SUBTOTAL EQUIP. FURN. OTHERS	5.0	0		0	0	0	0	0
42		TOTAL CABLE & WIRE FACILITIES		26,799,595		0	5,797,382	0	2,469,793	18,532,420
43		PERCENT DISTRIBUTION		100.0000%		0.0000%	21.6323%	0.0000%	9.2158%	69.1519%

OTHER TELEPHONE PLANT AND DEFERRED CHARGES

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RUN DATE --- 6/2/2016
STUDY YEAR --- Jul16-Jun17
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LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
1	2001	TELEPHONE PLANT IN SERVICE		100.0000%	S-2, LN 10	0.0000%	19.5815%	0.0000%	19.6988%	60.7197%
2	2410	CABLE AND WIRE FACILITIES		100.0000%	S-5, LN 43	0.0000%	21.6323%	0.0000%	9.2158%	69.1519%
3		EQUAL ACCESS MINUTES OP USE		100.0000%	AL-1, LN 27	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
4	2002	OTHER TELECOMMUNICATIONS PLANT PROPERTY HELD FOR FUTURE USE								
5		GENERAL SUPPORT		0	S-3, LN 11	0	0	0	0	0
6		CENTRAL OFFICE EQUIPMENT		0	S-4, LN 81	0	0	0	0	0
7		CABLE AND WIRE FACILITIES		0	S-5, LN 43	0	0	0	0	0
8		UNDISTRIBUTED		0	LN 1, DIR	0	0	0	0	0
9		TOTAL PROP. HELD FOR FUT. USE		0		0	0	0	0	0
10	2003	TEL PLANT UNDER CONSTRUCTION								
11		GENERAL SUPPORT		0	S-3, LN 11	0	0	0	0	0
12		CENTRAL OFFICE EQUIPMENT		0	S-4, LN 81	0	0	0	0	0
13		CABLE AND WIRE FACILITIES		0	S-5, LN 43	0	0	0	0	0
14		UNDISTRIBUTED		4,667,536	LN 1, DIR	0	913,974	0	919,449	2,834,113
15		TOTAL TPUC - SHORT TERM		4,667,536		0	913,974	0	919,449	2,834,113
16	2004	(REMOVED 9/06/95)								
17		GENERAL SUPPORT		0	S-3, LN 11	0	0	0	0	0
18		CENTRAL OFFICE EQUIPMENT		0	S-4, LN 81	0	0	0	0	0
19		CABLE AND WIRE FACILITIES		0	S-5, LN 43	0	0	0	0	0
20		UNDISTRIBUTED		0	LN 1, DIR	0	0	0	0	0
21		TOTAL TPUC - LONG-TERM		0		0	0	0	0	0
22	2005	TELEPHONE PLANT ADJUSTMENT								
23		GENERAL SUPPORT		0	S-3, LN 11	0	0	0	0	0
24		CENTRAL OFFICE EQUIPMENT		0	S-4, LN 81	0	0	0	0	0
25		CABLE AND WIRE FACILITIES		0	S-5, LN 43	0	0	0	0	0
26		UNDISTRIBUTED		0	LN 1, DIR	0	0	0	0	0
27		TOTAL TEL. PLANT ADJUSTMENT		0		0	0	0	0	0
28		TOTAL OTHER TELEPHONE PLANT		4,667,536		0	913,974	0	919,449	2,834,113
29	1220	MATERIALS AND SUPPLIES								
30		CPE		0	DIRECT	0	0	0	0	0
31		OTHER		959,787	LN 2, DIR	0	207,624	0	88,452	663,711
32		TOTAL MATERIALS AND SUPPLIES		959,787		0	207,624	0	88,452	663,711
33		PERCENT DISTRIBUTION		100.0000%		0.0000%	21.6323%	0.0000%	9.2158%	69.1519%
34	1402	INVESTMENT IN AFFILIATED CO.'S								
35		RTB STOCK		0	LN 1	0	0	0	0	0
36		OTHER		0	DIRECT	0	0	0	0	0
37		TOTAL INV. IN AFFILIATED CO.'S		0		0	0	0	0	0
38	1439	EQUAL ACCESS EQUIPMENT		0	LN 3	0	0	0	0	0
39	1500	OTHER JURISDICT. ASSETS-NET		0	DIRECT	0	0	0	0	0

ACCUMULATED DEPRECIATION AND AMORTIZATION SEPARATIONS

Winnebago Coop Telecom Assn-IA
INTERSTATE
SAC 351337

RUN DATE --- 6/2/2016
STUDY YEAR --- Jul16-Jun17
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LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
1	2110	TOTAL LAND & SUPPORT ASSETS		100.0000%	S-3, LN 11	0.0000%	19.5815%	0.0000%	19.6988%	60.7197%
2	2230	TOTAL CENTRAL OFFICE EQUIPMENT		100.0000%	S-4, LN 81	0.0000%	16.3381%	0.0000%	36.2777%	47.3842%
3	2310	TOTAL INFO ORIG/TERM EQUIPMENT		100.0000%	S-5, LN 18	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
4	2410	TOTAL CABLE & WIRE FACILITIES		100.0000%	S-5, LN 43	0.0000%	21.6323%	0.0000%	9.2158%	69.1519%
5		GEN.SUPPORT, COE, IOT AND C&WF		100.0000%	S-3, LN 14	0.0000%	19.5815%	0.0000%	19.6988%	60.7197%
6	2681	CAPITAL LEASES		100.0000%	S-3, LN 21	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
7	2682	LEASEHOLD IMPROVEMENTS		100.0000%	S-3, LN 28	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
8	2680	TOTAL TANGIBLE ASSETS		100.0000%	S-3, LN 30	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
9	2690	TOTAL INTANGIBLES		100.0000%	S-3, LN 37	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
10	2005	TOTAL TEL. PLANT ADJUSTMENT		100.0000%	S-6, LN 27	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
11	3100	ACCUM. DEPREC. - PLT. IN SERV.								
12		GENERAL SUPPORT		3,397,444	LN 1, DIR	0	665,270	0	669,256	2,062,918
13		COE. OPERATOR SYSTEMS		0	S-4, LN 42	0	0	0	0	0
14		COE. SWITCHING		505,545	S-4, LN 53	0	300,711	0	0	204,834
15		COE. TRANSMISSION		15,675,418	S-4, LN 79	0	2,353,100	0	5,861,556	7,460,762
16		INFORMATION ORIG/TERM EQUIP.		0	LN 3, DIR	0	0	0	0	0
17		CABLE AND WIRE FACILITIES		9,680,932	LN 4, DIR	0	2,094,208	0	892,175	6,694,549
18		UNDISTRIBUTED		0	LN 5, DIR	0	0	0	0	0
19		TOTAL ACCUM.DEPR.-PLT.IN SERV.		29,259,339		0	5,413,289	0	7,422,987	16,423,063
19		PERCENT DISTRIBUTION		100.0000%		0.0000%	18.5011%	0.0000%	25.3696%	56.1293%
20	3200	ACCUM. DEPRECIATION-FUTURE USE		0	S-6, LN 1	0	0	0	0	0
21	3400	ACCUMULATED AMORTIZATION TANGIBLE								
22		CAPITAL LEASES		0	LN 6, DIR	0	0	0	0	0
23		LEASEHOLD IMPROVEMENTS		0	LN 7, DIR	0	0	0	0	0
24		UNDISTRIBUTED		0	LN 8, DIR	0	0	0	0	0
25		TOTAL ACCUM. AMORT.-TANG.ASSETS		0		0	0	0	0	0
26	3500	ACCUM. AMORTIZATION-INTANGIBLES		0	LN 9, DIR	0	0	0	0	0
27	3600	ACCUM. AMORTIZATION-TEL.PLT.ADJ.		0	LN 10, DIR	0	0	0	0	0
28		TOTAL ACCUM. AMORT-INTANGIBLES		0		0	0	0	0	0
28		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
29	4340	NET NONCURRENT DEF. INCOME TAX								
30		- GENERAL SUPPORT		0	LN 1, DIR	0	0	0	0	0
31		- C.O.E. OPERATOR SYSTEMS		0	S-4, LN 42	0	0	0	0	0
32		- C.O.E. SWITCHING		0	S-4, LN 53	0	0	0	0	0
33		- C.O.E. TRANSMISSION		0	S-4, LN 79	0	0	0	0	0
34		- INFORMATION ORIG/TERM EQUIP.		0	LN 3, DIR	0	0	0	0	0
35		- CABLE AND WIRE FACILITIES		0	LN 4, DIR	0	0	0	0	0
36		- UNDISTRIBUTED		0	LN 5, DIR	0	0	0	0	0
37		TOTAL NET DEFERRED INCOME TAX		0		0	0	0	0	0
37		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
38	1410	OTHER NC ASSETS-BENEFITS (DR)		0	S-3, LN 4	0	0	0	0	0
39	4310	OTHER LT LIABILITIES-BENEFITS (CR)		101,383	S-3, LN 4	0	18,080	0	23,262	60,041
40	4040	CUSTOMER DEPOSITS (CR)		0	S-2, LN 10	0	0	0	0	0
41		RESERVED		0	LN 4, DIR	0	0	0	0	0
42	4360	OTHER DEFERRED CREDITS - NET		0	LN 5, DIR	0	0	0	0	0
43		TOTAL OTHER DEBITS AND CREDITS		101,383		0	18,080	0	23,262	60,041
44		PERCENT DISTRIBUTION		100.0000%		0.0000%	17.8334%	0.0000%	22.9447%	59.2220%

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SUMMARY OF OPERATING EXPENSE AND TAX

RUN DATE --- 6/2/2016
STUDY YEAR --- Jul16-Jun17
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LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
OPERATING EXP AND TAX SUMMARY										
1	6110	NETWORK SUPPORT EXPENSE		0	S-9, LN 7	0	0	0	0	0
2	6120	GENERAL SUPPORT EXPENSE		111,578	S-9, LN 8	0	21,849	0	21,980	67,749
3	6210	TOTAL CENTRAL OFFICE EXPENSE		398,869	S-9, LN 15	0	65,167	0	144,701	189,001
4	6310	TOTAL INFOR. ORIG/TERM EXPENSE		0	S-9, LN 21	0	0	0	0	0
5	6410	TOTAL CABLE & WIRE FACIL. EXP.		348,448	S-9, LN 25	0	75,377	0	32,112	240,959
6	6510	OTHER PROPERTY, PLT. & EQ. EXP.		0	S-10, LN 11	0	0	0	0	0
7	6530	NETWORK OPERATIONS EXPENSE		220,402	S-10, LN 13	0	43,158	0	43,417	133,827
8	6540	ACCESS CHARGE EXPENSE		97,831	S-10, LN 14	0	97,363	0	0	468
9	6610	MARKETING EXPENSE		190,645	S-11, LN 13	0	49,742	0	11,581	129,322
10	6620	CUSTOMER SERVICES EXPENSE		465,496	S-11, LN 43	0	56,148	0	140,780	268,568
11	6710	EXECUTIVE AND PLANNING EXPENSE		475,230	S-12, LN9+10	0	84,751	0	109,041	281,438
12	6720	GENERAL & ADMINISTRATIVE EXP.		841,225	S-12, LN12+13	0	183,329	0	183,716	474,180
13	7540	INTEREST ON CUSTOMER DEPOSITS		408	S-12, LN 36	0	86	0	51	271
14	5240	RENT REVENUE		0	S-12, LN 35	0	0	0	0	0
15		SUBTOTAL OPERATING EXPENSES		3,150,132		0	676,970	0	687,379	1,785,783
16		PERCENT DISTRIBUTION		100.0000%		0.0000%	21.4902%	0.0000%	21.8206%	56.6891%
17	6560	DEPRECIATION & AMORTIZATION		1,774,429	S-10, LN24+31	0	352,668	0	297,516	1,124,245
18	7241	OPERATING TAXES-OTHER		115,436	S-12, LN 32	0	20,672	0	20,796	73,968
19	7220	OPERATING FIT- ENVIRONMENTAL		0	S-12, LN 30	0	0	0	0	0
20		EQUAL ACCESS EXPENSE		0	S-12, LN 16	0	0	0	0	0
21		SUBTOTAL OPERATING EXP. & TAX		5,039,997		0	1,050,310	0	1,005,691	2,983,996
22		PERCENT DISTRIBUTION		100.0000%		0.0000%	20.8395%	0.0000%	19.9542%	59.2063%
23	7370	NON OPERATING EXPENSE								
24	7371	ABANDONED CONSTRUCTION		0	S-2, LN 10	0	0	0	0	0
25	7372	CONTRIBUTIONS		5,118	S-12, LN 15	0	1,042	0	1,138	2,938
26	7374	OTHER		0	DIRECT	0	0	0	0	0
27		SUBTOTAL NON-OPERATING EXP.		5,118		0	1,042	0	1,138	2,938
27		PERCENT DISTRIBUTION		100.0000%		0.0000%	20.3595%	0.0000%	22.2353%	57.4052%
28	7340	ALLOW. FOR FUNDS USED/CONST. - CR		153,054	S-12, LN 3	0	29,970	0	30,150	92,934
GROSS RECEIPTS TAX CALCULATION FOR CASH WORKING CAPITAL:										
29		NET TELEPHONE PLANT		22,982,316	S-2, LN 25	0	4,816,417	0	2,867,983	15,297,916
30		MATERIALS & SUPPLIES		959,787	S-2, LN 27	0	207,624	0	88,452	663,711
31		INVEST. IN NONAFFILIATED CO.'S		0	S-2, LN 28	0	0	0	0	0
32		EQUAL ACCESS INVESTMENT		0	S-2, LN 29	0	0	0	0	0
33		OTHER JURISDICTIONAL ASSETS		0	S-2, LN 30	0	0	0	0	0
34		OTHER DEBITS AND CREDITS- NET		101,383	S-2, LN 31	0	18,080	0	23,262	60,041
35		TOTAL		23,840,720		0	5,005,961	0	2,933,173	15,901,586
36		RATE OF RETURN				11.0000%	11.0000%	11.0000%	11.0000%	11.0000%
37		RETURN ON INVESTMENT		2,622,479		0	550,656	0	322,649	1,749,174
38		OPERATING EXPENSES & TAXES		5,039,997	S-8, LN 21	0	1,050,310	0	1,005,691	2,983,996
39		NON-OPERATING EXPENSES & TAXES		5,118	S-8, LN 26	0	1,042	0	1,138	2,938
40		NET FEDERAL INCOME TAX		0	S-9, LN 42	0	0	0	0	0
41		NET STATE INCOME TAX		0	S-9, LN 45	0	0	0	0	0
42		ALLOW. FOR FUNDS USED/CONST.		153,054	S-8, LN 28	0	29,970	0	30,150	92,934
43		GROSS RECEIPTS TAX BASE		7,514,540		0	1,572,038	0	1,299,328	4,643,174
44		GROSS RECEIPTS TAX RATE				0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
45		GROSS REC. TAX FOR CASH WK. CAPITAL		0		0	0	0	0	0

PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

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LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
ALLOCATION FACTORS										
1	2110	TOTAL LAND & SUPPORT ASSETS		100.0000%	S-3, LN 11	0.0000%	19.5815%	0.0000%	19.6988%	60.7197%
2	2210	TOTAL CENTRAL OFFICE EQUIPMENT		100.0000%	S-4, LN 81	0.0000%	16.3381%	0.0000%	36.2777%	47.3842%
3	2310	COIN PUBLIC TELEPHONE EQ.		100.0000%	S-5, LN 11	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
4	2310	COINLESS PUBLIC TEL. EQ.		100.0000%	S-5, LN 12	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
5	2310	OTHER ORIG/TERM EQUIPMENT		100.0000%	S-5, LN 13	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
6	2410	TOTAL CABLE & WIRE FACILITIES		100.0000%	S-5, LN 43	0.0000%	21.6323%	0.0000%	9.2158%	69.1519%
7	6110	NETWORK SUPPORT EXPENSE		0	LN 1, DIR	0	0	0	0	0
6	6120	GENERAL SUPPORT EXPENSE		111,578	LN 1, DIR	0	21,849	0	21,980	67,749
9		TOTAL GENERAL SUPPORT EXP.		111,578		0	21,849	0	21,980	67,749
10		PERCENT DISTRIBUTION		100.0000%		0.0000%	19.5818%	0.0000%	19.6992%	60.7190%
11	6210	CENTRAL OFFICE SWITCHING EXP.		143,818	LN 2, DIR	0	23,497	0	52,174	68,147
12	6220	OPERATOR SYSTEMS EXPENSE		0	LN 2, DIR	0	0	0	0	0
13	6230	COE TRANSMISSION EXPENSE		255,051	LN 2, DIR	0	41,670	0	92,527	120,854
14	6200	UNDISTRIBUTED		0	LN 2, DIR	0	0	0	0	0
15		TOTAL CENTRAL OFFICE EXPENSE		398,869		0	65,167	0	144,701	189,001
16		PERCENT DISTRIBUTION		100.0000%		0.0000%	16.3380%	0.0000%	36.2778%	47.3842%
17	6310	COIN PUBLIC TELEPHONE IOT EXPENSE		0	LN 3	0	0	0	0	0
18		COINLESS PUBLIC TELEPHONE IOT EXP.		0	LN 4	0	0	0	0	0
19		OTHER IOT EXPENSE		0	LN 5, DIR	0	0	0	0	0
20		CPE		0	DIRECT	0	0	0	0	0
21		TOTAL INFOR ORIG/TERM EXPENSE		0		0	0	0	0	0
22		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
23	6410	TOTAL CABLE & WIRE FACIL. EXP.		348,448	LN 6	0	75,377	0	32,112	240,959
24		DIRECT ASSIGNMENT		0	DIRECT	0	0	0	0	0
25		TOTAL CABLE & WIRE FACIL. EXP.		348,448		0	75,377	0	32,112	240,959
26		PERCENT DISTRIBUTION		100.0000%		0.0000%	21.6322%	0.0000%	9.2157%	69.1521%
27		TOTAL PLANT SPECIFIC EXPENSES		858,895		0	162,393	0	198,793	497,709
FEDERAL & STATE INCOME TAX CALCULATIONS FOR GROSS RECEIPTS TAX & CASH WORKING CAPITAL:										
28		NET TELEPHONE PLANT (EXCL. CWC)		23,840,720	S-8, LN 35	0	5,005,961	0	2,933,173	15,901,586
29		RATE OF RETURN				11.0000%	11.0000%	11.0000%	11.0000%	11.0000%
30		RETURN ON INVESTMENT		2,622,479	LN 28X29	0	550,656	0	322,649	1,749,174
31		LESS: OPER. FIXED CHARGES		147,957	S-12, LN 18	0	31,007	0	18,464	98,486
32		LESS: OPER. ITC AMORTIZATION		0	S-12, LN 28	0	0	0	0	0
33		LESS: OPER. EXCESS DEP. TAXES		0	S-12, LN 33	0	0	0	0	0
34		FIT BASE BEFORE PATRONAGE EXCL.		2,474,522		0	519,649	0	304,185	1,650,688
35		% OF PATRONAGE MARGIN EXCL.		100.0000%	PG. 1, LN 43	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
36		OTHER INCOME ADJ.: SCHEDULE M-1		2,474,522	LN 34X35	0	519,649	0	304,185	1,650,688
37		NET FIT BASE (@ EC'S EFFECTIVE RATE)		0	LN 34-LN 36	0	0	0	0	0
38		FIT RATE (EFFECTIVE GROSSED UP)		0.0000%	S-10, LN 44	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
39		FIT BEFORE TAX CREDITS		0	LN 37X38	0	0	0	0	0
40		LESS: OPER. ITC AMORTIZATION		0	S-12, LN 28	0	0	0	0	0
41		LESS: OPER. EXCESS DEF. TAXES		0	S-12, LN 33	0	0	0	0	0
42		NET FIT FOR GROSS RECEIPTS & CWC CALC.		0	LN 39-40-41	0	0	0	0	0
43		STATE INCOME TAX BASE		0	LN 37+LN 39	0	0	0	0	0
44		SIT RATE (EFFECTIVE GROSSED UP)		0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
45		NET SIT FOR GROSS RECEIPTS & CWC CALC.		0	LN 43 X 44	0	0	0	0	0

PLANT NON-SPECIFIC OPERATIONS EXPENSE SEPARATIONS

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LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
1	2001	TOTAL PLANT IN SERVICE		100.0000%	S-2, LN 10	0.0000%	19.5815%	0.0000%	19.6988%	60.7197%
2	2681	CAPITAL LEASES		100.0000%	S-7, LN 6	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
3	2682	LEASEHOLD IMPROVEMENTS		100.0000%	S-7, LN 7	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
4	2681	TANGIBLE ASSETS		100.0000%	S-3, LN 30	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
5	2690	INTANGIBLE ASSETS		100.0000%	S-3, LN 37	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
6	2005	TOTAL TEL. PLANT ADJUSTMENT		100.0000%	S-7, LN 10	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
7		COE, IOT AND C & WF		100.0000%	S-3, LN 7	0.0000%	19.5815%	0.0000%	19.6988%	60.7197%
8	6510	UNDISTRIBUTED		0	LN 1, DIR	0	0	0	0	0
9	6511	PLANT HELD FOR FUTURE USE EXP.		0	LN 1, DIR	0	0	0	0	0
10	6512	MTLS. & SUPPLIES . EXP.		0	LN 1, DIR	0	0	0	0	0
11		TOTAL OTHER PROP., PLANT & EQUIP. EXP.		0		0	0	0	0	0
12		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
13	6530	NETWORK OPERATIONS EXPENSE		220,402	LN 7, DIR	0	43,158	0	43,417	133,827
14	6540	ACCESS CHARGE EXPENSE		97,831	DIRECT	0	97,363	0	0	468
15	6560	GENERAL SUPPORT		73,337	S-3, LN 11	0	14,360	0	14,447	44,530
16	6560	C.O.E. OPERATOR SYSTEMS		0	S-4, LN 42	0	0	0	0	0
17	6560	C.O.E. SWITCHING		0	S-4, LN 53	0	0	0	0	0
18	6560	C.O.E.TRANSMISSION		448,229	S-4, LN 79	0	67,285	0	167,608	213,336
19	6560	INFORMATION ORIG/TERM EQUIP.		0	S-5, LN 18	0	0	0	0	0
20	6560	CABLE AND WIRE FACILITIES		1,252,863	S-5, LN 43	0	271,023	0	115,461	866,379
21	6560	UNDISTRIBUTED		0	S-3, LN 14	0	0	0	0	0
22		TOTAL DEPR. EXP. - PLT. IN SERV.		1,774,429		0	352,668	0	297,516	1,124,245
23	6562	PLANT HELD FOR FUTURE USE		0	LN 1, DIR	0	0	0	0	0
24		TOTAL DEPRECIATION EXPENSE		1,774,429		0	352,668	0	297,516	1,124,245
25		PERCENT DISTRIBUTION		100.0000%		0.0000%	19.8750%	0.0000%	16.7669%	63.3581%
26		AMORTIZATION EXPENSE								
27	--CAPITAL LEASE		0	LN 2, DIR	0	0	0	0	0	0
28	--LEASEHOLD IMPROVEMENTS		0	LN 3, DIR	0	0	0	0	0	0
29	--UNDISTRIBUTED		0	LN 4, DIR	0	0	0	0	0	0
30	INTANGIBLE ASSETS		0	LN 5, DIR	0	0	0	0	0	0
31	OTHER-TEL PLANT ADJ		0	LN 6, DIR	0	0	0	0	0	0
32		TOTAL AMORTIZATION EXPENSE		0		0	0	0	0	0
32		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
		TOTAL PLANT NON-SPECIFIC EXPENSES		2,092,662		0	493,189	0	340,933	1,258,540
33		EFFECTIVE FIT RATE CALCULATIONS FOR GROSS RECEIPTS TAX & CASH WORKING CAPITAL:								
34		FIT BASE (FOR GR TAX & CWC)	0	S-9, LN 37	(EQUALS ZERO IF AL-1, LN40 INDICATES ZERO FIT %)					
36		FIT ON \$0- \$50,000 @15%	0							
36		FIT ON \$50,000 -\$75,000 @25%	0							
36		FIT ON \$75,000 -\$100,000 @34%	0							
37		FIT ON \$100,000 -\$335,000 @39%	0							
38		FIT ON \$335,000 -\$10,000,000 @34%	0							
39		FIT ON \$10,000,000 -\$15,000,000 @35%	0							
40		FIT ON \$15,000,000- \$18,333,333 @38%	0							
41		FIT ON OVER \$18,333,333 @35%	0							
42		TOTAL FIT BEFORE TAX CREDITS	0							
43		EFFECTIVE FIT RATE	0.0000%							
44		EFFECTIVE FIT RATE (GROSSED UP)	0.0000%							

CUSTOMER OPERATIONS EXPENSE SEPARATIONS

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LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
1		OPER. SERVICES EXCLUD. DA		100.0000%	AL-1, LN 4	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
2		DIRECTORY ASSISTANCE BOARDS		100.0000%	AL-1, LN 9	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
3		SUBS. LINE USAGE FACTOR (SLU)		100.0000%	AL-1, LN 19	0.0000%	19.8275%	0.0000%	0.0000%	80.1725%
4		BILLED REVENUE-INCL. E.U. CHG.		100.0000%	AL-1, LN 29	0.0000%	26.0914%	0.0000%	6.0745%	67.8341%
5										
6										
7										
8										
9										
10										
11		EQUIVALENT USERS (TOLL, LOCAL)		100.0000%	AL-1, LN 28	0.0000%	28.3333%	0.0000%	0.0000%	71.6667%
12		CARRIER ACCESS BILLING FACTOR		100.0000%	AL-1, LN 36	0.0000%	50.0000%	0.0000%	0.0000%	50.0000%
13	6610	CUSTOMER OPERATIONS EXPENSE MARKETING EXPENSE		190,645	LN 4, DIR	0	49,742	0	11,581	129,322
14	6621	TELEPHONE OPERATOR SERVICES CALL COMPLETION		0	LN 1	0	0	0	0	0
15	6622	NUMBER SERVICES (DA)		0	LN 2	0	0	0	0	0
16	6622	PUBLISHED DIRECTORY LISTING								
17	6622	CLASSIFIED		3,708	DIRECT	0	0	0	0	3,708
18	6622	TWX		0	DIRECT	0	0	0	0	0
19	6622	ALPHA		37,174	LN 3	0	7,371	0	0	29,803
20	6622	FOREIGN		0	DIRECT	0	0	0	0	0
21	6622	SUBTOTAL DIRECT. LISTINGS		40,882		0	7,371	0	0	33,511
22	6623	CUSTOMER SERVICES								
23	6623	LOCAL BUSINESS OFFICE EXPENSE								
24	6623	-END USER SVC ORDER PROC								
25	6623	---PRESUBSCRIPTION	1.1	0	DIRECT	0	0	0	0	0
26	6623	---OTHER	1.1	228,926	DIRECT	0	0	0	111,968	116,958
27	6623	-END USER PAYMENT & COLLECT.	1.2	90,978	DIRECT	0	21,034	0	5,204	64,740
28	6623	-END USER BILLING INQUIRY	1.3	70,310	DIRECT	0	11,995	0	20,137	38,178
29	6623	-IX CARRIER SVC ORDER PROC.	1.4	0	DIRECT	0	0	0	0	0
30	6623	-IX CARRIER PAYMENT & COLLECT.	1.5	3,123	DIRECT	0	922	0	581	1,620
31	6623	-IX CARRIER BILLING INQUIRY	1.6	0	DIRECT	0	0	0	0	0
32	6623	-COIN COLLECTION AND ADMIN.	1.7	0	DIRECT	0	0	0	0	0
33	6623	SUBTOTAL LOCAL BUSINESS OFFICE EXP		393,337		0	33,951	0	137,890	221,496
34	6623	REVENUE ACCOUNTING EXPENSE								
35	6623	-MESSAGE PROCESSING								
36	6623	---TOLL TICKET PROCESSING	2.1	1,315	AL-1, LN 59	0	436	0	0	879
37	6623	---LOCAL MESSAGE PROCESSING	2.1	0	DIRECT	0	0	0	0	0
38	6623	-OTHER BILLING & COLLECTING	2.2	7,725	LN 11, DIR	0	2,575	0	0	5,150
39	6623	-CARRIER ACCESS BILLING (CABS)	2.3	5,411	LN 12, DIR	0	2,705	0	0	2,706
40	6623	TOTAL CATEGORIES 1 AND 2		407,788		0	39,667	0	137,890	230,231
41	6623	PERCENT DISTRIBUTION		100.0000%		0.0000%	9.7274%	0.0000%	33.8141%	56.4585%
42	6623	ALL OTHER CUSTOMER SERVICE	3.0	16,826	LN 41	0	9,110	0	2,890	4,826
43	6620	TOTAL SERVICES EXPENSE		465,496	LN 14: LN 42	0	56,148	0	140,780	268,568
44	6620	PERCENT DISTRIBUTION		100.0000%		0.0000%	12.0620%	0.0000%	30.2430%	57.6950%
45		TOTAL CUSTOMER OPS. EXPENSE		656,141	LN 13 + LN 43	0	105,890	0	152,361	397,890
46		PERCENT DISTRIBUTION		100.0000%		0.0000%	16.1383%	0.0000%	23.2208%	60.6409%

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OTHER OPERATING EXPENSE AND TAX SEPARATIONS

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LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
SEPARATIONS FACTORS										
1		BIG THREE EXPENSES		100.0001%	S-3, LN 4	0.0000%	17.8336%	0.0000%	22.9448%	59.2217%
2	2001	TOTAL PLANT IN SERVICE		100.0000%	S-2, LN 10	0.0000%	19.5815%	0.0000%	19.6988%	60.7197%
3	2003	TEL PLANT UNDER CONSTRUCTION		100.0000%	S-6, LN 15	0.0000%	19.5815%	0.0000%	19.6988%	60.7197%
4	2681	CAPITAL LEASES		100.0000%	S-3, LN 21	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
5		EQUAL ACCESS MINUTES OF USE		100.0000%	AL-1, LN 27	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
6		NET TELEPHONE PLANT-OPER.		100.0001%	S-2, LN 26	0.0000%	20.9571%	0.0000%	12.4791%	66.5639%
7		GROSS TEL. PLANT-EXCL. TANG., INTANG.		100.0000%	S-2, LN 9 <LESS>7,8	0.0000%	19.5815%	0.0000%	19.6988%	60.7197%
CORPORATE OPERATIONS EXPENSE										
8	6710	EXECUTIVE AND PLANNING EXPENSE								
9		EAS		0	DIRECT	0	0	0	0	0
10		OTHER		475,230	LN 1, DIR	0	84,751	0	109,041	281,438
11	6720	GENERAL & ADMINISTRATIVE EXP.								
12		EAS		0	DIRECT	0	0	0	0	0
13		OTHER		841,225	LN 1, DIR	0	183,329	0	183,716	474,180
14		TOTAL CORPORATE OPERATIONS EXP.		1,316,455		0	268,080	0	292,757	755,618
15		PERCENT DISTRIBUTION		100.0000%		0.0000%	20.3638%	0.0000%	22.2383%	57.3979%
16	6730	EQUAL ACCESS EXPENSE		0	LN 5	0	0	0	0	0
7500 INTEREST EXPENSE										
17		CAPITAL LEASES		0	LN 4	0	0	0	0	0
18		OTHER FIXED CHARGES-OPERATING		147,957	LN 6	0	31,007	0	18,464	98,486
19		OTHER FIXED CHARGES-CASH WK.CAP.		0	LN 6	0	0	0	0	0
20		TOTAL INTEREST EXPENSE		147,957		0	31,007	0	18,464	98,486
BASIS FOR INCOME TAX ALLOC.										
21		RETURN ON NET INVESTMENT		2,637,933	S-13, LN 3	0	553,954	0	325,939	1,758,040
22		LESS: OPER. FIXED CHARGES		147,957	S-13, LN 4	0	31,007	0	18,464	98,486
23		LESS: PATRONAGE DIVIDENDS		2,489,976	S-13, LN 9	0	522,947	0	307,475	1,659,554
24		LESS: OTHER AO/. - NECA 35% TAX RATE		0	S-13, LN 14	0	0	0	0	0
25		LESS: OPER. ITC AMORTIZATION		0	S-13, LN 5	0	0	0	0	0
26		LESS: OPER. EXCESS DEFERRED TAXES		0	S-13, LN 6	0	0	0	0	0
27		NET FIT BASE (@ NECA'S 35% RATE)		0		0	0	0	0	0
OPERATING TAXES										
28	7210	OPERATING ITC AMORTIZATION-CR		0	LN7, DIR	0	0	0	0	0
29		7210 OPERATING ITC EXPENSE		0	LN2, DIR	0	0	0	0	0
30		7220 OPERATING FIT- ENVIRONMENTAL		0	LN2, DIR	0	0	0	0	0
31		7230 OPER. STATE & LOCAL INCOME TAX		0	LN 27	0	0	0	0	0
32		7241 OPERATING TAXES - OTHER		115,436	LN2, DIR	0	20,672	0	20,796	73,968
33		7250 PROVISION FOR EXCESS DEF. TAX - CR		0	LN2, DIR	0	0	0	0	0
34		TOTAL OPERATING TAXES		115,436		0	20,672	0	20,796	73,968
35	5240	RENT REVENUE		0	S-3, LN 11	0	0	0	0	0
36	7540	INTEREST ON CUSTOMER DEPOSITS		408	LN 6	0	86	0	51	271

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EFFECTIVE FIT RATE & INCOME ADJUSTMENT FOR FIT

RUN DATE --- 6/2/2016
STUDY YEAR --- Jul16-Jun17
S - 13 PG. 1

LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
1		AVERAGE NET INVESTMENT		23,981,213	S-1, LN 1	0	5,035,948	0	2,963,082	15,982,182
2		AUTHORIZED RATE OF RETURN		11.25%	NOTE 1	11.00%	11.00%	11.00%	11.00%	11.00%
3		RETURN ON NET INVESTMENT		2,637,933	LN 1x LN 2	0	553,954	0	325,939	1,758,040
4		LESS: OPER. FIXED CHARGES		147,957	S-12, LN 18	0	31,007	0	18,464	98,486
5		LESS: OPER. ITC AMORTIZATION		0	S-12, LN 28	0	0	0	0	0
6		LESS: OPER. EXCESS DEFERRED TAXES		0	S-12, LN 33	0	0	0	0	0
7		FIT BASE BEFORE PATRONAGE EXCLUSION		2,489,976		0	522,947	0	307,475	1,659,554
8		PATRONAGE MARGIN % EXCLUDED		100.0000%	PG. 1, LN 43	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
9		PATRONAGE DEDUCTION AMOUNT		2,489,976	LN 7 x LN 8	0	522,947	0	307,475	1,659,554
10		NET FIT BASE (@ EC'S EFFECTIVE RATE)		0	LN 7- LN 9	0	0	0	0	0
TAX RATE ADJUSTMENTS										
11		NET FIT BASED ON NECA SYSTEM 35% TAX RATE: (LN 10 X AL-1, LN40)		0		0	0	0	0	0
12		NET FIT BASED ON EC'S EFFECTIVE TAX RATE: (LN 10)x (LN 27 / (1-LN 27)))		0		0	0	0	0	0
13		DIFFERENCE BETWEEN TWO TAX AMOUNTS: (LN 11 - LN 12)		0		0	0	0	0	0
14		OTHER INCOME ADJUSTMENT: EFFECTIVE TAX RATE: (LN13 / AL-1, LN40)		0		0	0	0	0	0
EFFECTIVE TAX RATE CALCULATION										
15		NET FEDERAL INCOME TAX BASE		0	S-13, LN 10	0	0	0	0	0
16		FEDERAL INCOME TAX BEFORE TAX CREDITS		0	NOTE 2	0	0	0	0	0
17		TAXABLE INCOME		0	LN 15 + LN 16	0	0	0	0	0
18		FIT ON \$0 - \$50,000 @15%		0		0	0	0	0	0
19		FIT ON \$50,000 - \$75,000 @25%		0		0	0	0	0	0
20		FIT ON \$75,000 - \$100,000 @34%		0		0	0	0	0	0
21		FIT ON \$100,000-\$335,000 @39%		0		0	0	0	0	0
22		FIT ON \$335,000 - \$10,000,000 @34%		0		0	0	0	0	0
23		FIT ON \$10,000,000 - \$15,000,000 @35%		0		0	0	0	0	0
24		FIT ON \$15,000,000 - \$18,333,333 @38%		0		0	0	0	0	0
25		FIT ON OVER \$18,333,333 @35%		0		0	0	0	0	0
26		TOTAL FIT BEFORE TAX CREDITS		0	(LN18:LN25)	0	0	0	0	0
27		EFFECTIVE FIT RATE (NOTE 1)		0.0000%	LN 26/ LN 17	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

NOTE 1: FOR CALCULATING EFFECTIVE FIT RATES, USE CURRENT INTERSTATE AUTHORIZED RATE OF RETURN (11.25%)

NOTE 2: BEFORE COMPUTING LINE 27, REPEAT STEPS 16 THROUGH 26 UNTIL LINE 16 EQUALS LINE 26. LN16~ (LN15 (LN27/(1-LN27)))

PART 69 ACCESS FORMS INPUT

Winnebago Coop Telecom Assn-IA
INTERSTATE
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ALLOCATION FACTORS DATA INPUT SUMMARY

RUN DATE --- 6/2/2016
STUDY YEAR --- Jul16-Jun17
PG. 1

LN	DESCRIPTION	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL			BILLING & COLLECTION			INTER- EXCHANGE
								VOICE-DATA	DATA-OTHER	DATA-LOOP	RECORDING	MESSAGE	PRIV. LN.	
	ALLOCATION FACTOR DATA INPUT													
1	TOTAL MTS LOOPS / EXCLUDING CO. OFF. TEST-(DON'T ENTER OTHER)	4,765	4,765											
2	ACCESS/INTEREX.-RELATIVE MOU	1					1							0
3	INTEREXCHANGE COE CIRCUIT TERMINATIONS	1					1			0				0
4	LD1 EU. CHARGE ACCESS REV.	0	0											
5	LOCAL SWITCHING SUPPORT	0		0										
6	LINE PORT SHIFT FACTOR	0%		0%										
7	TIC REVENUES	0					0							
8	DSL IN NECA TARIFF? (Yes=1; No=0)							1	1	1				
9	AVG EXCHANGE WB DSL LINE COUNTS	4,187						3,785		402				
10	AVG IX WB DSL LINE COUNTS	4,187						3,785	402					

NOTE 1: IF INVESTMENTS SHOULD BE SPLIT BETWEEN COMMON TRANSPORT & INTEREXCHANGE, THEN ENTER THE APPROPRIATE ACCESS MINUTES OF USE; OTHERWISE LEAVE THE INPUT SHOWN AS IS.

NOTE 2: IF INVESTMENTS SHOULD BE SPLIT BETWEEN COMMON TRANSPORT AND DEDICATED TRANSPORT, ENTER THE APPROPRIATE CIRCUIT TERMINATIONS; OTHERWISE LEAVE THE INPUT SHOWN AS IS.

NOTE 3: ENTER EU ACCESS REVENUES ONLY IF YOU HAVE NOT PREVIOUSLY DIRECTLY ASSIGNED EU PAYMENT & COLLECTION AND EU BILLING INQUIRY COSTS TO THE COMMON LINE ELEMENT ON PAGE 6 OF PART 36.

Winnebago Coop Telecom Assn-IA
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ALLOCATION FACTORS SUMMARY

RUN DATE --- 6/2/2016
STUDY YEAR --- Jul16-Jun17
AL - 1 PG. 1

LN	DESCRIPTION	TOTAL	OTHER	LOCAL	INFORMATION	SPECIAL	COMMON	DSL			BILLING & COLLECTION			INTER-
				SWITCH 2		ACCESS	TRANSPORT	VOICE-DATA	DATA-OTHER	DATA-LOOP	RECORDING	MESSAGE	PRIV. LN.	EXCHANGE
ALLOCATION FACTORS														
1	TOTAL MTS LOOPS / EXCLUDING													
	COMPANY OFFICIAL	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2	ACCESS/INTEREX.-RELATIVE MOU	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	INTEREXCHANGE COE CIRCUIT													
	TERMINATIONS	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	LD1 EU. CHARGE ACCESS REV.	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	LOCAL SWITCHING SUPPORT	0	0	0	0	0	0	0	0	0	0	0	0	0
6	LINE PORT SHIFT FACTOR	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	TIC REVENUES	0	0	0	0	0	0	0	0	0	0	0	0	0
8	DSL IN NECA TARIFF (Y=1; N=0)							1	1	1				
9	AVERAGE EXCHANGE WIDEBAND DSL LINE COUNTS	100.0000%						90.3989%	0.0000%	9.6011%				
10	AVERAGE IX WIDEBAND DSL LINE COUNTS	100.0000%						90.3989%	9.6011%	0.0000%				

PART 69 SUMMARY OF REVENUE REQUIREMENT BY ACCESS ELEMENT

LN	DESCRIPTION	ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL			BILLING & COLLECTION			INTER- EXCHANGE
									VOICE-DATA	DATA-OTHER	DATA-LOOP	RECORDING	MESSAGE	PRIV. LN.	
1	NET INVESTMENT	A-2, LN 31	7,999,028	4,845,279	40,557	0	456,805	87,428	969,460	203	1,599,296	0	0	0	0
2	RATE OF RETURN			11.0000%	11.0000%	11.0000%	11.0000%	11.0000%	11.0000%	11.0000%	11.0000%	11.0000%	11.0000%	11.0000%	11.0000%
3	RETURN ON INVESTMENT	LN 1 * LN 2	879,894	532,981	4,461	0	50,249	9,617	106,641	22	175,923	0	0	0	0
4	AFUDC	A-8, LN 31	60,120	28,009	1,052	0	2,719	909	18,679	2	8,750	0	0	0	0
5	NET RETURN ON INVESTMENT	LN 3 - LN 4	819,774	504,972	3,409	0	47,530	8,708	87,962	20	167,173	0	0	0	0
6	OPERATING FIXED CHARGES	A-12, LN 17	49,471	23,048	866	0	2,238	748	15,370	1	7,200	0	0	0	0
7	PATRONAGE DIVIDENDS	A-12, LN 18	830,423	509,933	3,595	0	48,011	8,869	91,271	21	168,723	0	0	0	0
8	NECA TAX RATE ADJUSTMENT	A-12, LN 19	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL INCOME ADJUSTMENT	LN 6+7+8	879,894	532,981	4,461	0	50,249	9,617	106,641	22	175,923	0	0	0	0
10	OPERATING ITC AMORT.	A-12, LN 20	0	0	0	0	0	0	0	0	0	0	0	0	0
11	OPER. EXCESS DEF. TAX	A-12, LN 21	0	0	0	0	0	0	0	0	0	0	0	0	0
12	TOTAL TAX CREDITS	LN 10+11	0	0	0	0	0	0	0	0	0	0	0	0	0
13	TAXABLE BASE - FIT	LN 3-9-12	0	0	0	0	0	0	0	0	0	0	0	0	0
14	FIT @ 35% NECA RATE		0	0	0	0	0	0	0	0	0	0	0	0	0
15	NET FIT ALLOWANCE	LN 14 - LN 12	0	0	0	0	0	0	0	0	0	0	0	0	0
16	TAXABLE BASE - SIT	LN 13 + LN 14	0	0	0	0	0	0	0	0	0	0	0	0	0
17	NET SIT ALLOWANCE		0	0	0	0	0	0	0	0	0	0	0	0	0
18	OPERATING EXPENSES	A-8, LN 20	2,056,001	923,672	135,682	13,328	68,134	21,195	412,668	38	222,536	0	10,454	248,294	0
19	NON-OPERATING EXP.	A-8, LN 25	2,180	1,016	38	0	99	33	677	0	317	0	0	0	0
20	BASIS/GROSS RECEIPTS TAX	LNS.(5+15+ 17+18+19)	2,877,955	1,429,660	139,129	13,328	115,763	29,936	501,307	58	390,026	0	10,454	248,294	0
21	GROSS RECEIPTS TAX	LN 20	0	0	0	0	0	0	0	0	0	0	0	0	0
22	REVENUE REQUIREMENT	LN 20 + LN 21	2,877,955	1,429,660	139,129	13,328	115,763	29,936	501,307	58	390,026	0	10,454	248,294	0
MAG ADJ - LINE PORT & TIC															
23	ACCESS RRQ	LN 22	2,619,207	1,429,660	139,129	13,328	115,763	29,936	501,307	58	390,026				
24	LINE PORT SHIFT	FROZEN	0	80,194	-80,194	0	0	0	0	0	0				
25	REALLOCATION OF TIC REV	FROZEN	0	55,290	6,951	498	5,849	-113,104	27,895	3	16,618				
26	RRQ AFTER MAG SHIFT	LN 23:LN 25	2,619,207	1,565,144	65,886	13,826	121,612	-83,168	529,202	61	406,644				

SUMMARY OF TELEPHONE PLANT AND RESERVES

LN	DESCRIPTION	ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL			BILLING & COLLECTION			INTER- EXCHANGE
									VOICE-DATA	DATA-OTHER	DATA-LOOP	RECORDING	MESSAGE	PRIV. LN.	
1	NET INVESTMENT SUMMARY														
2	GENERAL SUPPORT FACILITIES	A-3, LN 9+10	1,504,014	700,700	26,320	0	68,028	22,742	467,284	41	218,899	0	0	0	0
3	CENTRAL OFFICE SWITCHING	A-4, 20+24	300,711	0	300,711	0	0	0	0	0	0	0	0	0	0
4	OPERATOR SYSTEMS	A-4, LN 16	0	0	0	0	0	0	0	0	0	0	0	0	0
5	CENTRAL OFFICE TRANS.	A-4, LN 38	8,615,350	2,276,099	0	0	243,944	191,777	5,336,791	266	566,473	0	0	0	0
6	INFO ORIG./TERM.	A-5, LN 11	0	0	0	0	0	0	0	0	0	0	0	0	0
7	CABLE & WIRE FACILITIES	A-5, LN 22	8,267,175	5,729,337	0	0	533,270	68,045	1,889	201	1,934,433	0	0	0	0
8	TANGIBLE ASSETS	A-3, LN 17	0	0	0	0	0	0	0	0	0	0	0	0	0
9	INTANGIBLE ASSETS	A-3, LN 18	0	0	0	0	0	0	0	0	0	0	0	0	0
10	TOTAL PLANT IN SERVICE		18,687,250	8,706,136	327,031	0	845,242	282,564	5,805,964	508	2,719,805	0	0	0	0
11	PERCENT DISTRIBUTION		100.0000%	46.5886%	1.7500%	0.0000%	4.5231%	1.5121%	31.0691%	0.0027%	14.5543%	0.0000%	0.0000%	0.0000%	0.0000%
12	PROP. HELD FOR FUTURE USE	A-6, LN 6	0	0	0	0	0	0	0	0	0	0	0	0	0
13	TPUC - SHORT TERM	A-6, LN 13	1,833,423	854,167	32,085	0	82,927	27,723	569,628	50	266,843	0	0	0	0
14	TPUC - LONG TERM	A-6, LN 20	0	0	0	0	0	0	0	0	0	0	0	0	0
15	TELEPHONE PLANT ADJUSTMENT	A-6, LN 27	0	0	0	0	0	0	0	0	0	0	0	0	0
16	TOTAL PROP, PLANT, & EQUIP		20,520,673	9,560,303	359,116	0	928,169	310,287	6,375,592	558	2,986,648	0	0	0	0
17	PERCENT DISTRIBUTION		100.0000%	46.5886%	1.7500%	0.0000%	4.5231%	1.5121%	31.0691%	0.0027%	14.5543%	0.0000%	0.0000%	0.0000%	0.0000%
18	DEPR.-PLANT IN SERVICE	A-7, LN 7	12,836,275	4,861,606	324,065	0	485,595	227,617	5,503,884	364	1,433,144	0	0	0	0
19	DEPR.-FUTURE USE	A-7, LN 8	0	0	0	0	0	0	0	0	0	0	0	0	0
20	AMORT.- TANGIBLE ASSETS	A-7, LN 15	0	0	0	0	0	0	0	0	0	0	0	0	0
21	AMORT.- INTANGIBLE ASSETS	A-7, LN 16	0	0	0	0	0	0	0	0	0	0	0	0	0
22	AMORT.- TELEPHONE. PLT. ADJ.	A-7, LN 17	0	0	0	0	0	0	0	0	0	0	0	0	0
23	NONCUR. DEFERRED INC.TAX	A-7, LN 26	0	0	0	0	0	0	0	0	0	0	0	0	0
24	NET TELEPHONE PLANT		7,684,398	4,698,697	35,051	0	442,574	82,670	871,708	194	1,553,504	0	0	0	0
25	PERCENT DISTRIBUTION		100.0000%	61.1459%	0.4561%	0.0000%	5.7594%	1.0758%	11.3439%	0.0025%	20.2163%	0.0000%	0.0000%	0.0000%	0.0000%
26	MATERIALS & SUPPLIES	A-3, LN 19	296,076	137,938	5,181	0	13,392	4,477	91,988	8	43,092	0	0	0	0
27	RTB STOCK	A-3, LN 20	0	0	0	0	0	0	0	0	0	0	0	0	0
28	EQUAL ACCESS EQUIPMENT	A-3, LN 11	0	0	0	0	0	0	0	0	0	0	0	0	0
29	OTHER JURISD. ASSETS	A-3, LN 21	0	0	0	0	0	0	0	0	0	0	0	0	0
30	OTHER DR. & CR. NET	A-7, LN 34	41,342	19,261	723	0	1,870	625	12,845	1	6,017	0	0	0	0
31	CASH WORKING CAPITAL	A-3, LN 24	59,896	27,905	1,048	0	2,709	906	18,609	2	8,717	0	0	0	0
32	NET TELEPHONE PLANT		7,999,028	4,845,279	40,557	0	456,805	87,428	969,460	203	1,599,296	0	0	0	0
33	PERCENT DISTRIBUTION		100.0000%	60.5734%	0.5070%	0.0000%	5.7108%	1.0930%	12.1197%	0.0025%	19.9936%	0.0000%	0.0000%	0.0000%	0.0000%

SUMMARY OF REVENUE REQUIREMENT BY ACCESS ELEMENT

LN	DESCRIPTION	ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL			BILLING & COLLECTION			INTER- EXCHANGE
									VOICE-DATA	DATA-OTHER	DATA-LOOP	RECORDING	MESSAGE	PRIV. LN.	
1	BIG 3 EXCL. EXP ALLOC. USING GSF INV.		684,720	277,902	77,275	7,371	14,879	5,258	111,624	9	47,312	0	5,781	137,309	0
2	PERCENT DISTRIB.		100.0000%	40.5862%	11.2856%	1.0765%	2.1730%	0.7679%	16.3021%	0.0013%	6.9097%	0.0000%	0.8443%	20.0533%	0.0000%
3	BASIS FOR GENERAL SUPPORT														
4	CENTRAL OFFICE EQUIPMENT	A-4, LN 39	8,916,061	2,276,099	300,711	0	243,944	191,777	5,336,791	266	566,473	0	0	0	0
5	INFORMATION ORIG/TERM.	A-5, LN 11	0	0	0	0	0	0	0	0	0	0	0	0	0
6	CABLE & WIRE FACILITIES	A-5, LN22	8,267,175	5,729,337	0	0	533,270	68,045	1,889	201	1,934,433	0	0	0	0
7	TOTAL		17,183,236	8,005,436	300,711	0	777,214	259,822	5,338,680	467	2,500,906	0	0	0	0
8	PERCENT DISTRIBUTION		99.9999%	46.5886%	1.7500%	0.0000%	4.5231%	1.5121%	31.0691%	0.0027%	14.5543%	0.0000%	0.0000%	0.0000%	0.0000%
9	GENERAL PURPOSE COMP.	LN 2	0	0	0	0	0	0	0	0	0	0	0	0	0
10	OTHER GENERAL SUPPORT	LN 8	1,504,014	700,700	26,320	0	68,028	22,742	467,284	41	218,899	0	0	0	0
11	EQUAL ACCESS EQUIPMENT	DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0
11A	TOTAL GENERAL SUPPORT	LNS(9+10)	1,504,014	700,700	26,320	0	68,028	22,742	467,284	41	218,899	0	0	0	0
11B	PERCENT DISTRIBUTION		100.0000%	46.5887%	1.7500%	0.0000%	4.5231%	1.5121%	31.0691%	0.0027%	14.5543%	0.0000%	0.0000%	0.0000%	0.0000%
12	COE, IOT, C&WF, GENERAL SUPPORT & EQ. ACC. EQUIP.	LNS(7+9+10+11)	18,687,250	8,706,136	327,031	0	845,242	282,564	5,805,964	508	2,719,805	0	0	0	0
13	PERCENT DISTRIBUTION		100.0000%	46.5886%	1.7500%	0.0000%	4.5231%	1.5121%	31.0691%	0.0027%	14.5543%	0.0000%	0.0000%	0.0000%	0.0000%
14	TANGIBLE ASSETS														
15	CAPITAL LEASES	LN 8	0	0	0	0	0	0	0	0	0	0	0	0	0
16	LEASEHOLD IMPROVEMENTS	LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
17	TOTAL TANGIBLES ASSETS		0	0	0	0	0	0	0	0	0	0	0	0	0
18	INTANGIBLE ASSETS	LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
19	MATERIALS & SUPPLIES	LN 13	296,076	137,938	5,181	0	13,392	4,477	91,988	8	43,092	0	0	0	0
20	RTB STOCK	LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
21	OTHER JURISD. ASSETS	LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
22	COE, IOT, C&WF, GEN SUPPORT & EQ. ACC. EQUIPMENT		18,687,250	8,706,136	327,031	0	845,242	282,564	5,805,964	508	2,719,805	0	0	0	0
23	PERCENT DISTRIBUTION		100.0000%	46.5886%	1.7500%	0.0000%	4.5231%	1.5121%	31.0691%	0.0027%	14.5543%	0.0000%	0.0000%	0.0000%	0.0000%
24	CASH WORKING CAPITAL	LN 13	59,896	27,905	1,048	0	2,709	906	18,609	2	8,717	0	0	0	0
25	PERCENT DISTRIBUTION	LN22 (EX SPA & B&C)	100.0000%	93.4563%	3.5105%	0.0000%	0.0000%	3.0332%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

CENTRAL OFFICE EQUIPMENT ALLOCATION

LN	DESCRIPTION	ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL			BILLING & COLLECTION			INTER- EXCHANGE
									VOICE-DATA	DATA-OTHER	DATA-LOOP	RECORDING	MESSAGE	PRIV. LN.	
ALLOCATION FACTORS															
1	STANDARD WORK SECONDS														
1A	MANUAL BOARDS		0.0000												
1B	TSPS COMPLEX		0.0000												
2	TOTAL MTS LOOPS	AL-1, LN 1	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	IX CIRC. TERM. -COE	AL-1, LN 3	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	ACC./IX - REL. MOU	AL-1, LN 2	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4A	AVG EXCHANGE WB DSL LINE COUNTS		100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	90.4000%	0.0000%	9.6000%	0.0000%	0.0000%	0.0000%	0.0000%
4B	AVG IX WB DSL LINE COUNTS		100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	90.4000%	9.6000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
CENTRAL OFFICE EQUIPMENT															
5	OPERATOR SYSTEMS														
6	MANUAL SWITCH BOARDS	LN 1A	0	0	0	0	0	0	0	0	0	0	0	0	0
7	AUXILIARY SWITCH EQUIPMENT														
8	DIRECTORY ASSISTANCE	DIRECT	0			0									
9	INTERCEPT	DIRECT	0		0										
10	OTHER	DIRECT	0												0
11	SERVICE OBSV. BOARDS	LN 26	0	0	0	0	0	0	0	0	0	0	0	0	0
12	TSPS														
13	OPERATOR	LN 1B	0	0	0	0	0	0	0	0	0	0	0	0	0
14	RTA	LN 26	0	0	0	0	0	0	0	0	0	0	0	0	0
15	OTHER	LN 26	0	0	0	0	0	0	0	0	0	0	0	0	0
16	TOTAL OPERATOR SYSTEMS		0	0	0	0	0	0	0	0	0	0	0	0	0
17	TANDEM SWITCHING EQUIP.														
18	ACCESS	LN 4	0	0	0	0	0	0	0	0	0	0	0	0	0
19	NON-ACCESS	DIRECT	0												
20	TOTAL TANDEM SWITCHING		0	0	0	0	0	0	0	0	0	0	0	0	0
21	LOCAL SWITCHING EQUIPMENT														
22	SWITCHED ACCESS	DIRECT	300,711		300,711										
23	EQUAL ACCESS	DIRECT	0												
24	TOTAL LOCAL SWITCHING		300,711	0	300,711	0	0	0	0	0	0	0	0	0	0
25	TOTAL CAT 1,2,3 <SERV. OBSV.>		300,711	0	300,711	0	0	0	0	0	0	0	0	0	0
26	PERCENT DISTRIBUTION		100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
27	CENTRAL OFFICE TRANSMISSION														
28	EXCHANGE WIDEBAND	DIRECT, LN 4A	6,099,490	0			198,731		5,334,286	0	566,473				
29	EXCHANGE TRUNK	LN 4	0	0	0	0	0	0	0	0	0	0	0	0	0
30	SUBSCRIBER LINE	LN 2	2,281,828	2,276,099	0	0	5,729	0	0	0	0	0	0	0	0
31	INTEREXCHANGE CIRCUIT														
32	IX WIDEBAND	DIRECT, LN 4B	39,484				36,713	0	2,505	266	0				
33	ACCESS	DIRECT	194,548				2,771	191,777							
34	NON-ACCESS	DIRECT	0				0								0
35	TOTAL IX CIRCUIT		234,032	0	0	0	39,484	191,777	2,505	266	0	0	0	0	0
36	HOST/REMOTE CIRCUIT	LN 4	0	0	0	0	0	0	0	0	0	0	0	0	0
37	EQUIPMENT RENTED OTHERS	DIRECT	0												0
38	TOTAL TRANSMISSION EQUIP.		8,615,350	2,276,099	0	0	243,944	191,777	5,336,791	266	566,473	0	0	0	0
39	TOTAL CENTRAL OFFICE EQUIP.		8,916,061	2,276,099	300,711	0	243,944	191,777	5,336,791	266	566,473	0	0	0	0
40	PERCENT DISTRIBUTION		100.0000%	25.5281%	3.3727%	0.0000%	2.7360%	2.1509%	59.8559%	0.0030%	6.3534%	0.0000%	0.0000%	0.0000%	0.0000%
41	C.O.E. RATIOS														
42	OPERATOR SYSTEMS		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
43	COE SWITCHING		100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
44	COE TRANSMISSION		100.0000%	26.4191%	0.0000%	0.0000%	2.8315%	2.2260%	61.9451%	0.0031%	6.5752%	0.0000%	0.0000%	0.0000%	0.0000%

INFORMATION ORIGATION/TERMINATION & CABLE & WIRE FACILITIES

DESCRIPTION		ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL			BILLING & COLLECTION			INTER-EXCHANGE
									VOICE-DATA	DATA-OTHER	DATA-LOOP	RECORDING	MESSAGE	PRIV. LN.	
ALLOCATION FACTORS															
1	TOTAL MTS LOOPS	AL-1, LN 1	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2															
3	ACC./IX-REL. MOU	AL-1, LN 2	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3A	AVG EXCHANGE WB DSL LINE COUNTS		100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	90.4000%	0.0000%	9.6000%	0.0000%	0.0000%	0.0000%	0.0000%
3B	AVG IX WB DSL LINE COUNTS		100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	90.4000%	9.6000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	INFORMATION ORIG./TERM.														
5	OTHER IOT EQUIPMENT														
6	COIN PUBLIC TELEPHONE	DIRECT	0												
7	COINLESS PUBLIC TELEPHONE	DIRECT	0	0											
8	OTHER	DIRECT	0				0								
9	SUBTOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0
10	---FUTURE---		0												
11	TOTAL ORIG /TERM EQUIP.		0	0	0	0	0	0	0	0	0	0	0	0	0
12	PERCENT DISTRIBUTION		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
13	CABLE AND WIRE FACILITIES														
14	SUBSCRIBER LINE	LN 1	5,743,759	5,729,337	0	0	14,422	0	0	0	0	0	0	0	0
15	EXCHANGE WIDEBAND	DIRECT	2,434,883				500,450	0			1,934,433				
16	EXCHANGE TRUNK	LN 3, LN 3B	0	0	0	0	0	0	0	0	0	0	0	0	0
17	INTEREXCHANGE WIDEBAND	DIRECT, LN 3B	19,451	0	0	0	17,361	0	1,889	201	0	0	0	0	0
18	IX TRUNK-ACCESS	S-5, LN 18	69,082				1,037	68,045							
19	IX TRUNK-NON ACCESS.	DIRECT	0												0
20	HOST/REMOTE	LN 3	0	0	0	0	0	0	0	0	0	0	0	0	0
21	EQUIPMENT FURN OTHERS	DIRECT	0				0	0							
22	TOTAL CABLE & WIRE FACILITIES		8,267,175	5,729,337	0	0	533,270	68,045	1,889	201	1,934,433	0	0	0	0
23	PERCENT DISTRIBUTION		100.0000%	69.3022%	0.0000%	0.0000%	6.4505%	0.8231%	0.0229%	0.0024%	23.3990%	0.0000%	0.0000%	0.0000%	0.0000%
24	TOTAL C&WF EXCL. CAT. 1.3		2,537,838	0	0	0	533,270	68,045	1,889	201	1,934,433	0	0	0	0

OTHER TELECOMMUNICATIONS PLANT ALLOCATION

LN	DESCRIPTION	ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL			BILLING & COLLECTION			INTER- EXCHANGE
									VOICE-DATA	DATA-OTHER	DATA-LOOP	RECORDING	MESSAGE	PRIV. LN.	
OTHER TELECOMMUNICATIONS PLANT															
1	PROPERTY HELD FOR FUTURE USE														
2	GENERAL SUPPORT	A-3, LN 8	0	0	0	0	0	0	0	0	0	0	0	0	0
3	CENTRAL OFFICE EQUIPMENT	A-4, LN 40	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CABLE & WIRE FACILITIES	A-5, LN 23	0	0	0	0	0	0	0	0	0	0	0	0	0
5	UNDISTRIBUTED	A-2, LN 10	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0
7	PERCENT DISTRIBUTION		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	TEL PLANT UNDER CONST.														
9	GENERAL SUPPORT	A-3, LN 8	0	0	0	0	0	0	0	0	0	0	0	0	0
10	CENTRAL OFFICE EQUIPMENT	A-4, LN 40	0	0	0	0	0	0	0	0	0	0	0	0	0
11	CABLE & WIRE FACILITIES	A-5, LN 23	0	0	0	0	0	0	0	0	0	0	0	0	0
12	UNDISTRIBUTED	A-2, LN 10	1,833,423	854,167	32,085	0	82,927	27,723	569,628	50	266,843	0	0	0	0
13	TOTAL		1,833,423	854,167	32,085	0	82,927	27,723	569,628	50	266,843	0	0	0	0
14	PERCENT DISTRIBUTION		100.0000%	46.5887%	1.7500%	0.0000%	4.5231%	1.5121%	31.0691%	0.0027%	14.5544%	0.0000%	0.0000%	0.0000%	0.0000%
15	(N/A)														
16	GENERAL SUPPORT	A-3, LN 8	0	0	0	0	0	0	0	0	0	0	0	0	0
17	CENTRAL OFFICE EQUIPMENT	A-4, LN 40	0	0	0	0	0	0	0	0	0	0	0	0	0
18	CABLE & WIRE FACILITIES	A-5, LN 23	0	0	0	0	0	0	0	0	0	0	0	0	0
19	UNDISTRIBUTED	A-2, LN 10	0	0	0	0	0	0	0	0	0	0	0	0	0
20	TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0
21	PERCENT DISTRIBUTION		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
22	TELECOMMUNICATIONS PLANT ADJ.														
23	GENERAL SUPPORT	A-3, LN 8	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CENTRAL OFFICE EQUIPMENT	A-4, LN 40	0	0	0	0	0	0	0	0	0	0	0	0	0
25	CABLE & WIRE FACILITIES	A-5, LN 23	0	0	0	0	0	0	0	0	0	0	0	0	0
26	UNDISTRIBUTED	A-2, LN 10	0	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0
28	PERCENT DISTRIBUTION		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

ACCUMULATED DEPRECIATION, AMORTIZATION & DEFERRED INC. TAXES

LN	DESCRIPTION	ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL			BILLING & COLLECTION			INTER- EXCHANGE
									VOICE-DATA	DATA-OTHER	DATA-LOOP	RECORDING	MESSAGE	PRIV. LN.	
1	ACCUM DEPRECIATION-PLANT IN SERVICE														
2	GENERAL SUPPORT	A-3, LN 11B	1,334,525	621,738	23,354	0	60,362	20,179	414,625	36	194,231	0	0	0	0
3	CENTRAL OFFICE EQUIPMENT	A-4,42,43,44	8,515,367	2,170,238	300,711	0	232,598	182,858	5,088,577	255	540,130	0	0	0	0
4	INFORMATION ORIG./TERM.	A-5, LN 12	0	0	0	0	0	0	0	0	0	0	0	0	0
5	CABLE & WIRE FACILITIES	A-5, LN 23	2,986,383	2,069,630	0	0	192,635	24,580	682	73	698,783	0	0	0	0
6	UNDISTRIBUTED	A-2, LN 10	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL DEPR. RESV. -TPIS ----		12,836,275	4,861,606	324,065	0	485,595	227,617	5,503,884	364	1,433,144	0	0	0	0
8	ACC. DEPR. FUTURE USE	A-6, LN 7	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL ACCUM. DEPRECIATION		12,836,275	4,861,606	324,065	0	485,595	227,617	5,503,884	364	1,433,144	0	0	0	0
10	PERCENT DISTRIBUTION		100.0000%	37.8740%	2.5246%	0.0000%	3.7830%	1.7732%	42.8776%	0.0028%	11.1648%	0.0000%	0.0000%	0.0000%	0.0000%
ACCUMULATED AMORTIZATION															
11	TANGIBLE ASSETS														
12	CAPITAL LEASES	A-3, LN 15	0	0	0	0	0	0	0	0	0	0	0	0	0
13	LEASEHOLD IMPROVEMENTS	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
14	UNDISTRIBUTED	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
15	TOTAL ACC. AMORT.-TANG----		0	0	0	0	0	0	0	0	0	0	0	0	0
16	INTANGIBLE ASSETS	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
17	TELEPHONE PLANT ADJ.	A-6, LN 28	0	0	0	0	0	0	0	0	0	0	0	0	0
18	TOTAL ACCUM. AMORTIZATION		0	0	0	0	0	0	0	0	0	0	0	0	0
19	PERCENT DISTRIBUTION		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
20	NET NONCURRENT DEFERRED INC. TAX														
21	GENERAL SUPPORT	A-3, LN 11B	0	0	0	0	0	0	0	0	0	0	0	0	0
22	CENTRAL OFFICE EQUIPMENT	A-4,42,43,44	0	0	0	0	0	0	0	0	0	0	0	0	0
23	INFORMATION ORIG./TERM.	A-5, LN 12	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CABLE & WIRE FACILITIES	A-5, LN 23	0	0	0	0	0	0	0	0	0	0	0	0	0
25	UNDISTRIBUTED	A-2, LN 10	0	0	0	0	0	0	0	0	0	0	0	0	0
26	TOT. NET DEFERRED INC.TAX ---		0	0	0	0	0	0	0	0	0	0	0	0	0
27	PERCENT DISTRIBUTION		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
28	OTHER DEBITS & CREDITS - NET														
29	OTHER NC ASSETS	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
30	OTHER LT LIABILITIES	A-3, LN 13	41,342	19,261	723	0	1,870	625	12,845	1	6,017	0	0	0	0
31	CUSTOMER DEPOSITS	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
32	RESERVED	A-5, LN 23	0	0	0	0	0	0	0	0	0	0	0	0	0
33	OTHER DEFERRED CREDITS	A-2, LN 10	0	0	0	0	0	0	0	0	0	0	0	0	0
34	TOTAL OTHER DR. & CR.----		41,342	19,261	723	0	1,870	625	12,845	1	6,017	0	0	0	0
35	PERCENT DISTRIBUTION		100.0000%	46.5894%	1.7488%	0.0000%	4.5233%	1.5118%	31.0701%	0.0024%	14.5542%	0.0000%	0.0000%	0.0000%	0.0000%

SUMMARY OF OPERATING EXPENSE & TAX & MISCELLANEOUS TAX ITEMS

LN	DESCRIPTION	ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL			BILLING & COLLECTION			INTER- EXCHANGE
									VOICE-DATA	DATA-OTHER	DATA-LOOP	RECORDING	MESSAGE	PRIV. LN.	
1	OPERATING EXPENSE AND TAX														
2	NETWORK SUPPORT EXPENSE	A-9, LN 6	0	0	0	0	0	0	0	0	0	0	0	0	0
3	GENERAL SUPPORT EXPENSE	A-9, LN 7	43,828	20,419	767	0	1,982	663	13,617	1	6,379	0	0	0	0
4	CENTRAL OFFICE EXPENSE	A-9, LN 15	209,868	35,454	75,671	0	3,800	2,987	83,128	4	8,824	0	0	0	0
5	INFO. ORIG/TERM EXPENSE	A-9, LN 22	0	0	0	0	0	0	0	0	0	0	0	0	0
6	CABLE & WIRE FACILITIES EXP.	A-9, LN 24	107,490	74,492	0	0	6,934	885	25	3	25,151	0	0	0	0
7	OTHER PLANT EXPENSE	A-10, LN 7	0	0	0	0	0	0	0	0	0	0	0	0	0
8	NETWORK OPERATIONS EXP.	A-10, LN 8	86,574	40,334	1,515	0	3,916	1,309	26,898	2	12,600	0	0	0	0
9	ACCESS CHARGE EXPENSE	A-10, LN 9	97,363	97,363	0	0	0	0	0	0	0	0	0	0	0
10	MARKETING EXPENSE	A-11, LN 1	61,324	28,570	1,073	0	2,774	927	19,053	2	8,925	0	0	0	0
11	SERVICE EXPENSE	A-11, LN 27	196,929	33,719	151	7,849	244	131	1,675	0	785	0	6,156	146,219	0
12	EXECUTIVE & PLANNING EXP.	A-12, LN 8	193,791	79,688	19,099	1,893	4,740	1,665	34,831	3	15,116	0	1,485	35,271	0
13	GENERAL & ADMIN. EXP.	A-12, LN 9	367,044	150,930	36,174	3,586	8,978	3,153	65,971	5	28,630	0	2,813	66,804	0
14	INTEREST ON CUST. DEPOSIT	A-12, LN 27	137	64	2	0	6	2	43	0	20	0	0	0	0
15	RENT REVENUE	A-12, LN 26	0	0	0	0	0	0	0	0	0	0	0	0	0
16	SUBTOTAL OPERATING EXPENSE		1,364,348	561,033	134,452	13,328	33,374	11,722	245,241	20	106,430	0	10,454	248,294	0
17	PERCENT DISTRIBUTION		100.0000%	41.1210%	9.8547%	0.9769%	2.4462%	0.8592%	17.9750%	0.0015%	7.8008%	0.0000%	0.7662%	18.1987%	0.0000%
18	DEPR.& AMORT. EXPENSE	A-10,18+27	650,185	343,320	504	0	32,884	8,846	154,543	17	110,071	0	0	0	0
19	OTHER OPERATING TAX	A-12,LN23,24	41,468	19,319	726	0	1,876	627	12,884	1	6,035	0	0	0	0
20	EQUAL ACCESS EXPENSE	A-12, LN 12	0	0	0	0	0	0	0	0	0	0	0	0	0
21	SUBTOTAL OPER. EXP. & TAX		2,056,001	923,672	135,682	13,328	68,134	21,195	412,668	38	222,536	0	10,454	248,294	0
22	PERCENT DISTRIBUTION		100.0000%	44.9257%	6.5993%	0.6483%	3.3139%	1.0309%	20.0714%	0.0019%	10.8237%	0.0000%	0.5085%	12.0766%	0.0000%
23	NON-OPERATING EXPENSE														
24	ABANDONED CONSTRUCTION	A-2, LN 10	0	0	0	0	0	0	0	0	0	0	0	0	0
25	CONTRIBUTIONS	A-3, LN 13	2,180	1,016	38	0	99	33	677	0	317	0	0	0	0
26	TOTAL NON-OPERATING		2,180	1,016	38	0	99	33	677	0	317	0	0	0	0
27	UNCOLLECTIBLES														
28	E.U. MESSAGE TOLL	A-3, LN 23	0												
29	E.U. COMMON LINE	DIRECT	0												
30	INTEREXCHANGE CARRIER	A-3, LN 23	0												
31	TOTAL UNCOLLECTIBLES		0	0	0	0	0	0	0	0	0	0	0	0	0
32	AFUDC	A-3, LN 13	60,120	28,009	1,052	0	2,719	909	18,679	2	8,750	0	0	0	0

Winnebago Coop Telecom Assn-IA
INTERSTATE
SAC 351337

PLANT SPECIFIC EXPENSE ALLOCATION

RUN DATE --- 6/2/2016
STUDY YEAR --- Jul16-Jun17
A - 9 PG. 1

LN	DESCRIPTION	ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL			BILLING & COLLECTION			INTER- EXCHANGE
									VOICE-DATA	DATA-OTHER	DATA-LOOP	RECORDING	MESSAGE	PRIV. LN.	
1	BASIS FOR NETWORK SUPPORT EXP.														
2	TELEPHONE PLANT IN SERVICE	A-2, LN 9	18,687,250	8,706,136	327,031	0	845,242	282,564	5,805,964	508	2,719,805	0	0	0	0
2	EQUAL ACCESS EQUIPMENT	A-3, LN 11	0	0	0	0	0	0	0	0	0	0	0	0	0
3	TOTAL		18,687,250	8,706,136	327,031	0	845,242	282,564	5,805,964	508	2,719,805	0	0	0	0
4	PERCENT DISTRIBUTION		100.0000%	46.5886%	1.7500%	0.0000%	4.5231%	1.5121%	31.0691%	0.0027%	14.5543%	0.0000%	0.0000%	0.0000%	0.0000%
5	PLANT SPECIFIC EXPENSES														
6	GENERAL SUPPORT EXPENSES														
6	NETWORK SUPPORT	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
7	GENERAL SUPPORT	A-3, LN 11B	43,828	20,419	767	0	1,982	663	13,617	1	6,379	0	0	0	0
8	TOTAL		43,828	20,419	767	0	1,982	663	13,617	1	6,379	0	0	0	0
9	PERCENT DISTRIBUTION		100.0000%	46.5889%	1.7500%	0.0000%	4.5222%	1.5127%	31.0692%	0.0023%	14.5546%	0.0000%	0.0000%	0.0000%	0.0000%
10	CENTRAL OFFICE EXPENSE														
11	C.O. SWITCHING EXPENSE	A-4, LN 43	75,671	0	75,671	0	0	0	0	0	0	0	0	0	0
12	OPERATOR SYSTEMS EXPENSE	A-4, LN 42	0	0	0	0	0	0	0	0	0	0	0	0	0
13	C.O. TRANSMISSION EXPENSE	A-4, LN 44	134,197	35,454	0	0	3,800	2,987	83,128	4	8,824	0	0	0	0
14	UNDISTRIBUTED	A-4, LN 40	0	0	0	0	0	0	0	0	0	0	0	0	0
15	TOTAL		209,868	35,454	75,671	0	3,800	2,987	83,128	4	8,824	0	0	0	0
16	PERCENT DISTRIBUTION		100.0000%	16.8935%	36.0565%	0.0000%	1.8107%	1.4233%	39.6097%	0.0019%	4.2046%	0.0000%	0.0000%	0.0000%	0.0000%
17	INFORMATION ORIG./TERM. EXP.														
18	COIN PAY TELEPHONE	DIRECT	0												
19	COINLESS PAY TELEPHONE	DIRECT	0												
20	OTHER	DIRECT	0	0			0								
21	CPE	DIRECT	0												
22	TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0
23	PERCENT DISTRIBUTION		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
24	CABLE & WIRE FACILITIES EXPENSE	A-5, LN 23	107,490	74,492	0	0	6,934	885	25	3	25,151	0	0	0	0
25	TOTAL PLANT SPECIFIC EXPENSE		361,186	130,365	76,438	0	12,716	4,535	96,770	8	40,354	0	0	0	0
26	PERCENT DISTRIBUTION		100.0000%	36.0936%	21.1631%	0.0000%	3.5206%	1.2556%	26.7923%	0.0022%	11.1726%	0.0000%	0.0000%	0.0000%	0.0000%

PLANT NON-SPECIFIC EXPENSE ALLOCATION

LN	DESCRIPTION	ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL			BILLING & COLLECTION			INTER- EXCHANGE
									VOICE-DATA	DATA-OTHER	DATA-LOOP	RECORDING	MESSAGE	PRIV. LN.	
1	C.O.E EQUIPMENT	A-4, LN 39	8,916,061	2,276,099	300,711	0	243,944	191,777	5,336,791	266	566,473	0	0	0	0
2	INFO. ORIG/TERM EQUIPMENT	A-5, LN 11	0	0	0	0	0	0	0	0	0	0	0	0	0
3	CABLE & WIRE FACILITIES	A-5, LN 22	8,267,175	5,729,337	0	0	533,270	68,045	1,889	201	1,934,433	0	0	0	0
4	TOTAL		17,183,236	8,005,436	300,711	0	777,214	259,822	5,338,680	467	2,500,906	0	0	0	0
5	PERCENT DISTRIBUTION		100.0000%	46.5886%	1.7500%	0.0000%	4.5231%	1.5121%	31.0691%	0.0027%	14.5543%	0.0000%	0.0000%	0.0000%	0.0000%
6	PLANT NON-SPECIFIC EXPENSE														
7	OTHER PROPERTY PLANT AND EQUIPMENT EXPENSE	LINE 5	0	0	0	0	0	0	0	0	0	0	0	0	0
8	NETWORK OPERATIONS EXP.	LINE 5	86,574	40,334	1,515	0	3,916	1,309	26,898	2	12,600	0	0	0	0
9	ACCESS CHARGE EXPENSE	DIRECT	97,363	97,363											0
10	DEPRECIATION EXPENSE														
11	GENERAL SUPPORT ASSETS	A-3, LN 11B	28,808	13,421	504	0	1,303	436	8,950	1	4,193	0	0	0	0
12	C.O.E. EQUIPMENT	A-4,42,43,44	234,894	62,057	0	0	6,651	5,229	145,505	7	15,445	0	0	0	0
13	INFO. ORIG/TERM	A-5, LN 12	0	0	0	0	0	0	0	0	0	0	0	0	0
14	CABLE & WIRE FACILITIES	A-5, LN 23	386,483	267,842	0	0	24,930	3,181	88	9	90,433	0	0	0	0
15	UNDISTRIBUTED	A-2, LN 10	0	0	0	0	0	0	0	0	0	0	0	0	0
16	TOTAL DEPR. EXP.-PLT. IN SERV.		650,185	343,320	504	0	32,884	8,846	154,543	17	110,071	0	0	0	0
17	PROP. HELD / FUTURE USE	A-6, LN 7	0	0	0	0	0	0	0	0	0	0	0	0	0
18	TOTAL DEPRECIATION EXPENSE		650,185	343,320	504	0	32,884	8,846	154,543	17	110,071	0	0	0	0
19	PERCENT DISTRIBUTION		100.0000%	52.8034%	0.0775%	0.0000%	5.0576%	1.3605%	23.7691%	0.0026%	16.9292%	0.0000%	0.0000%	0.0000%	0.0000%
20	AMORTIZATION EXPENSE														
21	CAPITAL LEASE	A-3, LN 15	0	0	0	0	0	0	0	0	0	0	0	0	0
22	LEASEHOLD IMPROVEMENTS	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
23	UNDISTRIBUTED	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
24	SUBTOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0
25	INTANGIBLE ASSETS	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
26	OTHER TPAA	A-6, LN 28	0	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL AMORTIZATION EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0
28	PERCENT DISTRIBUTION		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
29	TOTAL PLANT NON-SPECIFIC EXP.		834,122	481,017	2,019	0	36,800	10,155	181,441	19	122,671	0	0	0	0
30	PERCENT DISTRIBUTION		100.0000%	57.6675%	0.2421%	0.0000%	4.4118%	1.2175%	21.7523%	0.0023%	14.7066%	0.0000%	0.0000%	0.0000%	0.0000%

CUSTOMER OPERATIONS EXPENSE ALLOCATION

LN	DESCRIPTION	ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL			BILLING & COLLECTION			INTER- EXCHANGE
									VOICE-DATA	DATA-OTHER	DATA-LOOP	RECORDING	MESSAGE	PRIV. LN.	
1	CUSTOMER OPERATIONS EXPENSE MARKETING	A-3, LN 13	61,324	28,570	1,073	0	2,774	927	19,053	2	8,925	0	0	0	0
2	TELEPHONE OPERATOR SERVICES														
3	CALL COMPLETION EXCL. DA	ST. WK. SEC	0		0		0								
4	NUMBER SERVICES (DA)	DIRECT	0			0									
5	PUBLIC DIRECTORY LISTINGS	DIRECT	7,371			7,371									
6	LOCAL BUSINESS OFFICE CAT- 1														
7	- E.U. SVC ORDER PROCESSING														
8	- PRESUBSCRIPTION	A-3, LN 25	0	0	0	0	0	0	0	0	0	0	0	0	0
9	- OTHER	DIRECT	111,968											0	111,968
10	- E.U. PAYMENT & COLLECTION	DIRECT	26,238	21,007										27	5204
11	- E.U. BILLING INQUIRY	DIRECT	32,132	8,866										3,129	20,137
12	- IXC SVC ORDER PROCESSING	A-3, 25 + DIR	0	0	0	0	0	0	0	0	0	0	0	0	0
13	- IXC PAYMENT & COLLECTION	A-3, 25 + DIR	1,504	1,405	53	0	0	46	0	0	0	0	0	0	0
14	- IXC BILLING INQUIRY	A-3, 25 + DIR	0	0	0	0	0	0	0	0	0	0	0	0	0
15	- COIN COLLECT & ADM.	DIRECT	0												
16	SUBTOTAL LOCAL BUSINESS OFFICE		171,842	31,278	53	0	0	46	0	0	0	0	3,156	137,309	0
17	CUSTOMER SERV.CAT-2 (REV. ACCT.)														
18	MESSAGE PROCESSING														
19	TOLL TICKET PROCESSING	DIRECT	436										436		
20	E.U. CHARGE OB&C	DIRECT	386	386											
21	OTHER OB&C	DIRECT	2,189										2,189	0	
22	CABS	A-3, LN 8	2,705		89	0	229	77	1,573	0	737	0	0	0	0
23	SUBTOTAL REV. ACCOUNTING		5,716	386	89	0	229	77	1,573	0	737	0	2,625	0	0
24	TOTAL SERVICES EXCL. CAT. 3		184,929	31,664	142	7,371	229	123	1,573	0	737	0	5,781	137,309	0
25	PERCENT DISTRIBUTION		100.0000%	17.1223%	0.0768%	3.9859%	0.1238%	0.0665%	0.8506%	0.0000%	0.3985%	0.0000%	3.1261%	74.2496%	0.0000%
26	OTHER CUST. SERVICE - 3	LN 25	12,000	2,055	9	478	15	8	102	0	48	0	375	8,910	0
27	TOTAL SERVICES EXPENSE		196,929	33,719	151	7,849	244	131	1,675	0	785	0	6,156	146,219	0
28	TOTAL CUSTOMER OPERATIONS		258,253	62,289	1,224	7,849	3,018	1,058	20,728	2	9,710	0	6,156	146,219	0
29	PERCENT DISTRIBUTION		100.0000%	24.1194%	0.4740%	3.0393%	1.1686%	0.4097%	8.0262%	0.0008%	3.7599%	0.0000%	2.3837%	56.6185%	0.0000%

CORPORATE OPERATIONS EXPENSE ALLOCATION

LN	DESCRIPTION	ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL			BILLING & COLLECTION			INTER- EXCHANGE
									VOICE-DATA	DATA-OTHER	DATA-LOOP	RECORDING	MESSAGE	PRIV. LN.	
1	PLANT SPECIFIC EXPENSES	A-9, LN 25	361,186	130,365	76,438	0	12,716	4,535	96,770	8	40,354	0	0	0	0
2	OTHER PLANT EXPENSES	A-10, LN 7	0	0	0	0	0	0	0	0	0	0	0	0	0
3	NETWORK OPERATIONS EXP.	A-10, LN 8	86,574	40,334	1,515	0	3,916	1,309	26,898	2	12,600	0	0	0	0
4	ACCESS CHARGE EXPENSES	A-10, LN 9	97,363	97,363	0	0	0	0	0	0	0	0	0	0	0
5	CUSTOMER OPERATIONS EXP.	A-11, LN 28	258,253	62,289	1,224	7,849	3,018	1,058	20,728	2	9,710	0	6,156	146,219	0
6	TOTAL BIG THREE EXPENSES		803,376	330,351	79,177	7,849	19,650	6,902	144,396	12	62,664	0	6,156	146,219	0
7	PERCENT DISTRIBUTION		100.0000%	41.1204%	9.8555%	0.9770%	2.4459%	0.8591%	17.9737%	0.0015%	7.8001%	0.0000%	0.7663%	18.2006%	0.0000%
8	EXECUTIVE & PLANNING EXP.	LN 7	193,791	79,688	19,099	1,893	4,740	1,665	34,831	3	15,116	0	1,485	35,271	0
9	GENERAL & ADMIN. EXPENSES	LN 7	367,044	150,930	36,174	3,586	8,978	3,153	65,971	5	28,630	0	2,813	66,804	0
10	TOTAL CORPORATE OPERATIONS		560,835	230,618	55,273	5,479	13,718	4,818	100,802	8	43,746	0	4,298	102,075	0
11	PERCENT DISTRIBUTION		100.0000%	41.1205%	9.8555%	0.9769%	2.4460%	0.8591%	17.9736%	0.0014%	7.8002%	0.0000%	0.7664%	18.2005%	0.0000%
12	EQUAL ACCESS EXPENSE	DIRECT	0												
13	CAPITAL LEASE	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
14	FIXED CHARGES	A-3, LN 13	49,471	23,048	866	0	2,238	748	15,370	1	7,200	0	0	0	0
15	TOTAL INTEREST EXPENSE		49,471	23,048	866	0	2,238	748	15,370	1	7,200	0	0	0	0
BASIS FOR INCOME TAX ALLOCATION:															
16	RETURN ON NET INVESTMENT	A-13, LN 3	879,894	532,981	4,461	0	50,249	9,617	106,641	22	175,923	0	0	0	0
17	LESS:														
17	FIXED CHARGES	A-12, LN 14	49,471	23,048	866	0	2,238	748	15,370	1	7,200	0	0	0	0
18	PATRONAGE DIVIDEND	A-13, LN 9	830,423	509,933	3,595	0	48,011	8,869	91,271	21	168,723	0	0	0	0
19	NECA TAX RATE ADJUSTMENT	A-13, LN 14	0	0	0	0	0	0	0	0	0	0	0	0	0
20	ITC AMORTIZATION	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
21	EXCESS DEFERRED TAXES	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
22	NET FIT BASE @ NECA'S 35% RATE		0	0	0	0	0	0	0	0	0	0	0	0	0
23	ENVIRONMENTAL TAX	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
24	OTHER OPERATING TAXES	A-3, LN 13	41,468	19,319	726	0	1,876	627	12,884	1	6,035	0	0	0	0
25	TOTAL OPERATING TAXES		41,468	19,319	726	0	1,876	627	12,884	1	6,035	0	0	0	0
26	RENT REVENUE	A-3, LN 8	0	0	0	0	0	0	0	0	0	0	0	0	0
27	INTEREST ON CUST. DEPOSITS	A-3, LN 13	137	64	2	0	6	2	43	0	20	0	0	0	0

FEDERAL INCOME TAX ALLOCATION

LN	DESCRIPTION	ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL			BILLING & COLLECTION			INTER- EXCHANGE
									VOICE-DATA	DATA-OTHER	DATA-LOOP	RECORDING	MESSAGE	PRIV. LN.	
1	AVERAGE NET INVESTMENT	A-1, LN 1	7,999,028	4,845,279	40,557	0	456,805	87,428	969,460	203	1,599,296	0	0	0	0
2	RATE OF RETURN			11.0000%	11.0000%	11.0000%	11.0000%	11.0000%	11.0000%	11.0000%	11.0000%	11.0000%	11.0000%	11.0000%	11.0000%
3	RETURN ON NET INVESTMENT	LN 1 x LN 2	879,894	532,981	4,461	0	50,249	9,617	106,641	22	175,923	0	0	0	0
	LESS OPERATING :														
4	FIXED CHARGES	A-12, LN 14	49,471	23,048	866	0	2,238	748	15,370	1	7,200	0	0	0	0
5	ITC AMORTIZATION	A-12, LN 20	0	0	0	0	0	0	0	0	0	0	0	0	0
6	EXCESS DEFERRED TAXES	A-12, LN 21	0	0	0	0	0	0	0	0	0	0	0	0	0
7	FIT BASE BEFORE														
	PATRONAGE EXCL.	LN(3-4-5-6)	830,423	509,933	3,595	0	48,011	8,869	91,271	21	168,723	0	0	0	0
8	% OF PATRONAGE														
	MARGINS EXCLUDED	PG. 1 LN 43	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
9	TOTAL PATRONAGE														
	DIVIDEND ADJUSTMENT	LN 7 x LN 8	830,423	509,933	3,595	0	48,011	8,869	91,271	21	168,723	0	0	0	0
10	NET FIT BASE														
	(EFFECTIVE RATE)	LN 7 - LN 9	0	0	0	0	0	0	0	0	0	0	0	0	0
	TAX RATE ADJUSTMENT														
11	NET FIT @ 35%:	(LN 10(x (PG.1, LN 40)	0	0	0	0	0	0	0	0	0	0	0	0	0
12	NET FIT @ EC'S EFFECTIVE RATE: (LN 10(x (EFFECTIVE TAX RATE/ (1-EFFECTIVE TAX RATE)))		0	0	0	0	0	0	0	0	0	0	0	0	0
13	DIFFERENCE BETWEEN TWO TAX AMOUNTS:	(LN 11- LN 12)	0	0	0	0	0	0	0	0	0	0	0	0	0
14	OTHER INCOME ADJUSTMENT- EFFECTIVE TAX RATE:	LN 13/(PG.1,LN 40)	0	0	0	0	0	0	0	0	0	0	0	0	0

PART 36 SEPARATIONS FORMS INPUT

Winnebago Coop Telecom Assn-Mn
SAC 361337
Jul16-Jun17
INTERSTATE
6/2/2016
1/13/11

INPUT COMPANY NAME
INPUT NECA #
INPUT STUDY YEAR
INPUT STUDY JURISDICTION
RUN DATE
LATEST FORMULA REVISION

LN	A/C NO	ALLOCATION FACTOR DATA INPUT	TOTAL	JOINT MESSAGE	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
1		LOOP COUNT	597.0	588				2	7
2		CIRCUIT MILES	18,057.2	17,322.6				130.2	604.4
3		CIRCUIT TERMINATIONS	594.0	551.0				4.0	39.0
4		OPERATOR SERVICES EXCLUDING DA	100.0000%			0.0000%			100.0000%
14		TANDEM SWITCHING MOU (FACTOR)	100.0000%			46.8481%			53.1519%
16		DIAL EQUIPMENT MOU (DEM FACTOR)	100.0000%			59.4825%			40.5175%
17		REL. MOU - WIDEBAND (FACTOR)	100.0000%						100.0000%
18		REL. MOU'S - EX TRUNK (FACTOR)	100.0000%						100.0000%
19		SUBS. LINE USAGE FACTOR (SLU)	100.0000%			19.8275%			80.1725%
20		SUBSCRIBER PLANT FACTOR (SPF)	100.0000%			25.0000%			75.0000%
21		TOLL CONVERSATION MIN. (FACTOR)	100.0000%			50.2454%			49.7546%
22		WIDEBAND MOU MILES	100.0000%						100.0000%
23		CONV. MIN. MILES (CMM FACTOR)	100.0000%			49.3260%			50.6740%
24		HOST/REMOTE MOU MILES (FACTOR)	100.0000%			0.0000%			100.0000%
25		EQUIP. FURNISHED OTHERS FACTOR	100.0000%						100.0000%
26		RELATIVE MOU'S - COINLESS PAY TEL.	100.0000%						100.0000%
27		EQUAL ACCESS MOU	100.0000%						100.0000%
28		EQUIVALENT USERS (TOLL, LOCAL)	NOTE 1	100.0000%		28.3333%	0.0000%	0.0000%	71.6667%
29		BILLED REVENUE-INCL. E.U. CHG.	100.0000%			26.0914%		6.0745%	67.8341%
30		INTEREX. CARRIER BILLED REV.	CABS	0		0		0	0
31		PAYSTATION REVENUE (SP+RC REV)		0		0			0
32		EXCH WIDEBAND CCTS EXCL DSL		2		0		2	0
33		IX TRK WIDEBAND CCTS EXCL DSL		68		0		53	15
34		IX TRK WIDEBAND CCT MILES EXCL DSL		2,791		0		2,180	611
35		RESERVED FOR FUTURE USE							
36		CARRIER ACCESS BILLING FACTOR	100.0000%			50.0000%			50.0000%
37		RATE OF RETURN ON INVESTMENT			11.0000%	11.0000%	11.0000%	11.0000%	11.0000%
38		TOLL MESSAGES (SP & RC)	1,933,979			640,654			1,293,325
39		GROSS RECEIPTS RATE (GROSS UP)	0%	0.0000%					
40		FEDERAL INCOME TAX @ 0%	0%	NOTE 2	0.0000% (FEDERAL INCOME TAX GROSS UP FACTOR USED BY NECA)				
41		STATE INCOME TAX @ 0%	0.0000%	NOTE 3	0.0000% (STATE INCOME TAX GROSS UP FACTOR)				
42		CASH WORKING CAPITAL RATE		4.1096%					
43		ALLOCATION OF PATRONAGE MARGINS	NOTE 4	100.0000% (PATRONAGE MARGIN % ALLOC. ON SCHED. M-1 TAX RETURN)					

NOTE 1: INPUT TOTAL MSG. TOLL AND PUBLIC USERS IN THE JOINT MSG. COLUMN AND DIRECTLY ASSIGN WATS & OTHER USERS.

NOTE 2: IMPUTED 35% FIT RATE IS ADJUSTED TO AN EFFECTIVE RATE AND SHOWS "INCOME ADJ. FOR FIT" ON SHEET A-1.

NOTE 3: USE THE EDIT KEY AND CHANGE STATE INCOME TAX TO THE COMPANY SPECIFIC EFFECTIVE SIT GROSS UP FACTOR.

NOTE 4: AS INPUT PERCENTAGE INCREASES, THE FIT BASE OR ADJUSTED NET RETURN ON INVESTMENT DECREASES.

LN	A/C NO	STUDY BALANCE INPUT	CAT.	TOTAL	JOINT MESSAGE	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
CENTRAL OFFICE EQUIPMENT										
46	2220	OPERATOR SYSTEMS EQUIPMENT	1.00	0						
47		MANUAL SWITCHBOARDS	1.10	0						
48		-COMBINED TOLL & LOCAL	1.11	0						
49		-SEPARATE TOLL	1.12	0						
50		-SEPARATE DSA	1.13	0						
51		-SEPARATE DSB	1.14	0						
52		AUXILIARY SWITCHBOARDS	1.20	0						
53		- DIRECTORY ASSISTANCE	1.21	0						
54		-INTERCEPT	1.22	0						
55		-TOLL	1.23	0						
56		SERVICE OBSERVING BOARDS	1.30	0						
57		-TOLL	1.31	0						
58		-EXCHANGE	1.32	0						
59		TRAFFIC SERV. POSITIONS TSPS	1.40	0						
60		- OPERATOR	1.41	0						
61		- REMOTE TRK. ARRANGEMENTS RTA	1.42	0						
62		-OTHER	1.43	0						
63		TOTAL OPERATOR SYSTEMS EQUIP.		0	0	0	0	0	0	0
64	2210	CENTRAL OFFICE SWITCHING EQ.								
65		TANDEM SWITCHING EQUIPMENT	2.00	0	0					
66		-ACCESS	2.10	0	0					
67		- NON ACCESS	2.20	0						
68		- RESERVED	2.30	0						
69		LOCAL SWITCHING EQUIPMENT	3.00	0						
70		- SWITCHED ACCESS	3.10	62,076	62,076					
71		- EQUAL ACCESS	3.20	0						
72		TOTAL SWITCHING EQUIPMENT		62,076	62,076	0	0	0	0	0
73	2230	CENTRAL OFFICE TRANSMISSION	4.00	0						
74		EXCHANGE CIRCUIT	4.10	0						
75		- EXCHANGE LINE WIDEBAND (DSL)	4.11	102,048					102,048	0
76		- TRUNK- EAS	4.12	92,504						92,504
77		- EXCHANGE LINE WIDEBAND (NON DSL)	4.111	3,756	3,756					
78		- TRUNK-BASIC	4.12	0	0					
79		- TRUNK-SPECIAL	4.12	0						
80		- SUBSCRIBER LINE - BASIC	4.13	1,134,463	1,134,463					
81		- SUBSCRIBER LINE - SPECIAL	4.13	0						
82		INTEREXCHANGE CIRCUIT	4.20	0						
83		- FURNISHED OTHERS - I/S	4.21	0						
84		- WIDEBAND (NON DSL, DSL)	4.22	15,137	14,296				841	0
85		- OTHER-JOINT MTS	4.23	124,880	124,880					
86		- OTHER - SPECIAL ACCESS	4.23	0					0	
87		- NON ACCESS	4.24	0						
88		HOST/REMOTE CIRCUIT	4.30	0						
89		- EXCLUDING WATS	4.31	0	0					
90		- CLOSED END WATS	4.32	0						
91		EQUIPMENT RENTED TO OTHERS	5.00	0						
92		TOTAL TRANSMISSION EQUIPMENT		1,472,788	1,277,395	0	0	0	102,889	92,504
93		TOTAL CENTRAL OFFICE EQUIPMENT		1,534,864	1,339,471	0	0	0	102,889	92,504

LN	A/C NO	STUDY BALANCE INPUT	CAT.	TOTAL	JOINT MESSAGE	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
GENERAL SUPPORT FACILITIES										
94	2110	GENERAL PURPOSE COMPUTERS		0	0					
95		OTHER GENERAL SUPPORT FACILITIES		348,481	348,481					
96		TOTAL GEN. SUPPORT FACILITIES		348,481	348,481	0	0	0	0	0
INFORMATION ORG/TERM EQUIP.										
97		2310 OTHER IOT EQUIPMENT	1.00	0						
98		- COIN PUBLIC TELEPHONE EQ.	1.10	0	0					
99		- COINLESS PUBLIC TEL. EQ.	1.20	0						
100		- OTHER ORIG/TERM EQUIPMENT	1.30	0	0					
101		- NEW CUSTOMER PREMISE EQUIP.	2.00	0						
103		TOTAL INFOR. ORIG/TERM EQUIP.		0	0	0	0	0	0	0
CABLE AND WIRE FACILITIES										
104	2410	SUBSCRIBER LINE (JOINT)	1.00	2,747,473	2,747,473					
105		EXCHANGE LINE WIDEBAND (NON DSL, DSL)	2.10	197,931	9,131				188,800	0
106		EXCHANGE TRUNK (JOINT)	2.20	0	0					
107		SUBSCRIBER LINE (DIRECT)	1.00	0						
108		EXCHANGE TRUNK (DIRECT)	2.20	9,432					0	9,432
109		INTEREXCH. WIDEBAND (NON DSL, DSL)	2.30	2,388	2,183				205	0
110A		INTEREXCH. TRK. (ACCESS JOINT)	3.20	14,120	14,120					
110B		INTEREXCH. TRK. (ACCESS SPECIAL)	3.20	0						
111		INTEREX. TRK. (NON ACC.-DIR.)		0						
112		HOST/REMOTE EXCL. WATS (JOINT)	4.10	0	0					
113		HOST/REMOTE CLOSED END WATS	4.20	0						
114		EQUIPMENT FURNISHED OTHERS	5.00	0						
115		TOTAL CABLE & WIRE FACILITIES		2,971,344	2,772,907	0	0	0	189,005	9,432
AMORTIZABLE ASSETS										
116	2680	TANGIBLE ASSETS		0						
117	2681	CAPITAL LEASES		0						
118		GENERAL SUPPORT		0						
119		CENTRAL OFFICE EQUIPMENT		0			0			0
120		INFORMATION ORIG/TERM EQ.		0						
121		CABLE AND WIRE FACILITIES		0	0		0			0
122		UNDISTRIBUTED		0	0					
123		TOTAL CAPITAL ASSETS		0	0	0	0	0	0	0
124	2682	LEASEHOLD IMPROVEMENTS		0						
125		GENERAL SUPPORT		0						
126		CENTRAL OFFICE EQUIPMENT		0						
127		INFORMATION ORIG/TERM EQUIP.		0						
128		CABLE AND WIRE FACILITIES		0						
129		UNDISTRIBUTED		0						
130		TOTAL LEASEHOLD IMPROVEMENTS		0	0	0	0	0	0	0
131		TOTAL TANGIBLE ASSETS		0	0	0	0	0	0	0
132	2690	INTANGIBLE ASSETS		0	0					

LN	A/C NO	STUDY BALANCE INPUT	CAT.	TOTAL	JOINT MESSAGE	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
OTHER TELECOMMUNICATIONS PLANT										
133	2002	PROPERTY HELD FOR FUTURE USE								
134		GENERAL SUPPORT	1.00	0						
135		CENTRAL OFFICE EQUIPMENT	2.00	0						
136		CABLE AND WIRE FACILITIES	3.00	0						
137		UNDISTRIBUTED	4.00	0	0					
136		TOTAL PROP. HELD FOR FUTURE USE		0	0	0	0	0	0	0
139	2003	TEL PLANT UNDER CONSTRUCTION								
140		GENERAL SUPPORT	1.00	0	0					
141		CENTRAL OFFICE EQUIPMENT	2.00	0	0					
142		CABLE AND WIRE FACILITIES	3.00	0	0					
143		UNDISTRIBUTED	4.00	111,605	111,605					
144		TOTAL TPUC		111,605	111,605	0	0	0	0	0
145	2004	(REMOVED 9/06/96)								
146		GENERAL SUPPORT	1.00	0						
147		CENTRAL OFFICE EQUIPMENT	2.00	0						
148		CABLE AND WIRE FACILITIES	3.00	0						
149		UNDISTRIBUTED	4.00	0						
150		TOTAL		0	0	0	0	0	0	0
151	2005	TELEPHONE PLANT ADJUSTMENT								
152		GENERAL SUPPORT	1.0	0	0					
153		CENTRAL OFFICE EQUIPMENT	2.0	0	0					
154		CABLE AND WIRE FACILITIES	3.0	0	0					
155		UNDISTRIBUTED	4.0	0	0					
156		TOTAL TELEPHONE PLANT ADJ.		0	0	0	0	0	0	0
157	2006	NON-OPERATING PLANT		0						
158	2007	GOODWILL		0						
159										
160		TOTAL OTHER TELECOMM. PLANT	LN 133:LN 158	111,605	111,605	0	0	0	0	0
161	1220	MATERIALS AND SUPPLIES		0						
162		CPE		0	0					
163		OTHER		0	0					
164		TOTAL MATERIALS AND SUPPLIES		0	0	0	0	0	0	0
165	1402	INVESTMENT IN AFFILIATED CO.'S								
166		RTB STOCK		0	0					
167		OTHER		0						
169		TOTAL INV. IN AFFILIATED CO.'S		0	0	0	0	0	0	0
170	1439	EQUAL ACCESS EQUIPMENT		0						
171	1500	OTHER JURISDICT. ASSETS-NET		0						
172		WORKING CAPITAL		0						
173		TOTAL GROSS INVESTMENT		4,966,294	4,572,464	0	0	0	291,894	101,936

LN	A/C NO	STUDY BALANCE INPUT	CAT.	TOTAL	JOINT MESSAGE	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
RESERVES AND DEFERRED CREDITS										
174	3100	ACCUM. DEPREC. - PLT. IN SERV.								
175		- GENERAL SUPPORT		334,556	334,556					
176		- C.O.E. OPERATOR SYSTEMS		0	0					
177		- C.O.E. SWITCHING		62,076	62,076					
178		- C.O.E. TRANSMISSION		1,444,367	1,444,367					
179		- INFORMATION ORIG/TERM EQUIP.		0	0					
180		- CABLE AND WIRE FACILITIES		1,454,588	1,454,588					
181		- UNDISTRIBUTED		0	0					
182		TOTAL ACCUM. DEPRECIATION		3,295,587	3,295,587	0	0	0	0	0
183	3200	ACCUM. DEPRECIATION-FUTURE USE		0	0					
184	3400	ACCUM. AMORTIZATION -TANGIBLE		0						
185		- CAPITAL LEASES		0	0					
186		- LEASEHOLD IMPROVEMENTS		0						
187		- UNDISTRIBUTED		0	0					
188		TOTAL ACCUMULATED AMORTIZATION		0	0	0	0	0	0	0
189	3600	ACCUM. AMORTIZATION INTANGIBLES		0	0					
190	3600	ACCUM. AMORTIZATION.TEL. PLT. ADJ.		0						
191	4340	NET NONCURRENT DEF. INCOME TAX								
192		- GENERAL SUPPORT		0	0					
193		- C.O.E. OPERATOR SYSTEMS			0					
194		- C.O.E. SWITCHING		0	0					
195		- C.O.E. TRANSMISSION		0	0					
196		- INFORMATION ORIG/TERM EQUIP.		0	0					
197		- CABLE AND WIRE FACILITIES		0	0					
198		- UNDISTRIBUTED		0	0					
199		TOTAL ACCUM. DEF. INCOME TAX		0	0	0	0	0	0	0
200	OTHER DEBITS AND CREDITS - NET									
201	1410	OTHER NC ASSETS-BENEFITS (DR)		0	0					
202	4310	OTHER LT LIABILITIES-BENEFITS (CR)		10,865	10,865					
203	4040	CUSTOMER DEPOSITS (CR)		0	0					
204		RESERVED		0						
205	4360	OTHER DEFERRED CREDITS- NET		0						
206		TOTAL OTHER DEBITS AND CREDITS		10,865	10,865	0	0	0	0	0
207		TOTAL NET INVESTMENT		1,659,842	1,266,012	0	0	0	291,894	101,936

LN	A/C NO	STUDY BALANCE INPUT	CAT.	TOTAL	JOINT MESSAGE	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
		<u>PLANT SPECIFIC OPERATIONS EXP.</u>								
		<u>GENERAL SUPPORT EXPENSES</u>								
208	6110	NETWORK SUPPORT EXPENSE		0	0					
209	6120	GENERAL SUPPORT EXPENSE		8,980	8,980					
210		TOTAL GENERAL SUPPORT EXPENSES		8,980	8,980	0	0	0	0	0
		<u>CENTRAL OFFICE EXPENSES</u>								
211	6210	CENTRAL OFFICE SWITCHING EXP.		19,557	19,557					
212	6220	OPERATOR SYSTEMS EXPENSE		0	0					
213	6230	C.O.E TRANSMISSION EXPENSE		47,961	47,961					
214	6200	UNDISTRIBUTED		0	0					
215		TOTAL CENTRAL OFFICE EXPENSE		67,518	67,518	0	0	0	0	0
		<u>INFORMATION ORIG / TERM EXPENSE</u>								
216	6310	COIN PUBLIC TELEPHONE EXPENSE		0	0					
217	6310	COINLESS PUBLIC TELEPHONE EXP.		0						
218	6310	OTHER IOT EXPENSE		0						
219	6310	CPE		0						
220		TOTAL INFOR. ORIG / TERM EXPENSE		0	0	0	0	0	0	0
		<u>CABLE & WIRE FACILITIES EXP.</u>								
221	6410	UNDISTRIBUTED		30,833	30,833					
222	6411	POLES & ANTENNA SUPPORT STRUC.		0						
223	6421	AERIAL CABLE		0						
224	6422	UNDERGROUND CABLE		0						
225	6423	BURIED CABLE		0						
226	6424	SUBMARINE CABLE		0						
227	6426	INTRABUILDING NETWORK CABLE		0						
228	6431	AERIAL WIRE		0						
229	6441	CONDUIT SYSTEMS		0						
230		TOTAL CABLE & WIRE FACIL. EXP.		30,833	30,833	0	0	0	0	0
231		TOTAL PLANT SPECIFIC EXPENSES		107,331	107,331	0	0	0	0	0
		<u>PLANT NON-SPECIFIC EXPENSES</u>								
		<u>OTHER PROPERTY, PLANT & EQUIPMENT EXP</u>								
232	6510	UNDISTRIBUTED		0	0					
233	6511	PLANT HELD FOR FUTURE USE EXP.		0						
234	6512	MTLS. & SUPPLIES PROV. EXP.		0	0					
235		TOTAL OTHER PROP, PLT, & EQUIP EXPENSE		0	0	0	0	0	0	0
236	6530	NETWORK OPERATIONS EXPENSE		8,148	8,148		0			
237	6540	ACCESS CHARGE EXPENSE		0			0			0
238	6540	USAC EXPENSE		10,960			10,960			

LN	A/C NO	STUDY BALANCE INPUT	CAT.	TOTAL	JOINT MESSAGE	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
DEPRECIATION EXPENSE										
239	6561	PLANT IN SERVICE								
240	6561	- GENERAL SUPPORT		6,690	6,690					
241	6561	- C.O.E. OPERATOR SYSTEMS		0	0					
242	6561	- C.O.E SWITCHING		0	0					
243	6561	- C.O.E.TRANSMISSION		25,520	25,520					
244	6561	- INFORMATION ORIG/TERM EQUIP.		0	0					
245	6561	- CABLE AND WIRE FACILITIES		154,358	154,358					
246	6561	- UNDISTRIBUTED		0	0					
247	6561	SUBTOTAL DEPRECIATION EXPENSE		186,568	186,568	0	0	0	0	0
248	6562	PLANT HELD FOR FUTURE USE		0						
249		TOTAL DEPRECIATION EXPENSE		186,568	186,568	0	0	0	0	0
AMORTIZATION EXPENSE										
250	6563	TANGIBLE ASSETS		0						
251	6563	--CAPITAL LEASE		0	0					
252	6563	--LEASEHOLD IMPROVEMENTS		0						
253	6563	--UNDISTRIBUTED		0						
254	6564	INTANGIBLE ASSETS		0	0					
255	6565	OTHER - TEL PLANT ADJ.		0						
256		TOTAL AMORTIZATION		0	0	0	0	0	0	0
257		TOTAL PLT. NONSPECIFIC EXP.		205,676	194,716	0	10,960	0	0	0
CUSTOMER OPERATIONS EXPENSE										
258	6610	MARKETING EXPENSE		21,896	21,896		0		0	0
TELEPHONE OPERATOR SERVICES										
259	6621	CALL COMPLETION		0	0					
260	6622	NUMBER SERVICES (DA)		0	0					
261	6622	PUBLISHED DIRECTORY LISTING								
262	6622	-CLASSIFIED		454						454
263	6622	-TWX		0						
264	6622	-ALPHA		4,553	4,553					
265	6622	-FOREIGN		0			0			0
266	6623	CUSTOMER SERVICES								
267	6623	LOCAL BUSINESS OFFICE EXPENSE								
268	6623	-EU S/O PROC - PRESUBSCRIPTION	1.10	0		0	0	0	0	0
269	6623	-EU S/O PROC - OTHER	1.10	28,898		0	0	14,134	14,764	
270	6623	-EU PAYMENT & COLLECTION - CL	1.20	2,652		2,652	0	0	0	
271	6623	-EU PAYMENT & COLLECTION - OTHER	1.20	8,832		3	0	657	8,172	
272	6623	-EU BILLING INQUIRY - CL	1.30	1,198		1,119	0	0	79	
273	6623	-EU BILLING INQUIRY - OTHER	1.30	7,677		395	0	2,542	4,740	
274	6623	-IX CARRIER SVC ORDER PROC	1.40	0		0	0	0	0	
275	6623	-IX CARRIER PAYMENT & COLLECT.	1.50	393		116	0	73	204	
276	6623	-IX CARRIER BILLING INQUIRY	1.60	0		0	0	0	0	
277	6623	-COIN COLLECTION AND ADMIN.	1.70	0		0	0	0	0	
278	6623	REVENUE ACCOUNTING EXPENSE								
279	6623	-MESSAGE PROCESSING								
280	6623	---TOLL TICKET PROCESSING	2.10	156	156	0	0	0	0	0
281	6623	---LOCAL MESSAGE PROCESSING	2.10	0	0	0	0	0	0	0
282	6623	-OTHER BILLING & COLLECTING (NOTE 1)	2.20	975	926	49	0	0	0	0
283	6623	-CARRIER ACCESS BILLING (CABS)	2.30	683	683	0	0	0	0	0
284	6623	ALL OTHER CUSTOMER SERVICE	3.00	1,676	1,089	587	0	0	0	0
285		6623 TOTAL CUSTOMER SVC. EXPENSE		53,140	2,854	0	4,921	0	17,406	27,959
286	6600	TOTAL CUSTOMER OPERATIONS EXPENSE		80,043	29,303	0	4,921	0	17,406	28,413
NOTE 1: DIRECTLY ASSIGN 5% E.U. PORTION OF O.B. & C.										

LN	A/C NO	STUDY BALANCE INPUT	CAT.	TOTAL	JOINT MESSAGE	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
CORPORATE OPERATIONS EXPENSE										
287	6710	EXECUTIVE AND PLANNING EXPENSE								
288		EAS	1.0	0						
289		OTHER	2.0	10,341	10,341					
290	6720	GENERAL & ADMINISTRATIVE EXP.								
291		EAS	1.0	0						
292		OTHER	2.0	19,807	15,216		4,591			0
293		TOTAL CORPORATE OPS. EXPENSE		30,148	25,557	0	4,591	0	0	0
294	6730	EQUAL ACCESS EXPENSE		0	0					
OPERATING TAXES & MISC. EXP.										
295	7210	OPERATING ITC AMORTIZATION-CR		0	0					
296	7210	OPERATING ITC EXPENSE		0	0					
297	7220	OPERATING FIT- ENVIRONMENTAL		0	0					
298	7230	OPER. STATE & LOCAL INCOME TAX		0						
299	7241	OPERATING TAXES - OTHER		1,977	1,472	0	0	0	0	505
300	7242	OPERATING TAXES		0						
301	7250	PROVISION FOR EXCESS DEF. TAX - DR		0	0					
302	7371	ABANDONED CONSTRUCTION		0						
303	7372	CONTRIBUTIONS		0	0					
304	7374	OTHER		0	0					0
305	7340	ALLOW. FOR FUNDS USED/CONST. - CR		24,628	24,628					
306		TOTAL OPER. TAXES & MISC. EXP.		(22,651)	(23,156)	0	0	0	0	505
307		TOTAL OPER. EXPENSES & TAXES		400,547	333,751	0	20,472	0	17,406	28,918
308	5000	BASIC LOCAL SERVICE REVENUE		0						
309	5080	INTERSTATE ACCESS/EU. REVENUE		0						
310	5084	STATE ACCESS/EU. REVENUE		0						
311	5100	LONG DISTANCE MSG. REVENUE		0						
312	5200	MISCELLANEOUS REV. (NON TOLL)		0						
313	7100	OTHER OPERATING INCOME & EXP.		0						
314		SUBTOTAL OPERATING REVENUE		0	0	0	0	0	0	0
315	7520	INTEREST- CAPITAL LEASE		0						
316		FIXED CHARGES-OPERATING / INC.TAX & CWC		15,008	15,008					
317		FIXED CHARGES-NON OPERATING		0						
318		RESERVED		0						
319		RESERVED		0						
320	7500	INTEREST EXP.- CASH WK. CAP. ONLY		0	0					
321	5240	RENT REVENUE		0	0					
322	7540	INTEREST ON CUSTOMER DEPOSITS		0	0					
				415,555	348,759	0	20,472	0	17,406	28,918

Winnebago Coop Telecom Assn-Mn
INTERSTATE
SAC 361337

STUDY AREA ALLOCATION FACTORS

RUN DATE --- 6/2/2016
STUDY YEAR --- Jul16-Jun17
AL - 1 PG. 1

LN	A/C NO	ALLOCATION DATA & FACTORS	CAT.	TOTAL	JOINT MESSAGE	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
1		LOOP COUNT		597	588	0	0	0	2	7
2		CIRCUIT MILES		18,057.2	17,322.6	0.0	0.0	0.0	130.2	604.4
3		CIRCUIT TERMINATIONS		594	551	0	0	0	4	39
4		OPER. SERVICES C507STD Wrk SEC EXCL DA		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
14		TANDEM SWITCHING MOU (FACTOR)		100.0000%		0.0000%	46.8481%	0.0000%	0.0000%	53.1519%
16		DIAL EQUIPMENT MOU (DEM FACTOR)		100.0000%		0.0000%	59.4825%	0.0000%	0.0000%	40.5175%
17		REL. MOU - WIDEBAND (FACTOR)		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
18		REL. MOU'S - EX. TRUNK (FACTOR)		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
19		SUBS. LINE USAGE FACTOR (SLU)		100.0000%		0.0000%	19.8275%	0.0000%	0.0000%	80.1725%
20		SUBSCRIBER PLANT FACTOR (SPF)		100.0000%		0.0000%	25.0000%	0.0000%	0.0000%	75.0000%
21		TOLL CONVERSATION MIN.(FACTOR)		100.0000%		0.0000%	50.2454%	0.0000%	0.0000%	49.7546%
22		WIDEBAND MOU MILES		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
23		CONV. MIN. MILES (CMM FACTOR)		100.0000%		0.0000%	49.3260%	0.0000%	0.0000%	50.6740%
24		HOST/REMOTE MOU MILES (FACTOR)		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
25		EQUIP. FURNISHED OTHERS FACTOR		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
26		RELATIVE MOU'S - COINLESS PAY TEL.		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
27		EQUAL ACCESS MINUTES OF USE		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
28		EQUIVALENT USERS (TOLL, LOCAL)		100.0000%		0.0000%	28.3333%	0.0000%	0.0000%	71.6667%
29		BILLED REVENUE-INCL. EU. CHG.		100.0000%		0.0000%	26.0914%	0.0000%	6.0745%	67.8341%
30		INTEREX. CARRIER BILLED REV.		0		0	0	0	0	0
31		PAYSTATION REVENUE (SP+RC REV)		0		0	0	0	0	0
32		EXCH WIDEBAND CCTS		2		0	0	0	2	0
33		IX TRK WIDEBAND CCTS		68		0	0	0	53	15
34		IX TRK WIDEBAND CCT MILES EXCL DSL		2,791		0	0	0	2,180	611
35		** RESERVED FOR FUTURE USE **		0		0	0	0	0	0
36		CARRIER ACCESS BILLING FACTOR		100.0000%		0.0000%	50.0000%	0.0000%	0.0000%	50.0000%
37		RATE OF RETURN ON INVESTMENT				11.00%	11.00%	11.00%	11.00%	11.00%
38		TOLL MESSAGES (SP & RC)		1,933,979		0	640,654	0	0	1,293,325
39		GROSS RECEIPTS RATE (GROSS UP)			0.0000%					
40		FEDERAL INCOME TAX @ 0%			0.0000%					
41		STATE INCOME TAX @ 0%			0.0000%					
42		CASH WORKING CAPITAL RATE			4.1096%					
43		ALLOCATION OF PATRONAGE MARGINS								
46		ALLOCATED LOOP COUNT		597.0000	DIR./SPF	0.0000	147.0000	0.0000	2.0000	448.0000
47		LOOP COUNT PERCENT DISTRIB.		100.0000%		0.0000%	24.6231%	0.0000%	0.3350%	75.0419%
48		ALLOCATED CIRCUIT TERMINATIONS		594.0000	DIR./MOU	0.0000	276.8522	0.0000	4.0000	313.1478
49		CIRCUIT TERM. PERCENT DIST.		100.0000%		0.0000%	46.6081%	0.0000%	0.6734%	52.7185%
50		ALLOCATED CIRCUIT MILES		18,057.2000	DIR./CMM	0.0000	8,544.5457	0.0000	130.2000	9,382.4543
51		CIRCUIT MILES PERCENT DIST.		100.0000%		0.0000%	47.3193%	0.0000%	0.7210%	51.9597%
52		ALLOCATED IX WB CCT MILES		2,791.4000	IX WB CCT MI	0.0000	0.0000	0.0000	2,180.1000	611.3000
53		IX WB CIRCUIT MILES PERCENT DIST.		100.0000%		0.0000%	0.0000%	0.0000%	78.1006%	21.8994%
54		ALLOC. EXCH. WIDEBAND CHANNELS		2.0000	EX WB CCTS	0.0000	0.0000	0.0000	2.0000	0.0000
55		EXCH.WIDEBAND CHAN. PERC. DIST.		100.0000%		0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
56		ALLOC. IX WIDEBAND CHANNELS		68.0000	IX WB CCTS	0.0000	0.0000	0.0000	53.0000	15.0000
57		IX WIDEBAND CHAN. PERCENT DIST.		100.0000%		0.0000%	0.0000%	0.0000%	77.9412%	22.0588%
58		ALLOCATED TOLL MSGS. (SP & RC)		1,933,979	DIRECT	0	640,654	0	0	1,293,325
59		TOLL MSG. PERCENT DISTRIBUTION		100.0000%		0.0000%	33.1262%	0.0000%	0.0000%	66.8738%

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REVENUE REQUIREMENT SUMMARY

RUN DATE --- 6/2/2016
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LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
PART 36 REV REQUIREMENT SUMMARY:										
1		NET INVESTMENT FOR SETTLEMENTS		1,670,265	S-2, LN 33	0	385,167	0	118,121	1,166,976
2		RATE OF RETURN				11.0000%	11.0000%	11.0000%	11.0000%	11.0000%
3		RETURN ON INVESTMENT		183,728	LN. 1 X2	0	42,368	0	12,993	128,367
4		ALLOW/FUNDS USED DURING CONST.		24,628	S-8, LN 28	0	5,780	0	1,812	17,036
5		NET RETURN FOR SETTLEMENTS		159,100	LN 3-4	0	36,588	0	11,181	111,331
6		OPERATING FIXED CHARGES		15,008	S-12, LN 22	0	3,456	0	1,063	10,489
7		PATRONAGE DIVIDENDS		168,720	S-12, LN 23	0	38,912	0	11,930	117,878
8		NECA TAX RATE ADJUSTMENT		0	S-12, LN 24	0	0	0	0	0
9		TOTAL INCOME ADJUSTMENTS		183,728	LN 6+7+8	0	42,368	0	12,993	128,367
10		OPERATING ITC AMORTIZATION		0	S-12, LN 25	0	0	0	0	0
11		OPERATING EXCESS DEF. TAXES		0	S-12, LN 26	0	0	0	0	0
12		TOTAL TAX CREDITS		0	LN 9+10	0	0	0	0	0
13		FEDERAL INCOME TAX BASE		0	LN 3-9-12	0	0	0	0	0
14		FIT AT NECA 0% RATE		0		0	0	0	0	0
15		FEDERAL INCOME TAX ALLOWANCE		0	LN 14-12	0	0	0	0	0
16		STATE INCOME TAX BASE		0	LN 13+14	0	0	0	0	0
17		STATE INCOME TAX @ 0%		0		0	0	0	0	0
18		TOTAL INCOME TAX ALLOWANCE		0	LN 15+17	0	0	0	0	0
19		OPERATING EXPENSE AND TAX		425,174	S-8, LN 21	0	103,876	0	45,242	276,056
20		NON-OPERATING EXPENSE		0	S-8, LN 26	0	0	0	0	0
21		BASIS FOR GROSS RECEIPTS TAX		584,274	LN5+18+19+20	0	140,464	0	56,423	387,387
22		GROSS RECEIPTS TAX RATE			AL-1, LN 39	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
23		GROSS RECEIPTS TAX		0	LN 21 X 22	0	0	0	0	0
24		TOTAL PART 36 REVENUE REQUIREMENT		584,274	LN 21+ 23	0	140,464	0	56,423	387,387

SUMMARY OF NET TELEPHONE PLANT, MTLs & SUPPLIES AND WORKING CAPITAL

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RUN DATE --- 6/2/2016
STUDY YEAR --- Jul16-Jun17
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LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
NET INVESTMENT SUMMARY										
1	2110	GENERAL SUPPORT FACILITIES		348,481	S-3, LN 10	0	81,793	0	25,642	241,046
2	2210	CENTRAL OFFICE SWITCHING EQ.		62,076	S-4, LN 52	0	36,924	0	0	25,152
3	2220	OPERATOR SYSTEMS EQUIPMENT		0	S-4, LN 41	0	0	0	0	0
4	2230	CENTRAL OFFICE TRANSMISSION EQ.		1,472,788	S-4, LN 78	0	337,544	0	122,428	1,012,816
5	2310	INFORMATION ORIG/TERM EQUIP.		0	S-5, LN 17	0	0	0	0	0
6	2410	CABLE AND WIRE FACILITIES		2,971,344	S-5, LN 42	0	683,194	0	209,147	2,079,003
7	2680	TANGIBLE ASSETS		0	S-3, LN 29	0	0	0	0	0
8	2690	INTANGIBLE ASSETS		0	S-3, LN 36	0	0	0	0	0
9	2001	TOTAL PLANT IN SERVICE		4,854,689	LN 1:LN 8	0	1,139,455	0	357,217	3,358,017
10		PERCENT DISTRIBUTION		100.0000%		0.0000%	23.4712%	0.0000%	7.3582%	69.1706%
11	2002	PROPERTY HELD FOR FUTURE USE		0	S-6, LN 9	0	0	0	0	0
12	2003	PLT. UNDER CONST. - SHORT TERM		111,605	S-6, LN 15	0	26,195	0	8,212	77,198
13	2004	PLT. UNDER CONST. - LONG TERM		0	S-6, LN 21	0	0	0	0	0
14	2005	TELEPHONE PLANT ADJUSTMENT		0	S-6, LN 27	0	0	0	0	0
15	2006	NON-OPERATING PLANT		0	DIRECT	0	0	0	0	0
16	2007	GOODWILL		0	DIRECT	0	0	0	0	0
17		TOTAL PROPERTY, PLANT & EQUIP..		4,966,294	LN9+LN11:LN16	0	1,165,650	0	365,429	3,435,215
18		PERCENT DISTRIBUTION		100.0000%		0.0000%	23.4712%	0.0000%	7.3582%	69.1706%
19	3100	ACCUM. DEPRECIATION - PLT. IN SERV.		3,295,587	S-7, LN 18	0	780,929	0	247,069	2,267,589
20	3200	ACCUM. DEPRECIATION-FUTURE USE		0	S-7, LN 20	0	0	0	0	0
21	3400	ACCUM. AMORTIZATION-TANGIBLE		0	S-7, LN 24	0	0	0	0	0
22	3500	ACCUM. AMORTIZATION-INTANGIBLE		0	S-7, LN 25	0	0	0	0	0
23	3600	ACCUM. AMORTIZATION-TEL.PLT.ADJ.		0	S-7, LN 26	0	0	0	0	0
24	4340	NONCURRENT DEF. INCOME TAX-NET		0	S-7, LN 36	0	0	0	0	0
25		NET TELEPHONE PLANT		1,670,707	LN17-LN19:LN24	0	384,721	0	118,360	1,167,626
26		PERCENT DISTRIBUTION		99.9999%		0.0000%	23.0274%	0.0000%	7.0844%	69.8881%
27	1220	MATERIALS AND SUPPLIES		0	S-6, LN 31	0	0	0	0	0
28	1402	INVEST. IN NONAFFILIATED CO.'S		0	S-6, LN 35	0	0	0	0	0
29	1439	EQUAL ACCESS EQUIPMENT		0	S-6, LN 36	0	0	0	0	0
30	1500	OTHER JURISDICTIONAL ASSETS		0	S-6, LN 37	0	0	0	0	0
31		OTHER DEBITS AND CREDITS- CR		10,865	S-7, LN 43	0	2,201	0	1,588	7,076
32		CASH WORKING CAPITAL		10,423	LN 45	0	2,647	0	1,349	6,426
33		NET TEL. PLT., MTLs, CASH WK. CAP.		1,670,265	LN25+27:30-31+32	0	385,167	0	118,121	1,166,976
34		PERCENT DISTRIBUTION		100.0000%		0.0000%	23.0603%	0.0000%	7.0720%	69.8677%
CASH WORKING CAPITAL BASE:										
35		OPERATING EXP. (EXCL. OPER. & RENT REV.)		236,630	S-8, LN 15	0	60,621	0	31,656	144,353
36		OPERATING TAXES-OTHER		1,976	S-8, LN 18	0	345	0	108	1,523
37		EQUAL ACCESS EXPENSE		0	S-8, LN 20	0	0	0	0	0
38		NON-OPERATING EXPENSE		0	S-8, LN 26	0	0	0	0	0
39		TOTAL INTEREST EXPENSE - CWC		15,008	S-12, LN 20	0	3,456	0	1,063	10,489
40		GROSS RECEIPTS TAX FOR CWC CALC.		0	S-8, LN 45	0	0	0	0	0
41		NET FEDERAL INCOME TAX		0	S-9, LN 42	0	0	0	0	0
42		NET STATE INCOME TAX		0	S-9, LN 45	0	0	0	0	0
43		TOTAL CASH WORKING CAPITAL BASE		253,614		0	64,422	0	32,827	156,365
44		CASH WORKING CAPITAL RATE		4.1096%		4.1096%	4.1096%	4.1096%	4.1096%	4.1096%
45		CASH WORKING CAPITAL		10,423	LN 43 X LN 44	0	2,647	0	1,349	6,426

OTHER TELECOMMUNICATIONS PLANT

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RUN DATE --- 6/2/2016
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LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
1		BASIS FOR GENERAL SUPPORT FACILITY								
2		- CLASS A SEPARATIONS								
3		BIG THREE EXPENSES		186,542		0	37,785	0	27,260	121,497
4		PERCENT DISTRIBUTION		100.0000%		0.0000%	20.2555%	0.0000%	14.6133%	65.1312%
5		- CLASS B SEPARATIONS								
6		COE, IOT C & WF		4,506,208		0	1,057,662	0	331,575	3,116,971
7		PERCENT DISTRIBUTION		100.0000%		0.0000%	23.4712%	0.0000%	7.3582%	69.1706%
8	2110	LAND AND SUPPORT ASSETS								
9		GENERAL PURPOSE COMPUTERS		0	LN 7+DIR.	0	0	0	0	0
10		OTHER GENERAL SUPPORT FACILITIES		348,481	LN 7+DIR.	0	81,793	0	25,642	241,046
11		TOTAL LAND & SUPPORT ASSETS		348,481		0	81,793	0	25,642	241,046
11		PERCENT DISTRIBUTION		100.0000%		0.0000%	23.4712%	0.0000%	7.3582%	69.1706%
12		GEN. SUPPORT ASSETS, COE, INFOR.								
13		ORIG/TERM, AND C & WF		4,854,689		0	1,139,455	0	357,217	3,358,017
14		PERCENT DISTRIBUTION		100.0000%		0.0000%	23.4712%	0.0000%	7.3582%	69.1706%
15	2680	TANGIBLE ASSETS								
16	2681	CAPITAL LEASES								
17		- GENERAL SUPPORT		0	LN 11+DIR	0	0	0	0	0
18		- CENTRAL OFFICE EQUIPMENT		0	S-4, LN 81	0	0	0	0	0
19		- INFORMATION ORIG/TERM EQ.		0	S-5, LN 18	0	0	0	0	0
20		- CABLE AND WIRE FACILITIES		0	S-5, LN 43	0	0	0	0	0
21		- UNDISTRIBUTED		0	LN 14+DIR	0	0	0	0	0
21		SUBTOTAL CAPITAL LEASES		0		0	0	0	0	0
22	2682	LEASEHOLD IMPROVEMENTS								
23		- GENERAL SUPPORT		0	LN 11+DIR	0	0	0	0	0
24		- CENTRAL OFFICE EQUIPMENT		0	S-4, LN 81	0	0	0	0	0
25		INFORMATION ORIG / TERM EQUIP.		0	S-5, LN 18	0	0	0	0	0
26		- CABLE AND WIRE FACILITIES		0	S-5, LN 43	0	0	0	0	0
27		UNDISTRIBUTED		0	LN 14-.DIR	0	0	0	0	0
28		SUBTOTAL LEASE HOLD IMPROV.		0		0	0	0	0	0
29		TOTAL TANGIBLE ASSETS		0		0	0	0	0	0
30		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
31		GEN. SUPPORT ASSETS, COE, INFOR.								
32		ORIG/TERM, C&WF, & TANG.ASSETS		4,854,689	LN 13+29	0	1,139,455	0	357,217	3,358,017
33		PERCENT DISTRIBUTION		100.0000%		0.0000%	23.4712%	0.0000%	7.3582%	69.1706%
34	2690	INTANGIBLE ASSETS								
35		ALLOCATED		0	LN 33	0	0	0	0	0
36		DIRECT ASSIGNMENT		0	DIRECT	0	0	0	0	0
37		TOTAL INTANGIBLES		0		0	0	0	0	0
37		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%

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CENTRAL OFFICE EQUIPMENT SEPARATIONS

RUN DATE --- 6/2/2016
STUDY YEAR --- Jul16-Jun17
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LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
SEPARATIONS FACTORS										
1		STANDARD WORK SECONDS								
2		--COMBINED TOLL & LOCAL SWBD		0.00000%	AL-1, LN 5	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3		--SEPARATE TOLL BOARDS		0.00000%	AL-1, LN 6	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4		--DSA BOARDS		0.00000%	AL-1, LN 7	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5		--DSB BOARDS		0.00000%	AL-1, LN 8	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6		--DIRECTORY ASSISTANCE BOARDS		0.00000%	AL-1, LN 9	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7		--TSPS COMPLEX		0.00000%	AL-1, LN 10	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8		SERVICE OBSERVING MOU		100.00000%	AL-1, LN 11	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
9		PROCESSOR REAL TIME-PTA		100.00000%	AL-1, LN 12	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
10		PROCESSOR REAL TIME-TSPS CMLX		100.00000%	AL-1, LN 13	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
11		TANDEM SWITCHING MOU (FACTOR)		100.00000%	AL-1, LN 14	0.0000%	46.8481%	0.0000%	0.0000%	53.1519%
12		RESERVED FOR FUTURE USE		100.00000%	AL-1, LN 15	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
13		DIAL EQUIPMENT MOU (DEM FACTOR)		100.00000%	AL-1, LN 16	0.0000%	59.4825%	0.0000%	0.0000%	40.5175%
14		REL. MOU - EX. TRUNK (FACTOR)		100.00000%	AL-1, LN 18	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
15		HOST/REMOTE MOU MILES (FACTOR)		100.00000%	AL-1, LN 24	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
16		EQUIP. FURNISHED OTHERS FACTOR		0.00000%	AL-1, LN 25	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CENTRAL OFFICE EQ BOOK COST										
17		OPERATOR SYSTEMS EQUIPMENT								
18	2220	MANUAL SWITCHBOARDS	1.1							
19		COMBINED TOLL & LOCAL		0	LN 2	0	0	0	0	0
20		SEPARATE TOLL		0	LN 3	0	0	0	0	0
21		SEPARATED SA		0	LN 4	0	0	0	0	0
22		SEPARATED SB		0	LN 5	0	0	0	0	0
23		DIRECT ASSIGNMENT		0	DIRECT					
24		SUBTOTAL MANUAL BOARDS		0		0	0	0	0	0
25		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
26	2220	AUXILIARY SWITCHBOARDS	1.2							
27		DIRECTORY ASSISTANCE		0	LN 6+DIR	0	0	0	0	0
28		INTERCEPT		0	SLU	0	0	0	0	0
29		TOLL		0	LN 3+DIR	0	0	0	0	0
30		SUBTOTAL AUXILIARY BOARDS		0		0	0	0	0	0
31		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
32	2220	SERVICE OBSERVING BOARDS	1.3							
33		TOLL		0	LN 8	0	0	0	0	0
34		EXCHANGE		0	DIRECT	0	0	0	0	0
35		DIRECT ASSIGNMENT		0	DIRECT	0	0	0	0	0
36		SUBTOTAL SERVICE OBSERVING		0		0	0	0	0	0
37		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
38	2220	TRAFFIC SERV. POSITIONS TSPS	1.4							
39		OPERATOR		0	LN 7+DIR	0	0	0	0	0
40		REMOTE TRIO ARRANGEMENTS RTA		0	LN 9+DIR	0	0	0	0	0
41		OTHER		0	LN 10+DIR	0	0	0	0	0
42		SUBTOTAL SERVICE OBSERVING		0		0	0	0	0	0
43		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
44		TOTAL OPERATOR SYSTEMS EQUIP.		0		0	0	0	0	0
45		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%

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CENTRAL OFFICE EQUIPMENT SEPARATIONS

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STUDY YEAR --- Jul16-Jun17
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LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
	2210	TANDEM SWITCHING EQUIPMENT	2.0							
43		ACCESS	2.1	0	LN 11+DIR	0	0	0	0	0
44		NON ACCESS	2.2	0	DIRECT	0	0	0	0	0
45		RESERVED	2.3	0	LN 12+DIRECT	0	0	0	0	0
46		SUBTOTAL TANDEM SWITCHING		0		0	0	0	0	0
47		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
	2210	LOCAL SWITCHING EQUIPMENT	3.0							
48		SWITCHED ACCESS	3.1	62,076	LN 13, DIRECT	0	36,924	0	0	25,152
49		EQUAL ACCESS	3.2	0	AL-1, LN 27	0	0	0	0	0
50		SUBTOTAL LOCAL SWITCHING		62,076		0	36,924	0	0	25,152
51		PERCENT DISTRIBUTION		100.0000%		0.0000%	59.4819%	0.0000%	0.0000%	40.5181%
52		TOTAL SWITCHING EQUIPMENT		62,076		0	36,924	0	0	25,152
53		PERCENT DISTRIBUTION		100.0000%		0.0000%	59.4819%	0.0000%	0.0000%	40.5181%
	2230	CENTRAL OFFICE TRANSMISSION								
54		EXCHANGE CIRCUIT								
55		EXCHANGE LINE WIDEBAND (DSL)	4.11	102,048	DIRECT	0	0	0	102,048	0
56		TRUNK-EAS	4.121	92,504	DIRECT					92,504
57		EXCHANGE WIDEBAND (NON DSL)	4.111	3756	AL-1, LN 55	0	0	0	3,756	0
58		TRUNK-BASIC	4.123	0	LN14+DIR	0	0	0	0	0
59		TRUNK-SPECIAL	4.124	0	DIRECT	0	0	0	0	0
60		SUBSCRIBER LINE - BASIC	4.131	1,134,463	AL-1, LN 47	0	279,340	0	3,800	851,323
61		SUBSCRIBER LINE - SPECIAL	4.132	0	DIRECT	0	0	0	0	0
62		SUBTOTAL EXCHANGE CIRCUIT		1,332,771		0	279,340	0	109,604	943,827
63		PERCENT DISTRIBUTION		100.0000%		0.0000%	20.9593%	0.0000%	8.2238%	70.8169%
64		INTEREXCHANGE CIRCUIT								
65		FURNISHED OTHERS - I/S	4.21	0	DIRECT	0	0	0	0	0
66		IX WIDEBAND (NON DSL, DSL)	4.22	15,137	AL-1, LN 57	0	0	0	11,983	3,154
67		OTHER-JOINT MTS	4.231	124,880	AL-1, LN 49	0	58,204	0	841	65,835
68		OTHER - SPECIAL ACCESS	4.232	0	DIRECT	0	0	0	0	0
69		NON ACCESS	4.24	0	DIRECT	0	0	0	0	0
70		SUBTOTAL INTEREXCHANGE CIRC.		140,017		0	58,204	0	12,824	68,989
71		PERCENT DISTRIBUTION		100.0000%		0.0000%	41.5692%	0.0000%	9.1589%	49.2719%
72		HOST/REMOTE CIRCUIT								
73		EXCLUDING WATS	4.31	0	LN 15+DIR	0	0	0	0	0
74		CLOSED END WATS	4.32	0	DIRECT	0	0	0	0	0
75		SUBTOTAL INTEREXCHANGE CIRC.		0		0	0	0	0	0
76		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
77		EQUIPMENT RENTED TO OTHERS		0	LN 16+DIR	0	0	0	0	0
78		TOTAL TRANSMISSION EQUIPMENT		1,472,788		0	337,544	0	122,428	1,012,816
79		PERCENT DISTRIBUTION		100.0000%		0.0000%	22.9187%	0.0000%	8.3127%	68.7686%
80		TOTAL CENTRAL OFFICE EQUIPMENT		1,534,864		0	374,468	0	122,428	1,037,968
81		PERCENT DISTRIBUTION		100.0000%		0.0000%	24.3975%	0.0000%	7.9765%	67.6260%

INFORMATION ORIGATION/TERMINATION AND CABLE & WIRE FACILITIES SEPARATIONS

Winnebago Coop Telecom Assn-Mn
INTERSTATE
SAC 361337

RUN DATE --- 6/2/2016
STUDY YEAR --- Jul16-Jun17
S - 5 PG. 1

LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
SEPARATION FACTORS										
1		SUBSCRIBER PLANT FACTOR (SPF)		100.0000%	AL-1, LN 20	0.0000%	25.0000%	0.0000%	0.0000%	75.0000%
2		RELATIVE MOU'S - COINLESS PAY TEL.		100.0000%	AL-1, LN 26	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
3		LOOP COUNT PERCENT DISTRIB.		100.0000%	AL-1, LN 47	0.0000%	24.6231%	0.0000%	0.3350%	75.0419%
4		EXCH. WIDEBAND CHAN. PERC. DIST.		100.0000%	AL-1, LN 55	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
5		IX WB CCT MI PERCENT DIST.		100.0000%	AL-1, LN 53	0.0000%	0.0000%	0.0000%	78.1006%	21.8994%
6		CIRCUIT MILES PERCENT DIST.		100.0000%	AL-1, LN 51	0.0000%	47.3193%	0.0000%	0.7210%	51.9597%
7		REL. MOU'S - EX. TRUNK (FACTOR)		100.0000%	AL-1, LN 18	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
8		HOST/REMOTE MOU MILES (FACTOR)		100.0000%	AL-1, LN 24	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
9		EQUIP. FURNISHED OTHERS FACTOR		100.0000%	AL-1, LN 25	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
2310 INFORMATION ORIG/TERM EQUIP.										
10		OTHER IOT EQUIPMENT	1.0							
11		COIN PUBLIC TELEPHONE EQ.	1.1	0	LN 1, DIR	0	0	0	0	0
12		COINLESS PUBLIC TEL. EQ.	1.2	0	LN 1, DIR	0	0	0	0	0
13		OTHER ORIG/TERM EQUIPMENT	1.3	0	LN 1, DIR	0	0	0	0	0
14		SUBTOTAL ORIG/TERM EQUIPMENT		0		0	0	0	0	0
15		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
16		NEW CUSTOMER PREMISE EQUIP.	2.0	0	DIRECT	0	0	0	0	0
17		TOTAL INFO ORIG/TEAM EQUIPMENT		0		0	0	0	0	0
18		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
2410 CABLE AND WIRE FACILITIES										
19		SUBSCRIBER LINE (JOINT)		2,747,473	LN 3	0	676,513	0	9,204	2,061,756
20		SUBSCRIBER LINE (DIRECT)		0	DIRECT	0	0	0	0	0
21		SUBTOTAL SUBSCRIBER LINE	1.0	2,747,473		0	676,513	0	9,204	2,061,756
22		EXCHANGE WIDEBAND (NON DSL)		9,131	LN 4	0	0	0	9,131	0
23		EXCHANGE WIDEBAND (DSL)		188,800	DIRECT	0	0	0	188,800	0
24		SUBTOTAL EXCHANGE WIDEBAND	2.1	197,931		0	0	0	197,931	0
25		EXCHANGE TRUNK (JOINT)		0	LN 7	0	0	0	0	0
26		EXCHANGE TRUNK (DIRECT)		9,432	DIRECT	0	0	0	0	9,432
27		SUBTOTAL EXCHANGE TRUNK	2.2	9,432		0	0	0	0	9,432
28		INTEREXCH. WIDEBAND (NON DSL)		2,183	LN 5	0	0	0	1,705	478
29		INTEREXCH. WIDEBAND (DSL)		205	DIRECT	0	0	0	205	0
30		SUBTOTAL INTEREXCH. WIDEBAND	2.3	2,388		0	0	0	1,910	478
31		INTEREXCH. TRK. (ACCESS-JOINT)		14,120	LN 6	0	6,681	0	102	7,337
32		INTEREXCH. TRK. (ACC.-SPECIAL)		0	DIRECT	0	0	0	0	0
33		SUBTOTAL INTEREXCH. TRUNK	3.2	14,120		0	6,681	0	102	7,337
34		INTEREX. TRK. (NON ACC-DIR.)	3.3	0	DIRECT	0	0	0	0	0
35		HOST/REMOTE EXCL.WATS(JOINT)		0	LN 8	0	0	0	0	0
36		HOST/REMOTE EXCL.WATS (DIR.)		0	DIRECT	0	0	0	0	0
37		SUBTOTAL HOST/REMOTE EX.WATS	4.1	0		0	0	0	0	0
38		HOST/REMOTE CLOSED END WATS	4.2	0	DIRECT	0	0	0	0	0
39		EQUIPMENT FURNISHED OTHERS		0	LN 9	0	0	0	0	0
40		EQUIPMENT FURN.OTHERS (DIR.)		0	DIRECT	0	0	0	0	0
41		SUBTOTAL EQUIP. FURN. OTHERS	5.0	0		0	0	0	0	0
42		TOTAL CABLE & WIRE FACILITIES		2,971,344		0	683,194	0	209,147	2,079,003
43		PERCENT DISTRIBUTION		100.0000%		0.0000%	22.9928%	0.0000%	7.0388%	69.9684%

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OTHER TELEPHONE PLANT AND DEFERRED CHARGES

RUN DATE --- 6/2/2016
STUDY YEAR --- Jul16-Jun17
S - 6 PG. 1

LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
1	2001	TELEPHONE PLANT IN SERVICE		100.0000%	S-2, LN 10	0.0000%	23.4712%	0.0000%	7.3582%	69.1706%
2	2410	CABLE AND WIRE FACILITIES		100.0000%	S-5, LN 43	0.0000%	22.9928%	0.0000%	7.0388%	69.9684%
3		EQUAL ACCESS MINUTES OP USE		100.0000%	AL-1, LN 27	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
4	2002	OTHER TELECOMMUNICATIONS PLANT PROPERTY HELD FOR FUTURE USE								
5		GENERAL SUPPORT		0	S-3, LN 11	0	0	0	0	0
6		CENTRAL OFFICE EQUIPMENT		0	S-4, LN 81	0	0	0	0	0
7		CABLE AND WIRE FACILITIES		0	S-5, LN 43	0	0	0	0	0
8		UNDISTRIBUTED		0	LN 1, DIR	0	0	0	0	0
9		TOTAL PROP. HELD FOR FUT. USE		0		0	0	0	0	0
10	2003	TEL PLANT UNDER CONSTRUCTION								
11		GENERAL SUPPORT		0	S-3, LN 11	0	0	0	0	0
12		CENTRAL OFFICE EQUIPMENT		0	S-4, LN 81	0	0	0	0	0
13		CABLE AND WIRE FACILITIES		0	S-5, LN 43	0	0	0	0	0
14		UNDISTRIBUTED		111,605	LN 1, DIR	0	26,195	0	8,212	77,198
15		TOTAL TPUC - SHORT TERM		111,605		0	26,195	0	8,212	77,198
16	2004	(REMOVED 9/06/95)								
17		GENERAL SUPPORT		0	S-3, LN 11	0	0	0	0	0
18		CENTRAL OFFICE EQUIPMENT		0	S-4, LN 81	0	0	0	0	0
19		CABLE AND WIRE FACILITIES		0	S-5, LN 43	0	0	0	0	0
20		UNDISTRIBUTED		0	LN 1, DIR	0	0	0	0	0
21		TOTAL TPUC - LONG-TERM		0		0	0	0	0	0
22	2005	TELEPHONE PLANT ADJUSTMENT								
23		GENERAL SUPPORT		0	S-3, LN 11	0	0	0	0	0
24		CENTRAL OFFICE EQUIPMENT		0	S-4, LN 81	0	0	0	0	0
25		CABLE AND WIRE FACILITIES		0	S-5, LN 43	0	0	0	0	0
26		UNDISTRIBUTED		0	LN 1, DIR	0	0	0	0	0
27		TOTAL TEL. PLANT ADJUSTMENT		0		0	0	0	0	0
28		TOTAL OTHER TELEPHONE PLANT		111,605		0	26,195	0	8,212	77,198
29	1220	MATERIALS AND SUPPLIES								
30		CPE		0	DIRECT	0	0	0	0	0
31		OTHER		0	LN 2, DIR	0	0	0	0	0
32		TOTAL MATERIALS AND SUPPLIES		0		0	0	0	0	0
33		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
34	1402	INVESTMENT IN AFFILIATED CO.'S								
35		RTB STOCK		0	LN 1	0	0	0	0	0
36		OTHER		0	DIRECT	0	0	0	0	0
37		TOTAL INV. IN AFFILIATED CO.'S		0		0	0	0	0	0
38	1439	EQUAL ACCESS EQUIPMENT		0	LN 3	0	0	0	0	0
39	1500	OTHER JURISDICT. ASSETS-NET		0	DIRECT	0	0	0	0	0

ACCUMULATED DEPRECIATION AND AMORTIZATION SEPARATIONS

Winnebago Coop Telecom Assn-Mn
INTERSTATE
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RUN DATE --- 6/2/2016
STUDY YEAR --- Jul16-Jun17
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LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
1	2110	TOTAL LAND & SUPPORT ASSETS		100.0000%	S-3, LN 11	0.0000%	23.4712%	0.0000%	7.3582%	69.1706%
2	2230	TOTAL CENTRAL OFFICE EQUIPMENT		100.0000%	S-4, LN 81	0.0000%	24.3975%	0.0000%	7.9765%	67.6260%
3	2310	TOTAL INFO ORIG/TERM EQUIPMENT		100.0000%	S-5, LN 18	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
4	2410	TOTAL CABLE & WIRE FACILITIES		100.0000%	S-5, LN 43	0.0000%	22.9928%	0.0000%	7.0388%	69.9684%
5		GEN.SUPPORT, COE, IOT AND C&WF		100.0000%	S-3, LN 14	0.0000%	23.4712%	0.0000%	7.3582%	69.1706%
6	2681	CAPITAL LEASES		100.0000%	S-3, LN 21	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
7	2682	LEASEHOLD IMPROVEMENTS		100.0000%	S-3, LN 28	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
8	2680	TOTAL TANGIBLE ASSETS		100.0000%	S-3, LN 30	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
9	2690	TOTAL INTANGIBLES		100.0000%	S-3, LN 37	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
10	2005	TOTAL TEL. PLANT ADJUSTMENT		100.0000%	S-6, LN 27	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
11	3100	ACCUM. DEPREC. - PLT. IN SERV.								
12		GENERAL SUPPORT		334,556	LN 1, DIR	0	78,524	0	24,617	231,415
13		COE. OPERATOR SYSTEMS		0	S-4, LN 42	0	0	0	0	0
14		COE. SWITCHING		62,076	S-4, LN 53	0	36,924	0	0	25,152
15		COE. TRANSMISSION		1,444,367	S-4, LN 79	0	331,030	0	120,066	993,271
16		INFORMATION ORIG/TERM EQUIP.		0	LN 3, DIR	0	0	0	0	0
17		CABLE AND WIRE FACILITIES		1,454,588	LN 4, DIR	0	334,451	0	102,386	1,017,751
18		UNDISTRIBUTED		0	LN 5, DIR	0	0	0	0	0
19		TOTAL ACCUM.DEPR.-PLT.IN SERV.		3,295,587		0	780,929	0	247,069	2,267,589
19		PERCENT DISTRIBUTION		100.0000%		0.0000%	23.6962%	0.0000%	7.4970%	68.8068%
20	3200	ACCUM. DEPRECIATION-FUTURE USE		0	S-6, LN 1	0	0	0	0	0
		ACCUMULATED AMORTIZATION								
21	3400	TANGIBLE								
22		CAPITAL LEASES		0	LN 6, DIR	0	0	0	0	0
23		LEASEHOLD IMPROVEMENTS		0	LN 7, DIR	0	0	0	0	0
24		UNDISTRIBUTED		0	LN 8, DIR	0	0	0	0	0
24		TOTAL ACCUM. AMORT.-TANG.ASSETS		0		0	0	0	0	0
25	3500	ACCUM. AMORTIZATION-INTANGIBLES		0	LN 9, DIR	0	0	0	0	0
26	3600	ACCUM. AMORTIZATION-TEL.PLT.ADJ.		0	LN 10, DIR	0	0	0	0	0
27		TOTAL ACCUM. AMORT-INTANGIBLES		0		0	0	0	0	0
28		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
29	4340	NET NONCURRENT DEF. INCOME TAX								
30		- GENERAL SUPPORT		0	LN 1, DIR	0	0	0	0	0
31		- C.O.E. OPERATOR SYSTEMS		0	S-4, LN 42	0	0	0	0	0
32		- C.O.E. SWITCHING		0	S-4, LN 53	0	0	0	0	0
33		- C.O.E. TRANSMISSION		0	S-4, LN 79	0	0	0	0	0
34		- INFORMATION ORIG/TERM EQUIP.		0	LN 3, DIR	0	0	0	0	0
35		- CABLE AND WIRE FACILITIES		0	LN 4, DIR	0	0	0	0	0
36		- UNDISTRIBUTED		0	LN 5, DIR	0	0	0	0	0
36		TOTAL NET DEFERRED INCOME TAX		0		0	0	0	0	0
37		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
		OTHER DEBITS AND CREDITS - NET								
38	1410	OTHER NC ASSETS-BENEFITS (DR)		0	S-3, LN 4	0	0	0	0	0
39	4310	OTHER LT LIABILITIES-BENEFITS (CR)		10,865	S-3, LN 4	0	2,201	0	1,588	7,076
40	4040	CUSTOMER DEPOSITS (CR)		0	S-2, LN 10	0	0	0	0	0
41		RESERVED		0	LN 4, DIR	0	0	0	0	0
42	4360	OTHER DEFERRED CREDITS - NET		0	LN 5, DIR	0	0	0	0	0
43		TOTAL OTHER DEBITS AND CREDITS		10,865		0	2,201	0	1,588	7,076
44		PERCENT DISTRIBUTION		100.0001%		0.0000%	20.2577%	0.0000%	14.6157%	65.1266%

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SUMMARY OF OPERATING EXPENSE AND TAX

RUN DATE --- 6/2/2016
STUDY YEAR --- Jul16-Jun17
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LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
OPERATING EXP AND TAX SUMMARY										
1	6110	NETWORK SUPPORT EXPENSE		0	S-9, LN 7	0	0	0	0	0
2	6120	GENERAL SUPPORT EXPENSE		8,980	S-9, LN 8	0	2,108	0	661	6,211
3	6210	TOTAL CENTRAL OFFICE EXPENSE		67,518	S-9, LN 15	0	16,472	0	5,386	45,660
4	6310	TOTAL INFOR. ORIG/TERM EXPENSE		0	S-9, LN 21	0	0	0	0	0
5	6410	TOTAL CABLE & WIRE FACIL. EXP.		30,833	S-9, LN 25	0	7,089	0	2,170	21,574
6	6510	OTHER PROPERTY, PLT. & EQ. EXP.		0	S-10, LN 11	0	0	0	0	0
7	6530	NETWORK OPERATIONS EXPENSE		8,148	S-10, LN 13	0	1,912	0	600	5,636
8	6540	ACCESS CHARGE EXPENSE		10,960	S-10, LN 14	0	10,960	0	0	0
9	6610	MARKETING EXPENSE		21,896	S-11, LN 13	0	5,713	0	1,330	14,853
10	6620	CUSTOMER SERVICES EXPENSE		58,147	S-11, LN 43	0	6,599	0	17,774	33,774
11	6710	EXECUTIVE AND PLANNING EXPENSE		10,341	S-12, LN9+10	0	2,095	0	1,511	6,735
12	6720	GENERAL & ADMINISTRATIVE EXP.		19,807	S-12, LN12+13	0	7,673	0	2,224	9,910
13	7540	INTEREST ON CUSTOMER DEPOSITS		0	S-12, LN 36	0	0	0	0	0
14	5240	RENT REVENUE		0	S-12, LN 35	0	0	0	0	0
15		SUBTOTAL OPERATING EXPENSES		236,630		0	60,621	0	31,656	144,353
16		PERCENT DISTRIBUTION		100.0000%		0.0000%	25.6185%	0.0000%	13.3779%	61.0037%
17	6560	DEPRECIATION & AMORTIZATION		186,568	S-10, LN24+31	0	42,910	0	13,478	130,180
18	7241	OPERATING TAXES-OTHER		1,976	S-12, LN 32	0	345	0	108	1,523
19	7220	OPERATING FIT- ENVIRONMENTAL		0	S-12, LN 30	0	0	0	0	0
20		EQUAL ACCESS EXPENSE		0	S-12, LN 16	0	0	0	0	0
21		SUBTOTAL OPERATING EXP. & TAX		425,174		0	103,876	0	45,242	276,056
22		PERCENT DISTRIBUTION		100.0000%		0.0000%	24.4314%	0.0000%	10.6408%	64.9278%
23	7370	NON OPERATING EXPENSE								
24	7371	ABANDONED CONSTRUCTION		0	S-2, LN 10	0	0	0	0	0
25	7372	CONTRIBUTIONS		0	S-12, LN 15	0	0	0	0	0
26	7374	OTHER		0	DIRECT	0	0	0	0	0
27		SUBTOTAL NON-OPERATING EXP.		0		0	0	0	0	0
27		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
28	7340	ALLOW. FOR FUNDS USED/CONST. - CR		24,628	S-12, LN 3	0	5,780	0	1,812	17,036
GROSS RECEIPTS TAX CALCULATION FOR CASH WORKING CAPITAL:										
29		NET TELEPHONE PLANT		1,670,707	S-2, LN 25	0	384,721	0	118,360	1,167,626
30		MATERIALS & SUPPLIES		0	S-2, LN 27	0	0	0	0	0
31		INVEST. IN NONAFFILIATED CO.'S		0	S-2, LN 28	0	0	0	0	0
32		EQUAL ACCESS INVESTMENT		0	S-2, LN 29	0	0	0	0	0
33		OTHER JURISDICTIONAL ASSETS		0	S-2, LN 30	0	0	0	0	0
34		OTHER DEBITS AND CREDITS- NET		10,865	S-2, LN 31	0	2,201	0	1,588	7,076
35		TOTAL		1,659,842		0	382,520	0	116,772	1,160,550
36		RATE OF RETURN				11.0000%	11.0000%	11.0000%	11.0000%	11.0000%
37		RETURN ON INVESTMENT		182,583		0	42,077	0	12,845	127,661
38		OPERATING EXPENSES & TAXES		425,174	S-8, LN 21	0	103,876	0	45,242	276,056
39		NON-OPERATING EXPENSES & TAXES		0	S-8, LN 26	0	0	0	0	0
40		NET FEDERAL INCOME TAX		0	S-9, LN 42	0	0	0	0	0
41		NET STATE INCOME TAX		0	S-9, LN 45	0	0	0	0	0
42		ALLOW. FOR FUNDS USED/CONST.		24,628	S-8, LN 28	0	5,780	0	1,812	17,036
43		GROSS RECEIPTS TAX BASE		583,129		0	140,173	0	56,275	386,681
44		GROSS RECEIPTS TAX RATE				0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
45		GROSS REC. TAX FOR CASH WK. CAPITAL		0		0	0	0	0	0

PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

Winnebago Coop Telecom Assn-Mn
INTERSTATE
SAC 361337

RUN DATE --- 6/2/2016
STUDY YEAR --- Jul16-Jun17
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LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
ALLOCATION FACTORS										
1	2110	TOTAL LAND & SUPPORT ASSETS		100.0000%	S-3, LN 11	0.0000%	23.4712%	0.0000%	7.3582%	69.1706%
2	2210	TOTAL CENTRAL OFFICE EQUIPMENT		100.0000%	S-4, LN 81	0.0000%	24.3975%	0.0000%	7.9765%	67.6260%
3	2310	COIN PUBLIC TELEPHONE EQ.		100.0000%	S-5, LN 11	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
4	2310	COINLESS PUBLIC TEL. EQ.		100.0000%	S-5, LN 12	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
5	2310	OTHER ORIG/TERM EQUIPMENT		100.0000%	S-5, LN 13	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
6	2410	TOTAL CABLE & WIRE FACILITIES		100.0000%	S-5, LN 43	0.0000%	22.9928%	0.0000%	7.0388%	69.9684%
7	6110	NETWORK SUPPORT EXPENSE		0	LN 1, DIR	0	0	0	0	0
6	6120	GENERAL SUPPORT EXPENSE		8,980	LN 1, DIR	0	2,108	0	661	6,211
9		TOTAL GENERAL SUPPORT EXP.		8,980		0	2,108	0	661	6,211
10		PERCENT DISTRIBUTION		100.0000%		0.0000%	23.4744%	0.0000%	7.3608%	69.1648%
11	6210	CENTRAL OFFICE SWITCHING EXP.		19,557	LN 2, DIR	0	4,771	0	1,560	13,226
12	6220	OPERATOR SYSTEMS EXPENSE		0	LN 2, DIR	0	0	0	0	0
13	6230	COE TRANSMISSION EXPENSE		47,961	LN 2, DIR	0	11,701	0	3,826	32,434
14	6200	UNDISTRIBUTED		0	LN 2, DIR	0	0	0	0	0
15		TOTAL CENTRAL OFFICE EXPENSE		67,518		0	16,472	0	5,386	45,660
16		PERCENT DISTRIBUTION		100.0000%		0.0000%	24.3965%	0.0000%	7.9771%	67.6264%
17	6310	COIN PUBLIC TELEPHONE IOT EXPENSE		0	LN 3	0	0	0	0	0
18		COINLESS PUBLIC TELEPHONE IOT EXP.		0	LN 4	0	0	0	0	0
19		OTHER IOT EXPENSE		0	LN 5, DIR	0	0	0	0	0
20		CPE		0	DIRECT	0	0	0	0	0
21		TOTAL INFOR ORIG/TERM EXPENSE		0		0	0	0	0	0
22		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
23	6410	TOTAL CABLE & WIRE FACIL. EXP.		30,833	LN 6	0	7,089	0	2,170	21,574
24		DIRECT ASSIGNMENT		0	DIRECT	0	0	0	0	0
25		TOTAL CABLE & WIRE FACIL. EXP.		30,833		0	7,089	0	2,170	21,574
26		PERCENT DISTRIBUTION		100.0000%		0.0000%	22.9916%	0.0000%	7.0379%	69.9705%
27		TOTAL PLANT SPECIFIC EXPENSES		107,331		0	25,669	0	8,217	73,445
FEDERAL & STATE INCOME TAX CALCULATIONS FOR GROSS RECEIPTS TAX & CASH WORKING CAPITAL:										
28		NET TELEPHONE PLANT (EXCL. CWC)		1,659,842	S-8, LN 35	0	382,520	0	116,772	1,160,550
29		RATE OF RETURN				11.0000%	11.0000%	11.0000%	11.0000%	11.0000%
30		RETURN ON INVESTMENT		182,583	LN 28X29	0	42,077	0	12,845	127,661
31		LESS: OPER. FIXED CHARGES		15,008	S-12, LN 18	0	3,456	0	1,063	10,489
32		LESS: OPER. ITC AMORTIZATION		0	S-12, LN 28	0	0	0	0	0
33		LESS: OPER. EXCESS DEP. TAXES		0	S-12, LN 33	0	0	0	0	0
34		FIT BASE BEFORE PATRONAGE EXCL.		167,575		0	38,621	0	11,782	117,172
35		% OF PATRONAGE MARGIN EXCL.		100.0000%	PG. 1, LN 43	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
36		OTHER INCOME ADJ.: SCHEDULE M-1		167,575	LN 34X35	0	38,621	0	11,782	117,172
37		NET FIT BASE (@ EC'S EFFECTIVE RATE)		0	LN 34-LN 36	0	0	0	0	0
38		FIT RATE (EFFECTIVE GROSSED UP)		0.0000%	S-10, LN 44	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
39		FIT BEFORE TAX CREDITS		0	LN 37X38	0	0	0	0	0
40		LESS: OPER. ITC AMORTIZATION		0	S-12, LN 28	0	0	0	0	0
41		LESS: OPER. EXCESS DEF. TAXES		0	S-12, LN 33	0	0	0	0	0
42		NET FIT FOR GROSS RECEIPTS & CWC CALC.		0	LN 39-40-41	0	0	0	0	0
43		STATE INCOME TAX BASE		0	LN 37+LN 39	0	0	0	0	0
44		SIT RATE (EFFECTIVE GROSSED UP)		0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
45		NET SIT FOR GROSS RECEIPTS & CWC CALC.		0	LN 43 X 44	0	0	0	0	0

PLANT NON-SPECIFIC OPERATIONS EXPENSE SEPARATIONS

Winnebago Coop Telecom Assn-Mn
INTERSTATE
SAC 361337

RUN DATE --- 6/2/2016
STUDY YEAR --- Jul16-Jun17
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LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
1	2001	TOTAL PLANT IN SERVICE		100.0000%	S-2, LN 10	0.0000%	23.4712%	0.0000%	7.3582%	69.1706%
2	2681	CAPITAL LEASES		100.0000%	S-7, LN 6	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
3	2682	LEASEHOLD IMPROVEMENTS		100.0000%	S-7, LN 7	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
4	2681	TANGIBLE ASSETS		100.0000%	S-3, LN 30	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
5	2690	INTANGIBLE ASSETS		100.0000%	S-3, LN 37	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
6	2005	TOTAL TEL. PLANT ADJUSTMENT		100.0000%	S-7, LN 10	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
7		COE, IOT AND C & WF		100.0000%	S-3, LN 7	0.0000%	23.4712%	0.0000%	7.3582%	69.1706%
8	6510	UNDISTRIBUTED		0	LN 1, DIR	0	0	0	0	0
9	6511	PLANT HELD FOR FUTURE USE EXP.		0	LN 1, DIR	0	0	0	0	0
10	6512	MTLS. & SUPPLIES . EXP.		0	LN 1, DIR	0	0	0	0	0
11		TOTAL OTHER PROP., PLANT & EQUIP. EXP.		0		0	0	0	0	0
12		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
13	6530	NETWORK OPERATIONS EXPENSE		8,148	LN 7, DIR	0	1,912	0	600	5,636
14	6540	ACCESS CHARGE EXPENSE		10,960	DIRECT	0	10,960	0	0	0
15	6560	GENERAL SUPPORT		6,690	S-3, LN 11	0	1,570	0	492	4,628
16	6560	C.O.E. OPERATOR SYSTEMS		0	S-4, LN 42	0	0	0	0	0
17	6560	C.O.E. SWITCHING		0	S-4, LN 53	0	0	0	0	0
18	6560	C.O.E.TRANSMISSION		25,520	S-4, LN 79	0	5,849	0	2,121	17,550
19	6560	INFORMATION ORIG/TERM EQUIP.		0	S-5, LN 18	0	0	0	0	0
20	6560	CABLE AND WIRE FACILITIES		154,358	S-5, LN 43	0	35,491	0	10,865	108,002
21	6560	UNDISTRIBUTED		0	S-3, LN 14	0	0	0	0	0
22		TOTAL DEPR. EXP. - PLT. IN SERV.		186,568		0	42,910	0	13,478	130,180
23	6562	PLANT HELD FOR FUTURE USE		0	LN 1, DIR	0	0	0	0	0
24		TOTAL DEPRECIATION EXPENSE		186,568		0	42,910	0	13,478	130,180
25		PERCENT DISTRIBUTION		100.0000%		0.0000%	22.9997%	0.0000%	7.2242%	69.7762%
26		AMORTIZATION EXPENSE								
27	--CAPITAL LEASE		0	LN 2, DIR	0	0	0	0	0	0
28	--LEASEHOLD IMPROVEMENTS		0	LN 3, DIR	0	0	0	0	0	0
29	--UNDISTRIBUTED		0	LN 4, DIR	0	0	0	0	0	0
30	INTANGIBLE ASSETS		0	LN 5, DIR	0	0	0	0	0	0
31	OTHER-TEL PLANT ADJ		0	LN 6, DIR	0	0	0	0	0	0
32		TOTAL AMORTIZATION EXPENSE		0		0	0	0	0	0
32		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
		TOTAL PLANT NON-SPECIFIC EXPENSES		205,676		0	55,782	0	14,078	135,816
33		EFFECTIVE FIT RATE CALCULATIONS FOR GROSS RECEIPTS TAX & CASH WORKING CAPITAL:								
34		FIT BASE (FOR GR TAX & CWC)	0	S-9, LN 37	(EQUALS ZERO IF AL-1, LN40 INDICATES ZERO FIT %)					
36		FIT ON \$0- \$50,000 @15%	0							
36		FIT ON \$50,000 -\$75,000 @25%	0							
36		FIT ON \$75,000 -\$100,000 @34%	0							
37		FIT ON \$100,000 -\$335,000 @39%	0							
38		FIT ON \$335,000 -\$10,000,000 @34%	0							
39		FIT ON \$10,000,000 -\$15,000,000 @35%	0							
40		FIT ON \$15,000,000- \$18,333,333 @38%	0							
41		FIT ON OVER \$18,333,333 @35%	0							
42		TOTAL FIT BEFORE TAX CREDITS	0							
43		EFFECTIVE FIT RATE	0.0000%							
44		EFFECTIVE FIT RATE (GROSSED UP)	0.0000%							

CUSTOMER OPERATIONS EXPENSE SEPARATIONS

Winnebago Coop Telecom Assn-Mn
INTERSTATE
SAC 361337

RUN DATE --- 6/2/2016
STUDY YEAR --- Jul16-Jun17
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LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
1		OPER. SERVICES EXCLUD. DA		100.0000%	AL-1, LN 4	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
2		DIRECTORY ASSISTANCE BOARDS		100.0000%	AL-1, LN 9	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
3		SUBS. LINE USAGE FACTOR (SLU)		100.0000%	AL-1, LN 19	0.0000%	19.8275%	0.0000%	0.0000%	80.1725%
4		BILLED REVENUE-INCL. E.U. CHG.		100.0000%	AL-1, LN 29	0.0000%	26.0914%	0.0000%	6.0745%	67.8341%
5										
6										
7										
8										
9										
10										
11		EQUIVALENT USERS (TOLL, LOCAL)		100.0000%	AL-1, LN 28	0.0000%	28.3333%	0.0000%	0.0000%	71.6667%
12		CARRIER ACCESS BILLING FACTOR		100.0000%	AL-1, LN 36	0.0000%	50.0000%	0.0000%	0.0000%	50.0000%
13	6610	CUSTOMER OPERATIONS EXPENSE MARKETING EXPENSE		21,896	LN 4, DIR	0	5,713	0	1,330	14,853
14	6621	TELEPHONE OPERATOR SERVICES CALL COMPLETION		0	LN 1	0	0	0	0	0
15	6622	NUMBER SERVICES (DA)		0	LN 2	0	0	0	0	0
16	6622	PUBLISHED DIRECTORY LISTING								
17	6622	CLASSIFIED		454	DIRECT	0	0	0	0	454
18	6622	TWX		0	DIRECT	0	0	0	0	0
19	6622	ALPHA		4,553	LN 3	0	903	0	0	3,650
20	6622	FOREIGN		0	DIRECT	0	0	0	0	0
21	6622	SUBTOTAL DIRECT. LISTINGS		5,007		0	903	0	0	4,104
22	6623	CUSTOMER SERVICES								
23	6623	LOCAL BUSINESS OFFICE EXPENSE								
24	6623	-END USER SVC ORDER PROC								
25	6623	---PRESUBSCRIPTION	1.1	0	DIRECT	0	0	0	0	0
26	6623	---OTHER	1.1	28,898	DIRECT	0	0	0	14,134	14,764
27	6623	-END USER PAYMENT & COLLECT.	1.2	11,484	DIRECT	0	2,655	0	657	8,172
28	6623	-END USER BILLING INQUIRY	1.3	8,875	DIRECT	0	1,514	0	2,542	4,819
29	6623	-IX CARRIER SVC ORDER PROC.	1.4	0	DIRECT	0	0	0	0	0
30	6623	-IX CARRIER PAYMENT & COLLECT.	1.5	393	DIRECT	0	116	0	73	204
31	6623	-IX CARRIER BILLING INQUIRY	1.6	0	DIRECT	0	0	0	0	0
32	6623	-COIN COLLECTION AND ADMIN.	1.7	0	DIRECT	0	0	0	0	0
33	6623	SUBTOTAL LOCAL BUSINESS OFFICE EXP		49,650		0	4,285	0	17,406	27,959
34	6623	REVENUE ACCOUNTING EXPENSE								
35	6623	-MESSAGE PROCESSING								
36	6623	---TOLL TICKET PROCESSING	2.1	156	AL-1, LN 59	0	52	0	0	104
37	6623	---LOCAL MESSAGE PROCESSING	2.1	0	DIRECT	0	0	0	0	0
38	6623	-OTHER BILLING & COLLECTING	2.2	975	LN 11, DIR	0	325	0	0	650
39	6623	-CARRIER ACCESS BILLING (CABS)	2.3	683	LN 12, DIR	0	341	0	0	342
40	6623	TOTAL CATEGORIES 1 AND 2		51,464		0	5,003	0	17,406	29,055
41	6623	PERCENT DISTRIBUTION		100.0000%		0.0000%	9.7214%	0.0000%	33.8217%	56.4569%
42	6623	ALL OTHER CUSTOMER SERVICE	3.0	1,676	LN 41	0	693	0	368	615
43	6620	TOTAL SERVICES EXPENSE		58,147	LN 14: LN 42	0	6,599	0	17,774	33,774
44	6620	PERCENT DISTRIBUTION		100.0000%		0.0000%	11.3488%	0.0000%	30.5674%	58.0838%
45		TOTAL CUSTOMER OPS. EXPENSE		80,043	LN 13 + LN 43	0	12,312	0	19,104	48,627
46		PERCENT DISTRIBUTION		100.0000%		0.0000%	15.3817%	0.0000%	23.8672%	60.7511%

OTHER OPERATING EXPENSE AND TAX SEPARATIONS

Winnebago Coop Telecom Assn-Mn
INTERSTATE
SAC 361337

RUN DATE --- 6/2/2016
STUDY YEAR --- Jul16-Jun17
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LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
SEPARATIONS FACTORS										
1		BIG THREE EXPENSES		100.0000%	S-3, LN 4	0.0000%	20.2555%	0.0000%	14.6133%	65.1312%
2	2001	TOTAL PLANT IN SERVICE		100.0000%	S-2, LN 10	0.0000%	23.4712%	0.0000%	7.3582%	69.1706%
3	2003	TEL PLANT UNDER CONSTRUCTION		100.0000%	S-6, LN 15	0.0000%	23.4712%	0.0000%	7.3581%	69.1707%
4	2681	CAPITAL LEASES		100.0000%	S-3, LN 21	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
5		EQUAL ACCESS MINUTES OF USE		100.0000%	AL-1, LN 27	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
6		NET TELEPHONE PLANT-OPER.		99.9999%	S-2, LN 26	0.0000%	23.0274%	0.0000%	7.0844%	69.8881%
7		GROSS TEL. PLANT-EXCL. TANG., INTANG.		100.0000%	S-2, LN 9 <LESS>7,8	0.0000%	23.4712%	0.0000%	7.3582%	69.1706%
CORPORATE OPERATIONS EXPENSE										
8	6710	EXECUTIVE AND PLANNING EXPENSE								
9		EAS		0	DIRECT	0	0	0	0	0
10		OTHER		10,341	LN 1, DIR	0	2,095	0	1,511	6,735
11	6720	GENERAL & ADMINISTRATIVE EXP.								
12		EAS		0	DIRECT	0	0	0	0	0
13		OTHER		19,807	LN 1, DIR	0	7,673	0	2,224	9,910
14		TOTAL CORPORATE OPERATIONS EXP.		30,148		0	9,768	0	3,735	16,645
15		PERCENT DISTRIBUTION		100.0000%		0.0000%	32.4002%	0.0000%	12.3889%	55.2110%
16	6730	EQUAL ACCESS EXPENSE		0	LN 5	0	0	0	0	0
7500 INTEREST EXPENSE										
17		CAPITAL LEASES		0	LN 4	0	0	0	0	0
18		OTHER FIXED CHARGES-OPERATING		15,008	LN 6	0	3,456	0	1,063	10,489
19		OTHER FIXED CHARGES-CASH WK.CAP.		0	LN 6	0	0	0	0	0
20		TOTAL INTEREST EXPENSE		15,008		0	3,456	0	1,063	10,489
BASIS FOR INCOME TAX ALLOC.										
21		RETURN ON NET INVESTMENT		183,728	S-13, LN 3	0	42,368	0	12,993	128,367
22		LESS: OPER. FIXED CHARGES		15,008	S-13, LN 4	0	3,456	0	1,063	10,489
23		LESS: PATRONAGE DIVIDENDS		168,720	S-13, LN 9	0	38,912	0	11,930	117,878
24		LESS: OTHER AO/. - NECA 35% TAX RATE		0	S-13, LN 14	0	0	0	0	0
25		LESS: OPER. ITC AMORTIZATION		0	S-13, LN 5	0	0	0	0	0
26		LESS: OPER. EXCESS DEFERRED TAXES		0	S-13, LN 6	0	0	0	0	0
27		NET FIT BASE (@ NECA'S 35% RATE)		0		0	0	0	0	0
OPERATING TAXES										
28	7210	OPERATING ITC AMORTIZATION-CR		0	LN7, DIR	0	0	0	0	0
29	7210	OPERATING ITC EXPENSE		0	LN2, DIR	0	0	0	0	0
30	7220	OPERATING FIT- ENVIRONMENTAL		0	LN2, DIR	0	0	0	0	0
31	7230	OPER. STATE & LOCAL INCOME TAX		0	LN 27	0	0	0	0	0
32	7241	OPERATING TAXES - OTHER		1,976	LN2, DIR	0	345	0	108	1,523
33	7250	PROVISION FOR EXCESS DEF. TAX - CR		0	LN2, DIR	0	0	0	0	0
34		TOTAL OPERATING TAXES		1,976		0	345	0	108	1,523
35	5240	RENT REVENUE		0	S-3, LN 11	0	0	0	0	0
36	7540	INTEREST ON CUSTOMER DEPOSITS		0	LN 6	0	0	0	0	0

EFFECTIVE FIT RATE & INCOME ADJUSTMENT FOR FIT

Winnebago Coop Telecom Assn-Mn
INTERSTATE
SAC 361337

RUN DATE --- 6/2/2016
STUDY YEAR --- Jul16-Jun17
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LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
1		AVERAGE NET INVESTMENT		1,670,265	S-1, LN 1	0	385,167	0	118,121	1,166,976
2		AUTHORIZED RATE OF RETURN		11.25%	NOTE 1	11.00%	11.00%	11.00%	11.00%	11.00%
3		RETURN ON NET INVESTMENT		183,728	LN 1x LN 2	0	42,368	0	12,993	128,367
4		LESS: OPER. FIXED CHARGES		15,008	S-12, LN 18	0	3,456	0	1,063	10,489
5		LESS: OPER. ITC AMORTIZATION		0	S-12, LN 28	0	0	0	0	0
6		LESS: OPER. EXCESS DEFERRED TAXES		0	S-12, LN 33	0	0	0	0	0
7		FIT BASE BEFORE PATRONAGE EXCLUSION		168,720		0	38,912	0	11,930	117,878
8		PATRONAGE MARGIN % EXCLUDED		100.0000%	PG. 1, LN 43	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
9		PATRONAGE DEDUCTION AMOUNT		168,720	LN 7 x LN 8	0	38,912	0	11,930	117,878
10		NET FIT BASE (@ EC'S EFFECTIVE RATE)		0	LN 7- LN 9	0	0	0	0	0
11		TAX RATE ADJUSTMENTS								
11		NET FIT BASED ON NECA SYSTEM 35% TAX RATE: (LN 10 X AL-1, LN40)		0		0	0	0	0	0
12		NET FIT BASED ON EC'S EFFECTIVE TAX RATE: (LN 10)x (LN 27 / (1-LN 27)))		0		0	0	0	0	0
13		DIFFERENCE BETWEEN TWO TAX AMOUNTS: (LN 11 - LN 12)		0		0	0	0	0	0
14		OTHER INCOME ADJUSTMENT: EFFECTIVE TAX RATE: (LN13 / AL-1, LN40)		0		0	0	0	0	0
15		EFFECTIVE TAX RATE CALCULATION								
15		NET FEDERAL INCOME TAX BASE		0	S-13, LN 10	0	0	0	0	0
16		FEDERAL INCOME TAX BEFORE TAX CREDITS		0	NOTE 2	0	0	0	0	0
17		TAXABLE INCOME		0	LN 15 + LN 16	0	0	0	0	0
18		FIT ON \$0 - \$50,000 @15%		0		0	0	0	0	0
19		FIT ON \$50,000 - \$75,000 @25%		0		0	0	0	0	0
20		FIT ON \$75,000 - \$100,000 @34%		0		0	0	0	0	0
21		FIT ON \$100,000-\$335,000 @39%		0		0	0	0	0	0
22		FIT ON \$335,000 - \$10,000,000 @34%		0		0	0	0	0	0
23		FIT ON \$10,000,000 -\$15,000,000 @35%		0		0	0	0	0	0
24		FIT ON \$15,000,000 -\$18,333,333 @38%		0		0	0	0	0	0
25		FIT ON OVER \$18,333,333 @35%		0		0	0	0	0	0
26		TOTAL FIT BEFORE TAX CREDITS		0	(LN18:LN25)	0	0	0	0	0
27		EFFECTIVE FIT RATE (NOTE 1)		0.0000%	LN 26/ LN 17	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

NOTE 1: FOR CALCULATING EFFECTIVE FIT RATES, USE CURRENT INTERSTATE AUTHORIZED RATE OF RETURN (11.25%)

NOTE 2: BEFORE COMPUTING LINE 27, REPEAT STEPS 16 THROUGH 26 UNTIL LINE 16 EQUALS LINE 26. LN16~ (LN15 (LN27/(1-LN27)))

PART 69 ACCESS FORMS INPUT

Winnebago Coop Telecom Assn-Mn
INTERSTATE
SAC 361337

ALLOCATION FACTORS DATA INPUT SUMMARY

RUN DATE --- 6/2/2016
STUDY YEAR --- Jul16-Jun17
PG. 1

LN	DESCRIPTION	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL			BILLING & COLLECTION			INTER- EXCHANGE
								VOICE-DATA	DATA-OTHER	DATA-LOOP	RECORDING	MESSAGE	PRIV. LN.	
	ALLOCATION FACTOR DATA INPUT													
1	TOTAL MTS LOOPS / EXCLUDING CO. OFF. TEST-(DON'T ENTER OTHER)	588	588											
2	ACCESS/INTEREX.-RELATIVE MOU	1					1							0
3	INTEREXCHANGE COE CIRCUIT TERMINATIONS	1					1			0				0
4	LD1 EU. CHARGE ACCESS REV.	0	0											
5	LOCAL SWITCHING SUPPORT	0		0										
6	LINE PORT SHIFT FACTOR	0%		0%										
7	TIC REVENUES	0					0							
8	DSL IN NECA TARIFF? (Yes=1; No=0)							1	1	1				
9	AVG EXCHANGE WB DSL LINE COUNTS	509						468		41				
10	AVG IX WB DSL LINE COUNTS	509						468	41					

NOTE 1: IF INVESTMENTS SHOULD BE SPLIT BETWEEN COMMON TRANSPORT & INTEREXCHANGE, THEN ENTER THE APPROPRIATE ACCESS MINUTES OF USE; OTHERWISE LEAVE THE INPUT SHOWN AS IS.

NOTE 2: IF INVESTMENTS SHOULD BE SPLIT BETWEEN COMMON TRANSPORT AND DEDICATED TRANSPORT, ENTER THE APPROPRIATE CIRCUIT TERMINATIONS; OTHERWISE LEAVE THE INPUT SHOWN AS IS.

NOTE 3: ENTER EU ACCESS REVENUES ONLY IF YOU HAVE NOT PREVIOUSLY DIRECTLY ASSIGNED EU PAYMENT & COLLECTION AND EU BILLING INQUIRY COSTS TO THE COMMON LINE ELEMENT ON PAGE 6 OF PART 36.

Winnebago Coop Telecom Assn-Mn
INTERSTATE
SAC 361337

ALLOCATION FACTORS SUMMARY

RUN DATE --- 6/2/2016
STUDY YEAR --- Jul16-Jun17
AL - 1 PG. 1

LN	DESCRIPTION	TOTAL	OTHER	LOCAL	INFORMATION	SPECIAL	COMMON	DSL			BILLING & COLLECTION			INTER-
				SWITCH 2		ACCESS	TRANSPORT	VOICE-DATA	DATA-OTHER	DATA-LOOP	RECORDING	MESSAGE	PRIV. LN.	EXCHANGE
ALLOCATION FACTORS														
1	TOTAL MTS LOOPS / EXCLUDING COMPANY OFFICIAL	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2	ACCESS/INTEREX.-RELATIVE MOU	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	INTEREXCHANGE COE CIRCUIT TERMINATIONS	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	LD1 EU. CHARGE ACCESS REV.	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	LOCAL SWITCHING SUPPORT	0	0	0	0	0	0	0	0	0	0	0	0	0
6	LINE PORT SHIFT FACTOR	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	TIC REVENUES	0	0	0	0	0	0	0	0	0	0	0	0	0
8	DSL IN NECA TARIFF (Y=1; N=0)							1	1	1				
9	AVERAGE EXCHANGE WIDEBAND DSL LINE COUNTS	100.0000%						91.9450%	0.0000%	8.0550%				
10	AVERAGE IX WIDEBAND DSL LINE COUNTS	100.0000%						91.9450%	8.0550%	0.0000%				

PART 69 SUMMARY OF REVENUE REQUIREMENT BY ACCESS ELEMENT

LN	DESCRIPTION	ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL			BILLING & COLLECTION			INTER- EXCHANGE
									VOICE-DATA	DATA-OTHER	DATA-LOOP	RECORDING	MESSAGE	PRIV. LN.	
1	NET INVESTMENT	A-2, LN 31	503,291	377,495	1,034	0	11,771	6,351	4,575	12	102,053	0	0	0	0
2	RATE OF RETURN			11.0000%	11.0000%	11.0000%	11.0000%	11.0000%	11.0000%	11.0000%	11.0000%	11.0000%	11.0000%	11.0000%	11.0000%
3	RETURN ON INVESTMENT	LN 1 * LN 2	55,362	41,524	114	0	1,295	699	503	1	11,226	0	0	0	0
4	AFUDC	A-8, LN 31	7,593	5,224	202	0	217	355	518	0	1,077	0	0	0	0
5	NET RETURN ON INVESTMENT	LN 3 - LN 4	47,769	36,300	-88	0	1,078	344	-15	1	10,149	0	0	0	0
6	OPERATING FIXED CHARGES	A-12, LN 17	4,518	3,109	120	0	129	211	308	0	641	0	0	0	0
7	PATRONAGE DIVIDENDS	A-12, LN 18	50,844	38,415	-6	0	1,166	488	195	1	10,585	0	0	0	0
8	NECA TAX RATE ADJUSTMENT	A-12, LN 19	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL INCOME ADJUSTMENT	LN 6+7+8	55,362	41,524	114	0	1,295	699	503	1	11,226	0	0	0	0
10	OPERATING ITC AMORT.	A-12, LN 20	0	0	0	0	0	0	0	0	0	0	0	0	0
11	OPER. EXCESS DEF. TAX	A-12, LN 21	0	0	0	0	0	0	0	0	0	0	0	0	0
12	TOTAL TAX CREDITS	LN 10+11	0	0	0	0	0	0	0	0	0	0	0	0	0
13	TAXABLE BASE - FIT	LN 3-9-12	0	0	0	0	0	0	0	0	0	0	0	0	0
14	FIT @ 35% NECA RATE		0	0	0	0	0	0	0	0	0	0	0	0	0
15	NET FIT ALLOWANCE	LN 14 - LN 12	0	0	0	0	0	0	0	0	0	0	0	0	0
16	TAXABLE BASE - SIT	LN 13 + LN 14	0	0	0	0	0	0	0	0	0	0	0	0	0
17	NET SIT ALLOWANCE		0	0	0	0	0	0	0	0	0	0	0	0	0
18	OPERATING EXPENSES	A-8, LN 20	149,119	88,644	7,912	1,106	2,924	4,606	6,640	4	15,165	0	889	21,229	0
19	NON-OPERATING EXP.	A-8, LN 25	0	0	0	0	0	0	0	0	0	0	0	0	0
20	BASIS/GROSS RECEIPTS TAX	LNS.(5+15+ 17+18+19)	196,888	124,944	7,824	1,106	4,002	4,950	6,625	5	25,314	0	889	21,229	0
21	GROSS RECEIPTS TAX	LN 20	0	0	0	0	0	0	0	0	0	0	0	0	0
22	REVENUE REQUIREMENT	LN 20 + LN 21	196,888	124,944	7,824	1,106	4,002	4,950	6,625	5	25,314	0	889	21,229	0
MAG ADJ - LINE PORT & TIC															
23	ACCESS RRQ	LN 22	174,770	124,944	7,824	1,106	4,002	4,950	6,625	5	25,314				
24	LINE PORT SHIFT	FROZEN	0	8,723	-8,723	0	0	0	0	0	0				
25	REALLOCATION OF TIC REV	FROZEN	0	3,089	530	30	68	-5,419	883	0	819				
26	RRQ AFTER MAG SHIFT	LN 23:LN 25	174,770	136,756	-369	1,136	4,070	-469	7,508	5	26,133				

SUMMARY OF TELEPHONE PLANT AND RESERVES

LN	DESCRIPTION	ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL			BILLING & COLLECTION			INTER- EXCHANGE
									VOICE-DATA	DATA-OTHER	DATA-LOOP	RECORDING	MESSAGE	PRIV. LN.	
1	NET INVESTMENT SUMMARY														
2	GENERAL SUPPORT FACILITIES	A-3, LN 9+10	107,437	73,920	2,856	0	3,069	5,018	7,330	7	15,237	0	0	0	0
3	CENTRAL OFFICE SWITCHING	A-4, 20+24	36,924	0	36,924	0	0	0	0	0	0	0	0	0	0
4	OPERATOR SYSTEMS	A-4, LN 16	0	0	0	0	0	0	0	0	0	0	0	0	0
5	CENTRAL OFFICE TRANS.	A-4, LN 38	459,972	279,340	0	0	19,539	58,204	94,596	68	8,225	0	0	0	0
6	INFO ORIG./TERM.	A-5, LN 11	0	0	0	0	0	0	0	0	0	0	0	0	0
7	CABLE & WIRE FACILITIES	A-5, LN 22	892,341	676,513	0	0	20,142	6,681	188	17	188,800	0	0	0	0
8	TANGIBLE ASSETS	A-3, LN 17	0	0	0	0	0	0	0	0	0	0	0	0	0
9	INTANGIBLE ASSETS	A-3, LN 18	0	0	0	0	0	0	0	0	0	0	0	0	0
10	TOTAL PLANT IN SERVICE		1,496,674	1,029,773	39,780	0	42,750	69,903	102,114	92	212,262	0	0	0	0
11	PERCENT DISTRIBUTION		100.0000%	68.8041%	2.6579%	0.0000%	2.8563%	4.6706%	6.8227%	0.0062%	14.1823%	0.0000%	0.0000%	0.0000%	0.0000%
12	PROP. HELD FOR FUTURE USE	A-6, LN 6	0	0	0	0	0	0	0	0	0	0	0	0	0
13	TPUC - SHORT TERM	A-6, LN 13	34,407	23,673	915	0	983	1,607	2,347	2	4,880	0	0	0	0
14	TPUC - LONG TERM	A-6, LN 20	0	0	0	0	0	0	0	0	0	0	0	0	0
15	TELEPHONE PLANT ADJUSTMENT	A-6, LN 27	0	0	0	0	0	0	0	0	0	0	0	0	0
16	TOTAL PROP, PLANT, & EQUIP		1,531,081	1,053,446	40,695	0	43,733	71,510	104,461	94	217,142	0	0	0	0
17	PERCENT DISTRIBUTION		100.0000%	68.8041%	2.6579%	0.0000%	2.8564%	4.6706%	6.8227%	0.0061%	14.1823%	0.0000%	0.0000%	0.0000%	0.0000%
18	DEPR.-PLANT IN SERVICE	A-7, LN 7	1,027,998	676,094	39,666	0	31,968	65,169	99,900	82	115,119	0	0	0	0
19	DEPR.-FUTURE USE	A-7, LN 8	0	0	0	0	0	0	0	0	0	0	0	0	0
20	AMORT.- TANGIBLE ASSETS	A-7, LN 15	0	0	0	0	0	0	0	0	0	0	0	0	0
21	AMORT.- INTANGIBLE ASSETS	A-7, LN 16	0	0	0	0	0	0	0	0	0	0	0	0	0
22	AMORT.- TELEPHONE. PLT. ADJ.	A-7, LN 17	0	0	0	0	0	0	0	0	0	0	0	0	0
23	NONCUR. DEFERRED INC.TAX	A-7, LN 26	0	0	0	0	0	0	0	0	0	0	0	0	0
24	NET TELEPHONE PLANT		503,083	377,352	1,029	0	11,765	6,341	4,561	12	102,023	0	0	0	0
25	PERCENT DISTRIBUTION		100.0000%	75.0079%	0.2045%	0.0000%	2.3386%	1.2604%	0.9066%	0.0024%	20.2796%	0.0000%	0.0000%	0.0000%	0.0000%
26	MATERIALS & SUPPLIES	A-3, LN 19	0	0	0	0	0	0	0	0	0	0	0	0	0
27	RTB STOCK	A-3, LN 20	0	0	0	0	0	0	0	0	0	0	0	0	0
28	EQUAL ACCESS EQUIPMENT	A-3, LN 11	0	0	0	0	0	0	0	0	0	0	0	0	0
29	OTHER JURISD. ASSETS	A-3, LN 21	0	0	0	0	0	0	0	0	0	0	0	0	0
30	OTHER DR. & CR. NET	A-7, LN 34	3,789	2,607	101	0	108	177	259	0	537	0	0	0	0
31	CASH WORKING CAPITAL	A-3, LN 24	3,997	2,750	106	0	114	187	273	0	567	0	0	0	0
32	NET TELEPHONE PLANT		503,291	377,495	1,034	0	11,771	6,351	4,575	12	102,053	0	0	0	0
33	PERCENT DISTRIBUTION		100.0000%	75.0053%	0.2055%	0.0000%	2.3388%	1.2619%	0.9090%	0.0024%	20.2771%	0.0000%	0.0000%	0.0000%	0.0000%

SUMMARY OF REVENUE REQUIREMENT BY ACCESS ELEMENT

LN	DESCRIPTION	ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL			BILLING & COLLECTION			INTER- EXCHANGE
									VOICE-DATA	DATA-OTHER	DATA-LOOP	RECORDING	MESSAGE	PRIV. LN.	
1	BIG 3 EXCL. EXP ALLOC. USING GSF INV.		67,712	32,958	6,427	903	972	2,202	3,441	2	2,748	0	726	17,333	0
2	PERCENT DISTRIB.		100.0000%	48.6738%	9.4917%	1.3336%	1.4355%	3.2520%	5.0818%	0.0030%	4.0584%	0.0000%	1.0722%	25.5981%	0.0000%
3	BASIS FOR GENERAL SUPPORT														
4	CENTRAL OFFICE EQUIPMENT	A-4, LN 39	496,896	279,340	36,924	0	19,539	58,204	94,596	68	8,225	0	0	0	0
5	INFORMATION ORIG/TERM.	A-5, LN 11	0	0	0	0	0	0	0	0	0	0	0	0	0
6	CABLE & WIRE FACILITIES	A-5, LN22	892,341	676,513	0	0	20,142	6,681	188	17	188,800	0	0	0	0
7	TOTAL		1,389,237	955,853	36,924	0	39,681	64,885	94,784	85	197,025	0	0	0	0
8	PERCENT DISTRIBUTION		99.9999%	68.8042%	2.6579%	0.0000%	2.8563%	4.6705%	6.8227%	0.0061%	14.1822%	0.0000%	0.0000%	0.0000%	0.0000%
9	GENERAL PURPOSE COMP.	LN 2	0	0	0	0	0	0	0	0	0	0	0	0	0
10	OTHER GENERAL SUPPORT	LN 8	107,437	73,920	2,856	0	3,069	5,018	7,330	7	15,237	0	0	0	0
11	EQUAL ACCESS EQUIPMENT	DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0
11A	TOTAL GENERAL SUPPORT	LNS(9+10)	107,437	73,920	2,856	0	3,069	5,018	7,330	7	15,237	0	0	0	0
11B	PERCENT DISTRIBUTION		100.0000%	68.8031%	2.6583%	0.0000%	2.8566%	4.6706%	6.8226%	0.0065%	14.1823%	0.0000%	0.0000%	0.0000%	0.0000%
12	COE, IOT, C&WF, GENERAL SUPPORT & EQ. ACC. EQUIP.	LNS(7+9+10+11)	1,496,674	1,029,773	39,780	0	42,750	69,903	102,114	92	212,262	0	0	0	0
13	PERCENT DISTRIBUTION		100.0000%	68.8041%	2.6579%	0.0000%	2.8563%	4.6706%	6.8227%	0.0061%	14.1822%	0.0000%	0.0000%	0.0000%	0.0000%
14	TANGIBLE ASSETS														
15	CAPITAL LEASES	LN 8	0	0	0	0	0	0	0	0	0	0	0	0	0
16	LEASEHOLD IMPROVEMENTS	LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
17	TOTAL TANGIBLES ASSETS		0	0	0	0	0	0	0	0	0	0	0	0	0
18	INTANGIBLE ASSETS	LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
19	MATERIALS & SUPPLIES	LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
20	RTB STOCK	LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
21	OTHER JURISD. ASSETS	LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
22	COE, IOT, C&WF, GEN SUPPORT & EQ. ACC. EQUIPMENT		1,496,674	1,029,773	39,780	0	42,750	69,903	102,114	92	212,262	0	0	0	0
23	PERCENT DISTRIBUTION		100.0000%	68.8041%	2.6579%	0.0000%	2.8563%	4.6706%	6.8227%	0.0062%	14.1823%	0.0000%	0.0000%	0.0000%	0.0000%
24	CASH WORKING CAPITAL	LN 13	3,997	2,750	106	0	114	187	273	0	567	0	0	0	0
25	PERCENT DISTRIBUTION	LN22 (EX SPA & B&C)	100.0000%	90.3741%	3.4911%	0.0000%	0.0000%	6.1348%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

CENTRAL OFFICE EQUIPMENT ALLOCATION

LN	DESCRIPTION	ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL			BILLING & COLLECTION			INTER- EXCHANGE
ALLOCATION FACTORS															
1	STANDARD WORK SECONDS														
1A	MANUAL BOARDS		0.0000												
1B	TSPS COMPLEX		0.0000												
2	TOTAL MTS LOOPS	AL-1, LN 1	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	IX CIRC. TERM.-COE	AL-1, LN 3	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	ACC./IX - REL. MOU	AL-1, LN 2	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4A	AVG EXCHANGE WB DSL LINE COUNTS		100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	91.9400%	0.0000%	8.0600%	0.0000%	0.0000%	0.0000%	0.0000%
4B	AVG IX WB DSL LINE COUNTS		100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	91.9400%	8.0600%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
CENTRAL OFFICE EQUIPMENT															
5	OPERATOR SYSTEMS														
6	MANUAL SWITCH BOARDS	LN 1A	0	0	0	0	0	0	0	0	0	0	0	0	0
7	AUXILIARY SWITCH EQUIPMENT														
8	DIRECTORY ASSISTANCE	DIRECT	0			0									
9	INTERCEPT	DIRECT	0		0										
10	OTHER	DIRECT	0												0
11	SERVICE OBSV. BOARDS	LN 26	0	0	0	0	0	0	0	0	0	0	0	0	0
12	TSPS														
13	OPERATOR	LN 1B	0	0	0	0	0	0	0	0	0	0	0	0	0
14	RTA	LN 26	0	0	0	0	0	0	0	0	0	0	0	0	0
15	OTHER	LN 26	0	0	0	0	0	0	0	0	0	0	0	0	0
16	TOTAL OPERATOR SYSTEMS		0	0	0	0	0	0	0	0	0	0	0	0	0
17	TANDEM SWITCHING EQUIP.														
18	ACCESS	LN 4	0	0	0	0	0	0	0	0	0	0	0	0	0
19	NON-ACCESS	DIRECT	0												
20	TOTAL TANDEM SWITCHING		0	0	0	0	0	0	0	0	0	0	0	0	0
21	LOCAL SWITCHING EQUIPMENT														
22	SWITCHED ACCESS	DIRECT	36,924		36,924										
23	EQUAL ACCESS	DIRECT	0												
24	TOTAL LOCAL SWITCHING		36,924	0	36,924	0	0	0	0	0	0	0	0	0	0
25	TOTAL CAT 1,2,3 <SERV. OBSV.>		36,924	0	36,924	0	0	0	0	0	0	0	0	0	0
26	PERCENT DISTRIBUTION		100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
27	CENTRAL OFFICE TRANSMISSION														
28	EXCHANGE WIDEBAND	DIRECT, LN 4A	105,804	0			3,756		93,823	0	8,225				
29	EXCHANGE TRUNK	LN 4	0	0	0	0	0	0	0	0	0	0	0	0	0
30	SUBSCRIBER LINE	LN 2	283,140	279,340	0	0	3,800	0	0	0	0	0	0	0	0
31	INTEREXCHANGE CIRCUIT														
32	IX WIDEBAND	DIRECT, LN 4B	11,983				11,142	0	773	68	0				
33	ACCESS	DIRECT	59,045				841	58,204							
34	NON-ACCESS	DIRECT	0				0								0
35	TOTAL IX CIRCUIT		71,028	0	0	0	11,983	58,204	773	68	0	0	0	0	0
36	HOST/REMOTE CIRCUIT	LN 4	0	0	0	0	0	0	0	0	0	0	0	0	0
37	EQUIPMENT RENTED OTHERS	DIRECT	0												0
38	TOTAL TRANSMISSION EQUIP.		459,972	279,340	0	0	19,539	58,204	94,596	68	8,225	0	0	0	0
39	TOTAL CENTRAL OFFICE EQUIP.		496,896	279,340	36,924	0	19,539	58,204	94,596	68	8,225	0	0	0	0
40	PERCENT DISTRIBUTION		100.0000%	56.2170%	7.4309%	0.0000%	3.9322%	11.7135%	19.0374%	0.0137%	1.6553%	0.0000%	0.0000%	0.0000%	0.0000%
41	C.O.E. RATIOS														
42	OPERATOR SYSTEMS		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
43	COE SWITCHING		100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
44	COE TRANSMISSION		100.0001%	60.7298%	0.0000%	0.0000%	4.2479%	12.6538%	20.5656%	0.0148%	1.7882%	0.0000%	0.0000%	0.0000%	0.0000%

INFORMATION ORIGATION/TERMINATION & CABLE & WIRE FACILITIES

DESCRIPTION		ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL			BILLING & COLLECTION			INTER-EXCHANGE
									VOICE-DATA	DATA-OTHER	DATA-LOOP	RECORDING	MESSAGE	PRIV. LN.	
ALLOCATION FACTORS															
1	TOTAL MTS LOOPS	AL-1, LN 1	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2															
3	ACC./IX-REL. MOU	AL-1, LN 2	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3A	AVG EXCHANGE WB DSL LINE COUNTS		100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	91.9400%	0.0000%	8.0600%	0.0000%	0.0000%	0.0000%	0.0000%
3B	AVG IX WB DSL LINE COUNTS		100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	91.9400%	8.0600%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	INFORMATION ORIG./TERM.														
5	OTHER IOT EQUIPMENT														
6	COIN PUBLIC TELEPHONE	DIRECT	0												
7	COINLESS PUBLIC TELEPHONE	DIRECT	0	0											
8	OTHER	DIRECT	0				0								
9	SUBTOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0
10	---FUTURE---		0												
11	TOTAL ORIG /TERM EQUIP.		0	0	0	0	0	0	0	0	0	0	0	0	0
12	PERCENT DISTRIBUTION		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
13	CABLE AND WIRE FACILITIES														
14	SUBSCRIBER LINE	LN 1	685,717	676,513	0	0	9,204	0	0	0	0	0	0	0	0
15	EXCHANGE WIDEBAND	DIRECT	197,931				9,131	0			188,800				
16	EXCHANGE TRUNK	LN 3, LN 3B	0	0	0	0	0	0	0	0	0	0	0	0	0
17	INTEREXCHANGE WIDEBAND	DIRECT, LN 3B	1,910	0	0	0	1,705	0	188	17	0	0	0	0	0
18	IX TRUNK-ACCESS	S-S, LN 18	6,783				102	6,681							
19	IX TRUNK-NON ACCESS.	DIRECT	0												0
20	HOST/REMOTE	LN 3	0	0	0	0	0	0	0	0	0	0	0	0	0
21	EQUIPMENT FURN OTHERS	DIRECT	0				0	0							
22	TOTAL CABLE & WIRE FACILITIES		892,341	676,513	0	0	20,142	6,681	188	17	188,800	0	0	0	0
23	PERCENT DISTRIBUTION		100.0000%	75.8133%	0.0000%	0.0000%	2.2572%	0.7487%	0.0211%	0.0019%	21.1578%	0.0000%	0.0000%	0.0000%	0.0000%
24	TOTAL C&WF EXCL. CAT. 1.3		215,828	0	0	0	20,142	6,681	188	17	188,800	0	0	0	0

OTHER TELECOMMUNICATIONS PLANT ALLOCATION

LN	DESCRIPTION	ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL			BILLING & COLLECTION			INTER- EXCHANGE
									VOICE-DATA	DATA-OTHER	DATA-LOOP	RECORDING	MESSAGE	PRIV. LN.	
OTHER TELECOMMUNICATIONS PLANT															
1	PROPERTY HELD FOR FUTURE USE														
2	GENERAL SUPPORT	A-3, LN 8	0	0	0	0	0	0	0	0	0	0	0	0	0
3	CENTRAL OFFICE EQUIPMENT	A-4, LN 40	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CABLE & WIRE FACILITIES	A-5, LN 23	0	0	0	0	0	0	0	0	0	0	0	0	0
5	UNDISTRIBUTED	A-2, LN 10	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0
7	PERCENT DISTRIBUTION		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	TEL PLANT UNDER CONST.														
9	GENERAL SUPPORT	A-3, LN 8	0	0	0	0	0	0	0	0	0	0	0	0	0
10	CENTRAL OFFICE EQUIPMENT	A-4, LN 40	0	0	0	0	0	0	0	0	0	0	0	0	0
11	CABLE & WIRE FACILITIES	A-5, LN 23	0	0	0	0	0	0	0	0	0	0	0	0	0
12	UNDISTRIBUTED	A-2, LN 10	34,407	23,673	915	0	983	1,607	2,347	2	4,880	0	0	0	0
13	TOTAL		34,407	23,673	915	0	983	1,607	2,347	2	4,880	0	0	0	0
14	PERCENT DISTRIBUTION		100.0000%	68.8029%	2.6593%	0.0000%	2.8570%	4.6706%	6.8213%	0.0058%	14.1832%	0.0000%	0.0000%	0.0000%	0.0000%
15	(N/A)														
16	GENERAL SUPPORT	A-3, LN 8	0	0	0	0	0	0	0	0	0	0	0	0	0
17	CENTRAL OFFICE EQUIPMENT	A-4, LN 40	0	0	0	0	0	0	0	0	0	0	0	0	0
18	CABLE & WIRE FACILITIES	A-5, LN 23	0	0	0	0	0	0	0	0	0	0	0	0	0
19	UNDISTRIBUTED	A-2, LN 10	0	0	0	0	0	0	0	0	0	0	0	0	0
20	TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0
21	PERCENT DISTRIBUTION		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
22	TELECOMMUNICATIONS PLANT ADJ.														
23	GENERAL SUPPORT	A-3, LN 8	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CENTRAL OFFICE EQUIPMENT	A-4, LN 40	0	0	0	0	0	0	0	0	0	0	0	0	0
25	CABLE & WIRE FACILITIES	A-5, LN 23	0	0	0	0	0	0	0	0	0	0	0	0	0
26	UNDISTRIBUTED	A-2, LN 10	0	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0
28	PERCENT DISTRIBUTION		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

ACCUMULATED DEPRECIATION, AMORTIZATION & DEFERRED INC. TAXES

LN	DESCRIPTION	ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL			BILLING & COLLECTION			INTER- EXCHANGE
									VOICE-DATA	DATA-OTHER	DATA-LOOP	RECORDING	MESSAGE	PRIV. LN.	
1	ACCUM DEPRECIATION-PLANT IN SERVICE														
2	GENERAL SUPPORT	A-3, LN 11B	103,141	70,964	2,742	0	2,946	4,817	7,037	7	14,628	0	0	0	0
3	CENTRAL OFFICE EQUIPMENT	A-4,42,43,44	488,021	273,950	36,924	0	19,162	57,081	92,771	67	8,066	0	0	0	0
4	INFORMATION ORIG./TERM.	A-5, LN 12	0	0	0	0	0	0	0	0	0	0	0	0	0
5	CABLE & WIRE FACILITIES	A-5, LN 23	436,836	331,180	0	0	9,860	3,271	92	8	92,425	0	0	0	0
6	UNDISTRIBUTED	A-2, LN 10	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL DEPR. RESV. -TPIS ----		1,027,998	676,094	39,666	0	31,968	65,169	99,900	82	115,119	0	0	0	0
8	ACC. DEPR. FUTURE USE	A-6, LN 7	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL ACCUM. DEPRECIATION		1,027,998	676,094	39,666	0	31,968	65,169	99,900	82	115,119	0	0	0	0
10	PERCENT DISTRIBUTION		100.0000%	65.7680%	3.8586%	0.0000%	3.1097%	6.3394%	9.7179%	0.0080%	11.1984%	0.0000%	0.0000%	0.0000%	0.0000%
	ACCUMULATED AMORTIZATION														
11	TANGIBLE ASSETS														
12	CAPITAL LEASES	A-3, LN 15	0	0	0	0	0	0	0	0	0	0	0	0	0
13	LEASEHOLD IMPROVEMENTS	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
14	UNDISTRIBUTED	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
15	TOTAL ACC. AMORT.-TANG----		0	0	0	0	0	0	0	0	0	0	0	0	0
16	INTANGIBLE ASSETS	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
17	TELEPHONE PLANT ADJ.	A-6, LN 28	0	0	0	0	0	0	0	0	0	0	0	0	0
18	TOTAL ACCUM. AMORTIZATION		0	0	0	0	0	0	0	0	0	0	0	0	0
19	PERCENT DISTRIBUTION		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
20	NET NONCURRENT DEFERRED INC. TAX														
21	GENERAL SUPPORT	A-3, LN 11B	0	0	0	0	0	0	0	0	0	0	0	0	0
22	CENTRAL OFFICE EQUIPMENT	A-4,42,43,44	0	0	0	0	0	0	0	0	0	0	0	0	0
23	INFORMATION ORIG./TERM.	A-5, LN 12	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CABLE & WIRE FACILITIES	A-5, LN 23	0	0	0	0	0	0	0	0	0	0	0	0	0
25	UNDISTRIBUTED	A-2, LN 10	0	0	0	0	0	0	0	0	0	0	0	0	0
26	TOT. NET DEFERRED INC.TAX ---		0	0	0	0	0	0	0	0	0	0	0	0	0
27	PERCENT DISTRIBUTION		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
28	OTHER DEBITS & CREDITS - NET														
29	OTHER NC ASSETS	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
30	OTHER LT LIABILITIES	A-3, LN 13	3,789	2,607	101	0	108	177	259	0	537	0	0	0	0
31	CUSTOMER DEPOSITS	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
32	RESERVED	A-5, LN 23	0	0	0	0	0	0	0	0	0	0	0	0	0
33	OTHER DEFERRED CREDITS	A-2, LN 10	0	0	0	0	0	0	0	0	0	0	0	0	0
34	TOTAL OTHER DR. & CR.----		3,789	2,607	101	0	108	177	259	0	537	0	0	0	0
35	PERCENT DISTRIBUTION		100.0000%	68.8044%	2.6656%	0.0000%	2.8504%	4.6714%	6.8356%	0.0000%	14.1726%	0.0000%	0.0000%	0.0000%	0.0000%

SUMMARY OF OPERATING EXPENSE & TAX & MISCELLANEOUS TAX ITEMS

LN	DESCRIPTION	ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL			BILLING & COLLECTION			INTER- EXCHANGE
									VOICE-DATA	DATA-OTHER	DATA-LOOP	RECORDING	MESSAGE	PRIV. LN.	
1	OPERATING EXPENSE AND TAX														
2	NETWORK SUPPORT EXPENSE	A-9, LN 6	0	0	0	0	0	0	0	0	0	0	0	0	0
3	GENERAL SUPPORT EXPENSE	A-9, LN 7	2,769	1,905	74	0	79	129	189	0	393	0	0	0	0
4	CENTRAL OFFICE EXPENSE	A-9, LN 15	21,859	9,430	6,331	0	660	1,965	3,193	2	278	0	0	0	0
5	INFO. ORIG/TERM EXPENSE	A-9, LN 22	0	0	0	0	0	0	0	0	0	0	0	0	0
6	CABLE & WIRE FACILITIES EXP.	A-9, LN 24	9,259	7,020	0	0	209	69	2	0	1,959	0	0	0	0
7	OTHER PLANT EXPENSE	A-10, LN 7	0	0	0	0	0	0	0	0	0	0	0	0	0
8	NETWORK OPERATIONS EXP.	A-10, LN 8	2,511	1,728	67	0	72	117	171	0	356	0	0	0	0
9	ACCESS CHARGE EXPENSE	A-10, LN 9	10,960	10,960	0	0	0	0	0	0	0	0	0	0	0
10	MARKETING EXPENSE	A-11, LN 1	7,043	4,846	187	0	201	329	481	0	999	0	0	0	0
11	SERVICE EXPENSE	A-11, LN 27	24,374	4,173	38	944	32	66	78	0	162	0	759	18,122	0
12	EXECUTIVE & PLANNING EXP.	A-12, LN 8	3,606	1,834	307	43	57	122	188	0	190	0	35	830	0
13	GENERAL & ADMIN. EXP.	A-12, LN 9	9,896	5,033	841	119	157	336	517	0	521	0	95	2,277	0
14	INTEREST ON CUST. DEPOSIT	A-12, LN 27	0	0	0	0	0	0	0	0	0	0	0	0	0
15	RENT REVENUE	A-12, LN 26	0	0	0	0	0	0	0	0	0	0	0	0	0
16	SUBTOTAL OPERATING EXPENSE		92,277	46,929	7,845	1,106	1,467	3,133	4,819	2	4,858	0	889	21,229	0
17	PERCENT DISTRIBUTION		100.0000%	50.8567%	8.5016%	1.1986%	1.5898%	3.3952%	5.2223%	0.0022%	5.2646%	0.0000%	0.9634%	23.0057%	0.0000%
18	DEPR.& AMORT. EXPENSE	A-10,18+27	56,389	41,403	55	0	1,444	1,452	1,790	2	10,243	0	0	0	0
19	OTHER OPERATING TAX	A-12, LN23,24	453	312	12	0	13	21	31	0	64	0	0	0	0
20	EQUAL ACCESS EXPENSE	A-12, LN 12	0	0	0	0	0	0	0	0	0	0	0	0	0
21	SUBTOTAL OPER. EXP. & TAX		149,119	88,644	7,912	1,106	2,924	4,606	6,640	4	15,165	0	889	21,229	0
22	PERCENT DISTRIBUTION		100.0000%	59.4451%	5.3058%	0.7417%	1.9609%	3.0888%	4.4528%	0.0027%	10.1697%	0.0000%	0.5962%	14.2363%	0.0000%
23	NON-OPERATING EXPENSE														
24	ABANDONED CONSTRUCTION	A-2, LN 10	0	0	0	0	0	0	0	0	0	0	0	0	0
25	CONTRIBUTIONS	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
26	TOTAL NON-OPERATING		0	0	0	0	0	0	0	0	0	0	0	0	0
27	UNCOLLECTIBLES														
28	E.U. MESSAGE TOLL	A-3, LN 23	0												
29	E.U. COMMON LINE	DIRECT	0												
30	INTEREXCHANGE CARRIER	A-3, LN 23	0												
31	TOTAL UNCOLLECTIBLES		0	0	0	0	0	0	0	0	0	0	0	0	0
32	AFUDC	A-3, LN 13	7,593	5,224	202	0	217	355	518	0	1,077	0	0	0	0

PLANT SPECIFIC EXPENSE ALLOCATION

LN	DESCRIPTION	ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL			BILLING & COLLECTION			INTER- EXCHANGE
									VOICE-DATA	DATA-OTHER	DATA-LOOP	RECORDING	MESSAGE	PRIV. LN.	
1	BASIS FOR NETWORK SUPPORT EXP.														
2	TELEPHONE PLANT IN SERVICE	A-2, LN 9	1,496,674	1,029,773	39,780	0	42,750	69,903	102,114	92	212,262	0	0	0	0
2	EQUAL ACCESS EQUIPMENT	A-3, LN 11	0	0	0	0	0	0	0	0	0	0	0	0	0
3	TOTAL		1,496,674	1,029,773	39,780	0	42,750	69,903	102,114	92	212,262	0	0	0	0
4	PERCENT DISTRIBUTION		100.0000%	68.8041%	2.6579%	0.0000%	2.8563%	4.6706%	6.8227%	0.0062%	14.1823%	0.0000%	0.0000%	0.0000%	0.0000%
5	PLANT SPECIFIC EXPENSES														
6	GENERAL SUPPORT EXPENSES														
6	NETWORK SUPPORT	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
7	GENERAL SUPPORT	A-3, LN 11B	2,769	1,905	74	0	79	129	189	0	393	0	0	0	0
8	TOTAL		2,769	1,905	74	0	79	129	189	0	393	0	0	0	0
9	PERCENT DISTRIBUTION		100.0000%	68.7974%	2.6724%	0.0000%	2.8530%	4.6587%	6.8256%	0.0000%	14.1929%	0.0000%	0.0000%	0.0000%	0.0000%
10	CENTRAL OFFICE EXPENSE														
11	C.O. SWITCHING EXPENSE	A-4, LN 43	6,331	0	6,331	0	0	0	0	0	0	0	0	0	0
12	OPERATOR SYSTEMS EXPENSE	A-4, LN 42	0	0	0	0	0	0	0	0	0	0	0	0	0
13	C.O. TRANSMISSION EXPENSE	A-4, LN 44	15,528	9,430	0	0	660	1,965	3,193	2	278	0	0	0	0
14	UNDISTRIBUTED	A-4, LN 40	0	0	0	0	0	0	0	0	0	0	0	0	0
15	TOTAL		21,859	9,430	6,331	0	660	1,965	3,193	2	278	0	0	0	0
16	PERCENT DISTRIBUTION		100.0000%	43.1401%	28.9629%	0.0000%	3.0194%	8.9894%	14.6073%	0.0092%	1.2718%	0.0000%	0.0000%	0.0000%	0.0000%
17	INFORMATION ORIG./TERM. EXP.														
18	COIN PAY TELEPHONE	DIRECT	0												
19	COINLESS PAY TELEPHONE	DIRECT	0												
20	OTHER	DIRECT	0	0			0								
21	CPE	DIRECT	0												
22	TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0
23	PERCENT DISTRIBUTION		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
24	CABLE & WIRE FACILITIES EXPENSE	A-5, LN 23	9,259	7,020	0	0	209	69	2	0	1,959	0	0	0	0
25	TOTAL PLANT SPECIFIC EXPENSE		33,887	18,355	6,405	0	948	2,163	3,384	2	2,630	0	0	0	0
26	PERCENT DISTRIBUTION		100.0000%	54.1653%	18.9011%	0.0000%	2.7975%	6.3830%	9.9861%	0.0059%	7.7611%	0.0000%	0.0000%	0.0000%	0.0000%

PLANT NON-SPECIFIC EXPENSE ALLOCATION

LN	DESCRIPTION	ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL			BILLING & COLLECTION			INTER- EXCHANGE
									VOICE-DATA	DATA-OTHER	DATA-LOOP	RECORDING	MESSAGE	PRIV. LN.	
1	C.O.E EQUIPMENT	A-4, LN 39	496,896	279,340	36,924	0	19,539	58,204	94,596	68	8,225	0	0	0	0
2	INFO. ORIG/TERM EQUIPMENT	A-5, LN 11	0	0	0	0	0	0	0	0	0	0	0	0	0
3	CABLE & WIRE FACILITIES	A-5, LN 22	892,341	676,513	0	0	20,142	6,681	188	17	188,800	0	0	0	0
4	TOTAL		1,389,237	955,853	36,924	0	39,681	64,885	94,784	85	197,025	0	0	0	0
5	PERCENT DISTRIBUTION		100.0000%	68.8042%	2.6579%	0.0000%	2.8563%	4.6706%	6.8227%	0.0061%	14.1823%	0.0000%	0.0000%	0.0000%	0.0000%
6	PLANT NON-SPECIFIC EXPENSE														
7	OTHER PROPERTY PLANT AND EQUIPMENT EXPENSE	LINE 5	0	0	0	0	0	0	0	0	0	0	0	0	0
8	NETWORK OPERATIONS EXP.	LINE 5	2,511	1,728	67	0	72	117	171	0	356	0	0	0	0
9	ACCESS CHARGE EXPENSE	DIRECT	10,960	10,960											0
10	DEPRECIATION EXPENSE														
11	GENERAL SUPPORT ASSETS	A-3, LN 11B	2,062	1,419	55	0	59	96	141	0	292	0	0	0	0
12	C.O.E. EQUIPMENT	A-4,42,43,44	7,971	4,840	0	0	339	1,009	1,639	1	143	0	0	0	0
13	INFO. ORIG/TERM	A-5, LN 12	0	0	0	0	0	0	0	0	0	0	0	0	0
14	CABLE & WIRE FACILITIES	A-5, LN 23	46,356	35,144	0	0	1,046	347	10	1	9,808	0	0	0	0
15	UNDISTRIBUTED	A-2, LN 10	0	0	0	0	0	0	0	0	0	0	0	0	0
16	TOTAL DEPR. EXP.-PLT. IN SERV.		56,389	41,403	55	0	1,444	1,452	1,790	2	10,243	0	0	0	0
17	PROP. HELD / FUTURE USE	A-6, LN 7	0	0	0	0	0	0	0	0	0	0	0	0	0
18	TOTAL DEPRECIATION EXPENSE		56,389	41,403	55	0	1,444	1,452	1,790	2	10,243	0	0	0	0
19	PERCENT DISTRIBUTION		100.0000%	73.4239%	0.0975%	0.0000%	2.5608%	2.5750%	3.1744%	0.0036%	18.1649%	0.0000%	0.0000%	0.0000%	0.0000%
20	AMORTIZATION EXPENSE														
21	CAPITAL LEASE	A-3, LN 15	0	0	0	0	0	0	0	0	0	0	0	0	0
22	LEASEHOLD IMPROVEMENTS	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
23	UNDISTRIBUTED	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
24	SUBTOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0
25	INTANGIBLE ASSETS	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
26	OTHER TPAA	A-6, LN 28	0	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL AMORTIZATION EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0
28	PERCENT DISTRIBUTION		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
29	TOTAL PLANT NON-SPECIFIC EXP.		69,860	54,091	122	0	1,516	1,569	1,961	2	10,599	0	0	0	0
30	PERCENT DISTRIBUTION		100.0000%	77.4277%	0.1746%	0.0000%	2.1701%	2.2459%	2.8070%	0.0029%	15.1718%	0.0000%	0.0000%	0.0000%	0.0000%

CUSTOMER OPERATIONS EXPENSE ALLOCATION

LN	DESCRIPTION	ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL			BILLING & COLLECTION			INTER- EXCHANGE
									VOICE-DATA	DATA-OTHER	DATA-LOOP	RECORDING	MESSAGE	PRIV. LN.	
1	CUSTOMER OPERATIONS EXPENSE MARKETING	A-3, LN 13	7,043	4,846	187	0	201	329	481	0	999	0	0	0	0
2	TELEPHONE OPERATOR SERVICES														
3	CALL COMPLETION EXCL. DA	ST. WK. SEC	0		0		0								
4	NUMBER SERVICES (DA)	DIRECT	0			0									
5	PUBLIC DIRECTORY LISTINGS	DIRECT	903			903									
6	LOCAL BUSINESS OFFICE CAT- 1														
7	- E.U. SVC ORDER PROCESSING														
8	- PRESUBSCRIPTION	A-3, LN 25	0	0	0	0	0	0	0	0	0	0	0	0	0
9	- OTHER	DIRECT	14,134											0	14,134
10	- E.U. PAYMENT & COLLECTION	DIRECT	3,312	2,652										3	657
11	- E.U. BILLING INQUIRY	DIRECT	4,056	1,119										395	2,542
12	- IXC SVC ORDER PROCESSING	A-3, 25 + DIR	0	0	0	0	0	0	0	0	0	0	0	0	0
13	- IXC PAYMENT & COLLECTION	A-3, 25 + DIR	190	171	7	0	0	12	0	0	0	0	0	0	0
14	- IXC BILLING INQUIRY	A-3, 25 + DIR	0	0	0	0	0	0	0	0	0	0	0	0	0
15	- COIN COLLECT & ADM.	DIRECT	0												
16	SUBTOTAL LOCAL BUSINESS OFFICE		21,692	3,942	7	0	0	12	0	0	0	0	398	17,333	0
17	CUSTOMER SERV.CAT-2 (REV. ACCT.)														
18	MESSAGE PROCESSING														
19	TOLL TICKET PROCESSING	DIRECT	52										52		
20	E.U. CHARGE OB&C	DIRECT	49	49											
21	OTHER OB&C	DIRECT	276										276	0	
22	CABS	A-3, LN 8	341		29	0	31	51	75	0	155	0	0	0	0
23	SUBTOTAL REV. ACCOUNTING		718	49	29	0	31	51	75	0	155	0	328	0	0
24	TOTAL SERVICES EXCL. CAT. 3		23,313	3,991	36	903	31	63	75	0	155	0	726	17,333	0
25	PERCENT DISTRIBUTION		100.0000%	17.1192%	0.1544%	3.8734%	0.1330%	0.2702%	0.3217%	0.0000%	0.6649%	0.0000%	3.1141%	74.3491%	0.0000%
26	OTHER CUST. SERVICE - 3	LN 25	1,061	182	2	41	1	3	3	0	7	0	33	789	0
27	TOTAL SERVICES EXPENSE		24,374	4,173	38	944	32	66	78	0	162	0	759	18,122	0
28	TOTAL CUSTOMER OPERATIONS		31,417	9,019	225	944	233	395	559	0	1,161	0	759	18,122	0
29	PERCENT DISTRIBUTION		100.0000%	28.7074%	0.7162%	3.0047%	0.7416%	1.2573%	1.7793%	0.0000%	3.6955%	0.0000%	2.4159%	57.6822%	0.0000%

CORPORATE OPERATIONS EXPENSE ALLOCATION

LN	DESCRIPTION	ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL			BILLING & COLLECTION			INTER- EXCHANGE
									VOICE-DATA	DATA-OTHER	DATA-LOOP	RECORDING	MESSAGE	PRIV. LN.	
1	PLANT SPECIFIC EXPENSES	A-9, LN 25	33,887	18,355	6,405	0	948	2,163	3,384	2	2,630	0	0	0	0
2	OTHER PLANT EXPENSES	A-10, LN 7	0	0	0	0	0	0	0	0	0	0	0	0	0
3	NETWORK OPERATIONS EXP.	A-10, LN 8	2,511	1,728	67	0	72	117	171	0	356	0	0	0	0
4	ACCESS CHARGE EXPENSES	A-10, LN 9	10,960	10,960	0	0	0	0	0	0	0	0	0	0	0
5	CUSTOMER OPERATIONS EXP.	A-11, LN 28	31,417	9,019	225	944	233	395	559	0	1,161	0	759	18,122	0
6	TOTAL BIG THREE EXPENSES		78,775	40,062	6,697	944	1,253	2,675	4,114	2	4,147	0	759	18,122	0
7	PERCENT DISTRIBUTION		100.0000%	50.8562%	8.5014%	1.1984%	1.5906%	3.3958%	5.2225%	0.0025%	5.2644%	0.0000%	0.9635%	23.0048%	0.0000%
8	EXECUTIVE & PLANNING EXP.	LN 7	3,606	1,834	307	43	57	122	188	0	190	0	35	830	0
9	GENERAL & ADMIN. EXPENSES	LN 7	9,896	5,033	841	119	157	336	517	0	521	0	95	2,277	0
10	TOTAL CORPORATE OPERATIONS		13,502	6,867	1,148	162	214	458	705	0	711	0	130	3,107	0
11	PERCENT DISTRIBUTION		100.0000%	50.8591%	8.5024%	1.1998%	1.5850%	3.3921%	5.2215%	0.0000%	5.2659%	0.0000%	0.9628%	23.0114%	0.0000%
12	EQUAL ACCESS EXPENSE	DIRECT	0												
13	CAPITAL LEASE	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
14	FIXED CHARGES	A-3, LN 13	4,518	3,109	120	0	129	211	308	0	641	0	0	0	0
15	TOTAL INTEREST EXPENSE		4,518	3,109	120	0	129	211	308	0	641	0	0	0	0
BASIS FOR INCOME TAX ALLOCATION:															
16	RETURN ON NET INVESTMENT	A-13, LN 3	55,362	41,524	114	0	1,295	699	503	1	11,226	0	0	0	0
	LESS:														
17	FIXED CHARGES	A-12, LN 14	4,518	3,109	120	0	129	211	308	0	641	0	0	0	0
18	PATRONAGE DIVIDEND	A-13, LN 9	50,844	38,415	-6	0	1,166	488	195	1	10,585	0	0	0	0
19	NECA TAX RATE ADJUSTMENT	A-13, LN 14	0	0	0	0	0	0	0	0	0	0	0	0	0
20	ITC AMORTIZATION	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
21	EXCESS DEFERRED TAXES	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
22	NET FIT BASE @ NECA'S 35% RATE		0	0	0	0	0	0	0	0	0	0	0	0	0
23	ENVIRONMENTAL TAX	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
24	OTHER OPERATING TAXES	A-3, LN 13	453	312	12	0	13	21	31	0	64	0	0	0	0
25	TOTAL OPERATING TAXES		453	312	12	0	13	21	31	0	64	0	0	0	0
26	RENT REVENUE	A-3, LN 8	0	0	0	0	0	0	0	0	0	0	0	0	0
27	INTEREST ON CUST. DEPOSITS	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0

FEDERAL INCOME TAX ALLOCATION

LN	DESCRIPTION	ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL			BILLING & COLLECTION			INTER- EXCHANGE
									VOICE-DATA	DATA-OTHER	DATA-LOOP	RECORDING	MESSAGE	PRIV. LN.	
1	AVERAGE NET INVESTMENT	A-1, LN 1	503,291	377,495	1,034	0	11,771	6,351	4,575	12	102,053	0	0	0	0
2	RATE OF RETURN			11.0000%	11.0000%	11.0000%	11.0000%	11.0000%	11.0000%	11.0000%	11.0000%	11.0000%	11.0000%	11.0000%	11.0000%
3	RETURN ON NET INVESTMENT	LN 1 x LN 2	55,362	41,524	114	0	1,295	699	503	1	11,226	0	0	0	0
4	LESS OPERATING :														
4	FIXED CHARGES	A-12, LN 14	4,518	3,109	120	0	129	211	308	0	641	0	0	0	0
5	ITC AMORTIZATION	A-12, LN 20	0	0	0	0	0	0	0	0	0	0	0	0	0
6	EXCESS DEFERRED TAXES	A-12, LN 21	0	0	0	0	0	0	0	0	0	0	0	0	0
7	FIT BASE BEFORE														
8	PATRONAGE EXCL.	LN(3-4-5-6)	50,844	38,415	-6	0	1,166	488	195	1	10,585	0	0	0	0
9	% OF PATRONAGE														
9	MARGINS EXCLUDED	PG. 1 LN 43	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
9	TOTAL PATRONAGE														
9	DIVIDEND ADJUSTMENT	LN 7 x LN 8	50,844	38,415	-6	0	1,166	488	195	1	10,585	0	0	0	0
10	NET FIT BASE														
	(EFFECTIVE RATE)	LN 7 - LN 9	0	0	0	0	0	0	0	0	0	0	0	0	0
TAX RATE ADJUSTMENT															
11	NET FIT @ 35%:	(LN 10(x (PG.1, LN 40)	0	0	0	0	0	0	0	0	0	0	0	0	0
12	NET FIT @ EC'S EFFECTIVE RATE:		0	0	0	0	0	0	0	0	0	0	0	0	0
	(LN 10(x (EFFECTIVE TAX RATE/ (1-EFFECTIVE TAX RATE)))														
13	DIFFERENCE BETWEEN TWO														
	TAX AMOUNTS:	(LN 11- LN 12)	0	0	0	0	0	0	0	0	0	0	0	0	0
14	OTHER INCOME ADJUSTMENT-														
	EFFECTIVE TAX RATE:	LN 13/(PG.1,LN 40)	0	0	0	0	0	0	0	0	0	0	0	0	0

PART 36 SEPARATIONS FORMS INPUT

Winnebago Coop Telecom Assn - IA
SAC 351337
12/31/15
INTERSTATE
06/02/2016
07/12/2013

INPUT COMPANY NAME
INPUT NECA #
INPUT STUDY YEAR
INPUT STUDY JURISDICTION
RUN DATE
LATEST FORMULA REVISION

LN	A/C NO	ALLOCATION FACTOR DATA INPUT	TOTAL	JOINT MESSAGE	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
1		LOOP COUNT	4,972.0	4,765.0				3.0	204.0
2		CIRCUIT MILES	17,605.9	17,035.0				130.2	440.7
3		CIRCUIT TERMINATIONS	573.0	543.0				4.0	26.0
4		OPERATOR SERVICES EXCLUDING DA	100.0000%			0.0000%			100.0000%
14		TANDEM SWITCHING MOU (FACTOR)	100.0000%			46.8481%			53.1519%
16		DIAL EQUIPMENT MOU (DEM FACTOR)	100.0000%			59.4825%			40.5175%
17		REL. MOU - WIDEBAND (FACTOR)	100.0000%						100.0000%
18		REL. MOU'S - EX TRUNK (FACTOR)	100.0000%			0.0000%			100.0000%
19		SUBS. LINE USAGE FACTOR (SLU)	100.0000%			19.8275%			80.1725%
20		SUBSCRIBER PLANT FACTOR (SPF)	100.0000%			25.0000%			75.0000%
21		TOLL CONVERSATION MIN. (FACTOR)	100.0000%			50.2454%			49.7546%
22		WIDEBAND MOU MILES	100.0000%						100.0000%
23		CONV. MIN. MILES (CMM FACTOR)	100.0000%			49.3260%			50.6740%
24		HOST/REMOTE MOU MILES (FACTOR)	100.0000%			19.8275%			80.1725%
25		EQUIP. FURNISHED OTHERS FACTOR	100.0000%						100.0000%
26		RELATIVE MOU'S - COINLESS PAY TEL.	100.0000%						100.0000%
27		EQUAL ACCESS MOU	100.0000%			0.0000%			100.0000%
28		EQUIVALENT USERS (TOLL, LOCAL)	100.0000%			28.3333%	0.0000%	0.0000%	71.6667%
29		BILLED REVENUE-INCL. E.U. CHG.	100.0000%			26.0914%		6.0745%	67.8341%
30		INTEREX. CARRIER BILLED REV.				0		0	0
31		PAYSTATION REVENUE (SP+RC REV)	0			0		0	0
32		EXCH WIDEBAND CCTS EXCL DSL	92			0		76	16
33		IX TRK WIDEBAND CCTS EXCL DSL	57			0		49	8
34		IX TRK WIDEBAND CCT MILES EXCL DSL	2,323			0		2,002	321
35		RESERVED FOR FUTURE USE							
36		CARRIER ACCESS BILLING FACTOR	100.0000%			50.0000%			50.0000%
37		RATE OF RETURN ON INVESTMENT			11.2500%	11.2500%	11.2500%	11.2500%	11.2500%
38		TOLL MESSAGES (SP & RC)	1,933,979			640,654			1,293,325
39		GROSS RECEIPTS RATE (GROSS UP)	0%	0.0000%					
40		FEDERAL INCOME TAX @ 0%	0%	NOTE 2	0.0000% (FEDERAL INCOME TAX GROSS UP FACTOR USED BY NECA)				
41		STATE INCOME TAX @ 0%	0.0000%	NOTE 3	0.0000% (STATE INCOME TAX GROSS UP FACTOR)				
42		CASH WORKING CAPITAL RATE			4.1096%				
43		ALLOCATION OF PATRONAGE MARGINS	NOTE 4		100.0000% (PATRONAGE MARGIN % ALLOC. ON SCHED. M-1 TAX RETURN)				

NOTE 1: INPUT TOTAL MSG. TOLL AND PUBLIC USERS IN THE JOINT MSG. COLUMN AND DIRECTLY ASSIGN WATS & OTHER USERS.

NOTE 2: IMPUTED 35% FIT RATE IS ADJUSTED TO AN EFFECTIVE RATE AND SHOWS "INCOME ADJ. FOR FIT" ON SHEET A-1.

NOTE 3: USE THE EDIT KEY AND CHANGE STATE INCOME TAX TO THE COMPANY SPECIFIC EFFECTIVE SIT GROSS UP FACTOR.

NOTE 4: AS INPUT PERCENTAGE INCREASES, THE FIT BASE OR ADJUSTED NET RETURN ON INVESTMENT DECREASES.

LN	A/C NO	STUDY BALANCE INPUT	CAT.	TOTAL	JOINT MESSAGE	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
		CENTRAL OFFICE EQUIPMENT								
46	2220	OPERATOR SYSTEMS EQUIPMENT	1.00	0						
47		MANUAL SWITCHBOARDS	1.10	0						
48		-COMBINED TOLL & LOCAL	1.11	0						
49		-SEPARATE TOLL	1.12	0						
50		-SEPARATE DSA	1.13	0						
51		-SEPARATE DSB	1.14	0						
52		AUXILIARY SWITCHBOARDS	1.20	0						
53		- DIRECTORY ASSISTANCE	1.21	0						
54		-INTERCEPT	1.22	0						
55		-TOLL	1.23	0						
56		SERVICE OBSERVING BOARDS	1.30	0						
57		-TOLL	1.31	0						
58		-EXCHANGE	1.32	0						
59		TRAFFIC SERV. POSITIONS TSPS	1.40	0						
60		- OPERATOR	1.41	0						
61		- REMOTE TRK. ARRANGEMENTS RTA	1.42	0						
62		-OTHER	1.43	0						
63		TOTAL OPERATOR SYSTEMS EQUIP.		0	0	0	0	0	0	0
64	2210	CENTRAL OFFICE SWITCHING EQ.								
65		TANDEM SWITCHING EQUIPMENT	2.00	0	0					
66		-ACCESS	2.10	44,932	44,932					
67		- NON ACCESS	2.20	0						
68		- RESERVED	2.30	0						
69		LOCAL SWITCHING EQUIPMENT	3.00	0						
70		- SWITCHED ACCESS	3.10	573,311	573,311					
71		- EQUAL ACCESS	3.20	0						
72		TOTAL SWITCHING EQUIPMENT		618,243	618,243	0	0	0	0	0
73	2230	CENTRAL OFFICE TRANSMISSION	4.00	0						
74		EXCHANGE CIRCUIT	4.10	0						
75		- EXCHANGE LINE WIDEBAND (DSL)	4.11	6,113,035					6,113,035	0
76		- TRUNK- EAS	4.12	293,063						293,063
77		- EXCHANGE LINE WIDEBAND (NON DSL)	4.111	171,415	171,415					
78		- TRUNK-BASIC	4.12	0	0					
79		- TRUNK-SPECIAL	4.12	0						
80		- SUBSCRIBER LINE - BASIC	4.13	9,323,165	9,323,165					
81		- SUBSCRIBER LINE - SPECIAL	4.13	0						
82		INTEREXCHANGE CIRCUIT	4.20	0						
83		- FURNISHED OTHERS - I/S	4.21	0						
84		- WIDEBAND (NON DSL, DSL)	4.22	40,967	38,303				2,664	0
85		- OTHER-JOINT MTS	4.23	382,874	382,874					
86		- OTHER - SPECIAL ACCESS	4.23	0					0	
87		- NON ACCESS	4.24	0						
88		HOST/REMOTE CIRCUIT	4.30	0						
89		- EXCLUDING WATS	4.31	0	0					
90		- CLOSED END WATS	4.32	0						
91		EQUIPMENT RENTED TO OTHERS	5.00	0						
92		TOTAL TRANSMISSION EQUIPMENT		16,324,519	9,915,757	0	0	0	6,115,699	293,063
93		TOTAL CENTRAL OFFICE EQUIPMENT		16,942,762	10,534,000	0	0	0	6,115,699	293,063

LN	A/C NO	STUDY BALANCE INPUT	CAT.	TOTAL	JOINT MESSAGE	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
GENERAL SUPPORT FACILITIES										
94	2110	GENERAL PURPOSE COMPUTERS		0	0					
95		OTHER GENERAL SUPPORT FACILITIES		3,812,658	3,812,658					
96		TOTAL GEN. SUPPORT FACILITIES		3,812,658	3,812,658	0	0	0	0	0
INFORMATION ORG/TERM EQUIP.										
97	2310	OTHER IOT EQUIPMENT	1.00	0						
98		- COIN PUBLIC TELEPHONE EQ.	1.10	0	0					
99		- COINLESS PUBLIC TEL. EQ.	1.20	0						
100		- OTHER ORIG/TERM EQUIPMENT	1.30	0	0					
101		- NEW CUSTOMER PREMISE EQUIP.	2.00	0						
103		TOTAL INFOR. ORIG/TERM EQUIP.		0	0	0	0	0	0	0
CABLE AND WIRE FACILITIES										
104	2410	SUBSCRIBER LINE (JOINT)	1.00	22,262,352	22,262,352					
105		EXCHANGE LINE WIDEBAND (NON DSL, DSL)	2.10	2,262,542	392,877				1,869,665	0
106		EXCHANGE TRUNK (JOINT)	2.20	0	0					
107		SUBSCRIBER LINE (DIRECT)	1.00	0						
108		EXCHANGE TRUNK (DIRECT)	2.20	116,263					0	116,263
109		INTEREXCH. WIDEBAND (NON DSL, DSL)	2.30	24,169	21,640				2,529	0
110A		INTEREXCH. TRK. (ACCESS JOINT)	3.20	168,980	168,980					
110B		INTEREXCH. TRK. (ACCESS SPECIAL)	3.20	0						
111		INTEREX. TRK. (NON ACC.-DIR.)		0						
112		HOST/REMOTE EXCL. WATS (JOINT)	4.10	0	0					
113		HOST/REMOTE CLOSED END WATS	4.20	0						
114		EQUIPMENT FURNISHED OTHERS	5.00	0						
115		TOTAL CABLE & WIRE FACILITIES		24,834,306	22,845,849	0	0	0	1,872,194	116,263
AMORTIZABLE ASSETS										
116	2680	TANGIBLE ASSETS		0						
117	2681	CAPITAL LEASES		0						
118		GENERAL SUPPORT		0						
119		CENTRAL OFFICE EQUIPMENT		0						
120		INFORMATION ORIG/TERM EQ.		0						
121		CABLE AND WIRE FACILITIES		0	0					
122		UNDISTRIBUTED		0	0					
123		TOTAL CAPITAL ASSETS		0	0	0	0	0	0	0
124	2682	LEASEHOLD IMPROVEMENTS		0						
125		GENERAL SUPPORT		0						
126		CENTRAL OFFICE EQUIPMENT		0						
127		INFORMATION ORIG/TERM EQUIP.		0						
128		CABLE AND WIRE FACILITIES		0						
129		UNDISTRIBUTED		0						
130		TOTAL LEASEHOLD IMPROVEMENTS		0	0	0	0	0	0	0
131		TOTAL TANGIBLE ASSETS		0	0	0	0	0	0	0
132	2690	INTANGIBLE ASSETS		0	0					

LN	A/C NO	STUDY BALANCE INPUT	CAT.	TOTAL	JOINT MESSAGE	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
OTHER TELECOMMUNICATIONS PLANT										
133	2002	PROPERTY HELD FOR FUTURE USE								
134		GENERAL SUPPORT	1.00	0						
135		CENTRAL OFFICE EQUIPMENT	2.00	0						
136		CABLE AND WIRE FACILITIES	3.00	0						
137		UNDISTRIBUTED	4.00	0	0					
136		TOTAL PROP. HELD FOR FUTURE USE		0	0	0	0	0	0	0
139	2003	TEL PLANT UNDER CONSTRUCTION								
140		GENERAL SUPPORT	1.00	0	0					
141		CENTRAL OFFICE EQUIPMENT	2.00	0	0					
142		CABLE AND WIRE FACILITIES	3.00	0	0					
143		UNDISTRIBUTED	4.00	7,734,707	7,734,707					
144		TOTAL TPUC		7,734,707	7,734,707	0	0	0	0	0
145	2004	(REMOVED 9/06/96)								
146		GENERAL SUPPORT	1.00	0						
147		CENTRAL OFFICE EQUIPMENT	2.00	0						
148		CABLE AND WIRE FACILITIES	3.00	0						
149		UNDISTRIBUTED	4.00	0						
150		TOTAL		0	0	0	0	0	0	0
151	2005	TELEPHONE PLANT ADJUSTMENT								
152		GENERAL SUPPORT	1.0	0	0					
153		CENTRAL OFFICE EQUIPMENT	2.0	0	0					
154		CABLE AND WIRE FACILITIES	3.0	0	0					
155		UNDISTRIBUTED	4.0	0	0					
156		TOTAL TELEPHONE PLANT ADJ.		0	0	0	0	0	0	0
157	2006	NON-OPERATING PLANT		0						
158	2007	GOODWILL		0						
159										
160		TOTAL OTHER TELECOMM. PLANT	LN 133:LN 158	7,734,707	7,734,707	0	0	0	0	0
161	1220	MATERIALS AND SUPPLIES		0						
162		CPE		0		0				
163		OTHER		884,044	884,044					
164		TOTAL MATERIALS AND SUPPLIES		884,044	884,044	0	0	0	0	0
165	1402	INVESTMENT IN AFFILIATED CO.'S								
166		RTB STOCK		0	0					
167		OTHER		0						
169		TOTAL INV. IN AFFILIATED CO.'S		0	0	0	0	0	0	0
170	1439	EQUAL ACCESS EQUIPMENT		0						
171		1500 OTHER JURISDICT. ASSETS-NET		0						
172		WORKING CAPITAL		0						
173		TOTAL GROSS INVESTMENT		54,208,477	45,811,258	0	0	0	7,987,893	409,326

LN	A/C NO	STUDY BALANCE INPUT	CAT.	TOTAL	JOINT MESSAGE	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
RESERVES AND DEFERRED CREDITS										
174	3100	ACCUM. DEPREC. - PLT. IN SERV.								
175		- GENERAL SUPPORT		3,309,151	3,309,151					
176		- C.O.E. OPERATOR SYSTEMS		0	0					
177		- C.O.E. SWITCHING		618,243	618,243					
178		- C.O.E. TRANSMISSION		15,222,033	15,222,033					
179		- INFORMATION ORIG/TERM EQUIP.		0	0					
180		- CABLE AND WIRE FACILITIES		9,396,083	9,396,083					
181		- UNDISTRIBUTED		0	0					
182		TOTAL ACCUM. DEPRECIATION		28,545,510	28,545,510	0	0	0	0	0
183	3200	ACCUM. DEPRECIATION-FUTURE USE		0	0					
184	3400	ACCUM. AMORTIZATION -TANGIBLE		0						
185		- CAPITAL LEASES		0	0					
186		- LEASEHOLD IMPROVEMENTS		0						
187		- UNDISTRIBUTED		0	0					
188		TOTAL ACCUMULATED AMORTIZATION		0	0	0	0	0	0	0
189	3600	ACCUM. AMORTIZATION INTANGIBLES		0	0					
190	3600	ACCUM. AMORTIZATION.TEL. PLT. ADJ.		0						
191	4340	NET NONCURRENT DEF. INCOME TAX								
192		- GENERAL SUPPORT		0	0					
193		- C.O.E. OPERATOR SYSTEMS			0					
194		- C.O.E. SWITCHING		0	0					
A258		- C.O.E. TRANSMISSION		0	0					
196		- INFORMATION ORIG/TERM EQUIP.		0	0					
197		- CABLE AND WIRE FACILITIES		0	0					
198		- UNDISTRIBUTED		0	0					
199		TOTAL ACCUM. DEF. INCOME TAX		0	0	0	0	0	0	0
200		OTHER DEBITS AND CREDITS - NET								
201	1410	OTHER NC ASSETS-BENEFITS (DR)		0	0					
202	4310	OTHER LT LIABILITIES-BENEFITS (CR)		123,451	123,451					
203	4040	CUSTOMER DEPOSITS (CR)		0	0					
204		RESERVED		0						
205	4360	OTHER DEFERRED CREDITS- NET		0						
206		TOTAL OTHER DEBITS AND CREDITS		123,451	123,451	0	0	0	0	0
207		TOTAL NET INVESTMENT		25,539,516	17,142,297	0	0	0	7,987,893	409,326

LN	A/C NO	STUDY BALANCE INPUT	CAT.	TOTAL	JOINT MESSAGE	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
		<u>PLANT SPECIFIC OPERATIONS EXP.</u>								
		<u>GENERAL SUPPORT EXPENSES</u>								
		<u>GENERAL SUPPORT EXPENSES</u>								
208	6110	NETWORK SUPPORT EXPENSE		0	0					
209	6120	GENERAL SUPPORT EXPENSE		111,711	111,711					
210		TOTAL GENERAL SUPPORT EXPENSES		111,711	111,711	0	0	0	0	0
		<u>CENTRAL OFFICE EXPENSES</u>								
211	6210	CENTRAL OFFICE SWITCHING EXP.		131,028	131,028					
212	6220	OPERATOR SYSTEMS EXPENSE		0	0					
213	6230	C.O.E TRANSMISSION EXPENSE		261,742	261,742					
214	6200	UNDISTRIBUTED		0	0					
215		TOTAL CENTRAL OFFICE EXPENSE		392,770	392,770	0	0	0	0	0
		<u>INFORMATION ORIG / TERM EXPENSE</u>								
216	6310	COIN PUBLIC TELEPHONE EXPENSE		0	0					
217	6310	COINLESS PUBLIC TELEPHONE EXP.		0						
218	6310	OTHER IOT EXPENSE		0						
219	6310	CPE		0						
220		TOTAL INFOR. ORIG / TERM EXPENSE		0	0	0	0	0	0	0
		<u>CABLE & WIRE FACILITIES EXP.</u>								
221	6410	UNDISTRIBUTED		347,651	347,651					
222	6411	POLES & ANTENNA SUPPORT STRUC.		0						
223	6421	AERIAL CABLE		0						
224	6422	UNDERGROUND CABLE		0						
225	6423	BURIED CABLE		0						
226	6424	SUBMARINE CABLE		0						
227	6426	INTRABUILDING NETWORK CABLE		0						
228	6431	AERIAL WIRE		0						
229	6441	CONDUIT SYSTEMS		0						
230		TOTAL CABLE & WIRE FACIL. EXP.		347,651	347,651	0	0	0	0	0
231		TOTAL PLANT SPECIFIC EXPENSES		852,132	852,132	0	0	0	0	0
		<u>PLANT NON-SPECIFIC EXPENSES</u>								
		<u>OTHER PROPERTY, PLANT & EQUIPMENT EXP</u>								
232	6510	UNDISTRIBUTED		0	0					
233	6511	PLANT HELD FOR FUTURE USE EXP.		0						
234	6512	MTLS. & SUPPLIES PROV. EXP.		0	0					
235		TOTAL OTHER PROP, PLT, & EQUIP EXPENSE		0	0	0	0	0	0	0
236	6530	NETWORK OPERATIONS EXPENSE		231,703	231,703		0			
237	6540	ACCESS CHARGE EXPENSE		468			0			468
238	6540	USAC EXPENSE		97,363			97,363			

LN	A/C NO	STUDY BALANCE INPUT	CAT.	TOTAL	JOINT MESSAGE	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
DEPRECIATION EXPENSE										
239	6561	PLANT IN SERVICE								
240	6561	- GENERAL SUPPORT		163,665	163,665					
241	6561	- C.O.E. OPERATOR SYSTEMS		0	0					
242	6561	- C.O.E SWITCHING		0	0					
243	6561	- C.O.E.TRANSMISSION		420,040	420,040					
244	6561	- INFORMATION ORIG/TERM EQUIP.		0	0					
245	6561	- CABLE AND WIRE FACILITIES		1,286,944	1,286,944					
246	6561	- UNDISTRIBUTED		0	0					
247	6561	SUBTOTAL DEPRECIATION EXPENSE		1,870,649	1,870,649	0	0	0	0	0
248	6562	PLANT HELD FOR FUTURE USE		0						
249		TOTAL DEPRECIATION EXPENSE		1,870,649	1,870,649	0	0	0	0	0
AMORTIZATION EXPENSE										
250	6563	TANGIBLE ASSETS		0						
251	6563	--CAPITAL LEASE		0	0					
252	6563	--LEASEHOLD IMPROVEMENTS		0						
253	6563	--UNDISTRIBUTED		0						
254	6564	INTANGIBLE ASSETS		0	0					
255	6565	OTHER - TEL PLANT ADJ.		0						
256		TOTAL AMORTIZATION		0	0	0	0	0	0	0
257		TOTAL PLT. NONSPECIFIC EXP.		2,200,183	2,102,352	0	97,363	0	0	468
CUSTOMER OPERATIONS EXPENSE										
258	6610	MARKETING EXPENSE		188,301	188,301		0		0	0
TELEPHONE OPERATOR SERVICES										
259	6621	CALL COMPLETION		0	0					
260	6622	NUMBER SERVICES (DA)		0	0					
261	6622	PUBLISHED DIRECTORY LISTING								
262	6622	-CLASSIFIED		3,736						3,736
263	6622	-TWX		0						
264	6622	-ALPHA		36,701	36,701					
265	6622	-FOREIGN		0			0			0
266	6623	CUSTOMER SERVICES								
267	6623	LOCAL BUSINESS OFFICE EXPENSE								
268	6623	-EU S/O PROC - PRESUBSCRIPTION	1.10	0			0		0	0
269	6623	-EU S/O PROC - OTHER	1.10	227,611			0		111,325	116,287
270	6623	-EU PAYMENT & COLLECTION - CL	1.20	20,888			20,888		0	0
271	6623	-EU PAYMENT & COLLECTION - OTHER	1.20	69,575			27		5,175	64,374
272	6623	-EU BILLING INQUIRY - CL	1.30	9,440			8,817		0	622
273	6623	-EU BILLING INQUIRY - OTHER	1.30	60,483			3,112		20,026	37,346
274	6623	-IX CARRIER SVC ORDER PROC	1.40	0			0		0	0
275	6623	-IX CARRIER PAYMENT & COLLECT.	1.50	3,112			919		579	1,614
276	6623	-IX CARRIER BILLING INQUIRY	1.60	0			0		0	0
277	6623	-COIN COLLECTION AND ADMIN.	1.70	0			0		0	0
278	6623	REVENUE ACCOUNTING EXPENSE								
279	6623	-MESSAGE PROCESSING								
280	6623	---TOLL TICKET PROCESSING	2.10	1,245	1,245					
281	6623	---LOCAL MESSAGE PROCESSING	2.10	0	0					
282	6623	-OTHER BILLING & COLLECTING (NOTE 1)	2.20	8,092	7,687		405			0
283	6623	-CARRIER ACCESS BILLING (CABS)	2.30	4,382	4,382					
284	6623	ALL OTHER CUSTOMER SERVICE	3.00	19,130	8,507		10,623			
285		6623 TOTAL CUSTOMER SVC. EXPENSE		423,958	21,821	0	44,791	0	137,104	220,242
286	6600	TOTAL CUSTOMER OPERATIONS EXPENSE		652,696	246,823	0	44,791	0	137,104	223,978
NOTE 1: DIRECTLY ASSIGN 5% E.U. PORTION OF O.B. & C.										

LN	A/C NO	STUDY BALANCE INPUT	CAT.	TOTAL	JOINT MESSAGE	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
CORPORATE OPERATIONS EXPENSE										
287	6710	EXECUTIVE AND PLANNING EXPENSE								
288		EAS	1.0	0						
289		OTHER	2.0	474,347	474,347					
290	6720	GENERAL & ADMINISTRATIVE EXP.								
291		EAS	1.0	0						
292		OTHER	2.0	827,067	786,030		41,037			0
293		TOTAL CORPORATE OPS. EXPENSE		1,301,414	1,260,377	0	41,037	0	0	0
294	6730	EQUAL ACCESS EXPENSE		0	0					
OPERATING TAXES & MISC. EXP.										
295	7210	OPERATING ITC AMORTIZATION-CR		0	0					
296	7210	OPERATING ITC EXPENSE		0	0					
297	7220	OPERATING FIT- ENVIRONMENTAL		0	0					
298	7230	OPER. STATE & LOCAL INCOME TAX		0						
299	7241	OPERATING TAXES - OTHER		124,575	114,318	0	0	0	0	10,257
300	7242	OPERATING TAXES		0						
301	7250	PROVISION FOR EXCESS DEF. TAX - DR		0	0					
302	7371	ABANDONED CONSTRUCTION		0						
303	7372	CONTRIBUTIONS		5,118	5,118					
304	7374	OTHER		0	0					0
305	7340	ALLOW. FOR FUNDS USED/CONST. - CR		194,956	194,956					
306		TOTAL OPER. TAXES & MISC. EXP.		(65,263)	(75,520)	0	0	0	0	10,257
307		TOTAL OPER. EXPENSES & TAXES		4,941,162	4,386,164	0	183,191	0	137,104	234,703
308	5000	BASIC LOCAL SERVICE REVENUE		0						
309	5080	INTERSTATE ACCESS/EU. REVENUE		0						
310	5084	STATE ACCESS/EU. REVENUE		0						
311	5100	LONG DISTANCE MSG. REVENUE		0						
312	5200	MISCELLANEOUS REV. (NON TOLL)		0						
313	7100	OTHER OPERATING INCOME & EXP.		0						
314		SUBTOTAL OPERATING REVENUE		0	0	0	0	0	0	0
315	7520	INTEREST- CAPITAL LEASE		0						
316		FIXED CHARGES-OPERATING / INC.TAX & CWC		146,733	146,733					
317		FIXED CHARGES-NON OPERATING		0						
318		RESERVED		0						
319		RESERVED		0						
320	7500	INTEREST EXP.- CASH WK. CAP. ONLY		0	0					
321	5240	RENT REVENUE		0	0					
322	7540	INTEREST ON CUSTOMER DEPOSITS		408	408					
				5,088,303	4,533,305	0	183,191	0	137,104	234,703

Winnebago Coop Telecom Assn - IA
INTERSTATE
SAC 351337

STUDY AREA ALLOCATION FACTORS

RUN DATE --- 6/2/2016
STUDY YEAR --- 12/31/15
AL - 1 PG. 1

LN	A/C NO	ALLOCATION DATA & FACTORS	CAT.	TOTAL	JOINT MESSAGE	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
1		LOOP COUNT		4,972	4,765	0	0	0	3	204
2		CIRCUIT MILES		17,605.9	17,035.0	0.0	0.0	0.0	130.2	440.7
3		CIRCUIT TERMINATIONS		573	543	0	0	0	4	26
4		OPER. SERVICES C507STD Wrk SEC EXCL DA		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
14		TANDEM SWITCHING MOU (FACTOR)		100.0000%		0.0000%	46.8481%	0.0000%	0.0000%	53.1519%
16		DIAL EQUIPMENT MOU (DEM FACTOR)		100.0000%		0.0000%	59.4825%	0.0000%	0.0000%	40.5175%
17		REL. MOU - WIDEBAND (FACTOR)		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
18		REL. MOU'S - EX. TRUNK (FACTOR)		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
19		SUBS. LINE USAGE FACTOR (SLU)		100.0000%		0.0000%	19.8275%	0.0000%	0.0000%	80.1725%
20		SUBSCRIBER PLANT FACTOR (SPF)		100.0000%		0.0000%	25.0000%	0.0000%	0.0000%	75.0000%
21		TOLL CONVERSATION MIN.(FACTOR)		100.0000%		0.0000%	50.2454%	0.0000%	0.0000%	49.7546%
22		WIDEBAND MOU MILES		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
23		CONV. MIN. MILES (CMM FACTOR)		100.0000%		0.0000%	49.3260%	0.0000%	0.0000%	50.6740%
24		HOST/REMOTE MOU MILES (FACTOR)		100.0000%		0.0000%	19.8275%	0.0000%	0.0000%	80.1725%
25		EQUIP. FURNISHED OTHERS FACTOR		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
26		RELATIVE MOU'S - COINLESS PAY TEL.		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
27		EQUAL ACCESS MINUTES OF USE		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
28		EQUIVALENT USERS (TOLL, LOCAL)		100.0000%		0.0000%	28.3333%	0.0000%	0.0000%	71.6667%
29		BILLED REVENUE-INCL. EU. CHG.		100.0000%		0.0000%	26.0914%	0.0000%	6.0745%	67.8341%
30		INTEREX. CARRIER BILLED REV.		0		0	0	0	0	0
31		PAYSTATION REVENUE (SP+RC REV)		0		0	0	0	0	0
32		EXCH WIDEBAND CCTS		92		0	0	0	76	16
33		IX TRK WIDEBAND CCTS		57		0	0	0	49	8
34		IX TRK WIDEBAND CCT MILES EXCL DSL		2,323		0	0	0	2,002	321
35		** RESERVED FOR FUTURE USE **		0		0	0	0	0	0
36		CARRIER ACCESS BILLING FACTOR		100.0000%		0.0000%	50.0000%	0.0000%	0.0000%	50.0000%
37		RATE OF RETURN ON INVESTMENT				11.25%	11.25%	11.25%	11.25%	11.25%
38		TOLL MESSAGES (SP & RC)		1,933,979		0	640,654	0	0	1,293,325
39		GROSS RECEIPTS RATE (GROSS UP)			0.0000%					
40		FEDERAL INCOME TAX @ 0%			0.0000%					
41		STATE INCOME TAX @ 0%			0.0000%					
42		CASH WORKING CAPITAL RATE			4.1096%					
43		ALLOCATION OF PATRONAGE MARGINS								
46		ALLOCATED LOOP COUNT		4972.0000	DIR./SPF	0.0000	1191.2500	0.0000	3.0000	3777.7500
47		LOOP COUNT PERCENT DISTRIB.		100.0000%		0.0000%	23.9592%	0.0000%	0.0603%	75.9805%
48		ALLOCATED CIRCUIT TERMINATIONS		573.0000	DIR./MOU	0.0000	272.8325	0.0000	4.0000	296.1675
49		CIRCUIT TERM. PERCENT DIST.		100.0000%		0.0000%	47.6147%	0.0000%	0.6981%	51.6872%
50		ALLOCATED CIRCUIT MILES		17,605.9000	DIR./CMM	0.0000	8,402.6841	0.0000	130.2000	9,073.0159
51		CIRCUIT MILES PERCENT DIST.		100.0000%		0.0000%	47.7265%	0.0000%	0.7395%	51.5340%
52		ALLOCATED IX WB CCT MILES		2,323.4000	IX WB CCT MI	0.0000	0.0000	0.0000	2,002.4000	321.0000
53		IX WB CIRCUIT MILES PERCENT DIST.		100.0000%		0.0000%	0.0000%	0.0000%	86.1840%	13.8160%
54		ALLOC. EXCH. WIDEBAND CHANNELS		92.0000	EX WB CCTS	0.0000	0.0000	0.0000	76.0000	16.0000
55		EXCH.WIDEBAND CHAN. PERC. DIST.		100.0000%		0.0000%	0.0000%	0.0000%	82.6087%	17.3913%
56		ALLOC. IX WIDEBAND CHANNELS		57.0000	IX WB CCTS	0.0000	0.0000	0.0000	49.0000	8.0000
57		IX WIDEBAND CHAN. PERCENT DIST.		100.0000%		0.0000%	0.0000%	0.0000%	85.9649%	14.0351%
58		ALLOCATED TOLL MSGS. (SP & RC)		1,933,979	DIRECT	0	640,654	0	0	1,293,325
59		TOLL MSG. PERCENT DISTRIBUTION		100.0000%		0.0000%	33.1262%	0.0000%	0.0000%	66.8738%

REVENUE REQUIREMENT SUMMARY

LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
PART 36 REV REQUIREMENT SUMMARY:										
1		NET INVESTMENT FOR SETTLEMENTS		25,679,760	S-2, LN 33	0	5,345,328	0	3,574,540	16,759,892
2		RATE OF RETURN				11.2500%	11.2500%	11.2500%	11.2500%	11.2500%
3		RETURN ON INVESTMENT		2,888,973	LN. 1 X2	0	601,349	0	402,136	1,885,488
4		ALLOW/FUNDS USED DURING CONST.		194,956	S-8, LN 28	0	38,232	0	39,799	116,925
5		NET RETURN FOR SETTLEMENTS		2,694,017	LN 3-4	0	563,117	0	362,337	1,768,563
6		OPERATING FIXED CHARGES		146,733	S-12, LN 22	0	30,465	0	20,687	95,581
7		PATRONAGE DIVIDENDS		2,742,240	S-12, LN 23	0	570,884	0	381,449	1,789,907
8		NECA TAX RATE ADJUSTMENT		0	S-12, LN 24	0	0	0	0	0
9		TOTAL INCOME ADJUSTMENTS		2,888,973	LN 6+7+8	0	601,349	0	402,136	1,885,488
10		OPERATING ITC AMORTIZATION		0	S-12, LN 25	0	0	0	0	0
11		OPERATING EXCESS DEF. TAXES		0	S-12, LN 26	0	0	0	0	0
12		TOTAL TAX CREDITS		0	LN 9+10	0	0	0	0	0
13		FEDERAL INCOME TAX BASE		0	LN 3-9-12	0	0	0	0	0
14		FIT AT NECA 0% RATE		0		0	0	0	0	0
15		FEDERAL INCOME TAX ALLOWANCE		0	LN 14-12	0	0	0	0	0
16		STATE INCOME TAX BASE		0	LN 13+14	0	0	0	0	0
17		STATE INCOME TAX @ 0%		0		0	0	0	0	0
18		TOTAL INCOME TAX ALLOWANCE		0	LN 15+17	0	0	0	0	0
19		OPERATING EXPENSE AND TAX		5,131,407	S-8, LN 21	0	1,077,144	0	1,024,826	3,029,436
20		NON-OPERATING EXPENSE		5,118	S-8, LN 26	0	1,054	0	1,147	2,917
21		BASIS FOR GROSS RECEIPTS TAX		7,830,542	LN5+18+19+20	0	1,641,315	0	1,388,310	4,800,916
22		GROSS RECEIPTS TAX RATE			AL-1, LN 39	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
23		GROSS RECEIPTS TAX		0	LN 21 X 22	0	0	0	0	0
24		TOTAL PART 36 REVENUE REQUIREMENT		7,830,542	LN 21+ 23	0	1,641,315	0	1,388,310	4,800,916

SUMMARY OF NET TELEPHONE PLANT, MTLs & SUPPLIES AND WORKING CAPITAL

Winnebago Coop Telecom Assn - IA
INTERSTATE
SAC 351337

RUN DATE --- 6/2/2016
STUDY YEAR --- 12/31/15
S - 2 PG. 1

LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
NET INVESTMENT SUMMARY										
1	2110	GENERAL SUPPORT FACILITIES		3,812,657	S-3, LN 10	0	747,677	0	778,335	2,286,645
2	2210	CENTRAL OFFICE SWITCHING EQ.		618,243	S-4, LN 52	0	362,070	0	0	256,173
3	2220	OPERATOR SYSTEMS EQUIPMENT		0	S-4, LN 41	0	0	0	0	0
4	2230	CENTRAL OFFICE TRANSMISSION EQ.		16,324,519	S-4, LN 78	0	2,416,060	0	6,298,525	7,609,934
5	2310	INFORMATION ORIG/TERM EQUIP.		0	S-5, LN 17	0	0	0	0	0
6	2410	CABLE AND WIRE FACILITIES		24,834,306	S-5, LN 42	0	5,414,529	0	2,230,069	17,189,708
7	2680	TANGIBLE ASSETS		0	S-3, LN 29	0	0	0	0	0
8	2690	INTANGIBLE ASSETS		0	S-3, LN 36	0	0	0	0	0
9	2001	TOTAL PLANT IN SERVICE		45,589,725	LN 1:LN 8	0	8,940,336	0	9,306,929	27,342,460
10		PERCENT DISTRIBUTION		99.9999%		0.0000%	19.6104%	0.0000%	20.4145%	59.9750%
11	2002	PROPERTY HELD FOR FUTURE USE		0	S-6, LN 9	0	0	0	0	0
12	2003	PLT. UNDER CONST. - SHORT TERM		7,734,707	S-6, LN 15	0	1,516,807	0	1,579,002	4,638,898
13	2004	PLT. UNDER CONST. - LONG TERM		0	S-6, LN 21	0	0	0	0	0
14	2005	TELEPHONE PLANT ADJUSTMENT		0	S-6, LN 27	0	0	0	0	0
15	2006	NON-OPERATING PLANT		0	DIRECT	0	0	0	0	0
16	2007	GOODWILL		0	DIRECT	0	0	0	0	0
17		TOTAL PROPERTY, PLANT & EQUIP..		53,324,432	LN9+LN11:LN16	0	10,457,143	0	10,885,931	31,981,358
18		PERCENT DISTRIBUTION		100.0000%		0.0000%	19.6104%	0.0000%	20.4145%	59.9751%
19	3100	ACCUM. DEPRECIATION - PLT. IN SERV.		28,545,510	S-7, LN 18	0	5,312,489	0	7,392,443	15,840,578
20	3200	ACCUM. DEPRECIATION-FUTURE USE		0	S-7, LN 20	0	0	0	0	0
21	3400	ACCUM. AMORTIZATION-TANGIBLE		0	S-7, LN 24	0	0	0	0	0
22	3500	ACCUM. AMORTIZATION-INTANGIBLE		0	S-7, LN 25	0	0	0	0	0
23	3600	ACCUM. AMORTIZATION-TEL.PLT.ADJ.		0	S-7, LN 26	0	0	0	0	0
24	4340	NONCURRENT DEF. INCOME TAX-NET		0	S-7, LN 36	0	0	0	0	0
25		NET TELEPHONE PLANT		24,778,922	LN17-LN19:LN24	0	5,144,654	0	3,493,488	16,140,780
26		PERCENT DISTRIBUTION		100.0000%		0.0000%	20.7622%	0.0000%	14.0986%	65.1392%
27	1220	MATERIALS AND SUPPLIES		884,044	S-6, LN 31	0	192,745	0	79,385	611,914
28	1402	INVEST. IN NONAFFILIATED CO.'S		0	S-6, LN 35	0	0	0	0	0
29	1439	EQUAL ACCESS EQUIPMENT		0	S-6, LN 36	0	0	0	0	0
30	1500	OTHER JURISDICTIONAL ASSETS		0	S-6, LN 37	0	0	0	0	0
31		OTHER DEBITS AND CREDITS- CR		123,451	S-7, LN 43	0	22,228	0	28,564	72,659
32		CASH WORKING CAPITAL		140,245	LN 45	0	30,157	0	30,231	79,857
33		NET TEL. PLT., MTLs., CASH WK. CAP.		25,679,760	LN25+27:30-31+32	0	5,345,328	0	3,574,540	16,759,892
34		PERCENT DISTRIBUTION		100.0000%		0.0000%	20.8153%	0.0000%	13.9197%	65.2650%
CASH WORKING CAPITAL BASE:										
35		OPERATING EXP. (EXCL. OPER. & RENT REV.)		3,136,184	S-8, LN 15	0	679,877	0	690,448	1,765,858
36		OPERATING TAXES-OTHER		124,574	S-8, LN 18	0	22,418	0	23,337	78,819
37		EQUAL ACCESS EXPENSE		0	S-8, LN 20	0	0	0	0	0
38		NON-OPERATING EXPENSE		5,118	S-8, LN 26	0	1,054	0	1,147	2,917
39		TOTAL INTEREST EXPENSE - CWC		146,733	S-12, LN 20	0	30,465	0	20,687	95,581
40		GROSS RECEIPTS TAX FOR CWC CALC.		0	S-8, LN 45	0	0	0	0	0
41		NET FEDERAL INCOME TAX		0	S-9, LN 42	0	0	0	0	0
42		NET STATE INCOME TAX		0	S-9, LN 45	0	0	0	0	0
43		TOTAL CASH WORKING CAPITAL BASE		3,412,609		0	733,814	0	735,619	1,943,175
44		CASH WORKING CAPITAL RATE		4.1096%		4.1096%	4.1096%	4.1096%	4.1096%	4.1096%
45		CASH WORKING CAPITAL		140,245	LN 43 X LN 44	0	30,157	0	30,231	79,857

OTHER TELECOMMUNICATIONS PLANT

Winnebago Coop Telecom Assn - IA
INTERSTATE
SAC 351337

RUN DATE --- 6/2/2016
STUDY YEAR --- 12/31/15
S - 3 PG. 1

LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
1		BASIS FOR GENERAL SUPPORT FACILITY								
2		- CLASS A SEPARATIONS								
3		BIG THREE EXPENSES		1,624,820		0	292,552	0	375,955	956,312
4		PERCENT DISTRIBUTION		100.0000%		0.0000%	18.0052%	0.0000%	23.1383%	58.8565%
5		- CLASS B SEPARATIONS								
6		COE, IOT C & WF		41,777,068		0	8,192,659	0	8,528,594	25,055,815
7		PERCENT DISTRIBUTION		99.9999%		0.0000%	19.6104%	0.0000%	20.4145%	59.9750%
<hr/>										
8		2110 LAND AND SUPPORT ASSETS								
9		GENERAL PURPOSE COMPUTERS		0	LN 7+DIR.	0	0	0	0	0
10		OTHER GENERAL SUPPORT FACILITIES		3,812,658	LN 7+DIR.	0	747,677	0	778,335	2286645
11		TOTAL LAND & SUPPORT ASSETS		3,812,658		0	747,677	0	778,335	2,286,645
11		PERCENT DISTRIBUTION		100.0000%		0.0000%	19.6104%	0.0000%	20.4145%	59.9751%
12		GEN. SUPPORT ASSETS, COE, INFOR.								
13		ORIG/TERM, AND C & WF		45,589,726		0	8,940,336	0	9,306,929	27,342,460
14		PERCENT DISTRIBUTION		100.0000%		0.0000%	19.6104%	0.0000%	20.4145%	59.9751%
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15		2680 TANGIBLE ASSETS								
16		2681 CAPITAL LEASES								
17		- GENERAL SUPPORT		0	LN 11+DIR	0	0	0	0	0
18		- CENTRAL OFFICE EQUIPMENT		0	S-4, LN 81	0	0	0	0	0
19		- INFORMATION ORIG/TERM EQ.		0	S-5, LN 18	0	0	0	0	0
20		- CABLE AND WIRE FACILITIES		0	S-5, LN 43	0	0	0	0	0
21		- UNDISTRIBUTED		0	LN 14+DIR	0	0	0	0	0
21		SUBTOTAL CAPITAL LEASES		0		0	0	0	0	0
22		2682 LEASEHOLD IMPROVEMENTS								
23		- GENERAL SUPPORT		0	LN 11+DIR	0	0	0	0	0
24		- CENTRAL OFFICE EQUIPMENT		0	S-4, LN 81	0	0	0	0	0
25		INFORMATION ORIG / TERM EQUIP.		0	S-5, LN 18	0	0	0	0	0
26		- CABLE AND WIRE FACILITIES		0	S-5, LN 43	0	0	0	0	0
27		UNDISTRIBUTED		0	LN 14-.DIR	0	0	0	0	0
28		SUBTOTAL LEASE HOLD IMPROV.		0		0	0	0	0	0
29		TOTAL TANGIBLE ASSETS		0		0	0	0	0	0
30		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
31		GEN. SUPPORT ASSETS, COE, INFOR.								
32		ORIG/TERM, C&WF, & TANG.ASSETS		45,589,726	LN 13+29	0	8,940,336	0	9,306,929	27,342,460
33		PERCENT DISTRIBUTION		99.9999%		0.0000%	19.6104%	0.0000%	20.4145%	59.9750%
<hr/>										
34		2690 INTANGIBLE ASSETS								
35		ALLOCATED		0	LN 33	0	0	0	0	0
36		DIRECT ASSIGNMENT		0	DIRECT	0	0	0	0	0
37		TOTAL INTANGIBLES		0		0	0	0	0	0
37		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%

Winnebago Coop Telecom Assn - IA
INTERSTATE
SAC 351337

CENTRAL OFFICE EQUIPMENT SEPARATIONS

RUN DATE --- 6/2/2016
STUDY YEAR --- 12/31/15
S - 4 PG. 1 OF 2

LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
SEPARATIONS FACTORS										
1		STANDARD WORK SECONDS								
2		--COMBINED TOLL & LOCAL SWBD		0.00000%	AL-1, LN 5	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3		--SEPARATE TOLL BOARDS		0.00000%	AL-1, LN 6	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4		--DSA BOARDS		0.00000%	AL-1, LN 7	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5		--DSB BOARDS		0.00000%	AL-1, LN 8	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6		--DIRECTORY ASSISTANCE BOARDS		0.00000%	AL-1, LN 9	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7		--TSPS COMPLEX		0.00000%	AL-1, LN 10	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8		SERVICE OBSERVING MOU		100.00000%	AL-1, LN 11	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
9		PROCESSOR REAL TIME-PTA		100.00000%	AL-1, LN 12	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
10		PROCESSOR REAL TIME-TSPS CMLX		100.00000%	AL-1, LN 13	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
11		TANDEM SWITCHING MOU (FACTOR)		100.00000%	AL-1, LN 14	0.0000%	46.8481%	0.0000%	0.0000%	53.1519%
12		RESERVED FOR FUTURE USE		100.00000%	AL-1, LN 15	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
13		DIAL EQUIPMENT MOU (DEM FACTOR)		100.00000%	AL-1, LN 16	0.0000%	59.4825%	0.0000%	0.0000%	40.5175%
14		REL. MOU - EX. TRUNK (FACTOR)		100.00000%	AL-1, LN 18	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
15		HOST/REMOTE MOU MILES (FACTOR)		100.00000%	AL-1, LN 24	0.0000%	19.8275%	0.0000%	0.0000%	80.1725%
16		EQUIP. FURNISHED OTHERS FACTOR		0.00000%	AL-1, LN 25	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CENTRAL OFFICE EQ BOOK COST										
17		OPERATOR SYSTEMS EQUIPMENT								
18	2220	MANUAL SWITCHBOARDS	1.1							
19		COMBINED TOLL & LOCAL		0	LN 2	0	0	0	0	0
20		SEPARATE TOLL		0	LN 3	0	0	0	0	0
21		SEPARATED SA		0	LN 4	0	0	0	0	0
22		SEPARATED SB		0	LN 5	0	0	0	0	0
23		DIRECT ASSIGNMENT		0	DIRECT					
24		SUBTOTAL MANUAL BOARDS		0		0	0	0	0	0
25		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
26	2220	AUXILIARY SWITCHBOARDS	1.2							
27		DIRECTORY ASSISTANCE		0	LN 6+DIR	0	0	0	0	0
28		INTERCEPT		0	SLU	0	0	0	0	0
29		TOLL		0	LN 3+DIR	0	0	0	0	0
30		SUBTOTAL AUXILIARY BOARDS		0		0	0	0	0	0
31		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
32	2220	SERVICE OBSERVING BOARDS	1.3							
33		TOLL		0	LN 8	0	0	0	0	0
34		EXCHANGE		0	DIRECT	0	0	0	0	0
35		DIRECT ASSIGNMENT		0	DIRECT	0	0	0	0	0
36		SUBTOTAL SERVICE OBSERVING		0		0	0	0	0	0
37		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
38	2220	TRAFFIC SERV. POSITIONS TSPS	1.4							
39		OPERATOR		0	LN 7+DIR	0	0	0	0	0
40		REMOTE TRIO ARRANGEMENTS RTA		0	LN 9+DIR	0	0	0	0	0
41		OTHER		0	LN 10+DIR	0	0	0	0	0
42		SUBTOTAL SERVICE OBSERVING		0		0	0	0	0	0
43		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
44		TOTAL OPERATOR SYSTEMS EQUIP.		0		0	0	0	0	0
45		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%

Winnebago Coop Telecom Assn - IA
INTERSTATE
SAC 351337

CENTRAL OFFICE EQUIPMENT SEPARATIONS

RUN DATE --- 6/2/2016
STUDY YEAR --- 12/31/15
S - 4 PG. 2 OF 2

LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
		2210 TANDEM SWITCHING EQUIPMENT	2.0							
43		ACCESS	2.1	44,932	LN 11+DIR	0	21,050	0	0	23,882
44		NON ACCESS	2.2	0	DIRECT	0	0	0	0	0
45		RESERVED	2.3	0	LN 12+DIRECT	0	0	0	0	0
46		SUBTOTAL TANDEM SWITCHING		44932		0	21050	0	0	23882
47		PERCENT DISTRIBUTION		100.0000%		0.0000%	46.8486%	0.0000%	0.0000%	53.1514%
		2210 LOCAL SWITCHING EQUIPMENT	3.0							
48		SWITCHED ACCESS	3.1	573,311	LN 13, DIRECT	0	341,020	0	0	232,291
49		EQUAL ACCESS	3.2	0	AL-1, LN 27	0	0	0	0	0
50		SUBTOTAL LOCAL SWITCHING		573,311		0	341,020	0	0	232,291
51		PERCENT DISTRIBUTION		100.0000%		0.0000%	59.4825%	0.0000%	0.0000%	40.5175%
52		TOTAL SWITCHING EQUIPMENT		618,243		0	362,070	0	0	256,173
53		PERCENT DISTRIBUTION		100.0000%		0.0000%	58.5644%	0.0000%	0.0000%	41.4356%
		2230 CENTRAL OFFICE TRANSMISSION								
54		EXCHANGE CIRCUIT								
55		EXCHANGE LINE WIDEBAND (DSL)	4.11	6,113,035	DIRECT	0	0	0	6,113,035	0
56		TRUNK-EAS	4.121	293,063	DIRECT					293,063
57		EXCHANGE WIDEBAND (NON DSL)	4.111	171415	AL-1, LN 55	0	0	0	141,604	29,811
58		TRUNK-BASIC	4.123	0	LN14+DIR	0	0	0	0	0
59		TRUNK-SPECIAL	4.124	0	DIRECT	0	0	0	0	0
60		SUBSCRIBER LINE - BASIC	4.131	9,323,165	AL-1, LN 47	0	2,233,756	0	5,622	7,083,787
61		SUBSCRIBER LINE - SPECIAL	4.132	0	DIRECT	0	0	0	0	0
62		SUBTOTAL EXCHANGE CIRCUIT		15,900,678		0	2,233,756	0	6,260,261	7,406,661
63		PERCENT DISTRIBUTION		100.0000		0.0000%	14.0482%	0.0000%	39.3710%	46.5808%
64		INTEREXCHANGE CIRCUIT								
65		FURNISHED OTHERS - I/S	4.21	0	DIRECT	0	0	0	0	0
66		IX WIDEBAND (NON DSL, DSL)	4.22	40,967	AL-1, LN 57	0	0	0	35,591	5,376
67		OTHER-JOINT MTS	4.231	382,874	AL-1, LN 49	0	182,304	0	2,673	197,897
68		OTHER - SPECIAL ACCESS	4.232	0	DIRECT	0	0	0	0	0
69		NON ACCESS	4.24	0	DIRECT	0	0	0	0	0
70		SUBTOTAL INTEREXCHANGE CIRC.		423,841		0	182,304	0	38,264	203,273
71		PERCENT DISTRIBUTION		100.0000%		0.0000%	43.0124%	0.0000%	9.0279%	47.9597%
72		HOST/REMOTE CIRCUIT								
73		EXCLUDING WATS	4.31	0	LN 15+DIR	0	0	0	0	0
74		CLOSED END WATS	4.32	0	DIRECT	0	0	0	0	0
75		SUBTOTAL INTEREXCHANGE CIRC.		0		0	0	0	0	0
76		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
77		EQUIPMENT RENTED TO OTHERS		0	LN 16+DIR	0	0	0	0	0
78		TOTAL TRANSMISSION EQUIPMENT		16,324,519		0	2,416,060	0	6,298,525	7,609,934
79		PERCENT DISTRIBUTION		100.0000%		0.0000%	14.8002%	0.0000%	38.5832%	46.6166%
80		TOTAL CENTRAL OFFICE EQUIPMENT		16,942,762		0	2,778,130	0	6,298,525	7,866,107
81		PERCENT DISTRIBUTION		99.9999%		0.0000%	16.3971%	0.0000%	37.1753%	46.4275%

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INFORMATION ORIGATION/TERMINATION AND CABLE & WIRE FACILITIES SEPARATIONS

RUN DATE --- 6/2/2016
STUDY YEAR --- 12/31/15
S - 5 PG. 1

LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
SEPARATION FACTORS										
1		SUBSCRIBER PLANT FACTOR (SPF)		100.0000%	AL-1, LN 20	0.0000%	25.0000%	0.0000%	0.0000%	75.0000%
2		RELATIVE MOU'S - COINLESS PAY TEL.		100.0000%	AL-1, LN 26	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
3		LOOP COUNT PERCENT DISTRIB.		100.0000%	AL-1, LN 47	0.0000%	23.9592%	0.0000%	0.0603%	75.9805%
4		EXCH. WIDEBAND CHAN. PERC. DIST.		100.0000%	AL-1, LN 55	0.0000%	0.0000%	0.0000%	82.6087%	17.3913%
5		IX WB CCT MI PERCENT DIST.		100.0000%	AL-1, LN 53	0.0000%	0.0000%	0.0000%	86.1840%	13.8160%
6		CIRCUIT MILES PERCENT DIST.		100.0000%	AL-1, LN 51	0.0000%	47.7265%	0.0000%	0.7395%	51.5340%
7		REL. MOU'S - EX. TRUNK (FACTOR)		100.0000%	AL-1, LN 18	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
8		HOST/REMOTE MOU MILES (FACTOR)		100.0000%	AL-1, LN 24	0.0000%	19.8275%	0.0000%	0.0000%	80.1725%
9		EQUIP. FURNISHED OTHERS FACTOR		100.0000%	AL-1, LN 25	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
2310 INFORMATION ORIG/TERM EQUIP.										
10		OTHER IOT EQUIPMENT	1.0							
11		COIN PUBLIC TELEPHONE EQ.	1.1	0	LN 1, DIR	0	0	0	0	0
12		COINLESS PUBLIC TEL.. EQ.	1.2	0	LN 1, DIR	0	0	0	0	0
13		OTHER ORIG/TERM EQUIPMENT	1.3	0	LN 1, DIR	0	0	0	0	0
14		SUBTOTAL ORIG/TERM EQUIPMENT		0		0	0	0	0	0
15		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
16		NEW CUSTOMER PREMISE EQUIP.	2.0	0	DIRECT	0	0	0	0	0
17		TOTAL INFO ORIG/TEAM EQUIPMENT		0		0	0	0	0	0
18		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
2410 CABLE AND WIRE FACILITIES										
19		SUBSCRIBER LINE (JOINT)		22,262,352	LN 3	0	5,333,881	0	13,424	16,915,047
20		SUBSCRIBER LINE (DIRECT)		0	DIRECT	0	0	0	0	0
21		SUBTOTAL SUBSCRIBER LINE	1.0	22,262,352		0	5,333,881	0	13,424	16,915,047
22		EXCHANGE WIDEBAND (NON DSL)		392,877	LN 4	0	0	0	324,551	68,326
23		EXCHANGE WIDEBAND (DSL)		1,869,665	DIRECT	0	0	0	1,869,665	0
24		SUBTOTAL EXCHANGE WIDEBAND	2.1	2,262,542		0	0	0	2,194,216	68,326
25		EXCHANGE TRUNK (JOINT)		0	LN 7	0	0	0	0	0
26		EXCHANGE TRUNK (DIRECT)		116,263	DIRECT	0	0	0	0	116,263
27		SUBTOTAL EXCHANGE TRUNK	2.2	116,263		0	0	0	0	116,263
28		INTEREXCH. WIDEBAND (NON DSL)		21,640	LN 5	0	0	0	18,650	2,990
29		INTEREXCH. WIDEBAND (DSL)		2,529	DIRECT	0	0	0	2,529	0
30		SUBTOTAL INTEREXCH. WIDEBAND	2.3	24,169		0	0	0	21,179	2,990
31		INTEREXCH. TRK. (ACCESS-JOINT)		168,980	LN 6	0	80,648	0	1,250	87,082
32		INTEREXCH. TRK. (ACC.-SPECIAL)		0	DIRECT	0	0	0	0	0
33		SUBTOTAL INTEREXCH. TRUNK	3.2	168,980		0	80,648	0	1,250	87,082
34		INTEREX. TRK. (NON ACC-DIR.)	3.3	0	DIRECT	0	0	0	0	0
35		HOST/REMOTE EXCL.WATS(JOINT)		0	LN 8	0	0	0	0	0
36		HOST/REMOTE EXCL.WATS (DIR.)		0	DIRECT	0	0	0	0	0
37		SUBTOTAL HOST/REMOTE EX.WATS	4.1	0		0	0	0	0	0
38		HOST/REMOTE CLOSED END WATS	4.2	0	DIRECT	0	0	0	0	0
39		EQUIPMENT FURNISHED OTHERS		0	LN 9	0	0	0	0	0
40		EQUIPMENT FURN.OTHERS (DIR.)		0	DIRECT	0	0	0	0	0
41		SUBTOTAL EQUIP. FURN. OTHERS	5.0	0		0	0	0	0	0
42		TOTAL CABLE & WIRE FACILITIES		24,834,306		0	5,414,529	0	2,230,069	17,189,708
43		PERCENT DISTRIBUTION		100.0000%		0.0000%	21.8026%	0.0000%	8.9798%	69.2176%

OTHER TELEPHONE PLANT AND DEFERRED CHARGES

Winnebago Coop Telecom Assn - IA
INTERSTATE
SAC 351337

RUN DATE --- 6/2/2016
STUDY YEAR --- 12/31/15
S - 6 PG. 1

LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
1	2001	TELEPHONE PLANT IN SERVICE		99.9999%	S-2, LN 10	0.0000%	19.6104%	0.0000%	20.4145%	59.9750%
2	2410	CABLE AND WIRE FACILITIES		100.0000%	S-5, LN 43	0.0000%	21.8026%	0.0000%	8.9798%	69.2176%
3		EQUAL ACCESS MINUTES OP USE		100.0000%	AL-1, LN 27	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
OTHER TELECOMMUNICATIONS PLANT										
4	2002	PROPERTY HELD FOR FUTURE USE								
5		GENERAL SUPPORT		0	S-3, LN 11	0	0	0	0	0
6		CENTRAL OFFICE EQUIPMENT		0	S-4, LN 81	0	0	0	0	0
7		CABLE AND WIRE FACILITIES		0	S-5, LN 43	0	0	0	0	0
8		UNDISTRIBUTED		0	LN 1, DIR	0	0	0	0	0
9		TOTAL PROP. HELD FOR FUT. USE		0		0	0	0	0	0
10	2003	TEL PLANT UNDER CONSTRUCTION								
11		GENERAL SUPPORT		0	S-3, LN 11	0	0	0	0	0
12		CENTRAL OFFICE EQUIPMENT		0	S-4, LN 81	0	0	0	0	0
13		CABLE AND WIRE FACILITIES		0	S-5, LN 43	0	0	0	0	0
14		UNDISTRIBUTED		7,734,707	LN 1, DIR	0	1,516,807	0	1,579,002	4,638,898
15		TOTAL TPUC - SHORT TERM		7,734,707		0	1,516,807	0	1,579,002	4,638,898
16	2004	(REMOVED 9/06/95)								
17		GENERAL SUPPORT		0	S-3, LN 11	0	0	0	0	0
18		CENTRAL OFFICE EQUIPMENT		0	S-4, LN 81	0	0	0	0	0
19		CABLE AND WIRE FACILITIES		0	S-5, LN 43	0	0	0	0	0
20		UNDISTRIBUTED		0	LN 1, DIR	0	0	0	0	0
21		TOTAL TPUC - LONG-TERM		0		0	0	0	0	0
22	2005	TELEPHONE PLANT ADJUSTMENT								
23		GENERAL SUPPORT		0	S-3, LN 11	0	0	0	0	0
24		CENTRAL OFFICE EQUIPMENT		0	S-4, LN 81	0	0	0	0	0
25		CABLE AND WIRE FACILITIES		0	S-5, LN 43	0	0	0	0	0
26		UNDISTRIBUTED		0	LN 1, DIR	0	0	0	0	0
27		TOTAL TEL. PLANT ADJUSTMENT		0		0	0	0	0	0
28		TOTAL OTHER TELEPHONE PLANT		7,734,707		0	1,516,807	0	1,579,002	4,638,898
1220 MATERIALS AND SUPPLIES										
29		CPE		0	DIRECT	0	0	0	0	0
30		OTHER		884,044	LN 2, DIR	0	192,745	0	79,385	611,914
31		TOTAL MATERIALS AND SUPPLIES		884,044		0	192,745	0	79,385	611,914
32		PERCENT DISTRIBUTION		100.0000%		0.0000%	21.8026%	0.0000%	8.9798%	69.2176%
33	1402	INVESTMENT IN AFFILIATED CO.'S								
34		RTB STOCK		0	LN 1	0	0	0	0	0
35		OTHER		0	DIRECT	0	0	0	0	0
36		TOTAL INV. IN AFFILIATED CO.'S		0		0	0	0	0	0
37	1439	EQUAL ACCESS EQUIPMENT		0	LN 3	0	0	0	0	0
38	1500	OTHER JURISDICT. ASSETS-NET		0	DIRECT	0	0	0	0	0

ACCUMULATED DEPRECIATION AND AMORTIZATION SEPARATIONS

Winnebago Coop Telecom Assn - IA
INTERSTATE
SAC 351337

RUN DATE --- 6/2/2016
STUDY YEAR --- 12/31/15
S - 7 PG. 1

LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
1	2110	TOTAL LAND & SUPPORT ASSETS		100.0000%	S-3, LN 11	0.0000%	19.6104%	0.0000%	20.4145%	59.9751%
2	2230	TOTAL CENTRAL OFFICE EQUIPMENT		99.9999%	S-4, LN 81	0.0000%	16.3971%	0.0000%	37.1753%	46.4275%
3	2310	TOTAL INFO ORIG/TERM EQUIPMENT		100.0000%	S-5, LN 18	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
4	2410	TOTAL CABLE & WIRE FACILITIES		100.0000%	S-5, LN 43	0.0000%	21.8026%	0.0000%	8.9798%	69.2176%
5		GEN.SUPPORT, COE, IOT AND C&WF		100.0000%	S-3, LN 14	0.0000%	19.6104%	0.0000%	20.4145%	59.9751%
6	2681	CAPITAL LEASES		100.0000%	S-3, LN 21	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
7	2682	LEASEHOLD IMPROVEMENTS		100.0000%	S-3, LN 28	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
8	2680	TOTAL TANGIBLE ASSETS		100.0000%	S-3, LN 30	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
9	2690	TOTAL INTANGIBLES		100.0000%	S-3, LN 37	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
10	2005	TOTAL TEL. PLANT ADJUSTMENT		100.0000%	S-6, LN 27	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
11	3100	ACCUM. DEPREC. - PLT. IN SERV.								
		GENERAL SUPPORT		3,309,151	LN 1, DIR	0	648,938	0	675,547	1,984,666
12		COE. OPERATOR SYSTEMS		0	S-4, LN 42	0	0	0	0	0
13		COE. SWITCHING		618,243	S-4, LN 53	0	362,070	0	0	256,173
14		COE. TRANSMISSION		15,222,033	S-4, LN 79	0	2,252,891	0	5,873,147	7,095,995
15		INFORMATION ORIG/TERM EQUIP.		0	LN 3, DIR	0	0	0	0	0
16		CABLE AND WIRE FACILITIES		9,396,083	LN 4, DIR	0	2,048,590	0	843,749	6,503,744
17		UNDISTRIBUTED		0	LN 5, DIR	0	0	0	0	0
18		TOTAL ACCUM.DEPR.-PLT.IN SERV.		28,545,510		0	5,312,489	0	7,392,443	15,840,578
19		PERCENT DISTRIBUTION		100.0000%		0.0000%	18.6106%	0.0000%	25.8970%	55.4924%
20	3200	ACCUM. DEPRECIATION-FUTURE USE		0	S-6, LN 1	0	0	0	0	0
ACCUMULATED AMORTIZATION										
21	3400	TANGIBLE								
		CAPITAL LEASES		0	LN 6, DIR	0	0	0	0	0
22		LEASEHOLD IMPROVEMENTS		0	LN 7, DIR	0	0	0	0	0
23		UNDISTRIBUTED		0	LN 8, DIR	0	0	0	0	0
24		TOTAL ACCUM. AMORT.-TANG.ASSETS		0		0	0	0	0	0
25	3500	ACCUM. AMORTIZATION-INTANGIBLES		0	LN 9, DIR	0	0	0	0	0
26	3600	ACCUM. AMORTIZATION-TEL.PLT.ADJ.		0	LN 10, DIR	0	0	0	0	0
27		TOTAL ACCUM. AMORT-INTANGIBLES		0		0	0	0	0	0
28		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
29	4340	NET NONCURRENT DEF. INCOME TAX								
		- GENERAL SUPPORT		0	LN 1, DIR	0	0	0	0	0
30		- C.O.E. OPERATOR SYSTEMS		0	S-4, LN 42	0	0	0	0	0
31		- C.O.E. SWITCHING		0	S-4, LN 53	0	0	0	0	0
32		- C.O.E. TRANSMISSION		0	S-4, LN 79	0	0	0	0	0
33		- INFORMATION ORIG/TERM EQUIP.		0	LN 3, DIR	0	0	0	0	0
34		- CABLE AND WIRE FACILITIES		0	LN 4, DIR	0	0	0	0	0
35		- UNDISTRIBUTED		0	LN 5, DIR	0	0	0	0	0
36		TOTAL NET DEFERRED INCOME TAX		0		0	0	0	0	0
37		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
OTHER DEBITS AND CREDITS - NET										
38	1410	OTHER NC ASSETS-BENEFITS (DR)		0	S-3, LN 4	0	0	0	0	0
39	4310	OTHER LT LIABILITIES-BENEFITS (CR)		123,451	S-3, LN 4	0	22,228	0	28,564	72,659
40	4040	CUSTOMER DEPOSITS (CR)		0	S-2, LN 10	0	0	0	0	0
41		RESERVED		0	LN 4, DIR	0	0	0	0	0
42	4360	OTHER DEFERRED CREDITS - NET		0	LN 5, DIR	0	0	0	0	0
43		TOTAL OTHER DEBITS AND CREDITS		123,451		0	22,228	0	28,564	72,659
44		PERCENT DISTRIBUTION		100.0001%		0.0000%	18.0055%	0.0000%	23.1379%	58.8566%

SUMMARY OF OPERATING EXPENSE AND TAX

LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
OPERATING EXP AND TAX SUMMARY										
1	6110	NETWORK SUPPORT EXPENSE		0	S-9, LN 7	0	0	0	0	0
2	6120	GENERAL SUPPORT EXPENSE		111,711	S-9, LN 8	0	21,907	0	22,805	66,999
3	6210	TOTAL CENTRAL OFFICE EXPENSE		392,770	S-9, LN 15	0	64,403	0	146,013	182,354
4	6310	TOTAL INFOR. ORIG/TERM EXPENSE		0	S-9, LN 21	0	0	0	0	0
5	6410	TOTAL CABLE & WIRE FACIL. EXP.		347,651	S-9, LN 25	0	75,797	0	31,218	240,636
6	6510	OTHER PROPERTY, PLT. & EQ. EXP.		0	S-10, LN 11	0	0	0	0	0
7	6530	NETWORK OPERATIONS EXPENSE		231,703	S-10, LN 13	0	45,438	0	47,301	138,964
8	6540	ACCESS CHARGE EXPENSE		97,831	S-10, LN 14	0	97,363	0	0	468
9	6610	MARKETING EXPENSE		188,301	S-11, LN 13	0	49,130	0	11,438	127,733
10	6620	CUSTOMER SERVICES EXPENSE		464,395	S-11, LN 43	0	57,784	0	139,985	266,625
11	6710	EXECUTIVE AND PLANNING EXPENSE		474,347	S-12, LN9+10	0	85,407	0	109,756	279,184
12	6720	GENERAL & ADMINISTRATIVE EXP.		827,067	S-12, LN12+13	0	182,563	0	181,874	462,630
13	7540	INTEREST ON CUSTOMER DEPOSITS		408	S-12, LN 36	0	85	0	58	265
14	5240	RENT REVENUE		0	S-12, LN 35	0	0	0	0	0
15		SUBTOTAL OPERATING EXPENSES		3,136,184		0	679,877	0	690,448	1,765,858
16		PERCENT DISTRIBUTION		100.0000%		0.0000%	21.6785%	0.0000%	22.0156%	56.3060%
17	6560	DEPRECIATION & AMORTIZATION		1,870,649	S-10, LN24+31	0	374,849	0	311,041	1,184,759
18	7241	OPERATING TAXES-OTHER		124,574	S-12, LN 32	0	22,418	0	23,337	78,819
19	7220	OPERATING FIT- ENVIRONMENTAL		0	S-12, LN 30	0	0	0	0	0
20		EQUAL ACCESS EXPENSE		0	S-12, LN 16	0	0	0	0	0
21		SUBTOTAL OPERATING EXP. & TAX		5,131,407		0	1,077,144	0	1,024,826	3,029,436
22		PERCENT DISTRIBUTION		100.0001%		0.0000%	20.9912%	0.0000%	19.9716%	59.0372%
23	7370	NON OPERATING EXPENSE								
24	7371	ABANDONED CONSTRUCTION		0	S-2, LN 10	0	0	0	0	0
25	7372	CONTRIBUTIONS		5,118	S-12, LN 15	0	1,054	0	1,147	2,917
26	7374	OTHER		0	DIRECT	0	0	0	0	0
27		SUBTOTAL NON-OPERATING EXP.		5,118		0	1,054	0	1,147	2,917
27		PERCENT DISTRIBUTION		100.0000%		0.0000%	20.5940%	0.0000%	22.4111%	56.9949%
28	7340	ALLOW. FOR FUNDS USED/CONST. - CR		194,956	S-12, LN 3	0	38,232	0	39,799	116,925
GROSS RECEIPTS TAX CALCULATION FOR CASH WORKING CAPITAL:										
29		NET TELEPHONE PLANT		24,778,922	S-2, LN 25	0	5,144,654	0	3,493,488	16,140,780
30		MATERIALS & SUPPLIES		884,044	S-2, LN 27	0	192,745	0	79,385	611,914
31		INVEST. IN NONAFFILIATED CO.'S		0	S-2, LN 28	0	0	0	0	0
32		EQUAL ACCESS INVESTMENT		0	S-2, LN 29	0	0	0	0	0
33		OTHER JURISDICTIONAL ASSETS		0	S-2, LN 30	0	0	0	0	0
34		OTHER DEBITS AND CREDITS- NET		123,451	S-2, LN 31	0	22,228	0	28,564	72,659
35		TOTAL		25,539,515		0	5,315,171	0	3,544,309	16,680,035
36		RATE OF RETURN				11.2500%	11.2500%	11.2500%	11.2500%	11.2500%
37		RETURN ON INVESTMENT		2,873,196		0	597,957	0	398,735	1,876,504
38		OPERATING EXPENSES & TAXES		5,131,407	S-8, LN 21	0	1,077,144	0	1,024,826	3,029,436
39		NON-OPERATING EXPENSES & TAXES		5,118	S-8, LN 26	0	1,054	0	1,147	2,917
40		NET FEDERAL INCOME TAX		0	S-9, LN 42	0	0	0	0	0
41		NET STATE INCOME TAX		0	S-9, LN 45	0	0	0	0	0
42		ALLOW. FOR FUNDS USED/CONST.		194,956	S-8, LN 28	0	38,232	0	39,799	116,925
43		GROSS RECEIPTS TAX BASE		7,814,765		0	1,637,923	0	1,384,909	4,791,932
44		GROSS RECEIPTS TAX RATE				0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
45		GROSS REC. TAX FOR CASH WK. CAPITAL		0		0	0	0	0	0

Winnebago Coop Telecom Assn - IA
INTERSTATE
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PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

RUN DATE --- 6/2/2016
STUDY YEAR --- 12/31/15
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LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
ALLOCATION FACTORS										
1	2110	TOTAL LAND & SUPPORT ASSETS		100.0000%	S-3, LN 11	0.0000%	19.6104%	0.0000%	20.4145%	59.9751%
2	2210	TOTAL CENTRAL OFFICE EQUIPMENT		99.9999%	S-4, LN 81	0.0000%	16.3971%	0.0000%	37.1753%	46.4275%
3	2310	COIN PUBLIC TELEPHONE EQ.		100.0000%	S-5, LN 11	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
4	2310	COINLESS PUBLIC TEL. EQ.		100.0000%	S-5, LN 12	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
5	2310	OTHER ORIG/TERM EQUIPMENT		100.0000%	S-5, LN 13	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
6	2410	TOTAL CABLE & WIRE FACILITIES		100.0000%	S-5, LN 43	0.0000%	21.8026%	0.0000%	8.9798%	69.2176%
7	6110	NETWORK SUPPORT EXPENSE		0	LN 1, DIR	0	0	0	0	0
6	6120	GENERAL SUPPORT EXPENSE		111,711	LN 1, DIR	0	21,907	0	22,805	66,999
9		TOTAL GENERAL SUPPORT EXP.		111,711		0	21,907	0	22,805	66,999
10		PERCENT DISTRIBUTION		100.0000%		0.0000%	19.6104%	0.0000%	20.4143%	59.9753%
11	6210	CENTRAL OFFICE SWITCHING EXP.		131,028	LN 2, DIR	0	21,485	0	48,710	60,833
12	6220	OPERATOR SYSTEMS EXPENSE		0	LN 2, DIR	0	0	0	0	0
13	6230	COE TRANSMISSION EXPENSE		261,742	LN 2, DIR	0	42,918	0	97,303	121,521
14	6200	UNDISTRIBUTED		0	LN 2, DIR	0	0	0	0	0
15		TOTAL CENTRAL OFFICE EXPENSE		392,770		0	64,403	0	146,013	182,354
16		PERCENT DISTRIBUTION		100.0000%		0.0000%	16.3971%	0.0000%	37.1752%	46.4277%
17	6310	COIN PUBLIC TELEPHONE IOT EXPENSE		0	LN 3	0	0	0	0	0
18		COINLESS PUBLIC TELEPHONE IOT EXP.		0	LN 4	0	0	0	0	0
19		OTHER IOT EXPENSE		0	LN 5, DIR	0	0	0	0	0
20		CPE		0	DIRECT	0	0	0	0	0
21		TOTAL INFOR ORIG/TERM EXPENSE		0		0	0	0	0	0
22		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
23	6410	TOTAL CABLE & WIRE FACIL. EXP.		347,651	LN 6	0	75,797	0	31,218	240,636
24		DIRECT ASSIGNMENT		0	DIRECT	0	0	0	0	0
25		TOTAL CABLE & WIRE FACIL. EXP.		347,651		0	75,797	0	31,218	240,636
26		PERCENT DISTRIBUTION		100.0000%		0.0000%	21.8026%	0.0000%	8.9797%	69.2177%
27		TOTAL PLANT SPECIFIC EXPENSES		852,132		0	162,107	0	200,036	489,989
FEDERAL & STATE INCOME TAX CALCULATIONS FOR GROSS RECEIPTS TAX & CASH WORKING CAPITAL:										
28		NET TELEPHONE PLANT (EXCL. CWC)		25,539,515	S-8, LN 35	0	5,315,171	0	3,544,309	16,680,035
29		RATE OF RETURN				11.2500%	11.2500%	11.2500%	11.2500%	11.2500%
30		RETURN ON INVESTMENT		2,873,196	LN 28X29	0	597,957	0	398,735	1,876,504
31		LESS: OPER. FIXED CHARGES		146,733	S-12, LN 18	0	30,465	0	20,687	95,581
32		LESS: OPER. ITC AMORTIZATION		0	S-12, LN 28	0	0	0	0	0
33		LESS: OPER. EXCESS DEP. TAXES		0	S-12, LN 33	0	0	0	0	0
34		FIT BASE BEFORE PATRONAGE EXCL.		2,726,463		0	567,492	0	378,048	1,780,923
35		% OF PATRONAGE MARGIN EXCL.		100.0000%	PG. 1, LN 43	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
36		OTHER INCOME ADJ.: SCHEDULE M-1		2,726,463	LN 34X35	0	567,492	0	378,048	1,780,923
37		NET FIT BASE (@ EC'S EFFECTIVE RATE)		0	LN 34-LN 36	0	0	0	0	0
38		FIT RATE (EFFECTIVE GROSSED UP)		0.0000%	S-10, LN 44	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
39		FIT BEFORE TAX CREDITS		0	LN 37X38	0	0	0	0	0
40		LESS: OPER. ITC AMORTIZATION		0	S-12, LN 28	0	0	0	0	0
41		LESS: OPER. EXCESS DEF. TAXES		0	S-12, LN 33	0	0	0	0	0
42		NET FIT FOR GROSS RECEIPTS & CWC CALC.		0	LN 39-40-41	0	0	0	0	0
43		STATE INCOME TAX BASE		0	LN 37+LN 39	0	0	0	0	0
44		SIT RATE (EFFECTIVE GROSSED UP)		0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
45		NET SIT FOR GROSS RECEIPTS & CWC CALC.		0	LN 43 X 44	0	0	0	0	0

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PLANT NON-SPECIFIC OPERATIONS EXPENSE SEPARATIONS

RUN DATE --- 6/2/2016
STUDY YEAR --- 12/31/15
S - 10 PG. 1

LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
1	2001	TOTAL PLANT IN SERVICE		99.9999%	S-2, LN 10	0.0000%	19.6104%	0.0000%	20.4145%	59.9750%
2	2681	CAPITAL LEASES		100.0000%	S-7, LN 6	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
3	2682	LEASEHOLD IMPROVEMENTS		100.0000%	S-7, LN 7	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
4	2681	TANGIBLE ASSETS		100.0000%	S-3, LN 30	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
5	2690	INTANGIBLE ASSETS		100.0000%	S-3, LN 37	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
6	2005	TOTAL TEL. PLANT ADJUSTMENT		100.0000%	S-7, LN 10	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
7		COE, IOT AND C & WF		99.9999%	S-3, LN 7	0.0000%	19.6104%	0.0000%	20.4145%	59.9750%
8	6510	UNDISTRIBUTED		0	LN 1, DIR	0	0	0	0	0
9	6511	PLANT HELD FOR FUTURE USE EXP.		0	LN 1, DIR	0	0	0	0	0
10	6512	MTLS. & SUPPLIES . EXP.		0	LN 1, DIR	0	0	0	0	0
11		TOTAL OTHER PROP., PLANT & EQUIP. EXP.		0		0	0	0	0	0
12		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
13	6530	NETWORK OPERATIONS EXPENSE		231,703	LN 7, DIR	0	45,438	0	47,301	138,964
14	6540	ACCESS CHARGE EXPENSE		97,831	DIRECT	0	97,363	0	0	468
15	6560	GENERAL SUPPORT		163,665	S-3, LN 11	0	32,095	0	33,411	98,159
16	6560	C.O.E. OPERATOR SYSTEMS		0	S-4, LN 42	0	0	0	0	0
17	6560	C.O.E. SWITCHING		0	S-4, LN 53	0	0	0	0	0
18	6560	C.O.E. TRANSMISSION		420,040	S-4, LN 79	0	62,167	0	162,065	195,808
19	6560	INFORMATION ORIG/TERM EQUIP.		0	S-5, LN 18	0	0	0	0	0
20	6560	CABLE AND WIRE FACILITIES		1,286,944	S-5, LN 43	0	280,587	0	115,565	890,792
21	6560	UNDISTRIBUTED		0	S-3, LN 14	0	0	0	0	0
22		TOTAL DEPR. EXP. - PLT. IN SERV.		1,870,649		0	374,849	0	311,041	1,184,759
23	6562	PLANT HELD FOR FUTURE USE		0	LN 1, DIR	0	0	0	0	0
24		TOTAL DEPRECIATION EXPENSE		1,870,649		0	374,849	0	311,041	1,184,759
25		PERCENT DISTRIBUTION		100.0000%		0.0000%	20.0385%	0.0000%	16.6274%	63.3341%
26		AMORTIZATION EXPENSE								
27	--CAPITAL LEASE		0	LN 2, DIR	0	0	0	0	0	0
28	--LEASEHOLD IMPROVEMENTS		0	LN 3, DIR	0	0	0	0	0	0
29	--UNDISTRIBUTED		0	LN 4, DIR	0	0	0	0	0	0
30	INTANGIBLE ASSETS		0	LN 5, DIR	0	0	0	0	0	0
31	OTHER-TEL PLANT ADJ		0	LN 6, DIR	0	0	0	0	0	0
32		TOTAL AMORTIZATION EXPENSE		0		0	0	0	0	0
		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
		TOTAL PLANT NON-SPECIFIC EXPENSES		2,200,183		0	517,650	0	358,342	1,324,191
EFFECTIVE FIT RATE CALCULATIONS FOR GROSS RECEIPTS TAX & CASH WORKING CAPITAL:										
33		FIT BASE (FOR GR TAX & CWC)	0	S-9, LN 37	(EQUALS ZERO IF AL-1, LN40 INDICATES ZERO FIT %)					
34		FIT ON \$0- \$50,000 @15%	0							
36		FIT ON \$50,000 -\$75,000 @25%	0							
36		FIT ON \$75,000 -\$100,000 @34%	0							
37		FIT ON \$100,000 -\$335,000 @39%	0							
38		FIT ON \$335,000 -\$10,000,000 @34%	0							
39		FIT ON \$10,000,000 -\$15,000,000 @35%	0							
40		FIT ON \$15,000,000- \$18,333,333 @38%	0							
41		FIT ON OVER \$18,333,333 @35%	0							
42		TOTAL FIT BEFORE TAX CREDITS	0							
43		EFFECTIVE FIT RATE	0.0000%							
44		EFFECTIVE FIT RATE (GROSSED UP)	0.0000%							

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CUSTOMER OPERATIONS EXPENSE SEPARATIONS

RUN DATE --- 6/2/2016
STUDY YEAR --- 12/31/15
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LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
1		OPER. SERVICES EXCLUD. DA		100.0000%	AL-1, LN 4	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
2		DIRECTORY ASSISTANCE BOARDS		100.0000%	AL-1, LN 9	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
3		SUBS. LINE USAGE FACTOR (SLU)		100.0000%	AL-1, LN 19	0.0000%	19.8275%	0.0000%	0.0000%	80.1725%
4		BILLED REVENUE-INCL. E.U. CHG.		100.0000%	AL-1, LN 29	0.0000%	26.0914%	0.0000%	6.0745%	67.8341%
5										
6										
7										
8										
9										
10										
11		EQUIVALENT USERS (TOLL, LOCAL)		100.0000%	AL-1, LN 28	0.0000%	28.3333%	0.0000%	0.0000%	71.6667%
12		CARRIER ACCESS BILLING FACTOR		100.0000%	AL-1, LN 36	0.0000%	50.0000%	0.0000%	0.0000%	50.0000%
13	6610	CUSTOMER OPERATIONS EXPENSE MARKETING EXPENSE		188,301	LN 4, DIR	0	49,130	0	11,438	127,733
14	6621	TELEPHONE OPERATOR SERVICES CALL COMPLETION		0	LN 1	0	0	0	0	0
15	6622	NUMBER SERVICES (DA)		0	LN 2	0	0	0	0	0
16	6622	PUBLISHED DIRECTORY LISTING								
17	6622	CLASSIFIED		3,736	DIRECT	0	0	0	0	3,736
18	6622	TWX		0	DIRECT	0	0	0	0	0
19	6622	ALPHA		36,701	LN 3	0	7,277	0	0	29,424
20	6622	FOREIGN		0	DIRECT	0	0	0	0	0
21	6622	SUBTOTAL DIRECT. LISTINGS		40,437		0	7,277	0	0	33,160
22	6623	CUSTOMER SERVICES								
23	6623	LOCAL BUSINESS OFFICE EXPENSE								
24	6623	-END USER SVC ORDER PROC								
25	6623	---PRESUBSCRIPTION	1.1	0	DIRECT	0	0	0	0	0
26	6623	---OTHER	1.1	227,611	DIRECT	0	0	0	111,325	116,287
27	6623	-END USER PAYMENT & COLLECT.	1.2	90,464	DIRECT	0	20,915	0	5,175	64,374
28	6623	-END USER BILLING INQUIRY	1.3	69,922	DIRECT	0	11,929	0	20,026	37,968
29	6623	-IX CARRIER SVC ORDER PROC.	1.4	0	DIRECT	0	0	0	0	0
30	6623	-IX CARRIER PAYMENT & COLLECT.	1.5	3,112	DIRECT	0	919	0	579	1,614
31	6623	-IX CARRIER BILLING INQUIRY	1.6	0	DIRECT	0	0	0	0	0
32	6623	-COIN COLLECTION AND ADMIN.	1.7	0	DIRECT	0	0	0	0	0
33	6623	SUBTOTAL LOCAL BUSINESS OFFICE EXP		391,109		0	33,763	0	137,104	220,242
34	6623	REVENUE ACCOUNTING EXPENSE								
35	6623	-MESSAGE PROCESSING								
36	6623	---TOLL TICKET PROCESSING	2.1	1,245	AL-1, LN 59	0	412	0	0	833
37	6623	---LOCAL MESSAGE PROCESSING	2.1	0	DIRECT	0	0	0	0	0
38	6623	-OTHER BILLING & COLLECTING	2.2	8,092	LN 11, DIR	0	2,698	0	0	5,394
39	6623	-CARRIER ACCESS BILLING (CABS)	2.3	4,382	LN 12, DIR	0	2,191	0	0	2,191
40	6623	TOTAL CATEGORIES 1 AND 2		404,828		0	39,063	0	137,104	228,661
41	6623	PERCENT DISTRIBUTION		100.0000%		0.0000%	9.6493%	0.0000%	33.8673%	56.4834%
42	6623	ALL OTHER CUSTOMER SERVICE	3.0	19,130	LN 41	0	11,444	0	2,881	4,805
43	6620	TOTAL SERVICES EXPENSE		464,395	LN 14: LN 42	0	57,784	0	139,985	266,625
44	6620	PERCENT DISTRIBUTION		100.0000%		0.0000%	12.4429%	0.0000%	30.1436%	57.4135%
45		TOTAL CUSTOMER OPS. EXPENSE		652,696	LN 13 + LN 43	0	106,914	0	151,423	394,358
46		PERCENT DISTRIBUTION		100.0000%		0.0000%	16.3804%	0.0000%	23.1996%	60.4199%

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OTHER OPERATING EXPENSE AND TAX SEPARATIONS

RUN DATE --- 6/2/2016
STUDY YEAR --- 12/31/15
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LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
SEPARATIONS FACTORS										
1		BIG THREE EXPENSES		100.0000%	S-3, LN 4	0.0000%	18.0052%	0.0000%	23.1383%	58.8565%
2	2001	TOTAL PLANT IN SERVICE		99.9999%	S-2, LN 10	0.0000%	19.6104%	0.0000%	20.4145%	59.9750%
3	2003	TEL PLANT UNDER CONSTRUCTION		100.0000%	S-6, LN 15	0.0000%	19.6104%	0.0000%	20.4145%	59.9751%
4	2681	CAPITAL LEASES		100.0000%	S-3, LN 21	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
5		EQUAL ACCESS MINUTES OF USE		100.0000%	AL-1, LN 27	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
6		NET TELEPHONE PLANT-OPER.		100.0000%	S-2, LN 26	0.0000%	20.7622%	0.0000%	14.0986%	65.1392%
7		GROSS TEL. PLANT-EXCL. TANG., INTANG.		99.9999%	S-2, LN 9	0.0000%	19.6104%	0.0000%	20.4145%	59.9750%
<LESS>7,8										
CORPORATE OPERATIONS EXPENSE										
8	6710	EXECUTIVE AND PLANNING EXPENSE								
9		EAS		0	DIRECT	0	0	0	0	0
10		OTHER		474,347	LN 1, DIR	0	85,407	0	109,756	279,184
11	6720	GENERAL & ADMINISTRATIVE EXP.								
12		EAS		0	DIRECT	0	0	0	0	0
13		OTHER		827,067	LN 1, DIR	0	182,563	0	181,874	462,630
14		TOTAL CORPORATE OPERATIONS EXP.		1,301,414		0	267,970	0	291,630	741,814
15		PERCENT DISTRIBUTION		100.0000%		0.0000%	20.5907%	0.0000%	22.4087%	57.0006%
16	6730	EQUAL ACCESS EXPENSE		0	LN 5	0	0	0	0	0
7500 INTEREST EXPENSE										
17		CAPITAL LEASES		0	LN 4	0	0	0	0	0
18		OTHER FIXED CHARGES-OPERATING		146,733	LN 6	0	30,465	0	20,687	95,581
19		OTHER FIXED CHARGES-CASH WK.CAP.		0	LN 6	0	0	0	0	0
20		TOTAL INTEREST EXPENSE		146,733		0	30,465	0	20,687	95,581
BASIS FOR INCOME TAX ALLOC.										
21		RETURN ON NET INVESTMENT		2,888,973	S-13, LN 3	0	601,349	0	402,136	1,885,488
22		LESS: OPER. FIXED CHARGES		146,733	S-13, LN 4	0	30,465	0	20,687	95,581
23		LESS: PATRONAGE DIVIDENDS		2,742,240	S-13, LN 9	0	570,884	0	381,449	1,789,907
24		LESS: OTHER AO/- NECA 35% TAX RATE		0	S-13, LN 14	0	0	0	0	0
25		LESS: OPER. ITC AMORTIZATION		0	S-13, LN 5	0	0	0	0	0
26		LESS: OPER. EXCESS DEFERRED TAXES		0	S-13, LN 6	0	0	0	0	0
27		NET FIT BASE (@ NECA'S 35% RATE)		0		0	0	0	0	0
OPERATING TAXES										
28	7210	OPERATING ITC AMORTIZATION-CR		0	LN7, DIR	0	0	0	0	0
29		7210 OPERATING ITC EXPENSE		0	LN2, DIR	0	0	0	0	0
30		7220 OPERATING FIT- ENVIRONMENTAL		0	LN2, DIR	0	0	0	0	0
31		7230 OPER. STATE & LOCAL INCOME TAX		0	LN 27	0	0	0	0	0
32		7241 OPERATING TAXES - OTHER		124,574	LN2, DIR	0	22,418	0	23,337	78,819
33		7250 PROVISION FOR EXCESS DEF. TAX - CR		0	LN2, DIR	0	0	0	0	0
34		TOTAL OPERATING TAXES		124,574		0	22,418	0	23,337	78,819
35	5240	RENT REVENUE		0	S-3, LN 11	0	0	0	0	0
36	7540	INTEREST ON CUSTOMER DEPOSITS		408	LN 6	0	85	0	58	265

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EFFECTIVE FIT RATE & INCOME ADJUSTMENT FOR FIT

RUN DATE --- 6/2/2016
STUDY YEAR --- 12/31/15
S - 13 PG. 1

LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
1		AVERAGE NET INVESTMENT		25,679,760	S-1, LN 1	0	5,345,328	0	3,574,540	16,759,892
2		AUTHORIZED RATE OF RETURN		11.25%	NOTE 1	11.25%	11.25%	11.25%	11.25%	11.25%
3		RETURN ON NET INVESTMENT		2,888,973	LN 1x LN 2	0	601,349	0	402,136	1,885,488
4		LESS: OPER. FIXED CHARGES		146,733	S-12, LN 18	0	30,465	0	20,687	95,581
5		LESS: OPER. ITC AMORTIZATION		0	S-12, LN 28	0	0	0	0	0
6		LESS: OPER. EXCESS DEFERRED TAXES		0	S-12, LN 33	0	0	0	0	0
7		FIT BASE BEFORE PATRONAGE EXCLUSION		2,742,240		0	570,884	0	381,449	1,789,907
8		PATRONAGE MARGIN % EXCLUDED		100.0000%	PG. 1, LN 43	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
9		PATRONAGE DEDUCTION AMOUNT		2,742,240	LN 7 x LN 8	0	570,884	0	381,449	1,789,907
10		NET FIT BASE (@ EC'S EFFECTIVE RATE)		0	LN 7- LN 9	0	0	0	0	0
TAX RATE ADJUSTMENTS										
11		NET FIT BASED ON NECA SYSTEM 35% TAX RATE: (LN 10 X AL-1, LN40)		0		0	0	0	0	0
12		NET FIT BASED ON EC'S EFFECTIVE TAX RATE: (LN 10)x (LN 27 / (1-LN 27)))		0		0	0	0	0	0
13		DIFFERENCE BETWEEN TWO TAX AMOUNTS: (LN 11 - LN 12)		0		0	0	0	0	0
14		OTHER INCOME ADJUSTMENT: EFFECTIVE TAX RATE: (LN13 / AL-1, LN40)		0		0	0	0	0	0
EFFECTIVE TAX RATE CALCULATION										
15		NET FEDERAL INCOME TAX BASE		0	S-13, LN 10	0	0	0	0	0
16		FEDERAL INCOME TAX BEFORE TAX CREDITS		0	NOTE 2	0	0	0	0	0
17		TAXABLE INCOME		0	LN 15 + LN 16	0	0	0	0	0
18		FIT ON \$0 - \$50,000 @15%		0		0	0	0	0	0
19		FIT ON \$50,000 - \$75,000 @25%		0		0	0	0	0	0
20		FIT ON \$75,000 - \$100,000 @34%		0		0	0	0	0	0
21		FIT ON \$100,000-\$335,000 @39%		0		0	0	0	0	0
22		FIT ON \$335,000 - \$10,000,000 @34%		0		0	0	0	0	0
23		FIT ON \$10,000,000 - \$15,000,000 @35%		0		0	0	0	0	0
24		FIT ON \$15,000,000 - \$18,333,333 @38%		0		0	0	0	0	0
25		FIT ON OVER \$18,333,333 @35%		0		0	0	0	0	0
26		TOTAL FIT BEFORE TAX CREDITS		0	(LN18:LN25)	0	0	0	0	0
27		EFFECTIVE FIT RATE (NOTE 1)		0.0000%	LN 26/ LN 17	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

NOTE 1: FOR CALCULATING EFFECTIVE FIT RATES, USE CURRENT INTERSTATE AUTHORIZED RATE OF RETURN (11.25%)

NOTE 2: BEFORE COMPUTING LINE 27, REPEAT STEPS 16 THROUGH 26 UNTIL LINE 16 EQUALS LINE 26. LN16~ (LN15 (LN27/(1-LN27)))

PART 69 ACCESS FORMS INPUT

Winnebago Coop Telecom Assn - IA
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ALLOCATION FACTORS DATA INPUT SUMMARY

RUN DATE --- 6/2/2016
STUDY YEAR --- 12/31/15
PG. 1

LN	DESCRIPTION	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL			BILLING & COLLECTION			INTER- EXCHANGE
								VOICE-DATA	DATA-OTHER	DATA-LOOP	RECORDING	MESSAGE	PRIV. LN.	
	ALLOCATION FACTOR DATA INPUT													
1	TOTAL MTS LOOPS / EXCLUDING CO. OFF. TEST-(DON'T ENTER OTHER)	4,765	4,765											
2	ACCESS/INTEREX.-RELATIVE MOU	100					100							0
3	INTEREXCHANGE COE CIRCUIT TERMINATIONS	1					1			0				0
4	LD1 EU. CHARGE ACCESS REV.	0	0											
5	LOCAL SWITCHING SUPPORT	172,888			172,888									
6	LINE PORT SHIFT FACTOR	30%			30%									
7	TIC REVENUES	199,356					199,356							
8	DSL IN NECA TARIFF? (Yes=1; No=0)							0	0	0				
9	AVG EXCHANGE WB DSL LINE COUNTS	4,137						3,718		419				
10	AVG IX WB DSL LINE COUNTS	4,137						3,718	419					

NOTE 1: IF INVESTMENTS SHOULD BE SPLIT BETWEEN COMMON TRANSPORT & INTEREXCHANGE, THEN ENTER THE APPROPRIATE ACCESS MINUTES OF USE; OTHERWISE LEAVE THE INPUT SHOWN AS IS.

NOTE 2: IF INVESTMENTS SHOULD BE SPLIT BETWEEN COMMON TRANSPORT AND DEDICATED TRANSPORT, ENTER THE APPROPRIATE CIRCUIT TERMINATIONS; OTHERWISE LEAVE THE INPUT SHOWN AS IS.

NOTE 3: ENTER EU ACCESS REVENUES ONLY IF YOU HAVE NOT PREVIOUSLY DIRECTLY ASSIGNED EU PAYMENT & COLLECTION AND EU BILLING INQUIRY COSTS TO THE COMMON LINE ELEMENT ON PAGE 6 OF PART 36.

ALLOCATION FACTORS SUMMARY

LN	DESCRIPTION	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL VOICE-DATA	DATA-OTHER	DATA-LOOP	BILLING & COLLECTION RECORDING	MESSAGE	PRIV. LN.	INTER- EXCHANGE
<u>ALLOCATION FACTORS</u>														
1	TOTAL MTS LOOPS / EXCLUDING COMPANY OFFICIAL	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2	ACCESS/INTEREX.-RELATIVE MOU	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	INTEREXCHANGE COE CIRCUIT TERMINATIONS	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	LD1 EU. CHARGE ACCESS REV.	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	LOCAL SWITCHING SUPPORT	172,888	0	172,888	0	0	0	0	0	0	0	0	0	0
6	LINE PORT SHIFT FACTOR	30.0000%	0.0000%	30.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	TIC REVENUES	199,356	0	0	0	0	199,356	0	0	0	0	0	0	0
8	DSL IN NECA TARIFF (Y=1; N=0)							0	0	0				
9	AVERAGE EXCHANGE WIDEBAND DSL LINE COUNTS	100.0000%						89.8719%	0.0000%	10.1281%				
10	AVERAGE IX WIDEBAND DSL LINE COUNTS	100.0000%						89.8719%	10.1281%	0.0000%				

PART 69 SUMMARY OF REVENUE REQUIREMENT BY ACCESS ELEMENT

LN	DESCRIPTION	ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL VOICE-DATA	DATA-OTHER	DATA-LOOP	BILLING & COLLECTION RECORDING	MESSAGE	PRIV. LN.	INTER- EXCHANGE
1	NET INVESTMENT	A-2, LN 31	8,919,874	5,086,459	72,992	0	350,556	123,239	1,549,507	289	1,736,832	0	0	0	0
2	RATE OF RETURN			11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%
3	RETURN ON INVESTMENT	LN 1 * LN 2	1,003,488	572,227	8,212	0	39,438	13,864	174,320	33	195,394	0	0	0	0
4	AFUDC	A-8, LN 31	78,030	35,315	1,591	0	2,523	1,325	25,659	2	11,615	0	0	0	0
5	NET RETURN ON INVESTMENT	LN 3 - LN 4	925,458	536,912	6,621	0	36,915	12,539	148,661	31	183,779	0	0	0	0
6	OPERATING FIXED CHARGES	A-12, LN 17	51,152	23,150	1,043	0	1,654	869	16,820	2	7,614	0	0	0	0
7	PATRONAGE DIVIDENDS	A-12, LN 18	952,336	549,077	7,169	0	37,784	12,995	157,500	31	187,780	0	0	0	0
8	NECA TAX RATE ADJUSTMENT	A-12, LN 19	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL INCOME ADJUSTMENT	LN 6+7+8	1,003,488	572,227	8,212	0	39,438	13,864	174,320	33	195,394	0	0	0	0
10	OPERATING ITC AMORT.	A-12, LN 20	0	0	0	0	0	0	0	0	0	0	0	0	0
11	OPER. EXCESS DEF. TAX	A-12, LN 21	0	0	0	0	0	0	0	0	0	0	0	0	0
12	TOTAL TAX CREDITS	LN 10+11	0	0	0	0	0	0	0	0	0	0	0	0	0
13	TAXABLE BASE - FIT	LN 3-9-12	0	0	0	0	0	0	0	0	0	0	0	0	0
14	FIT @ 35% NECA RATE		0	0	0	0	0	0	0	0	0	0	0	0	0
15	NET FIT ALLOWANCE	LN 14 - LN 12	0	0	0	0	0	0	0	0	0	0	0	0	0
16	TAXABLE BASE - SIT	LN 13 + LN 14	0	0	0	0	0	0	0	0	0	0	0	0	0
17	NET SIT ALLOWANCE		0	0	0	0	0	0	0	0	0	0	0	0	0
18	OPERATING EXPENSES	A-8, LN 20	2,101,970	944,737	121,117	13,261	51,354	30,428	440,182	46	241,398	0	10,649	248,799	0
19	NON-OPERATING EXP.	A-8, LN 25	2,201	996	45	0	71	37	724	0	328	0	0	0	0
20	BASIS/GROSS RECEIPTS TAX	LNS.(5+15+ 17+18+19)	3,029,629	1,482,645	127,783	13,261	88,340	43,004	589,567	77	425,505	0	10,649	248,799	0
21	GROSS RECEIPTS TAX	LN 20	0	0	0	0	0	0	0	0	0	0	0	0	0
22	REVENUE REQUIREMENT	LN 20 + LN 21	3,029,629	1,482,645	127,783	13,261	88,340	43,004	589,567	77	425,505	0	10,649	248,799	0
MAG ADJ - LINE PORT & TIC															
23	ACCESS RRQ	LN 22	2,770,182	1,482,645	127,783	13,261	88,340	43,004	589,567	77	425,505				
24	LINE PORT SHIFT	FROZEN	0	80,194	-80,194	0	0	0	0	0	0				
25	REALLOCATION OF TIC REV	FROZEN	0	55,290	6,951	498	5,849	-113,104	25,854	3	18,659				
26	RRQ AFTER MAG SHIFT	LN 23: LN 25	2,770,182	1,618,129	54,540	13,759	94,189	-70,100	615,421	80	444,164				

SUMMARY OF TELEPHONE PLANT AND RESERVES

LN	DESCRIPTION	ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL VOICE-DATA	DATA-OTHER	DATA-LOOP	BILLING & COLLECTION RECORDING	MESSAGE	PRIV. LN.	INTER- EXCHANGE
1	NET INVESTMENT SUMMARY	A-3, LN 9+10	1,526,009	690,637	31,121	0	49,345	25,918	501,799	47	227,142	0	0	0	0
2	GENERAL SUPPORT FACILITIES	A-4, 20+24	362,070	0	341,020	0	0	21,050	0	0	0	0	0	0	0
3	CENTRAL OFFICE SWITCHING	A-4, LN 16	0	0	0	0	0	0	0	0	0	0	0	0	0
4	OPERATOR SYSTEMS	A-4, LN 38	8,714,585	2,233,756	0	0	182,826	182,304	5,496,179	270	619,250	0	0	0	0
5	CENTRAL OFFICE TRANS.	A-5, LN 11	0	0	0	0	0	0	0	0	0	0	0	0	0
6	INFO ORIG./TERM.	A-5, LN 22	7,644,598	5,333,881	0	0	357,875	80,648	2,273	256	1,869,665	0	0	0	0
7	CABLE & WIRE FACILITIES	A-3, LN 17	0	0	0	0	0	0	0	0	0	0	0	0	0
8	TANGIBLE ASSETS	A-3, LN 18	0	0	0	0	0	0	0	0	0	0	0	0	0
9	INTANGIBLE ASSETS		18,247,262	8,258,274	372,141	0	590,046	309,920	6,000,251	573	2,716,057	0	0	0	0
10	TOTAL PLANT IN SERVICE		100.0000%	45.2576%	2.0394%	0.0000%	3.2336%	1.6985%	32.8830%	0.0031%	14.8847%	0.0000%	0.0000%	0.0000%	0.0000%
11	PERCENT DISTRIBUTION														
12	PROP. HELD FOR FUTURE USE	A-6, LN 6	0	0	0	0	0	0	0	0	0	0	0	0	0
13	TPUC - SHORT TERM	A-6, LN 13	3,095,808	1,401,089	63,137	0	100,106	52,581	1,017,995	97	460,803	0	0	0	0
14	TPUC - LONG TERM	A-6, LN 20	0	0	0	0	0	0	0	0	0	0	0	0	0
15	TELEPHONE PLANT ADJUSTMENT	A-6, LN 27	0	0	0	0	0	0	0	0	0	0	0	0	0
16	TOTAL PROP, PLANT, & EQUIP		21,343,070	9,659,363	435,278	0	690,152	362,501	7,018,246	670	3,176,860	0	0	0	0
17	PERCENT DISTRIBUTION		100.0000%	45.2576%	2.0394%	0.0000%	3.2336%	1.6985%	32.8830%	0.0031%	14.8847%	0.0000%	0.0000%	0.0000%	0.0000%
18	DEPR.-PLANT IN SERVICE	A-7, LN 7	12,704,925	4,700,407	368,032	0	348,707	244,047	5,561,379	390	1,481,963	0	0	0	0
19	DEPR.-FUTURE USE	A-7, LN 8	0	0	0	0	0	0	0	0	0	0	0	0	0
20	AMORT.- TANGIBLE ASSETS	A-7, LN 15	0	0	0	0	0	0	0	0	0	0	0	0	0
21	AMORT. - INTANGIBLE ASSETS	A-7, LN 16	0	0	0	0	0	0	0	0	0	0	0	0	0
22	AMORT. -TELEPHONE, PLT. ADJ.	A-7, LN 17	0	0	0	0	0	0	0	0	0	0	0	0	0
23	NONCUR. DEFERRED INC.TAX	A-7, LN 26	0	0	0	0	0	0	0	0	0	0	0	0	0
24	TOTAL TELEPHONE PLANT		8,638,145	4,958,956	67,246	0	341,445	118,454	1,456,867	280	1,694,897	0	0	0	0
25	PERCENT DISTRIBUTION		100.0000%	57.4077%	0.7785%	0.0000%	3.9528%	1.3713%	16.8655%	0.0032%	19.6211%	0.0000%	0.0000%	0.0000%	0.0000%
26	MATERIALS & SUPPLIES	A-3, LN 19	272,132	123,160	5,550	0	8,800	4,622	89,485	9	40,506	0	0	0	0
27	RTB STOCK	A-3, LN 20	0	0	0	0	0	0	0	0	0	0	0	0	0
28	EQUAL ACCESS EQUIPMENT	A-3, LN 11	0	0	0	0	0	0	0	0	0	0	0	0	0
29	OTHER JURISD. ASSETS	A-3, LN 21	0	0	0	0	0	0	0	0	0	0	0	0	0
30	OTHER DR. & CR. NET	A-7, LN 34	50,792	22,987	1,036	0	1,642	863	16,702	2	7,560	0	0	0	0
31	CASH WORKING CAPITAL	A-3, LN 24	60,389	27,330	1,232	0	1,953	1,026	19,857	2	8,989	0	0	0	0
32	TOTAL TELEPHONE PLANT		8,919,874	5,086,459	72,992	0	350,556	123,239	1,549,507	289	1,736,832	0	0	0	0
33	PERCENT DISTRIBUTION		100.0000%	57.0239%	0.8183%	0.0000%	3.9301%	1.3816%	17.3714%	0.0032%	19.4715%	0.0000%	0.0000%	0.0000%	0.0000%

SUMMARY OF REVENUE REQUIREMENT BY ACCESS ELEMENT

LN	DESCRIPTION	ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL VOICE-DATA	DATA-OTHER	DATA-LOOP	BILLING & COLLECTION RECORDING	MESSAGE	PRIV. LN.	INTER-EXCHANGE
1	BIG 3 EXCL. EXP ALLOC. USING GSF INV.		689,479	280,054	68,087	7,277	11,080	9,786	120,279	11	50,537	0	5,844	136,525	0
2	PERCENT DISTRIB.		100.0000%	40.6182%	9.8751%	1.0554%	1.6070%	1.4193%	17.4449%	0.0016%	7.3297%	0.0000%	0.8476%	19.8012%	0.0000%
3	BASIS FOR GENERAL SUPPORT														
4	CENTRAL OFFICE EQUIPMENT	A-4, LN 39	9,076,655	2,233,756	341,020	0	182,826	203,354	5,496,179	270	619,250	0	0	0	0
5	INFORMATION ORIG/TERM.	A-5, LN 11	0	0	0	0	0	0	0	0	0	0	0	0	0
6	CABLE & WIRE FACILITIES	A-5, LN22	7,644,598	5,333,881	0	0	357,875	80,648	2,273	256	1,869,665	0	0	0	0
7	TOTAL		16,721,253	7,567,637	341,020	0	540,701	284,002	5,498,452	526	2,488,915	0	0	0	0
8	PERCENT DISTRIBUTION		99.9998%	45.2576%	2.0394%	0.0000%	3.2336%	1.6984%	32.8830%	0.0031%	14.8847%	0.0000%	0.0000%	0.0000%	0.0000%
9	GENERAL PURPOSE COMP.	LN 2	0	0	0	0	0	0	0	0	0	0	0	0	0
10	OTHER GENERAL SUPPORT	LN 8	1,526,009	690,637	31,121	0	49,345	25,918	501,799	47	227,142	0	0	0	0
11	EQUAL ACCESS EQUIPMENT	DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0
11A	TOTAL GENERAL SUPPORT	LNS(9+10)	1,526,009	690,637	31,121	0	49,345	25,918	501,799	47	227,142	0	0	0	0
11B	PERCENT DISTRIBUTION		100.0000%	45.2577%	2.0394%	0.0000%	3.2336%	1.6984%	32.8831%	0.0031%	14.8847%	0.0000%	0.0000%	0.0000%	0.0000%
12	COE, IOT, C&WF, GENERAL SUPPORT & EQ. ACC. EQUIP.	LNS(7+9+10+11)	18,247,262	8,258,274	372,141	0	590,046	309,920	6,000,251	573	2,716,057	0	0	0	0
13	PERCENT DISTRIBUTION		100.0000%	45.2576%	2.0394%	0.0000%	3.2336%	1.6984%	32.8830%	0.0031%	14.8847%	0.0000%	0.0000%	0.0000%	0.0000%
14	TANGIBLE ASSETS														
15	CAPITAL LEASES	LN 8	0	0	0	0	0	0	0	0	0	0	0	0	0
16	LEASEHOLD IMPROVEMENTS	LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
17	TOTAL TANGIBLES ASSETS		0	0	0	0	0	0	0	0	0	0	0	0	0
18	INTANGIBLE ASSETS	LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
19	MATERIALS & SUPPLIES	LN 13	272,132	123,160	5,550	0	8,800	4,622	89,485	9	40,506	0	0	0	0
20	RTB STOCK	LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
21	OTHER JURISD. ASSETS	LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
22	COE, IOT, C&WF, GEN SUPPORT & EQ. ACC. EQUIPMENT		18,247,262	8,258,274	372,141	0	590,046	309,920	6,000,251	573	2,716,057	0	0	0	0
23	PERCENT DISTRIBUTION		100.0000%	45.2576%	2.0394%	0.0000%	3.2336%	1.6985%	32.8830%	0.0031%	14.8847%	0.0000%	0.0000%	0.0000%	0.0000%
24	CASH WORKING CAPITAL	LN 13	60,389	27,330	1,232	0	1,953	1,026	19,857	2	8,989	0	0	0	0
25	PERCENT DISTRIBUTION	LN22 (EX SPA & B&C)	100.0000%	92.3710%	4.1625%	0.0000%	0.0000%	3.4665%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

CENTRAL OFFICE EQUIPMENT ALLOCATION

LN	DESCRIPTION	ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL VOICE-DATA	DATA-OTHER	DATA-LOOP	BILLING & COLLECTION RECORDING	MESSAGE	PRIV. LN.	INTER- EXCHANGE
ALLOCATION FACTORS															
1	STANDARD WORK SECONDS														
1A	MANUAL BOARDS		0.0000												
1B	TSPS COMPLEX		0.0000												
2	TOTAL MTS LOOPS	AL-1, LN 1	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	IX CIRC. TERM.-COE	AL-1, LN 3	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	ACC./IX.-REL. MOU	AL-1, LN 2	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4A	AVG EXCHANGE WB DSL LINE COUNTS		100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	89.8700%	0.0000%	10.1300%	0.0000%	0.0000%	0.0000%	0.0000%
4B	AVG IX WB DSL LINE COUNTS		100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	89.8700%	10.1300%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
CENTRAL OFFICE EQUIPMENT															
OPERATOR SYSTEMS															
5	MANUAL SWITCH BOARDS	LN 1A	0	0	0	0	0	0	0	0	0	0	0	0	0
7	AUXILIARY SWITCH EQUIPMENT														
8	DIRECTORY ASSISTANCE	DIRECT	0			0									
9	INTERCEPT	DIRECT	0		0										
10	OTHER	DIRECT	0												0
11	SERVICE OBSV. BOARDS	LN 26	0	0	0	0	0	0	0	0	0	0	0	0	0
12	TSPS														
13	OPERATOR	LN 1B	0	0	0	0	0	0	0	0	0	0	0	0	0
14	RTA	LN 26	0	0	0	0	0	0	0	0	0	0	0	0	0
15	OTHER	LN 26	0	0	0	0	0	0	0	0	0	0	0	0	0
16	TOTAL OPERATOR SYSTEMS		0	0	0	0	0	0	0	0	0	0	0	0	0
17	TANDEM SWITCHING EQUIP.														
18	ACCESS	LN 4	21,050	0	0	0	0	21,050	0	0	0	0	0	0	0
19	NON-ACCESS	DIRECT	0												
20	TOTAL TANDEM SWITCHING		21050	0	0	0	0	21,050	0	0	0	0	0	0	0
21	LOCAL SWITCHING EQUIPMENT														
22	SWITCHED ACCESS	DIRECT	341,020		341,020										
23	EQUAL ACCESS	DIRECT	0												
24	TOTAL LOCAL SWITCHING		341,020	0	341,020	0	0	0	0	0	0	0	0	0	0
25	TOTAL CAT 1,2,3 <SERV. OBSV.>		362,070	0	341,020	0	0	21,050	0	0	0	0	0	0	0
26	PERCENT DISTRIBUTION		100.0000%	0.0000%	94.1862%	0.0000%	0.0000%	5.8138%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
CENTRAL OFFICE TRANSMISSION															
27	EXCHANGE WIDEBAND	DIRECT, LN 4A	6,254,639	0			141,604		5,493,785	0	619,250				
29	EXCHANGE TRUNK	LN 4	0	0	0	0	0	0	0	0	0	0	0	0	0
30	SUBSCRIBER LINE	LN 2	2,239,378	2,233,756	0	0	5,622	0	0	0	0	0	0	0	0
31	INTEREXCHANGE CIRCUIT														
32	IX WIDEBAND	DIRECT, LN 4B	35,591				32,927	0	2,394	270	0				
33	ACCESS	DIRECT	184,977				2,673	182,304							
34	NON-ACCESS	DIRECT	0				0								0
35	TOTAL IX CIRCUIT		220,568	0	0	0	35,600	182,304	2,394	270	0	0	0	0	0
36	HOST/REMOTE CIRCUIT	LN 4	0	0	0	0	0	0	0	0	0	0	0	0	0
37	EQUIPMENT RENTED OTHERS	DIRECT	0												0
38	TOTAL TRANSMISSION EQUIP.		8,714,585	2,233,756	0	0	182,826	182,304	5,496,179	270	619,250	0	0	0	0
39	TOTAL CENTRAL OFFICE EQUIP.		9,076,655	2,233,756	341,020	0	182,826	203,354	5,496,179	270	619,250	0	0	0	0
40	PERCENT DISTRIBUTION		100.0000%	24.6099%	3.7571%	0.0000%	2.0142%	2.2404%	60.5529%	0.0030%	6.8225%	0.0000%	0.0000%	0.0000%	0.0000%
C.O.E. RATIOS															
41	OPERATOR SYSTEMS		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
42	COE SWITCHING		100.0000%	0.0000%	94.1862%	0.0000%	0.0000%	5.8138%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
44	COE TRANSMISSION		99.9999%	25.6324%	0.0000%	0.0000%	2.0979%	2.0919%	63.0687%	0.0031%	7.1059%	0.0000%	0.0000%	0.0000%	0.0000%

INFORMATION ORIGATION/TERMINATION & CABLE & WIRE FACILITIES

DESCRIPTION	ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL VOICE-DATA	DATA-OTHER	DATA-LOOP	BILLING & COLLECTION RECORDING	MESSAGE	PRIV. LN.	INTER-EXCHANGE
ALLOCATION FACTORS														
1 TOTAL MTS LOOPS	AL-1, LN 1	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2														
3 ACC./IX.-REL. MOU	AL-1, LN 2	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3A AVG EXCHANGE WB DSL LINE COUNTS		100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	89.8700%	0.0000%	10.1300%	0.0000%	0.0000%	0.0000%	0.0000%
3B AVG IX WB DSL LINE COUNTS		100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	89.8700%	10.1300%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
INFORMATION ORIG./TERM.														
5 OTHER IOT EQUIPMENT														
6 COIN PUBLIC TELEPHONE	DIRECT	0												
7 COINLESS PUBLIC TELEPHONE	DIRECT	0	0											
8 OTHER	DIRECT	0				0								
9 SUBTOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0
10 ---FUTURE---		0												
11 TOTAL ORIG./TERM. EQUIP.		0	0	0	0	0	0	0	0	0	0	0	0	0
12 PERCENT DISTRIBUTION		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
CABLE AND WIRE FACILITIES														
14 SUBSCRIBER LINE	LN 1	5,347,305	5,333,881	0	0	13,424	0	0	0	0	0	0	0	0
15 EXCHANGE WIDEBAND	DIRECT	2,194,216				324,551	0			1,869,665				
16 EXCHANGE TRUNK	LN 3, LN 3B	0	0	0	0	0	0	0	0	0	0	0	0	0
17 INTEREXCHANGE WIDEBAND	DIRECT, LN 3B	21,179	0	0	0	18,650	0	2,273	256	0	0	0	0	0
18 IX TRUNK-ACCESS	S-5, LN 18	81,898				1,250	80,648							
19 IX TRUNK-NON ACCESS.	DIRECT	0												0
20 HOST/REMOTE	LN 3	0	0	0	0	0	0	0	0	0	0	0	0	0
21 EQUIPMENT FURN OTHERS	DIRECT	0				0	0							
22 TOTAL CABLE & WIRE FACILITIES		7,644,598	5,333,881	0	0	357,875	80,648	2,273	256	1,869,665	0	0	0	0
23 PERCENT DISTRIBUTION		100.0000%	69.7732%	0.0000%	0.0000%	4.6814%	1.0550%	0.0297%	0.0034%	24.4573%	0.0000%	0.0000%	0.0000%	0.0000%
24 TOTAL C&WF EXCL. CAT. 1.3		2,310,717	0	0	0	357,875	80,648	2,273	256	1,869,665	0	0	0	0

OTHER TELECOMMUNICATIONS PLANT ALLOCATION

LN	DESCRIPTION	ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL VOICE-DATA	DATA-OTHER	DATA-LOOP	BILLING & COLLECTION RECORDING	MESSAGE	PRIV. LN.	INTER- EXCHANGE
OTHER TELECOMMUNICATIONS PLANT															
1	PROPERTY HELD FOR FUTURE USE														
2	GENERAL SUPPORT	A-3, LN 8	0	0	0	0	0	0	0	0	0	0	0	0	0
3	CENTRAL OFFICE EQUIPMENT	A-4, LN 40	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CABLE & WIRE FACILITIES	A-5, LN 23	0	0	0	0	0	0	0	0	0	0	0	0	0
5	UNDISTRIBUTED	A-2, LN 10	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0
7	PERCENT DISTRIBUTION		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
TEL PLANT UNDER CONST.															
8	GENERAL SUPPORT	A-3, LN 8	0	0	0	0	0	0	0	0	0	0	0	0	0
9	CENTRAL OFFICE EQUIPMENT	A-4, LN 40	0	0	0	0	0	0	0	0	0	0	0	0	0
10	CABLE & WIRE FACILITIES	A-5, LN 23	0	0	0	0	0	0	0	0	0	0	0	0	0
11	UNDISTRIBUTED	A-2, LN 10	3,095,808	1,401,089	63,137	0	100,106	52,581	1,017,995	97	460,803	0	0	0	0
12	TOTAL		3,095,808	1,401,089	63,137	0	100,106	52,581	1,017,995	97	460,803	0	0	0	0
13	PERCENT DISTRIBUTION		100.0000%	45.2576%	2.0394%	0.0000%	3.2336%	1.6985%	32.8830%	0.0031%	14.8847%	0.0000%	0.0000%	0.0000%	0.0000%
(N/A)															
14	GENERAL SUPPORT	A-3, LN 8	0	0	0	0	0	0	0	0	0	0	0	0	0
15	CENTRAL OFFICE EQUIPMENT	A-4, LN 40	0	0	0	0	0	0	0	0	0	0	0	0	0
16	CABLE & WIRE FACILITIES	A-5, LN 23	0	0	0	0	0	0	0	0	0	0	0	0	0
17	UNDISTRIBUTED	A-2, LN 10	0	0	0	0	0	0	0	0	0	0	0	0	0
18	TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0
19	PERCENT DISTRIBUTION		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
TELECOMMUNICATIONS PLANT ADJ.															
20	GENERAL SUPPORT	A-3, LN 8	0	0	0	0	0	0	0	0	0	0	0	0	0
21	CENTRAL OFFICE EQUIPMENT	A-4, LN 40	0	0	0	0	0	0	0	0	0	0	0	0	0
22	CABLE & WIRE FACILITIES	A-5, LN 23	0	0	0	0	0	0	0	0	0	0	0	0	0
23	UNDISTRIBUTED	A-2, LN 10	0	0	0	0	0	0	0	0	0	0	0	0	0
24	TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0
25	PERCENT DISTRIBUTION		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

ACCUMULATED DEPRECIATION, AMORTIZATION & DEFERRED INC. TAXES

LN	DESCRIPTION	ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL VOICE-DATA	DATA-OTHER	DATA-LOOP	BILLING & COLLECTION RECORDING	MESSAGE	PRIV. LN.	INTER- EXCHANGE
1	ACCUM DEPRECIATION-PLANT IN SERVICE														
2	GENERAL SUPPORT	A-3, LN 11B	1,324,486	599,431	27,012	0	42,829	22,495	435,532	41	197,146	0	0	0	0
3	CENTRAL OFFICE EQUIPMENT	A-4,42,43,44	8,488,101	2,082,899	341,020	0	170,476	191,039	5,124,987	252	577,428	0	0	0	0
4	INFORMATION ORIG./TERM.	A-5, LN 12	0	0	0	0	0	0	0	0	0	0	0	0	0
5	CABLE & WIRE FACILITIES	A-5, LN 23	2,892,338	2,018,077	0	0	135,402	30,513	860	97	707,389	0	0	0	0
6	UNDISTRIBUTED	A-2, LN 10	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL DEPR. RESV. -TPIS ----		12,704,925	4,700,407	368,032	0	348,707	244,047	5,561,379	390	1,481,963	0	0	0	0
8	ACC. DEPR. FUTURE USE	A-6, LN 7	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL ACCUM. DEPRECIATION		12,704,925	4,700,407	368,032	0	348,707	244,047	5,561,379	390	1,481,963	0	0	0	0
10	PERCENT DISTRIBUTION		100.0000%	36.9967%	2.8968%	0.0000%	2.7447%	1.9209%	43.7734%	0.0031%	11.6645%	0.0000%	0.0000%	0.0000%	0.0000%
	ACCUMULATED AMORTIZATION														
11	TANGIBLE ASSETS														
12	CAPITAL LEASES	A-3, LN 15	0	0	0	0	0	0	0	0	0	0	0	0	0
13	LEASEHOLD IMPROVEMENTS	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
14	UNDISTRIBUTED	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
15	TOTAL ACC. AMORT.-TANG----		0	0	0	0	0	0	0	0	0	0	0	0	0
16	INTANGIBLE ASSETS	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
17	TELEPHONE PLANT ADJ.	A-6, LN 28	0	0	0	0	0	0	0	0	0	0	0	0	0
18	TOTAL ACCUM. AMORTIZATION		0	0	0	0	0	0	0	0	0	0	0	0	0
19	PERCENT DISTRIBUTION		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
20	NET NONCURRENT DEFERRED INC. TAX														
21	GENERAL SUPPORT	A-3, LN 11B	0	0	0	0	0	0	0	0	0	0	0	0	0
22	CENTRAL OFFICE EQUIPMENT	A-4,42,43,44	0	0	0	0	0	0	0	0	0	0	0	0	0
23	INFORMATION ORIG./TERM.	A-5, LN 12	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CABLE & WIRE FACILITIES	A-5 LN 23	0	0	0	0	0	0	0	0	0	0	0	0	0
25	UNDISTRIBUTED	A-2, LN 10	0	0	0	0	0	0	0	0	0	0	0	0	0
26	TOT. NET DEFERRED INC. TAX ---		0	0	0	0	0	0	0	0	0	0	0	0	0
27	PERCENT DISTRIBUTION		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
28	OTHER DEBITS & CREDITS - NET														
29	OTHER NC ASSETS	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
30	OTHER LT LIABILITIES	A-3, LN 13	50,792	22,987	1,036	0	1,642	863	16,702	2	7,560	0	0	0	0
31	CUSTOMER DEPOSITS	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
32	RESERVED	A-5, LN 23	0	0	0	0	0	0	0	0	0	0	0	0	0
33	OTHER DEFERRED CREDITS	A-2, LN 10	0	0	0	0	0	0	0	0	0	0	0	0	0
34	TOTAL OTHER DR. & CR. ----		50,792	22,987	1,036	0	1,642	863	16,702	2	7,560	0	0	0	0
35	PERCENT DISTRIBUTION		100.0000%	45.2571%	2.0397%	0.0000%	3.2328%	1.6991%	32.8831%	0.0039%	14.8842%	0.0000%	0.0000%	0.0000%	0.0000%

SUMMARY OF OPERATING EXPENSE & TAX & MISCELLANEOUS TAX ITEMS

LN	DESCRIPTION	ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL VOICE-DATA	DATA-OTHER	DATA-LOOP	BILLING & COLLECTION RECORDING	MESSAGE	PRIV. LN.	INTER- EXCHANGE
1	OPERATING EXPENSE AND TAX														
2	NETWORK SUPPORT EXPENSE	A-9, LN 6	0	0	0	0	0	0	0	0	0	0	0	0	0
3	GENERAL SUPPORT EXPENSE	A-9, LN 7	44,712	20,236	912	0	1,446	759	14,703	1	6,655	0	0	0	0
4	CENTRAL OFFICE EXPENSE	A-9, LN 15	210,416	35,942	66,114	0	2,942	7,014	88,436	4	9,964	0	0	0	0
5	INFO. ORIG/TERM EXPENSE	A-9, LN 22	0	0	0	0	0	0	0	0	0	0	0	0	0
6	CABLE & WIRE FACILITIES EXP.	A-9, LN 24	107,016	74,668	0	0	5,010	1,129	32	4	26,173	0	0	0	0
7	OTHER PLANT EXPENSE	A-10, LN 7	0	0	0	0	0	0	0	0	0	0	0	0	0
8	NETWORK OPERATIONS EXP.	A-10, LN 8	92,738	41,971	1,891	0	2,999	1,575	30,495	3	13,804	0	0	0	0
9	ACCESS CHARGE EXPENSE	A-10, LN 9	97,363	97,363	0	0	0	0	0	0	0	0	0	0	0
10	MARKETING EXPENSE	A-11, LN 1	60,569	27,412	1,235	0	1,959	1,029	19,917	2	9,015	0	0	0	0
11	SERVICE EXPENSE	A-11, LN 27	197,768	33,953	155	7,845	139	129	1,419	0	643	0	6,300	147,186	0
12	EXECUTIVE & PLANNING EXP.	A-12, LN 8	195,164	79,826	16,928	1,889	3,490	2,801	37,320	3	15,952	0	1,517	35,438	0
13	GENERAL & ADMIN. EXP.	A-12, LN 9	364,437	149,062	31,610	3,527	6,517	5,231	69,689	6	29,788	0	2,832	66,175	0
14	INTEREST ON CUST. DEPOSIT	A-12, LN 27	143	65	3	0	5	2	47	0	21	0	0	0	0
15	RENT REVENUE	A-12, LN 26	0	0	0	0	0	0	0	0	0	0	0	0	0
16	SUBTOTAL OPERATING EXPENSE		1,370,326	560,498	118,848	13,261	24,507	19,669	262,058	23	112,015	0	10,649	248,799	0
17	PERCENT DISTRIBUTION		100.0000%	40.9025%	8.6730%	0.9677%	1.7884%	1.4354%	19.1238%	0.0017%	8.1743%	0.0000%	0.7771%	18.1562%	0.0000%
18	DEPR. & AMORT. EXPENSE	A-10,18+27	685,889	363,531	1,336	0	25,367	9,983	163,078	22	122,572	0	0	0	0
19	OTHER OPERATING TAX	A-12,LN23,24	45,755	20,708	933	0	1,480	776	15,046	1	6,811	0	0	0	0
20	EQUAL ACCESS EXPENSE	A-12, LN 12	0	0	0	0	0	0	0	0	0	0	0	0	0
21	SUBTOTAL OPER. EXP. & TAX		2,101,970	944,737	121,117	13,261	51,354	30,428	440,182	46	241,398	0	10,649	248,799	0
22	PERCENT DISTRIBUTION		100.0000%	44.9453%	5.7621%	0.6309%	2.4431%	1.4476%	20.9414%	0.0022%	11.4844%	0.0000%	0.5066%	11.8365%	0.0000%
23	NON-OPERATING EXPENSE														
24	ABANDONED CONSTRUCTION	A-2, LN 10	0	0	0	0	0	0	0	0	0	0	0	0	0
25	CONTRIBUTIONS	A-3, LN 13	2,201	996	45	0	71	37	724	0	328	0	0	0	0
26	TOTAL NON-OPERATING		2,201	996	45	0	71	37	724	0	328	0	0	0	0
27	UNCOLLECTIBLES														
28	E.U. MESSAGE TOLL	A-3, LN 23	0												
29	E.U. COMMON LINE	DIRECT	0												
30	INTEREXCHANGE CARRIER	A-3, LN 23	0												
31	TOTAL UNCOLLECTIBLES		0	0	0	0	0	0	0	0	0	0	0	0	0
32	AFUDC	A-3, LN 13	78,030	35,315	1,591	0	2,523	1,325	25,659	2	11,615	0	0	0	0

PLANT SPECIFIC EXPENSE ALLOCATION

LN	DESCRIPTION	ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL VOICE-DATA	DATA-OTHER	DATA-LOOP	BILLING & COLLECTION RECORDING	MESSAGE	PRIV. LN.	INTER- EXCHANGE
1	BASIS FOR NETWORK SUPPORT EXP.	A-2, LN 9	18,247,262	8,258,274	372,141	0	590,046	309,920	6,000,251	573	2,716,057	0	0	0	0
2	TELEPHONE PLANT IN SERVICE	A-3, LN 11	0	0	0	0	0	0	0	0	0	0	0	0	0
3	EQUAL ACCESS EQUIPMENT														
3	TOTAL		18,247,262	8,258,274	372,141	0	590,046	309,920	6,000,251	573	2,716,057	0	0	0	0
4	PERCENT DISTRIBUTION		100.0000%	45.2576%	2.0394%	0.0000%	3.2336%	1.6985%	32.8830%	0.0031%	14.8847%	0.0000%	0.0000%	0.0000%	0.0000%
5	PLANT SPECIFIC EXPENSES														
6	GENERAL SUPPORT EXPENSES	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
7	NETWORK SUPPORT	A-3, LN 11B	44,712	20,236	912	0	1,446	759	14,703	1	6,655	0	0	0	0
8	GENERAL SUPPORT														
8	TOTAL		44,712	20,236	912	0	1,446	759	14,703	1	6,655	0	0	0	0
9	PERCENT DISTRIBUTION		100.0000%	45.2585%	2.0397%	0.0000%	3.2340%	1.6975%	32.8838%	0.0022%	14.8842%	0.0000%	0.0000%	0.0000%	0.0000%
10	CENTRAL OFFICE EXPENSE														
11	C.O. SWITCHING EXPENSE	A-4, LN 43	70,195	0	66,114	0	0	4,081	0	0	0	0	0	0	0
12	OPERATOR SYSTEMS EXPENSE	A-4, LN 42	0	0	0	0	0	0	0	0	0	0	0	0	0
13	C.O. TRANSMISSION EXPENSE	A-4, LN 44	140,221	35,942	0	0	2,942	2,933	88,436	4	9,964	0	0	0	0
14	UNDISTRIBUTED	A-4, LN 40	0	0	0	0	0	0	0	0	0	0	0	0	0
15	TOTAL		210,416	35,942	66,114	0	2,942	7,014	88,436	4	9,964	0	0	0	0
16	PERCENT DISTRIBUTION		100.0000%	17.0814%	31.4206%	0.0000%	1.3982%	3.3334%	42.0291%	0.0019%	4.7354%	0.0000%	0.0000%	0.0000%	0.0000%
17	INFORMATION ORIG./TERM. EXP.														
18	COIN PAY TELEPHONE	DIRECT	0												
19	COINLESS PAY TELEPHONE	DIRECT	0												
20	OTHER	DIRECT	0	0			0								
21	CPE	DIRECT	0												
22	TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0
23	PERCENT DISTRIBUTION		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
24	CABLE & WIRE FACILITIES EXPENSE	A-5, LN 23	107,016	74,668	0	0	5,010	1,129	32	4	26,173	0	0	0	0
25	TOTAL PLANT SPECIFIC EXPENSE		362,144	130,846	67,026	0	9,398	8,902	103,171	9	42,792	0	0	0	0
26	PERCENT DISTRIBUTION		100.0000%	36.1309%	18.5081%	0.0000%	2.5951%	2.4581%	28.4889%	0.0025%	11.8163%	0.0000%	0.0000%	0.0000%	0.0000%

PLANT NON-SPECIFIC EXPENSE ALLOCATION

LN	DESCRIPTION	ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL VOICE-DATA	DATA-OTHER	DATA-LOOP	BILLING & COLLECTION RECORDING	MESSAGE	PRIV. LN.	INTER- EXCHANGE
1	C.O.E EQUIPMENT	A-4, LN 39	9,076,655	2,233,756	341,020	0	182,826	203,354	5,496,179	270	619,250	0	0	0	0
2	INFO. ORIG/TERM EQUIPMENT	A-5, LN 11	0	0	0	0	0	0	0	0	0	0	0	0	0
3	CABLE & WIRE FACILITIES	A-5, LN 22	7,644,598	5,333,881	0	0	357,875	80,648	2,273	256	1,869,665	0	0	0	0
4	TOTAL		16,721,253	7,567,637	341,020	0	540,701	284,002	5,498,452	526	2,488,915	0	0	0	0
5	PERCENT DISTRIBUTION		100.0000%	45.2576%	2.0394%	0.0000%	3.2336%	1.6985%	32.8830%	0.0032%	14.8847%	0.0000%	0.0000%	0.0000%	0.0000%
6	PLANT NON-SPECIFIC EXPENSE														
7	OTHER PROPERTY PLANT AND EQUIPMENT EXPENSE	LINE 5	0	0	0	0	0	0	0	0	0	0	0	0	0
8	NETWORK OPERATIONS EXP.	LINE 5	92,738	41,971	1,891	0	2,999	1,575	30,495	3	13,804	0	0	0	0
9	ACCESS CHARGE EXPENSE	DIRECT	97,363	97,363											0
10	DEPRECIATION EXPENSE														
11	GENERAL SUPPORT ASSETS	A-3, LN 11B	65,506	29,647	1,336	0	2,118	1,113	21,540	2	9,750	0	0	0	0
12	C.O.E. EQUIPMENT	A-4,42,43,44	224,232	57,476	0	0	4,704	4,691	141,420	7	15,934	0	0	0	0
13	INFO. ORIG/TERM	A-5, LN 12	0	0	0	0	0	0	0	0	0	0	0	0	0
14	CABLE & WIRE FACILITIES	A-5, LN 23	396,151	276,408	0	0	18,545	4,179	118	13	96,888	0	0	0	0
15	UNDISTRIBUTED	A-2, LN 10	0	0	0	0	0	0	0	0	0	0	0	0	0
16	TOTAL DEPR. EXP.-PLT. IN SERV.		685,889	363,531	1,336	0	25,367	9,983	163,078	22	122,572	0	0	0	0
17	PROP. HELD / FUTURE USE	A-6, LN 7	0	0	0	0	0	0	0	0	0	0	0	0	0
18	TOTAL DEPRECIATION EXPENSE		685,889	363,531	1,336	0	25,367	9,983	163,078	22	122,572	0	0	0	0
19	PERCENT DISTRIBUTION		100.0000%	53.0014%	0.1948%	0.0000%	3.6984%	1.4555%	23.7762%	0.0032%	17.8705%	0.0000%	0.0000%	0.0000%	0.0000%
20	AMORTIZATION EXPENSE														
21	CAPITAL LEASE	A-3, LN 15	0	0	0	0	0	0	0	0	0	0	0	0	0
22	LEASEHOLD IMPROVEMENTS	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
23	UNDISTRIBUTED	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
24	SUBTOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0
25	INTANGIBLE ASSETS	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
26	OTHER TPAA	A-6, LN 28	0	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL AMORTIZATION EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0
28	PERCENT DISTRIBUTION		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
29	TOTAL PLANT NON-SPECIFIC EXP.		875,990	502,865	3,227	0	28,366	11,558	193,573	25	136,376	0	0	0	0
30	PERCENT DISTRIBUTION		100.0000%	57.4053%	0.3684%	0.0000%	3.2382%	1.3194%	22.0976%	0.0029%	15.5682%	0.0000%	0.0000%	0.0000%	0.0000%

CUSTOMER OPERATIONS EXPENSE ALLOCATION

LN	DESCRIPTION	ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL VOICE-DATA	DATA-OTHER	DATA-LOOP	BILLING & COLLECTION RECORDING	MESSAGE	PRIV. LN.	INTER- EXCHANGE
1	CUSTOMER OPERATIONS EXPENSE MARKETING	A-3, LN 13	60,569	27,412	1,235	0	1,959	1,029	19,917	2	9,015	0	0	0	0
2	TELEPHONE OPERATOR SERVICES														
3	CALL COMPLETION EXCL. DA	ST. WK. SEC	0		0		0								
4	NUMBER SERVICES (DA)	DIRECT	0			0									
5	PUBLIC DIRECTORY LISTINGS	DIRECT	7,277			7,277									
6	LOCAL BUSINESS OFFICE CAT- 1														
7	- E.U. SVC ORDER PROCESSING														
8	- PRESUBSCRIPTION	A-3, LN 25	0	0	0	0	0	0	0	0	0	0	0	0	0
9	- OTHER	DIRECT	111,325										0	111,325	
10	- E.U. PAYMENT & COLLECTION	DIRECT	26,090	20,888									27	5174.51	
11	- E.U. BILLING INQUIRY	DIRECT	31,955	8,817									3,112	20,026	
12	- IXC SVC ORDER PROCESSING	A-3, 25 + DIR	0	0	0	0	0	0	0	0	0	0	0	0	0
13	- IXC PAYMENT & COLLECTION	A-3, 25 + DIR	1,498	1,384	62	0	0	52	0	0	0	0	0	0	0
14	- IXC BILLING INQUIRY	A-3, 25 + DIR	0	0	0	0	0	0	0	0	0	0	0	0	0
15	- COIN COLLECT & ADM.	DIRECT	0												
16	SUBTOTAL LOCAL BUSINESS OFFICE		170,867	31,089	62	0	0	52	0	0	0	0	3,139	136,525	0
17	CUSTOMER SERV.CAT-2 (REV. ACCT.)														
18	MESSAGE PROCESSING														
19	TOLL TICKET PROCESSING	DIRECT	412										412		
20	E.U. CHARGE OB&C	DIRECT	405	405											
21	OTHER OB&C	DIRECT	2,293										2,293	0	
22	CABS	A-3, LN 8	2,191		82	0	129	68	1,316	0	596	0	0	0	0
23	SUBTOTAL REV. ACCOUNTING		5,301	405	82	0	129	68	1,316	0	596	0	2,705	0	0
24	TOTAL SERVICES EXCL. CAT. 3		183,444	31,494	144	7,277	129	120	1,316	0	596	0	5,844	136,525	0
25	PERCENT DISTRIBUTION		100.0000%	17.1681%	0.0785%	3.9669%	0.0703%	0.0654%	0.7174%	0.0000%	0.3249%	0.0000%	3.1855%	74.4230%	0.0000%
26	OTHER CUST. SERVICE - 3	LN 25	14,324	2,459	11	568	10	9	103	0	47	0	456	10,661	0
27	TOTAL SERVICES EXPENSE		197,768	33,953	155	7,845	139	129	1,419	0	643	0	6,300	147,186	0
28	TOTAL CUSTOMER OPERATIONS		258,337	61,365	1,390	7,845	2,098	1,158	21,336	2	9,658	0	6,300	147,186	0
29	PERCENT DISTRIBUTION		100.0000%	23.7538%	0.5381%	3.0367%	0.8121%	0.4483%	8.2590%	0.0008%	3.7385%	0.0000%	2.4386%	56.9743%	0.0000%

CORPORATE OPERATIONS EXPENSE ALLOCATION

LN	DESCRIPTION	ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL VOICE-DATA	DATA-OTHER	DATA-LOOP	BILLING & COLLECTION RECORDING	MESSAGE	PRIV. LN.	INTER- EXCHANGE
1	PLANT SPECIFIC EXPENSES	A-9, LN 25	362,144	130,846	67,026	0	9,398	8,902	103,171	9	42,792	0	0	0	0
2	OTHER PLANT EXPENSES	A-10, LN 7	0	0	0	0	0	0	0	0	0	0	0	0	0
3	NETWORK OPERATIONS EXP.	A-10, LN 8	92,738	41,971	1,891	0	2,999	1,575	30,495	3	13,804	0	0	0	0
4	ACCESS CHARGE EXPENSES	A-10, LN 9	97,363	97,363	0	0	0	0	0	0	0	0	0	0	0
5	CUSTOMER OPERATIONS EXP.	A-11, LN 28	258,337	61,365	1,390	7,845	2,098	1,158	21,336	2	9,658	0	6,300	147,186	0
6	TOTAL BIG THREE EXPENSES		810,582	331,545	70,307	7,845	14,495	11,635	155,002	14	66,254	0	6,300	147,186	0
7	PERCENT DISTRIBUTION		100.0000%	40.9021%	8.6736%	0.9678%	1.7882%	1.4354%	19.1223%	0.0017%	8.1736%	0.0000%	0.7772%	18.1581%	0.0000%
8	EXECUTIVE & PLANNING EXP.	LN 7	195,164	79,826	16,928	1,889	3,490	2,801	37,320	3	15,952	0	1,517	35,438	0
9	GENERAL & ADMIN. EXPENSES	LN 7	364,437	149,062	31,610	3,527	6,517	5,231	69,689	6	29,788	0	2,832	66,175	0
10	TOTAL CORPORATE OPERATIONS		559,601	228,888	48,538	5,416	10,007	8,032	107,009	9	45,740	0	4,349	101,613	0
11	PERCENT DISTRIBUTION		100.0000%	40.9020%	8.6737%	0.9678%	1.7882%	1.4353%	19.1224%	0.0016%	8.1737%	0.0000%	0.7772%	18.1581%	0.0000%
12	EQUAL ACCESS EXPENSE	DIRECT	0												
13	CAPITAL LEASE	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
14	FIXED CHARGES	A-3, LN 13	51,152	23,150	1,043	0	1,654	869	16,820	2	7,614	0	0	0	0
15	TOTAL INTEREST EXPENSE		51,152	23,150	1,043	0	1,654	869	16,820	2	7,614	0	0	0	0
BASIS FOR INCOME TAX ALLOCATION:															
16	RETURN ON NET INVESTMENT	A-13, LN 3	1,003,488	572,227	8,212	0	39,438	13,864	174,320	33	195,394	0	0	0	0
17	LESS:														
18	FIXED CHARGES	A-12, LN 14	51,152	23,150	1,043	0	1,654	869	16,820	2	7,614	0	0	0	0
19	PATRONAGE DIVIDEND	A-13, LN 9	952,336	549,077	7,169	0	37,784	12,995	157,500	31	187,780	0	0	0	0
20	NECA TAX RATE ADJUSTMENT	A-13, LN 14	0	0	0	0	0	0	0	0	0	0	0	0	0
21	ITC AMORTIZATION	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
22	EXCESS DEFERRED TAXES	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
22	NET FIT BASE @ NECA'S 35% RATE		0	0	0	0	0	0	0	0	0	0	0	0	0
23	ENVIRONMENTAL TAX	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
24	OTHER OPERATING TAXES	A-3, LN 13	45,755	20,708	933	0	1,480	776	15,046	1	6,811	0	0	0	0
25	TOTAL OPERATING TAXES		45,755	20,708	933	0	1,480	776	15,046	1	6,811	0	0	0	0
26	RENT REVENUE	A-3, LN 8	0	0	0	0	0	0	0	0	0	0	0	0	0
27	INTEREST ON CUST. DEPOSITS	A-3, LN 13	143	65	3	0	5	2	47	0	21	0	0	0	0

FEDERAL INCOME TAX ALLOCATION

LN	DESCRIPTION	ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL VOICE-DATA	DATA-OTHER	DATA-LOOP	BILLING & COLLECTION RECORDING	MESSAGE	PRIV. LN.	INTER- EXCHANGE
1	AVERAGE NET INVESTMENT	A-1, LN 1	8,919,874	5,086,459	72,992	0	350,556	123,239	1,549,507	289	1,736,832	0	0	0	0
2	RATE OF RETURN			11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%
3	RETURN ON NET INVESTMENT	LN 1 x LN 2	1,003,488	572,227	8,212	0	39,438	13,864	174,320	33	195,394	0	0	0	0
4	LESS OPERATING :														
4	FIXED CHARGES	A-12, LN 14	51,152	23,150	1,043	0	1,654	869	16,820	2	7,614	0	0	0	0
5	ITC AMORTIZATION	A-12, LN 20	0	0	0	0	0	0	0	0	0	0	0	0	0
6	EXCESS DEFERRED TAXES	A-12, LN 21	0	0	0	0	0	0	0	0	0	0	0	0	0
7	FIT BASE BEFORE PATRONAGE EXCL.	LN(3-4-5-6)	952,336	549,077	7,169	0	37,784	12,995	157,500	31	187,780	0	0	0	0
8	% OF PATRONAGE MARGINS EXCLUDED	PG. 1 LN 43	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
9	TOTAL PATRONAGE DIVIDEND ADJUSTMENT	LN 7 x LN 8	952,336	549,077	7,169	0	37,784	12,995	157,500	31	187,780	0	0	0	0
10	NET FIT BASE (EFFECTIVE RATE)	LN 7 - LN 9	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>TAX RATE ADJUSTMENT</u>															
11	NET FIT @ 35%:	(LN 10(x (PG.1, LN 40)	0	0	0	0	0	0	0	0	0	0	0	0	0
12	NET FIT @ EC'S EFFECTIVE RATE: (LN 10(x (EFFECTIVE TAX RATE/ (1-EFFECTIVE TAX RATE)))		0	0	0	0	0	0	0	0	0	0	0	0	0
13	DIFFERENCE BETWEEN TWO TAX AMOUNTS:	(LN 11- LN 12)	0	0	0	0	0	0	0	0	0	0	0	0	0
14	OTHER INCOME ADJUSTMENT- EFFECTIVE TAX RATE:	LN 13/(PG.1,LN 40)	0	0	0	0	0	0	0	0	0	0	0	0	0

PART 36 SEPARATIONS FORMS INPUT

Winnebago Coop Telecom Assn - MN
SAC 361337
12/31/15
INTERSTATE
06/02/2016
07/12/2013

INPUT COMPANY NAME
INPUT NECA #
INPUT STUDY YEAR
INPUT STUDY JURISDICTION
RUN DATE
LATEST FORMULA REVISION

LN	A/C NO	ALLOCATION FACTOR DATA INPUT	TOTAL	JOINT MESSAGE	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
1		LOOP COUNT	594.0	585.0				2.0	7.0
2		CIRCUIT MILES	17,605.9	17,035.0				130.2	440.7
3		CIRCUIT TERMINATIONS	573.0	543.0				4.0	26.0
4		OPERATOR SERVICES EXCLUDING DA	100.0000%			0.0000%			100.0000%
14		TANDEM SWITCHING MOU (FACTOR)	100.0000%			46.8481%			53.1519%
16		DIAL EQUIPMENT MOU (DEM FACTOR)	100.0000%			59.4825%			40.5175%
17		REL. MOU - WIDEBAND (FACTOR)	100.0000%						100.0000%
18		REL. MOU'S - EX TRUNK (FACTOR)	100.0000%			0.0000%			100.0000%
19		SUBS. LINE USAGE FACTOR (SLU)	100.0000%			19.8275%			80.1725%
20		SUBSCRIBER PLANT FACTOR (SPF)	100.0000%			25.0000%			75.0000%
21		TOLL CONVERSATION MIN. (FACTOR)	100.0000%			50.2454%			49.7546%
22		WIDEBAND MOU MILES	100.0000%						100.0000%
23		CONV. MIN. MILES (CMM FACTOR)	100.0000%			49.3260%			50.6740%
24		HOST/REMOTE MOU MILES (FACTOR)	100.0000%			19.8275%			80.1725%
25		EQUIP. FURNISHED OTHERS FACTOR	100.0000%						100.0000%
26		RELATIVE MOU'S - COINLESS PAY TEL.	100.0000%						100.0000%
27		EQUAL ACCESS MOU	100.0000%			0.0000%			100.0000%
28		EQUIVALENT USERS (TOLL, LOCAL)	100.0000%			28.3333%	0.0000%	0.0000%	71.6667%
29		BILLED REVENUE-INCL. E.U. CHG.	100.0000%			26.0914%		6.0745%	67.8341%
30		INTEREX. CARRIER BILLED REV.				0		0	0
31		PAYSTATION REVENUE (SP+RC REV)	0			0		0	0
32		EXCH WIDEBAND CCTS EXCL DSL	3			0		2	1
33		IX TRK WIDEBAND CCTS EXCL DSL	57			0		49	8
34		IX TRK WIDEBAND CCT MILES EXCL DSL	2,323			0		2,002	321
35		RESERVED FOR FUTURE USE							
36		CARRIER ACCESS BILLING FACTOR	100.0000%			50.0000%			50.0000%
37		RATE OF RETURN ON INVESTMENT			11.2500%	11.2500%	11.2500%	11.2500%	11.2500%
38		TOLL MESSAGES (SP & RC)	1,933,979			640,654			1,293,325
39		GROSS RECEIPTS RATE (GROSS UP)	0%	0.0000%					
40		FEDERAL INCOME TAX @ 0%	0%	NOTE 2	0.0000% (FEDERAL INCOME TAX GROSS UP FACTOR USED BY NECA)				
41		STATE INCOME TAX @ 0%	0.0000%	NOTE 3	0.0000% (STATE INCOME TAX GROSS UP FACTOR)				
42		CASH WORKING CAPITAL RATE			4.1096%				
43		ALLOCATION OF PATRONAGE MARGINS	NOTE 4	100.0000% (PATRONAGE MARGIN % ALLOC. ON SCHED. M-1 TAX RETURN)					

NOTE 1: INPUT TOTAL MSG. TOLL AND PUBLIC USERS IN THE JOINT MSG. COLUMN AND DIRECTLY ASSIGN WATS & OTHER USERS.

NOTE 2: IMPUTED 35% FIT RATE IS ADJUSTED TO AN EFFECTIVE RATE AND SHOWS "INCOME ADJ. FOR FIT" ON SHEET A-1.

NOTE 3: USE THE EDIT KEY AND CHANGE STATE INCOME TAX TO THE COMPANY SPECIFIC EFFECTIVE SIT GROSS UP FACTOR.

NOTE 4: AS INPUT PERCENTAGE INCREASES, THE FIT BASE OR ADJUSTED NET RETURN ON INVESTMENT DECREASES.

LN	A/C NO	STUDY BALANCE INPUT	CAT.	TOTAL	JOINT MESSAGE	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
		CENTRAL OFFICE EQUIPMENT								
46	2220	OPERATOR SYSTEMS EQUIPMENT	1.00	0						
47		MANUAL SWITCHBOARDS	1.10	0						
48		-COMBINED TOLL & LOCAL	1.11	0						
49		-SEPARATE TOLL	1.12	0						
50		-SEPARATE DSA	1.13	0						
51		-SEPARATE DSB	1.14	0						
52		AUXILIARY SWITCHBOARDS	1.20	0						
53		- DIRECTORY ASSISTANCE	1.21	0						
54		-INTERCEPT	1.22	0						
55		-TOLL	1.23	0						
56		SERVICE OBSERVING BOARDS	1.30	0						
57		-TOLL	1.31	0						
58		-EXCHANGE	1.32	0						
59		TRAFFIC SERV. POSITIONS TSPS	1.40	0						
60		- OPERATOR	1.41	0						
61		- REMOTE TRK. ARRANGEMENTS RTA	1.42	0						
62		-OTHER	1.43	0						
63		TOTAL OPERATOR SYSTEMS EQUIP.		0	0	0	0	0	0	0
64	2210	CENTRAL OFFICE SWITCHING EQ.								
65		TANDEM SWITCHING EQUIPMENT	2.00	0	0					
66		-ACCESS	2.10	0	0					
67		- NON ACCESS	2.20	0						
68		- RESERVED	2.30	0						
69		LOCAL SWITCHING EQUIPMENT	3.00	0						
70		- SWITCHED ACCESS	3.10	47,743	47,743					
71		- EQUAL ACCESS	3.20	0						
72		TOTAL SWITCHING EQUIPMENT		47,743	47,743	0	0	0	0	0
73	2230	CENTRAL OFFICE TRANSMISSION	4.00	0						
74		EXCHANGE CIRCUIT	4.10	0						
75		- EXCHANGE LINE WIDEBAND (DSL)	4.11	298,173					298,173	0
76		- TRUNK- EAS	4.12	98,406						98,406
77		- EXCHANGE LINE WIDEBAND (NON DSL)	4.111	4,791	4,791					
78		- TRUNK-BASIC	4.12	0	0					
79		- TRUNK-SPECIAL	4.12	0						
80		- SUBSCRIBER LINE - BASIC	4.13	955,278	955,278					
81		- SUBSCRIBER LINE - SPECIAL	4.13	0						
82		INTEREXCHANGE CIRCUIT	4.20	0						
83		- FURNISHED OTHERS - I/S	4.21	0						
84		- WIDEBAND (NON DSL, DSL)	4.22	13,173	12,278				895	0
85		- OTHER-JOINT MTS	4.23	127,497	127,497					
86		- OTHER - SPECIAL ACCESS	4.23	0					0	
87		- NON ACCESS	4.24	0						
88		HOST/REMOTE CIRCUIT	4.30	0						
89		- EXCLUDING WATS	4.31	0	0					
90		- CLOSED END WATS	4.32	0						
91		EQUIPMENT RENTED TO OTHERS	5.00	0						
92		TOTAL TRANSMISSION EQUIPMENT		1,497,318	1,099,844	0	0	0	299,068	98,406
93		TOTAL CENTRAL OFFICE EQUIPMENT		1,545,061	1,147,587	0	0	0	299,068	98,406

LN	A/C NO	STUDY BALANCE INPUT	CAT.	TOTAL	JOINT MESSAGE	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
GENERAL SUPPORT FACILITIES										
94	2110	GENERAL PURPOSE COMPUTERS		0	0					
95		OTHER GENERAL SUPPORT FACILITIES		340,592	340,592					
96		TOTAL GEN. SUPPORT FACILITIES		340,592	340,592	0	0	0	0	0
INFORMATION ORG/TERM EQUIP.										
97	2310	OTHER IOT EQUIPMENT	1.00	0						
98		- COIN PUBLIC TELEPHONE EQ.	1.10	0	0					
99		- COINLESS PUBLIC TEL. EQ.	1.20	0						
100		- OTHER ORIG/TERM EQUIPMENT	1.30	0	0					
101		- NEW CUSTOMER PREMISE EQUIP.	2.00	0						
103		TOTAL INFOR. ORIG/TERM EQUIP.		0	0	0	0	0	0	0
CABLE AND WIRE FACILITIES										
104	2410	SUBSCRIBER LINE (JOINT)	1.00	2,739,007	2,739,007					
105		EXCHANGE LINE WIDEBAND (NON DSL, DSL)	2.10	207,429	13,696				193,733	0
106		EXCHANGE TRUNK (JOINT)	2.20	0	0					
107		SUBSCRIBER LINE (DIRECT)	1.00	0						
108		EXCHANGE TRUNK (DIRECT)	2.20	12,155					0	12,155
109		INTEREXCH. WIDEBAND (NON DSL, DSL)	2.30	2,529	2,265				264	0
110A		INTEREXCH. TRK. (ACCESS JOINT)	3.20	17,672	17,672					
110B		INTEREXCH. TRK. (ACCESS SPECIAL)	3.20	0						
111		INTEREX. TRK. (NON ACC.-DIR.)		0						
112		HOST/REMOTE EXCL. WATS (JOINT)	4.10	0	0					
113		HOST/REMOTE CLOSED END WATS	4.20	0						
114		EQUIPMENT FURNISHED OTHERS	5.00	0						
115		TOTAL CABLE & WIRE FACILITIES		2,978,792	2,772,640	0	0	0	193,997	12,155
AMORTIZABLE ASSETS										
116	2680	TANGIBLE ASSETS		0						
117	2681	CAPITAL LEASES		0						
118		GENERAL SUPPORT		0						
119		CENTRAL OFFICE EQUIPMENT		0						
120		INFORMATION ORIG/TERM EQ.		0						
121		CABLE AND WIRE FACILITIES		0	0					
122		UNDISTRIBUTED		0	0					
123		TOTAL CAPITAL ASSETS		0	0	0	0	0	0	0
124	2682	LEASEHOLD IMPROVEMENTS		0						
125		GENERAL SUPPORT		0						
126		CENTRAL OFFICE EQUIPMENT		0						
127		INFORMATION ORIG/TERM EQUIP.		0						
128		CABLE AND WIRE FACILITIES		0						
129		UNDISTRIBUTED		0						
130		TOTAL LEASEHOLD IMPROVEMENTS		0	0	0	0	0	0	0
131		TOTAL TANGIBLE ASSETS		0	0	0	0	0	0	0
132	2690	INTANGIBLE ASSETS		0	0					

LN	A/C NO	STUDY BALANCE INPUT	CAT.	TOTAL	JOINT MESSAGE	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
OTHER TELECOMMUNICATIONS PLANT										
133	2002	PROPERTY HELD FOR FUTURE USE								
134		GENERAL SUPPORT	1.00	0						
135		CENTRAL OFFICE EQUIPMENT	2.00	0						
136		CABLE AND WIRE FACILITIES	3.00	0						
137		UNDISTRIBUTED	4.00	0	0					
136		TOTAL PROP. HELD FOR FUTURE USE		0	0	0	0	0	0	0
139	2003	TEL PLANT UNDER CONSTRUCTION								
140		GENERAL SUPPORT	1.00	0	0					
141		CENTRAL OFFICE EQUIPMENT	2.00	0	0					
142		CABLE AND WIRE FACILITIES	3.00	0	0					
143		UNDISTRIBUTED	4.00	86,217	86,217					
144		TOTAL TPUC		86,217	86,217	0	0	0	0	0
145	2004	(REMOVED 9/06/96)								
146		GENERAL SUPPORT	1.00	0						
147		CENTRAL OFFICE EQUIPMENT	2.00	0						
148		CABLE AND WIRE FACILITIES	3.00	0						
149		UNDISTRIBUTED	4.00	0						
150		TOTAL		0	0	0	0	0	0	0
151	2005	TELEPHONE PLANT ADJUSTMENT								
152		GENERAL SUPPORT	1.0	0	0					
153		CENTRAL OFFICE EQUIPMENT	2.0	0	0					
154		CABLE AND WIRE FACILITIES	3.0	0	0					
155		UNDISTRIBUTED	4.0	0	0					
156		TOTAL TELEPHONE PLANT ADJ.		0	0	0	0	0	0	0
157	2006	NON-OPERATING PLANT		0						
158	2007	GOODWILL		0						
159										
160		TOTAL OTHER TELECOMM. PLANT	LN 133:LN 158	86,217	86,217	0	0	0	0	0
161	1220	MATERIALS AND SUPPLIES		0						
162		CPE		0	0					
163		OTHER		0	0					
164		TOTAL MATERIALS AND SUPPLIES		0	0	0	0	0	0	0
165	1402	INVESTMENT IN AFFILIATED CO.'S								
166		RTB STOCK		0	0					
167		OTHER		0						
169		TOTAL INV. IN AFFILIATED CO.'S		0	0	0	0	0	0	0
170	1439	EQUAL ACCESS EQUIPMENT		0						
171		1500 OTHER JURISDICT. ASSETS-NET		0						
172		WORKING CAPITAL		0						
173		TOTAL GROSS INVESTMENT		4,950,662	4,347,036	0	0	0	493,065	110,561

LN	A/C NO	STUDY BALANCE INPUT	CAT.	TOTAL	JOINT MESSAGE	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
RESERVES AND DEFERRED CREDITS										
174	3100	ACCUM. DEPREC. - PLT. IN SERV.								
175		- GENERAL SUPPORT		312,936	312,936					
176		- C.O.E. OPERATOR SYSTEMS		0	0					
177		- C.O.E. SWITCHING		47,743	47,743					
178		- C.O.E. TRANSMISSION		1,455,211	1,455,211					
179		- INFORMATION ORIG/TERM EQUIP.		0	0					
180		- CABLE AND WIRE FACILITIES		1,251,657	1,251,657					
181		- UNDISTRIBUTED		0	0					
182		TOTAL ACCUM. DEPRECIATION		3,067,547	3,067,547	0	0	0	0	0
183	3200	ACCUM. DEPRECIATION-FUTURE USE		0	0					
184	3400	ACCUM. AMORTIZATION -TANGIBLE		0						
185		- CAPITAL LEASES		0	0					
186		- LEASEHOLD IMPROVEMENTS		0						
187		- UNDISTRIBUTED		0	0					
188		TOTAL ACCUMULATED AMORTIZATION		0	0	0	0	0	0	0
189	3600	ACCUM. AMORTIZATION INTANGIBLES		0	0					
190	3600	ACCUM. AMORTIZATION.TEL. PLT. ADJ.		0						
191	4340	NET NONCURRENT DEF. INCOME TAX								
192		- GENERAL SUPPORT		0	0					
193		- C.O.E. OPERATOR SYSTEMS		0	0					
194		- C.O.E. SWITCHING		0	0					
195		- C.O.E. TRANSMISSION		0	0					
196		- INFORMATION ORIG/TERM EQUIP.		0	0					
197		- CABLE AND WIRE FACILITIES		0	0					
198		- UNDISTRIBUTED		0	0					
199		TOTAL ACCUM. DEF. INCOME TAX		0	0	0	0	0	0	0
200		OTHER DEBITS AND CREDITS - NET								
201	1410	OTHER NC ASSETS-BENEFITS (DR)		0	0					
202	4310	OTHER LT LIABILITIES-BENEFITS (CR)		2,613	2,613					
203	4040	CUSTOMER DEPOSITS (CR)		0	0					
204		RESERVED		0						
205	4360	OTHER DEFERRED CREDITS- NET		0						
206		TOTAL OTHER DEBITS AND CREDITS		2,613	2,613	0	0	0	0	0
207		TOTAL NET INVESTMENT		1,880,502	1,276,876	0	0	0	493,065	110,561

LN	A/C NO	STUDY BALANCE INPUT	CAT.	TOTAL	JOINT MESSAGE	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
PLANT SPECIFIC OPERATIONS EXP.										
GENERAL SUPPORT EXPENSES										
208	6110	NETWORK SUPPORT EXPENSE		0	0					
209	6120	GENERAL SUPPORT EXPENSE		9,073	9,073					
210		TOTAL GENERAL SUPPORT EXPENSES		9,073	9,073	0	0	0	0	0
CENTRAL OFFICE EXPENSES										
211	6210	CENTRAL OFFICE SWITCHING EXP.		19,377	19,377					
212	6220	OPERATOR SYSTEMS EXPENSE		0	0					
213	6230	C.O.E TRANSMISSION EXPENSE		47,657	47,657					
214	6200	UNDISTRIBUTED		0	0					
215		TOTAL CENTRAL OFFICE EXPENSE		67,034	67,034	0	0	0	0	0
INFORMATION ORIG / TERM EXPENSE										
216	6310	COIN PUBLIC TELEPHONE EXPENSE		0	0					
217	6310	COINLESS PUBLIC TELEPHONE EXP.		0						
218	6310	OTHER IOT EXPENSE		0						
219	6310	CPE		0						
220		TOTAL INFOR. ORIG / TERM EXPENSE		0	0	0	0	0	0	0
CABLE & WIRE FACILITIES EXP.										
221	6410	UNDISTRIBUTED		30,754	30,754					
222	6411	POLES & ANTENNA SUPPORT STRUC.		0						
223	6421	AERIAL CABLE		0						
224	6422	UNDERGROUND CABLE		0						
225	6423	BURIED CABLE		0						
226	6424	SUBMARINE CABLE		0						
227	6426	INTRABUILDING NETWORK CABLE		0						
228	6431	AERIAL WIRE		0						
229	6441	CONDUIT SYSTEMS		0						
230		TOTAL CABLE & WIRE FACIL. EXP.		30,754	30,754	0	0	0	0	0
231		TOTAL PLANT SPECIFIC EXPENSES		106,861	106,861	0	0	0	0	0
PLANT NON-SPECIFIC EXPENSES										
OTHER PROPERTY, PLANT & EQUIPMENT EXP										
232	6510	UNDISTRIBUTED		0	0					
233	6511	PLANT HELD FOR FUTURE USE EXP.		0						
234	6512	MTLS. & SUPPLIES PROV. EXP.		0	0					
235		TOTAL OTHER PROP, PLT, & EQUIP EXPENSE		0	0	0	0	0	0	0
236	6530	NETWORK OPERATIONS EXPENSE		8,185	8,185		0			
237	6540	ACCESS CHARGE EXPENSE		0			0			0
238	6540	USAC EXPENSE		11,060			11,060			

LN	A/C NO	STUDY BALANCE INPUT	CAT.	TOTAL	JOINT MESSAGE	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
DEPRECIATION EXPENSE										
239	6561	PLANT IN SERVICE								
240	6561	- GENERAL SUPPORT		14,635	14,635					
241	6561	- C.O.E. OPERATOR SYSTEMS		0	0					
242	6561	- C.O.E SWITCHING		0	0					
243	6561	- C.O.E.TRANSMISSION		37,341	37,341					
244	6561	- INFORMATION ORIG/TERM EQUIP.		0	0					
245	6561	- CABLE AND WIRE FACILITIES		220,594	220,594					
246	6561	- UNDISTRIBUTED		0	0					
247	6561	SUBTOTAL DEPRECIATION EXPENSE		272,570	272,570	0	0	0	0	0
248	6562	PLANT HELD FOR FUTURE USE		0						
249		TOTAL DEPRECIATION EXPENSE		272,570	272,570	0	0	0	0	0
AMORTIZATION EXPENSE										
250	6563	TANGIBLE ASSETS		0						
251	6563	--CAPITAL LEASE		0	0					
252	6563	--LEASEHOLD IMPROVEMENTS		0						
253	6563	--UNDISTRIBUTED		0						
254	6564	INTANGIBLE ASSETS		0	0					
255	6565	OTHER - TEL PLANT ADJ.		0						
256		TOTAL AMORTIZATION		0	0	0	0	0	0	0
257		TOTAL PLT. NONSPECIFIC EXP.		291,815	280,755	0	11,060	0	0	0
CUSTOMER OPERATIONS EXPENSE										
258	6610	MARKETING EXPENSE		23,148	23,148		0		0	0
TELEPHONE OPERATOR SERVICES										
259	6621	CALL COMPLETION		0	0					
260	6622	NUMBER SERVICES (DA)		0	0					
261	6622	PUBLISHED DIRECTORY LISTING								
262	6622	-CLASSIFIED		459						459
263	6622	-TWX		0						
264	6622	-ALPHA		4,512	4,512					
265	6622	-FOREIGN		0			0			0
266	6623	CUSTOMER SERVICES								
267	6623	LOCAL BUSINESS OFFICE EXPENSE								
268	6623	-EU S/O PROC - PRESUBSCRIPTION	1.10	0			0		0	0
269	6623	-EU S/O PROC - OTHER	1.10	27,981			0		13,685	14,295
270	6623	-EU PAYMENT & COLLECTION - CL	1.20	2,568			2,568		0	0
271	6623	-EU PAYMENT & COLLECTION - OTHER	1.20	8,553			3		636	7,914
272	6623	-EU BILLING INQUIRY - CL	1.30	1,160			1,084		0	77
273	6623	-EU BILLING INQUIRY - OTHER	1.30	7,435			383		2,462	4,591
274	6623	-IX CARRIER SVC ORDER PROC	1.40	0			0		0	0
275	6623	-IX CARRIER PAYMENT & COLLECT.	1.50	383			113		71	198
276	6623	-IX CARRIER BILLING INQUIRY	1.60	0			0		0	0
277	6623	-COIN COLLECTION AND ADMIN.	1.70	0			0		0	0
278	6623	REVENUE ACCOUNTING EXPENSE								
279	6623	-MESSAGE PROCESSING								
280	6623	---TOLL TICKET PROCESSING	2.10	153	153					
281	6623	---LOCAL MESSAGE PROCESSING	2.10	0	0					
282	6623	-OTHER BILLING & COLLECTING (NOTE 1)	2.20	995	945		50			0
283	6623	-CARRIER ACCESS BILLING (CABS)	2.30	539	539					
284	6623	ALL OTHER CUSTOMER SERVICE	3.00	1,971	1,046		926			
285	6623	TOTAL CUSTOMER SVC. EXPENSE		51,738	2,682	0	5,126	0	16,854	27,075
286	6600	TOTAL CUSTOMER OPERATIONS EXPENSE		79,857	30,342	0	5,126	0	16,854	27,534
NOTE 1: DIRECTLY ASSIGN 5% E.U. PORTION OF O.B. & C.										

LN	A/C NO	STUDY BALANCE INPUT	CAT.	TOTAL	JOINT MESSAGE	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
CORPORATE OPERATIONS EXPENSE										
287	6710	EXECUTIVE AND PLANNING EXPENSE								
288		EAS	1.0	0						
289		OTHER	2.0	9,546	9,546					
290	6720	GENERAL & ADMINISTRATIVE EXP.								
291		EAS	1.0	0						
292		OTHER	2.0	19,910	15,818		4,092			0
293		TOTAL CORPORATE OPS. EXPENSE		29,456	25,364	0	4,092	0	0	0
294	6730	EQUAL ACCESS EXPENSE		0	0					
OPERATING TAXES & MISC. EXP.										
295	7210	OPERATING ITC AMORTIZATION-CR		0	0					
296	7210	OPERATING ITC EXPENSE		0	0					
297	7220	OPERATING FIT- ENVIRONMENTAL		0	0					
298	7230	OPER. STATE & LOCAL INCOME TAX		0						
299	7241	OPERATING TAXES - OTHER		2,248	1,868	0	0	0	0	380
300	7242	OPERATING TAXES		0						
301	7250	PROVISION FOR EXCESS DEF. TAX - DR		0	0					
302	7371	ABANDONED CONSTRUCTION		0						
303	7372	CONTRIBUTIONS		0	0					
304	7374	OTHER		0	0					0
305	7340	ALLOW. FOR FUNDS USED/CONST. - CR		19,438	19,438					
306		TOTAL OPER. TAXES & MISC. EXP.		(17,190)	(17,570)	0	0	0	0	380
307		TOTAL OPER. EXPENSES & TAXES		490,799	425,752	0	20,278	0	16,854	27,914
308	5000	BASIC LOCAL SERVICE REVENUE		0						
309	5080	INTERSTATE ACCESS/EU. REVENUE		0						
310	5084	STATE ACCESS/EU. REVENUE		0						
311	5100	LONG DISTANCE MSG. REVENUE		0						
312	5200	MISCELLANEOUS REV. (NON TOLL)		0						
313	7100	OTHER OPERATING INCOME & EXP.		0						
314		SUBTOTAL OPERATING REVENUE		0	0	0	0	0	0	0
315	7520	INTEREST- CAPITAL LEASE		0						
316		FIXED CHARGES-OPERATING / INC.TAX & CWC		14,630	14,630					
317		FIXED CHARGES-NON OPERATING		0						
318		RESERVED		0						
319		RESERVED		0						
320	7500	INTEREST EXP.- CASH WK. CAP. ONLY		0	0					
321	5240	RENT REVENUE		0	0					
322	7540	INTEREST ON CUSTOMER DEPOSITS		0	0					
				505,429	440,382	0	20,278	0	16,854	27,914

Winnebago Coop Telecom Assn - MN
INTERSTATE
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STUDY AREA ALLOCATION FACTORS

RUN DATE --- 6/2/2016
STUDY YEAR --- 12/31/15
AL - 1 PG. 1

LN	A/C NO	ALLOCATION DATA & FACTORS	CAT.	TOTAL	JOINT MESSAGE	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
1		LOOP COUNT		594	585	0	0	0	2	7
2		CIRCUIT MILES		17,605.9	17,035.0	0.0	0.0	0.0	130.2	440.7
3		CIRCUIT TERMINATIONS		573	543	0	0	0	4	26
4		OPER. SERVICES C507STD Wrk SEC EXCL DA		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
14		TANDEM SWITCHING MOU (FACTOR)		100.0000%		0.0000%	46.8481%	0.0000%	0.0000%	53.1519%
16		DIAL EQUIPMENT MOU (DEM FACTOR)		100.0000%		0.0000%	59.4825%	0.0000%	0.0000%	40.5175%
17		REL. MOU - WIDEBAND (FACTOR)		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
18		REL. MOU'S - EX. TRUNK (FACTOR)		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
19		SUBS. LINE USAGE FACTOR (SLU)		100.0000%		0.0000%	19.8275%	0.0000%	0.0000%	80.1725%
20		SUBSCRIBER PLANT FACTOR (SPF)		100.0000%		0.0000%	25.0000%	0.0000%	0.0000%	75.0000%
21		TOLL CONVERSATION MIN.(FACTOR)		100.0000%		0.0000%	50.2454%	0.0000%	0.0000%	49.7546%
22		WIDEBAND MOU MILES		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
23		CONV. MIN. MILES (CMM FACTOR)		100.0000%		0.0000%	49.3260%	0.0000%	0.0000%	50.6740%
24		HOST/REMOTE MOU MILES (FACTOR)		100.0000%		0.0000%	19.8275%	0.0000%	0.0000%	80.1725%
25		EQUIP. FURNISHED OTHERS FACTOR		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
26		RELATIVE MOU'S - COINLESS PAY TEL.		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
27		EQUAL ACCESS MINUTES OF USE		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
28		EQUIVALENT USERS (TOLL, LOCAL)		100.0000%		0.0000%	28.3333%	0.0000%	0.0000%	71.6667%
29		BILLED REVENUE-INCL. EU. CHG.		100.0000%		0.0000%	26.0914%	0.0000%	6.0745%	67.8341%
30		INTEREX. CARRIER BILLED REV.		0		0	0	0	0	0
31		PAYSTATION REVENUE (SP+RC REV)		0		0	0	0	0	0
32		EXCH WIDEBAND CCTS		3		0	0	0	2	1
33		IX TRK WIDEBAND CCTS		57		0	0	0	49	8
34		IX TRK WIDEBAND CCT MILES EXCL DSL		2,323		0	0	0	2,002	321
35		** RESERVED FOR FUTURE USE **		0		0	0	0	0	0
36		CARRIER ACCESS BILLING FACTOR		100.0000%		0.0000%	50.0000%	0.0000%	0.0000%	50.0000%
37		RATE OF RETURN ON INVESTMENT				11.25%	11.25%	11.25%	11.25%	11.25%
38		TOLL MESSAGES (SP & RC)		1,933,979		0	640,654	0	0	1,293,325
39		GROSS RECEIPTS RATE (GROSS UP)			0.0000%					
40		FEDERAL INCOME TAX @ 0%			0.0000%					
41		STATE INCOME TAX @ 0%			0.0000%					
42		CASH WORKING CAPITAL RATE			4.1096%					
43		ALLOCATION OF PATRONAGE MARGINS								
46		ALLOCATED LOOP COUNT		594.0000	DIR./SPF	0.0000	146.2500	0.0000	2.0000	445.7500
47		LOOP COUNT PERCENT DISTRIB.		100.0000%		0.0000%	24.6212%	0.0000%	0.3367%	75.0421%
48		ALLOCATED CIRCUIT TERMINATIONS		573.0000	DIR./MOU	0.0000	272.8325	0.0000	4.0000	296.1675
49		CIRCUIT TERM. PERCENT DIST.		100.0000%		0.0000%	47.6147%	0.0000%	0.6981%	51.6872%
50		ALLOCATED CIRCUIT MILES		17,605.9000	DIR./CMM	0.0000	8,402.6841	0.0000	130.2000	9,073.0159
51		CIRCUIT MILES PERCENT DIST.		100.0000%		0.0000%	47.7265%	0.0000%	0.7395%	51.5340%
52		ALLOCATED IX WB CCT MILES		2,323.4000	IX WB CCT MI	0.0000	0.0000	0.0000	2,002.4000	321.0000
53		IX WB CIRCUIT MILES PERCENT DIST.		100.0000%		0.0000%	0.0000%	0.0000%	86.1840%	13.8160%
54		ALLOC. EXCH. WIDEBAND CHANNELS		3.0000	EX WB CCTS	0.0000	0.0000	0.0000	2.0000	1.0000
55		EXCH.WIDEBAND CHAN. PERC. DIST.		100.0000%		0.0000%	0.0000%	0.0000%	66.6667%	33.3333%
56		ALLOC. IX WIDEBAND CHANNELS		57.0000	IX WB CCTS	0.0000	0.0000	0.0000	49.0000	8.0000
57		IX WIDEBAND CHAN. PERCENT DIST.		100.0000%		0.0000%	0.0000%	0.0000%	85.9649%	14.0351%
58		ALLOCATED TOLL MSGS. (SP & RC)		1,933,979	DIRECT	0	640,654	0	0	1,293,325
59		TOLL MSG. PERCENT DISTRIBUTION		100.0000%		0.0000%	33.1262%	0.0000%	0.0000%	66.8738%

Winnebago Coop Telecom Assn - MN
INTERSTATE
SAC 361337

REVENUE REQUIREMENT SUMMARY

RUN DATE --- 6/2/2016
STUDY YEAR --- 12/31/15
S - 1 PG. 1

LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
PART 36 REV REQUIREMENT SUMMARY:										
1		NET INVESTMENT FOR SETTLEMENTS		1,890,870	S-2, LN 33	0	431,599	0	147,877	1,311,395
2		RATE OF RETURN				11.2500%	11.2500%	11.2500%	11.2500%	11.2500%
3		RETURN ON INVESTMENT		212,723	LN. 1 X2	0	48,555	0	16,636	147,532
4		ALLOW/FUNDS USED DURING CONST.		19,438	S-8, LN 28	0	4,327	0	2,283	12,828
5		NET RETURN FOR SETTLEMENTS		193,285	LN 3-4	0	44,228	0	14,353	134,704
6		OPERATING FIXED CHARGES		14,630	S-12, LN 22	0	3,337	0	1,139	10,154
7		PATRONAGE DIVIDENDS		198,093	S-12, LN 23	0	45,218	0	15,497	137,378
8		NECA TAX RATE ADJUSTMENT		0	S-12, LN 24	0	0	0	0	0
9		TOTAL INCOME ADJUSTMENTS		212,723	LN 6+7+8	0	48,555	0	16,636	147,532
10		OPERATING ITC AMORTIZATION		0	S-12, LN 25	0	0	0	0	0
11		OPERATING EXCESS DEF. TAXES		0	S-12, LN 26	0	0	0	0	0
12		TOTAL TAX CREDITS		0	LN 9+10	0	0	0	0	0
13		FEDERAL INCOME TAX BASE		0	LN 3-9-12	0	0	0	0	0
14		FIT AT NECA 0% RATE		0		0	0	0	0	0
15		FEDERAL INCOME TAX ALLOWANCE		0	LN 14-12	0	0	0	0	0
16		STATE INCOME TAX BASE		0	LN 13+14	0	0	0	0	0
17		STATE INCOME TAX @ 0%		0		0	0	0	0	0
18		TOTAL INCOME TAX ALLOWANCE		0	LN 15+17	0	0	0	0	0
19		OPERATING EXPENSE AND TAX		510,237	S-8, LN 21	0	119,371	0	67,178	323,688
20		NON-OPERATING EXPENSE		0	S-8, LN 26	0	0	0	0	0
21		BASIS FOR GROSS RECEIPTS TAX		703,522	LN5+18+19+20	0	163,599	0	81,531	458,392
22		GROSS RECEIPTS TAX RATE			AL-1, LN 39	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
23		GROSS RECEIPTS TAX		0	LN 21 X 22	0	0	0	0	0
24		TOTAL PART 36 REVENUE REQUIREMENT		703,522	LN 21+ 23	0	163,599	0	81,531	458,392

SUMMARY OF NET TELEPHONE PLANT, MTLs & SUPPLIES AND WORKING CAPITAL

Winnebago Coop Telecom Assn - MN
INTERSTATE
SAC 361337

RUN DATE --- 6/2/2016
STUDY YEAR --- 12/31/15
S - 2 PG. 1

LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
NET INVESTMENT SUMMARY										
1	2110	GENERAL SUPPORT FACILITIES		340,592	S-3, LN 10	0	75,824	0	40,005	224,763
2	2210	CENTRAL OFFICE SWITCHING EQ.		47,743	S-4, LN 52	0	28,399	0	0	19,344
3	2220	OPERATOR SYSTEMS EQUIPMENT		0	S-4, LN 41	0	0	0	0	0
4	2230	CENTRAL OFFICE TRANSMISSION EQ.		1,497,318	S-4, LN 78	0	295,908	0	316,923	884,487
5	2310	INFORMATION ORIG/TERM EQUIP.		0	S-5, LN 17	0	0	0	0	0
6	2410	CABLE AND WIRE FACILITIES		2,978,792	S-5, LN 42	0	682,810	0	214,433	2,081,549
7	2680	TANGIBLE ASSETS		0	S-3, LN 29	0	0	0	0	0
8	2690	INTANGIBLE ASSETS		0	S-3, LN 36	0	0	0	0	0
9	2001	TOTAL PLANT IN SERVICE		4,864,445	LN 1:LN 8	0	1,082,941	0	571,361	3,210,143
10		PERCENT DISTRIBUTION		100.0001%		0.0000%	22.2624%	0.0000%	11.7457%	65.9920%
11	2002	PROPERTY HELD FOR FUTURE USE		0	S-6, LN 9	0	0	0	0	0
12	2003	PLT. UNDER CONST. - SHORT TERM		86,217	S-6, LN 15	0	19,194	0	10,127	56,896
13	2004	PLT. UNDER CONST. - LONG TERM		0	S-6, LN 21	0	0	0	0	0
14	2005	TELEPHONE PLANT ADJUSTMENT		0	S-6, LN 27	0	0	0	0	0
15	2006	NON-OPERATING PLANT		0	DIRECT	0	0	0	0	0
16	2007	GOODWILL		0	DIRECT	0	0	0	0	0
17		TOTAL PROPERTY, PLANT & EQUIP..		4,950,662	LN9+LN11:LN16	0	1,102,135	0	581,488	3,267,039
18		PERCENT DISTRIBUTION		100.0001%		0.0000%	22.2624%	0.0000%	11.7457%	65.9920%
19	3100	ACCUM. DEPRECIATION - PLT. IN SERV.		3,067,547	S-7, LN 18	0	672,562	0	434,871	1,960,114
20	3200	ACCUM. DEPRECIATION-FUTURE USE		0	S-7, LN 20	0	0	0	0	0
21	3400	ACCUM. AMORTIZATION-TANGIBLE		0	S-7, LN 24	0	0	0	0	0
22	3500	ACCUM. AMORTIZATION-INTANGIBLE		0	S-7, LN 25	0	0	0	0	0
23	3600	ACCUM. AMORTIZATION-TEL.PLT.ADJ.		0	S-7, LN 26	0	0	0	0	0
24	4340	NONCURRENT DEF. INCOME TAX-NET		0	S-7, LN 36	0	0	0	0	0
25		NET TELEPHONE PLANT		1,883,115	LN17-LN19:LN24	0	429,573	0	146,617	1,306,925
26		PERCENT DISTRIBUTION		100.0000%		0.0000%	22.8118%	0.0000%	7.7859%	69.4023%
27	1220	MATERIALS AND SUPPLIES		0	S-6, LN 31	0	0	0	0	0
28	1402	INVEST. IN NONAFFILIATED CO.'S		0	S-6, LN 35	0	0	0	0	0
29	1439	EQUAL ACCESS EQUIPMENT		0	S-6, LN 36	0	0	0	0	0
30	1500	OTHER JURISDICTIONAL ASSETS		0	S-6, LN 37	0	0	0	0	0
31		OTHER DEBITS AND CREDITS- CR		2,613	S-7, LN 43	0	502	0	500	1,611
32		CASH WORKING CAPITAL		10,368	LN 45	0	2,528	0	1,760	6,081
33		NET TEL. PLT., MTLs, CASH WK. CAP.		1,890,870	LN25+27:30-31+32	0	431,599	0	147,877	1,311,395
34		PERCENT DISTRIBUTION		100.0000%		0.0000%	22.8254%	0.0000%	7.8206%	69.3541%
CASH WORKING CAPITAL BASE:										
35		OPERATING EXP. (EXCL. OPER. & RENT REV.)		235,419	S-8, LN 15	0	57,752	0	41,456	136,211
36		OPERATING TAXES-OTHER		2,248	S-8, LN 18	0	416	0	219	1,613
37		EQUAL ACCESS EXPENSE		0	S-8, LN 20	0	0	0	0	0
38		NON-OPERATING EXPENSE		0	S-8, LN 26	0	0	0	0	0
39		TOTAL INTEREST EXPENSE - CWC		14,630	S-12, LN 20	0	3,337	0	1,139	10,154
40		GROSS RECEIPTS TAX FOR CWC CALC.		0	S-8, LN 45	0	0	0	0	0
41		NET FEDERAL INCOME TAX		0	S-9, LN 42	0	0	0	0	0
42		NET STATE INCOME TAX		0	S-9, LN 45	0	0	0	0	0
43		TOTAL CASH WORKING CAPITAL BASE		252,297		0	61,505	0	42,814	147,978
44		CASH WORKING CAPITAL RATE		4.1096%		4.1096%	4.1096%	4.1096%	4.1096%	4.1096%
45		CASH WORKING CAPITAL		10,368	LN 43 X LN 44	0	2,528	0	1,760	6,081

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OTHER TELECOMMUNICATIONS PLANT

RUN DATE --- 6/2/2016
STUDY YEAR --- 12/31/15
S - 3 PG. 1

LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
1		BASIS FOR GENERAL SUPPORT FACILITY								
2		- CLASS A SEPARATIONS								
3		BIG THREE EXPENSES		185,830		0	35,707	0	35,539	114,584
4		PERCENT DISTRIBUTION		100.0001%		0.0000%	19.2147%	0.0000%	19.1248%	61.6606%
5		- CLASS B SEPARATIONS								
6		COE, IOT C & WF		4,523,853		0	1,007,117	0	531,356	2,985,380
7		PERCENT DISTRIBUTION		100.0001%		0.0000%	22.2624%	0.0000%	11.7457%	65.9920%
<hr/>										
	2110	LAND AND SUPPORT ASSETS								
8		GENERAL PURPOSE COMPUTERS		0	LN 7+DIR.	0	0	0	0	0
9		OTHER GENERAL SUPPORT FACILITIES		340,592	LN 7+DIR.	0	75,824	0	40,005	224,763
10		TOTAL LAND & SUPPORT ASSETS		340,592		0	75,824	0	40,005	224,763
11		PERCENT DISTRIBUTION		100.0000%		0.0000%	22.2624%	0.0000%	11.7457%	65.9919%
12		GEN. SUPPORT ASSETS, COE, INFOR.								
13		ORIG/TERM, AND C & WF		4,864,445		0	1,082,941	0	571,361	3,210,143
14		PERCENT DISTRIBUTION		100.0000%		0.0000%	22.2624%	0.0000%	11.7457%	65.9920%
	2680	TANGIBLE ASSETS								
	2681	CAPITAL LEASES								
15		- GENERAL SUPPORT		0	LN 11+DIR	0	0	0	0	0
16		- CENTRAL OFFICE EQUIPMENT		0	S-4, LN 81	0	0	0	0	0
17		- INFORMATION ORIG/TERM EQ.		0	S-5, LN 18	0	0	0	0	0
18		- CABLE AND WIRE FACILITIES		0	S-5, LN 43	0	0	0	0	0
19		- UNDISTRIBUTED		0	LN 14+DIR	0	0	0	0	0
20		SUBTOTAL CAPITAL LEASES		0		0	0	0	0	0
21		2682 LEASEHOLD IMPROVEMENTS								
22		- GENERAL SUPPORT		0	LN 11+DIR	0	0	0	0	0
23		- CENTRAL OFFICE EQUIPMENT		0	S-4, LN 81	0	0	0	0	0
24		INFORMATION ORIG / TERM EQUIP.		0	S-5, LN 18	0	0	0	0	0
25		- CABLE AND WIRE FACILITIES		0	S-5, LN 43	0	0	0	0	0
26		UNDISTRIBUTED		0	LN 14-.DIR	0	0	0	0	0
27		SUBTOTAL LEASE HOLD IMPROV.		0		0	0	0	0	0
28		TOTAL TANGIBLE ASSETS		0		0	0	0	0	0
29		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
30		GEN. SUPPORT ASSETS, COE, INFOR.								
31		ORIG/TERM, C&WF, & TANG.ASSETS		4,864,445	LN 13+29	0	1,082,941	0	571,361	3,210,143
32		PERCENT DISTRIBUTION		100.0001%		0.0000%	22.2624%	0.0000%	11.7457%	65.9920%
33		2690 INTANGIBLE ASSETS								
34		ALLOCATED		0	LN 33	0	0	0	0	0
35		DIRECT ASSIGNMENT		0	DIRECT	0	0	0	0	0
36		TOTAL INTANGIBLES		0		0	0	0	0	0
37		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%

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CENTRAL OFFICE EQUIPMENT SEPARATIONS

RUN DATE --- 6/2/2016
STUDY YEAR --- 12/31/15
S - 4 PG. 1 OF 2

LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
SEPARATIONS FACTORS										
1		STANDARD WORK SECONDS								
2		--COMBINED TOLL & LOCAL SWBD		0.00000%	AL-1, LN 5	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3		--SEPARATE TOLL BOARDS		0.00000%	AL-1, LN 6	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4		--DSA BOARDS		0.00000%	AL-1, LN 7	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5		--DSB BOARDS		0.00000%	AL-1, LN 8	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6		--DIRECTORY ASSISTANCE BOARDS		0.00000%	AL-1, LN 9	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7		--TSPS COMPLEX		0.00000%	AL-1, LN 10	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8		SERVICE OBSERVING MOU		100.00000%	AL-1, LN 11	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
9		PROCESSOR REAL TIME-PTA		100.00000%	AL-1, LN 12	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
10		PROCESSOR REAL TIME-TSPS CMLX		100.00000%	AL-1, LN 13	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
11		TANDEM SWITCHING MOU (FACTOR)		100.00000%	AL-1, LN 14	0.0000%	46.8481%	0.0000%	0.0000%	53.1519%
12		RESERVED FOR FUTURE USE		100.00000%	AL-1, LN 15	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
13		DIAL EQUIPMENT MOU (DEM FACTOR)		100.00000%	AL-1, LN 16	0.0000%	59.4825%	0.0000%	0.0000%	40.5175%
14		REL. MOU - EX. TRUNK (FACTOR)		100.00000%	AL-1, LN 18	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
15		HOST/REMOTE MOU MILES (FACTOR)		100.00000%	AL-1, LN 24	0.0000%	19.8275%	0.0000%	0.0000%	80.1725%
16		EQUIP. FURNISHED OTHERS FACTOR		0.00000%	AL-1, LN 25	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CENTRAL OFFICE EQ BOOK COST										
17		OPERATOR SYSTEMS EQUIPMENT								
18	2220	MANUAL SWITCHBOARDS	1.1							
19		COMBINED TOLL & LOCAL		0	LN 2	0	0	0	0	0
20		SEPARATE TOLL		0	LN 3	0	0	0	0	0
21		SEPARATED SA		0	LN 4	0	0	0	0	0
22		SEPARATED SB		0	LN 5	0	0	0	0	0
23		DIRECT ASSIGNMENT		0	DIRECT					
24		SUBTOTAL MANUAL BOARDS		0		0	0	0	0	0
25		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
26	2220	AUXILIARY SWITCHBOARDS	1.2							
27		DIRECTORY ASSISTANCE		0	LN 6+DIR	0	0	0	0	0
28		INTERCEPT		0	SLU	0	0	0	0	0
29		TOLL		0	LN 3+DIR	0	0	0	0	0
30		SUBTOTAL AUXILIARY BOARDS		0		0	0	0	0	0
31		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
32	2220	SERVICE OBSERVING BOARDS	1.3							
33		TOLL		0	LN 8	0	0	0	0	0
34		EXCHANGE		0	DIRECT	0	0	0	0	0
35		DIRECT ASSIGNMENT		0	DIRECT	0	0	0	0	0
36		SUBTOTAL SERVICE OBSERVING		0		0	0	0	0	0
37		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
38	2220	TRAFFIC SERV. POSITIONS TSPS	1.4							
39		OPERATOR		0	LN 7+DIR	0	0	0	0	0
40		REMOTE TRIO ARRANGEMENTS RTA		0	LN 9+DIR	0	0	0	0	0
41		OTHER		0	LN 10+DIR	0	0	0	0	0
42		SUBTOTAL SERVICE OBSERVING		0		0	0	0	0	0
43		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
44		TOTAL OPERATOR SYSTEMS EQUIP.		0		0	0	0	0	0
45		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%

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CENTRAL OFFICE EQUIPMENT SEPARATIONS

RUN DATE --- 6/2/2016
STUDY YEAR --- 12/31/15
S - 4 PG. 2 OF 2

LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
		2210 TANDEM SWITCHING EQUIPMENT	2.0							
43		ACCESS	2.1	0	LN 11+DIR	0	0	0	0	0
44		NON ACCESS	2.2	0	DIRECT	0	0	0	0	0
45		RESERVED	2.3	0	LN 12+DIRECT	0	0	0	0	0
46		SUBTOTAL TANDEM SWITCHING		0		0	0	0	0	0
47		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
		2210 LOCAL SWITCHING EQUIPMENT	3.0							
48		SWITCHED ACCESS	3.1	47,743	LN 13, DIRECT	0	28,399	0	0	19,344
49		EQUAL ACCESS	3.2	0	AL-1, LN 27	0	0	0	0	0
50		SUBTOTAL LOCAL SWITCHING		47,743		0	28,399	0	0	19,344
51		PERCENT DISTRIBUTION		100.0000%		0.0000%	59.4831%	0.0000%	0.0000%	40.5169%
52		TOTAL SWITCHING EQUIPMENT		47,743		0	28,399	0	0	19,344
53		PERCENT DISTRIBUTION		100.0000%		0.0000%	59.4831%	0.0000%	0.0000%	40.5169%
		2230 CENTRAL OFFICE TRANSMISSION								
54		EXCHANGE CIRCUIT								
55		EXCHANGE LINE WIDEBAND (DSL)	4.11	298,173	DIRECT	0	0	0	298,173	0
56		TRUNK-EAS	4.121	98,406	DIRECT					98,406
57		EXCHANGE WIDEBAND (NON DSL)	4.111	4791	AL-1, LN 55	0	0	0	3,194	1,597
58		TRUNK-BASIC	4.123	0	LN14+DIR	0	0	0	0	0
59		TRUNK-SPECIAL	4.124	0	DIRECT	0	0	0	0	0
60		SUBSCRIBER LINE - BASIC	4.131	955,278	AL-1, LN 47	0	235,201	0	3,216	716,861
61		SUBSCRIBER LINE - SPECIAL	4.132	0	DIRECT	0	0	0	0	0
62		SUBTOTAL EXCHANGE CIRCUIT		1,356,648		0	235,201	0	304,583	816,864
63		PERCENT DISTRIBUTION		100.0000		0.0000%	17.3369%	0.0000%	22.4512%	60.2119%
64		INTEREXCHANGE CIRCUIT								
65		FURNISHED OTHERS - I/S	4.21	0	DIRECT	0	0	0	0	0
66		IX WIDEBAND (NON DSL, DSL)	4.22	13,173	AL-1, LN 57	0	0	0	11,450	1,723
67		OTHER-JOINT MTS	4.231	127,497	AL-1, LN 49	0	60,707	0	890	65,900
68		OTHER - SPECIAL ACCESS	4.232	0	DIRECT	0	0	0	0	0
69		NON ACCESS	4.24	0	DIRECT	0	0	0	0	0
70		SUBTOTAL INTEREXCHANGE CIRC.		140,670		0	60,707	0	12,340	67,623
71		PERCENT DISTRIBUTION		100.0000%		0.0000%	43.1556%	0.0000%	8.7723%	48.0721%
72		HOST/REMOTE CIRCUIT								
73		EXCLUDING WATS	4.31	0	LN 15+DIR	0	0	0	0	0
74		CLOSED END WATS	4.32	0	DIRECT	0	0	0	0	0
75		SUBTOTAL INTEREXCHANGE CIRC.		0		0	0	0	0	0
76		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
77		EQUIPMENT RENTED TO OTHERS		0	LN 16+DIR	0	0	0	0	0
78		TOTAL TRANSMISSION EQUIPMENT		1,497,318		0	295,908	0	316,923	884,487
79		PERCENT DISTRIBUTION		100.0000%		0.0000%	19.7625%	0.0000%	21.1661%	59.0714%
80		TOTAL CENTRAL OFFICE EQUIPMENT		1,545,061		0	324,307	0	316,923	903,831
81		PERCENT DISTRIBUTION		100.0000%		0.0000%	20.9899%	0.0000%	20.5120%	58.4981%

INFORMATION ORIGATION/TERMINATION AND CABLE & WIRE FACILITIES SEPARATIONS

LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
SEPARATION FACTORS										
1		SUBSCRIBER PLANT FACTOR (SPF)		100.0000%	AL-1, LN 20	0.0000%	25.0000%	0.0000%	0.0000%	75.0000%
2		RELATIVE MOU'S - COINLESS PAY TEL.		100.0000%	AL-1, LN 26	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
3		LOOP COUNT PERCENT DISTRIB.		100.0000%	AL-1, LN 47	0.0000%	24.6212%	0.0000%	0.3367%	75.0421%
4		EXCH. WIDEBAND CHAN. PERC. DIST.		100.0000%	AL-1, LN 55	0.0000%	0.0000%	0.0000%	66.6667%	33.3333%
5		IX WB CCT MI PERCENT DIST.		100.0000%	AL-1, LN 53	0.0000%	0.0000%	0.0000%	86.1840%	13.8160%
6		CIRCUIT MILES PERCENT DIST.		100.0000%	AL-1, LN 51	0.0000%	47.7265%	0.0000%	0.7395%	51.5340%
7		REL. MOU'S - EX. TRUNK (FACTOR)		100.0000%	AL-1, LN 18	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
8		HOST/REMOTE MOU MILES (FACTOR)		100.0000%	AL-1, LN 24	0.0000%	19.8275%	0.0000%	0.0000%	80.1725%
9		EQUIP. FURNISHED OTHERS FACTOR		100.0000%	AL-1, LN 25	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
2310 INFORMATION ORIG/TERM EQUIP.										
10		OTHER IOT EQUIPMENT	1.0							
11		COIN PUBLIC TELEPHONE EQ.	1.1	0	LN 1, DIR	0	0	0	0	0
12		COINLESS PUBLIC TEL.. EQ.	1.2	0	LN 1, DIR	0	0	0	0	0
13		OTHER ORIG/TERM EQUIPMENT	1.3	0	LN 1, DIR	0	0	0	0	0
14		SUBTOTAL ORIG/TERM EQUIPMENT		0		0	0	0	0	0
15		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
16		NEW CUSTOMER PREMISE EQUIP.	2.0	0	DIRECT	0	0	0	0	0
17		TOTAL INFO ORIG/TEAM EQUIPMENT		0		0	0	0	0	0
18		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
2410 CABLE AND WIRE FACILITIES										
19		SUBSCRIBER LINE (JOINT)		2,739,007	LN 3	0	674,376	0	9,222	2,055,409
20		SUBSCRIBER LINE (DIRECT)		0	DIRECT	0	0	0	0	0
21		SUBTOTAL SUBSCRIBER LINE	1.0	2,739,007		0	674,376	0	9,222	2,055,409
22		EXCHANGE WIDEBAND (NON DSL)		13,696	LN 4	0	0	0	9,131	4,565
23		EXCHANGE WIDEBAND (DSL)		193,733	DIRECT	0	0	0	193,733	0
24		SUBTOTAL EXCHANGE WIDEBAND	2.1	207,429		0	0	0	202,864	4,565
25		EXCHANGE TRUNK (JOINT)		0	LN 7	0	0	0	0	0
26		EXCHANGE TRUNK (DIRECT)		12,155	DIRECT	0	0	0	0	12,155
27		SUBTOTAL EXCHANGE TRUNK	2.2	12,155		0	0	0	0	12,155
28		INTEREXCH. WIDEBAND (NON DSL)		2,265	LN 5	0	0	0	1,952	313
29		INTEREXCH. WIDEBAND (DSL)		264	DIRECT	0	0	0	264	0
30		SUBTOTAL INTEREXCH. WIDEBAND	2.3	2,529		0	0	0	2,216	313
31		INTEREXCH. TRK. (ACCESS-JOINT)		17,672	LN 6	0	8,434	0	131	9,107
32		INTEREXCH. TRK. (ACC.-SPECIAL)		0	DIRECT	0	0	0	0	0
33		SUBTOTAL INTEREXCH. TRUNK	3.2	17,672		0	8,434	0	131	9,107
34		INTEREX. TRK. (NON ACC-DIR.)	3.3	0	DIRECT	0	0	0	0	0
35		HOST/REMOTE EXCL.WATS(JOINT)		0	LN 8	0	0	0	0	0
36		HOST/REMOTE EXCL.WATS (DIR.)		0	DIRECT	0	0	0	0	0
37		SUBTOTAL HOST/REMOTE EX.WATS	4.1	0		0	0	0	0	0
38		HOST/REMOTE CLOSED END WATS	4.2	0	DIRECT	0	0	0	0	0
39		EQUIPMENT FURNISHED OTHERS		0	LN 9	0	0	0	0	0
40		EQUIPMENT FURN.OTHERS (DIR.)		0	DIRECT	0	0	0	0	0
41		SUBTOTAL EQUIP. FURN. OTHERS	5.0	0		0	0	0	0	0
42		TOTAL CABLE & WIRE FACILITIES		2,978,792		0	682,810	0	214,433	2,081,549
43		PERCENT DISTRIBUTION		100.0001%		0.0000%	22.9224%	0.0000%	7.1987%	69.8790%

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OTHER TELEPHONE PLANT AND DEFERRED CHARGES

RUN DATE --- 6/2/2016
STUDY YEAR --- 12/31/15
S - 6 PG. 1

LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
1	2001	TELEPHONE PLANT IN SERVICE		100.0001%	S-2, LN 10	0.0000%	22.2624%	0.0000%	11.7457%	65.9920%
2	2410	CABLE AND WIRE FACILITIES		100.0001%	S-5, LN 43	0.0000%	22.9224%	0.0000%	7.1987%	69.8790%
3		EQUAL ACCESS MINUTES OP USE		100.0000%	AL-1, LN 27	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
OTHER TELECOMMUNICATIONS PLANT										
4	2002	PROPERTY HELD FOR FUTURE USE								
5		GENERAL SUPPORT		0	S-3, LN 11	0	0	0	0	0
6		CENTRAL OFFICE EQUIPMENT		0	S-4, LN 81	0	0	0	0	0
7		CABLE AND WIRE FACILITIES		0	S-5, LN 43	0	0	0	0	0
8		UNDISTRIBUTED		0	LN 1, DIR	0	0	0	0	0
9		TOTAL PROP. HELD FOR FUT. USE		0		0	0	0	0	0
10	2003	TEL PLANT UNDER CONSTRUCTION								
11		GENERAL SUPPORT		0	S-3, LN 11	0	0	0	0	0
12		CENTRAL OFFICE EQUIPMENT		0	S-4, LN 81	0	0	0	0	0
13		CABLE AND WIRE FACILITIES		0	S-5, LN 43	0	0	0	0	0
14		UNDISTRIBUTED		86,217	LN 1, DIR	0	19,194	0	10,127	56,896
15		TOTAL TPUC - SHORT TERM		86,217		0	19,194	0	10,127	56,896
16	2004	(REMOVED 9/06/95)								
17		GENERAL SUPPORT		0	S-3, LN 11	0	0	0	0	0
18		CENTRAL OFFICE EQUIPMENT		0	S-4, LN 81	0	0	0	0	0
19		CABLE AND WIRE FACILITIES		0	S-5, LN 43	0	0	0	0	0
20		UNDISTRIBUTED		0	LN 1, DIR	0	0	0	0	0
21		TOTAL TPUC - LONG-TERM		0		0	0	0	0	0
22	2005	TELEPHONE PLANT ADJUSTMENT								
23		GENERAL SUPPORT		0	S-3, LN 11	0	0	0	0	0
24		CENTRAL OFFICE EQUIPMENT		0	S-4, LN 81	0	0	0	0	0
25		CABLE AND WIRE FACILITIES		0	S-5, LN 43	0	0	0	0	0
26		UNDISTRIBUTED		0	LN 1, DIR	0	0	0	0	0
27		TOTAL TEL. PLANT ADJUSTMENT		0		0	0	0	0	0
28		TOTAL OTHER TELEPHONE PLANT		86,217		0	19,194	0	10,127	56,896
1220 MATERIALS AND SUPPLIES										
29		CPE		0	DIRECT	0	0	0	0	0
30		OTHER		0	LN 2, DIR	0	0	0	0	0
31		TOTAL MATERIALS AND SUPPLIES		0		0	0	0	0	0
32		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
33	1402	INVESTMENT IN AFFILIATED CO.'S								
34		RTB STOCK		0	LN 1	0	0	0	0	0
35		OTHER		0	DIRECT	0	0	0	0	0
36		TOTAL INV. IN AFFILIATED CO.'S		0		0	0	0	0	0
37	1439	EQUAL ACCESS EQUIPMENT		0	LN 3	0	0	0	0	0
38	1500	OTHER JURISDICT. ASSETS-NET		0	DIRECT	0	0	0	0	0

ACCUMULATED DEPRECIATION AND AMORTIZATION SEPARATIONS

Winnebago Coop Telecom Assn - MN
INTERSTATE
SAC 361337

RUN DATE --- 6/2/2016
STUDY YEAR --- 12/31/15
S - 7 PG. 1

LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
1	2110	TOTAL LAND & SUPPORT ASSETS		100.0000%	S-3, LN 11	0.0000%	22.2624%	0.0000%	11.7457%	65.9919%
2	2230	TOTAL CENTRAL OFFICE EQUIPMENT		100.0000%	S-4, LN 81	0.0000%	20.9899%	0.0000%	20.5120%	58.4981%
3	2310	TOTAL INFO ORIG/TERM EQUIPMENT		100.0000%	S-5, LN 18	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
4	2410	TOTAL CABLE & WIRE FACILITIES		100.0001%	S-5, LN 43	0.0000%	22.9224%	0.0000%	7.1987%	69.8790%
5		GEN.SUPPORT, COE, IOT AND C&WF		100.0000%	S-3, LN 14	0.0000%	22.2624%	0.0000%	11.7457%	65.9920%
6	2681	CAPITAL LEASES		100.0000%	S-3, LN 21	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
7	2682	LEASEHOLD IMPROVEMENTS		100.0000%	S-3, LN 28	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
8	2680	TOTAL TANGIBLE ASSETS		100.0000%	S-3, LN 30	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
9	2690	TOTAL INTANGIBLES		100.0000%	S-3, LN 37	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
10	2005	TOTAL TEL. PLANT ADJUSTMENT		100.0000%	S-6, LN 27	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
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11	3100	ACCUM. DEPREC. - PLT. IN SERV.								
		GENERAL SUPPORT		312,936	LN 1, DIR	0	69,667	0	36,757	206,512
12		COE. OPERATOR SYSTEMS		0	S-4, LN 42	0	0	0	0	0
13		COE. SWITCHING		47,743	S-4, LN 53	0	28,399	0	0	19,344
14		COE. TRANSMISSION		1,455,211	S-4, LN 79	0	287,586	0	308,011	859,614
15		INFORMATION ORIG/TERM EQUIP.		0	LN 3, DIR	0	0	0	0	0
16		CABLE AND WIRE FACILITIES		1,251,657	LN 4, DIR	0	286,910	0	90,103	874,644
17		UNDISTRIBUTED		0	LN 5, DIR	0	0	0	0	0
18		TOTAL ACCUM.DEPR.-PLT.IN SERV.		3,067,547		0	672,562	0	434,871	1,960,114
19		PERCENT DISTRIBUTION		100.0000%		0.0000%	21.9251%	0.0000%	14.1765%	63.8984%
20	3200	ACCUM. DEPRECIATION-FUTURE USE		0	S-6, LN 1	0	0	0	0	0
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ACCUMULATED AMORTIZATION										
21	3400	TANGIBLE								
		CAPITAL LEASES		0	LN 6, DIR	0	0	0	0	0
22		LEASEHOLD IMPROVEMENTS		0	LN 7, DIR	0	0	0	0	0
23		UNDISTRIBUTED		0	LN 8, DIR	0	0	0	0	0
24		TOTAL ACCUM. AMORT.-TANG.ASSETS		0		0	0	0	0	0
25	3500	ACCUM. AMORTIZATION-INTANGIBLES		0	LN 9, DIR	0	0	0	0	0
26	3600	ACCUM. AMORTIZATION-TEL.PLT.ADJ.		0	LN 10, DIR	0	0	0	0	0
27		TOTAL ACCUM. AMORT-INTANGIBLES		0		0	0	0	0	0
28		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
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29	4340	NET NONCURRENT DEF. INCOME TAX								
		- GENERAL SUPPORT		0	LN 1, DIR	0	0	0	0	0
30		- C.O.E. OPERATOR SYSTEMS		0	S-4, LN 42	0	0	0	0	0
31		- C.O.E. SWITCHING		0	S-4, LN 53	0	0	0	0	0
32		- C.O.E. TRANSMISSION		0	S-4, LN 79	0	0	0	0	0
33		- INFORMATION ORIG/TERM EQUIP.		0	LN 3, DIR	0	0	0	0	0
34		- CABLE AND WIRE FACILITIES		0	LN 4, DIR	0	0	0	0	0
35		- UNDISTRIBUTED		0	LN 5, DIR	0	0	0	0	0
36		TOTAL NET DEFERRED INCOME TAX		0		0	0	0	0	0
37		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
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OTHER DEBITS AND CREDITS - NET										
38	1410	OTHER NC ASSETS-BENEFITS (DR)		0	S-3, LN 4	0	0	0	0	0
39	4310	OTHER LT LIABILITIES-BENEFITS (CR)		2,613	S-3, LN 4	0	502	0	500	1,611
40	4040	CUSTOMER DEPOSITS (CR)		0	S-2, LN 10	0	0	0	0	0
41		RESERVED		0	LN 4, DIR	0	0	0	0	0
42	4360	OTHER DEFERRED CREDITS - NET		0	LN 5, DIR	0	0	0	0	0
43		TOTAL OTHER DEBITS AND CREDITS		2,613		0	502	0	500	1,611
44		PERCENT DISTRIBUTION		100.0000%		0.0000%	19.2116%	0.0000%	19.1351%	61.6533%

Winnebago Coop Telecom Assn - MN
INTERSTATE
SAC 361337

SUMMARY OF OPERATING EXPENSE AND TAX

RUN DATE --- 6/2/2016
STUDY YEAR --- 12/31/15
S - 8 PG. 1

LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
OPERATING EXP AND TAX SUMMARY										
1	6110	NETWORK SUPPORT EXPENSE		0	S-9, LN 7	0	0	0	0	0
2	6120	GENERAL SUPPORT EXPENSE		9,073	S-9, LN 8	0	2,020	0	1,066	5,987
3	6210	TOTAL CENTRAL OFFICE EXPENSE		67,034	S-9, LN 15	0	14,070	0	13,750	39,214
4	6310	TOTAL INFOR. ORIG/TERM EXPENSE		0	S-9, LN 21	0	0	0	0	0
5	6410	TOTAL CABLE & WIRE FACIL. EXP.		30,754	S-9, LN 25	0	7,050	0	2,214	21,490
6	6510	OTHER PROPERTY, PLT. & EQ. EXP.		0	S-10, LN 11	0	0	0	0	0
7	6530	NETWORK OPERATIONS EXPENSE		8,185	S-10, LN 13	0	1,822	0	961	5,402
8	6540	ACCESS CHARGE EXPENSE		11,060	S-10, LN 14	0	11,060	0	0	0
9	6610	MARKETING EXPENSE		23,148	S-11, LN 13	0	6,040	0	1,406	15,702
10	6620	CUSTOMER SERVICES EXPENSE		56,709	S-11, LN 43	0	6,725	0	17,208	32,776
11	6710	EXECUTIVE AND PLANNING EXPENSE		9,546	S-12, LN9+10	0	1,834	0	1,826	5,886
12	6720	GENERAL & ADMINISTRATIVE EXP.		19,910	S-12, LN12+13	0	7,131	0	3,025	9,754
13	7540	INTEREST ON CUSTOMER DEPOSITS		0	S-12, LN 36	0	0	0	0	0
14	5240	RENT REVENUE		0	S-12, LN 35	0	0	0	0	0
15		SUBTOTAL OPERATING EXPENSES		235,419		0	57,752	0	41,456	136,211
16		PERCENT DISTRIBUTION		100.0000%		0.0000%	24.5314%	0.0000%	17.6097%	57.8589%
17	6560	DEPRECIATION & AMORTIZATION		272,570	S-10, LN24+31	0	61,203	0	25,503	185,864
18	7241	OPERATING TAXES-OTHER		2,248	S-12, LN 32	0	416	0	219	1,613
19	7220	OPERATING FIT- ENVIRONMENTAL		0	S-12, LN 30	0	0	0	0	0
20		EQUAL ACCESS EXPENSE		0	S-12, LN 16	0	0	0	0	0
21		SUBTOTAL OPERATING EXP. & TAX		510,237		0	119,371	0	67,178	323,688
22		PERCENT DISTRIBUTION		100.0000%		0.0000%	23.3951%	0.0000%	13.1661%	63.4387%
23	7370	NON OPERATING EXPENSE								
24	7371	ABANDONED CONSTRUCTION		0	S-2, LN 10	0	0	0	0	0
25	7372	CONTRIBUTIONS		0	S-12, LN 15	0	0	0	0	0
26	7374	OTHER		0	DIRECT	0	0	0	0	0
27		SUBTOTAL NON-OPERATING EXP.		0		0	0	0	0	0
27		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
28	7340	ALLOW. FOR FUNDS USED/CONST. - CR		19,438	S-12, LN 3	0	4,327	0	2,283	12,828
GROSS RECEIPTS TAX CALCULATION FOR CASH WORKING CAPITAL:										
29		NET TELEPHONE PLANT		1,883,115	S-2, LN 25	0	429,573	0	146,617	1,306,925
30		MATERIALS & SUPPLIES		0	S-2, LN 27	0	0	0	0	0
31		INVEST. IN NONAFFILIATED CO.'S		0	S-2, LN 28	0	0	0	0	0
32		EQUAL ACCESS INVESTMENT		0	S-2, LN 29	0	0	0	0	0
33		OTHER JURISDICTIONAL ASSETS		0	S-2, LN 30	0	0	0	0	0
34		OTHER DEBITS AND CREDITS- NET		2,613	S-2, LN 31	0	502	0	500	1,611
35		TOTAL		1,880,502		0	429,071	0	146,117	1,305,314
36		RATE OF RETURN				11.2500%	11.2500%	11.2500%	11.2500%	11.2500%
37		RETURN ON INVESTMENT		211,556		0	48,270	0	16,438	146,848
38		OPERATING EXPENSES & TAXES		510,237	S-8, LN 21	0	119,371	0	67,178	323,688
39		NON-OPERATING EXPENSES & TAXES		0	S-8, LN 26	0	0	0	0	0
40		NET FEDERAL INCOME TAX		0	S-9, LN 42	0	0	0	0	0
41		NET STATE INCOME TAX		0	S-9, LN 45	0	0	0	0	0
42		ALLOW. FOR FUNDS USED/CONST.		19,438	S-8, LN 28	0	4,327	0	2,283	12,828
43		GROSS RECEIPTS TAX BASE		702,355		0	163,314	0	81,333	457,708
44		GROSS RECEIPTS TAX RATE				0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
45		GROSS REC. TAX FOR CASH WK. CAPITAL		0		0	0	0	0	0

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PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

RUN DATE --- 6/2/2016
STUDY YEAR --- 12/31/15
S - 9 PG. 1

LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
ALLOCATION FACTORS										
1	2110	TOTAL LAND & SUPPORT ASSETS		100.0000%	S-3, LN 11	0.0000%	22.2624%	0.0000%	11.7457%	65.9919%
2	2210	TOTAL CENTRAL OFFICE EQUIPMENT		100.0000%	S-4, LN 81	0.0000%	20.9899%	0.0000%	20.5120%	58.4981%
3	2310	COIN PUBLIC TELEPHONE EQ.		100.0000%	S-5, LN 11	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
4	2310	COINLESS PUBLIC TEL. EQ.		100.0000%	S-5, LN 12	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
5	2310	OTHER ORIG/TERM EQUIPMENT		100.0000%	S-5, LN 13	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
6	2410	TOTAL CABLE & WIRE FACILITIES		100.0001%	S-5, LN 43	0.0000%	22.9224%	0.0000%	7.1987%	69.8790%
7	6110	NETWORK SUPPORT EXPENSE		0	LN 1, DIR	0	0	0	0	0
6	6120	GENERAL SUPPORT EXPENSE		9,073	LN 1, DIR	0	2,020	0	1,066	5,987
9		TOTAL GENERAL SUPPORT EXP.		9,073		0	2,020	0	1,066	5,987
10		PERCENT DISTRIBUTION		100.0000%		0.0000%	22.2639%	0.0000%	11.7492%	65.9870%
11	6210	CENTRAL OFFICE SWITCHING EXP.		19,377	LN 2, DIR	0	4,067	0	3,975	11,335
12	6220	OPERATOR SYSTEMS EXPENSE		0	LN 2, DIR	0	0	0	0	0
13	6230	COE TRANSMISSION EXPENSE		47,657	LN 2, DIR	0	10,003	0	9,775	27,879
14	6200	UNDISTRIBUTED		0	LN 2, DIR	0	0	0	0	0
15		TOTAL CENTRAL OFFICE EXPENSE		67,034		0	14,070	0	13,750	39,214
16		PERCENT DISTRIBUTION		100.0000%		0.0000%	20.9894%	0.0000%	20.5120%	58.4987%
17	6310	COIN PUBLIC TELEPHONE IOT EXPENSE		0	LN 3	0	0	0	0	0
18		COINLESS PUBLIC TELEPHONE IOT EXP.		0	LN 4	0	0	0	0	0
19		OTHER IOT EXPENSE		0	LN 5, DIR	0	0	0	0	0
20		CPE		0	DIRECT	0	0	0	0	0
21		TOTAL INFOR ORIG/TERM EXPENSE		0		0	0	0	0	0
22		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
23	6410	TOTAL CABLE & WIRE FACIL. EXP.		30,754	LN 6	0	7,050	0	2,214	21,490
24		DIRECT ASSIGNMENT		0	DIRECT	0	0	0	0	0
25		TOTAL CABLE & WIRE FACIL. EXP.		30,754		0	7,050	0	2,214	21,490
26		PERCENT DISTRIBUTION		100.0000%		0.0000%	22.9239%	0.0000%	7.1991%	69.8771%
27		TOTAL PLANT SPECIFIC EXPENSES		106,861		0	23,140	0	17,030	66,691
FEDERAL & STATE INCOME TAX CALCULATIONS FOR GROSS RECEIPTS TAX & CASH WORKING CAPITAL:										
28		NET TELEPHONE PLANT (EXCL. CWC)		1,880,502	S-8, LN 35	0	429,071	0	146,117	1,305,314
29		RATE OF RETURN				11.2500%	11.2500%	11.2500%	11.2500%	11.2500%
30		RETURN ON INVESTMENT		211,556	LN 28X29	0	48,270	0	16,438	146,848
31		LESS: OPER. FIXED CHARGES		14,630	S-12, LN 18	0	3,337	0	1,139	10,154
32		LESS: OPER. ITC AMORTIZATION		0	S-12, LN 28	0	0	0	0	0
33		LESS: OPER. EXCESS DEP. TAXES		0	S-12, LN 33	0	0	0	0	0
34		FIT BASE BEFORE PATRONAGE EXCL.		196,926		0	44,933	0	15,299	136,694
35		% OF PATRONAGE MARGIN EXCL.		100.0000%	PG. 1, LN 43	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
36		OTHER INCOME ADJ.: SCHEDULE M-1		196,926	LN 34X35	0	44,933	0	15,299	136,694
37		NET FIT BASE (@ EC'S EFFECTIVE RATE)		0	LN 34-LN 36	0	0	0	0	0
38		FIT RATE (EFFECTIVE GROSSED UP)		0.0000%	S-10, LN 44	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
39		FIT BEFORE TAX CREDITS		0	LN 37X38	0	0	0	0	0
40		LESS: OPER. ITC AMORTIZATION		0	S-12, LN 28	0	0	0	0	0
41		LESS: OPER. EXCESS DEF. TAXES		0	S-12, LN 33	0	0	0	0	0
42		NET FIT FOR GROSS RECEIPTS & CWC CALC.		0	LN 39-40-41	0	0	0	0	0
43		STATE INCOME TAX BASE		0	LN 37+LN 39	0	0	0	0	0
44		SIT RATE (EFFECTIVE GROSSED UP)		0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
45		NET SIT FOR GROSS RECEIPTS & CWC CALC.		0	LN 43 X 44	0	0	0	0	0

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PLANT NON-SPECIFIC OPERATIONS EXPENSE SEPARATIONS

RUN DATE --- 6/2/2016
STUDY YEAR --- 12/31/15
S - 10 PG. 1

LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
1	2001	TOTAL PLANT IN SERVICE		100.0001%	S-2, LN 10	0.0000%	22.2624%	0.0000%	11.7457%	65.9920%
2	2681	CAPITAL LEASES		100.0000%	S-7, LN 6	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
3	2682	LEASEHOLD IMPROVEMENTS		100.0000%	S-7, LN 7	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
4	2681	TANGIBLE ASSETS		100.0000%	S-3, LN 30	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
5	2690	INTANGIBLE ASSETS		100.0000%	S-3, LN 37	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
6	2005	TOTAL TEL. PLANT ADJUSTMENT		100.0000%	S-7, LN 10	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
7		COE, IOT AND C & WF		100.0001%	S-3, LN 7	0.0000%	22.2624%	0.0000%	11.7457%	65.9920%
8	6510	UNDISTRIBUTED		0	LN 1, DIR	0	0	0	0	0
9	6511	PLANT HELD FOR FUTURE USE EXP.		0	LN 1, DIR	0	0	0	0	0
10	6512	MTLS. & SUPPLIES . EXP.		0	LN 1, DIR	0	0	0	0	0
11		TOTAL OTHER PROP., PLANT & EQUIP. EXP.		0		0	0	0	0	0
12		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
13	6530	NETWORK OPERATIONS EXPENSE		8,185	LN 7, DIR	0	1,822	0	961	5,402
14	6540	ACCESS CHARGE EXPENSE		11,060	DIRECT	0	11,060	0	0	0
15	6560	GENERAL SUPPORT		14,635	S-3, LN 11	0	3,258	0	1,719	9,658
16	6560	C.O.E. OPERATOR SYSTEMS		0	S-4, LN 42	0	0	0	0	0
17	6560	C.O.E. SWITCHING		0	S-4, LN 53	0	0	0	0	0
18	6560	C.O.E. TRANSMISSION		37,341	S-4, LN 79	0	7,380	0	7,904	22,057
19	6560	INFORMATION ORIG/TERM EQUIP.		0	S-5, LN 18	0	0	0	0	0
20	6560	CABLE AND WIRE FACILITIES		220,594	S-5, LN 43	0	50,565	0	15,880	154,149
21	6560	UNDISTRIBUTED		0	S-3, LN 14	0	0	0	0	0
22		TOTAL DEPR. EXP. - PLT. IN SERV.		272,570		0	61,203	0	25,503	185,864
23	6562	PLANT HELD FOR FUTURE USE		0	LN 1, DIR	0	0	0	0	0
24		TOTAL DEPRECIATION EXPENSE		272,570		0	61,203	0	25,503	185,864
25		PERCENT DISTRIBUTION		100.0000%		0.0000%	22.4541%	0.0000%	9.3565%	68.1895%
26		AMORTIZATION EXPENSE								
27	--CAPITAL LEASE			0	LN 2, DIR	0	0	0	0	0
28	--LEASEHOLD IMPROVEMENTS			0	LN 3, DIR	0	0	0	0	0
29	--UNDISTRIBUTED			0	LN 4, DIR	0	0	0	0	0
30	INTANGIBLE ASSETS			0	LN 5, DIR	0	0	0	0	0
31	OTHER-TEL PLANT ADJ			0	LN 6, DIR	0	0	0	0	0
32		TOTAL AMORTIZATION EXPENSE		0		0	0	0	0	0
		PERCENT DISTRIBUTION		100.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
		TOTAL PLANT NON-SPECIFIC EXPENSES		291,815		0	74,085	0	26,464	191,266
EFFECTIVE FIT RATE CALCULATIONS FOR GROSS RECEIPTS TAX & CASH WORKING CAPITAL:										
33		FIT BASE (FOR GR TAX & CWC)		0	S-9, LN 37	(EQUALS ZERO IF AL-1, LN40 INDICATES ZERO FIT %)				
34		FIT ON \$0- \$50,000 @15%		0						
36		FIT ON \$50,000 -\$75,000 @25%		0						
36		FIT ON \$75,000 -\$100,000 @34%		0						
37		FIT ON \$100,000 -\$335,000 @39%		0						
38		FIT ON \$335,000 -\$10,000,000 @34%		0						
39		FIT ON \$10,000,000 -\$15,000,000 @35%		0						
40		FIT ON \$15,000,000- \$18,333,333 @38%		0						
41		FIT ON OVER \$18,333,333 @35%		0						
42		TOTAL FIT BEFORE TAX CREDITS		0						
43		EFFECTIVE FIT RATE		0.0000%						
44		EFFECTIVE FIT RATE (GROSSED UP)		0.0000%						

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CUSTOMER OPERATIONS EXPENSE SEPARATIONS

RUN DATE --- 6/2/2016
STUDY YEAR --- 12/31/15
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LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
1		OPER. SERVICES EXCLUD. DA		100.0000%	AL-1, LN 4	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
2		DIRECTORY ASSISTANCE BOARDS		100.0000%	AL-1, LN 9	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
3		SUBS. LINE USAGE FACTOR (SLU)		100.0000%	AL-1, LN 19	0.0000%	19.8275%	0.0000%	0.0000%	80.1725%
4		BILLED REVENUE-INCL. E.U. CHG.		100.0000%	AL-1, LN 29	0.0000%	26.0914%	0.0000%	6.0745%	67.8341%
5										
6										
7										
8										
9										
10										
11		EQUIVALENT USERS (TOLL, LOCAL)		100.0000%	AL-1, LN 28	0.0000%	28.3333%	0.0000%	0.0000%	71.6667%
12		CARRIER ACCESS BILLING FACTOR		100.0000%	AL-1, LN 36	0.0000%	50.0000%	0.0000%	0.0000%	50.0000%
13	6610	CUSTOMER OPERATIONS EXPENSE MARKETING EXPENSE		23,148	LN 4, DIR	0	6,040	0	1,406	15,702
14	6621	TELEPHONE OPERATOR SERVICES CALL COMPLETION		0	LN 1	0	0	0	0	0
15	6622	NUMBER SERVICES (DA)		0	LN 2	0	0	0	0	0
16	6622	PUBLISHED DIRECTORY LISTING								
17	6622	CLASSIFIED		459	DIRECT	0	0	0	0	459
18	6622	TWX		0	DIRECT	0	0	0	0	0
19	6622	ALPHA		4,512	LN 3	0	895	0	0	3,617
20	6622	FOREIGN		0	DIRECT	0	0	0	0	0
21	6622	SUBTOTAL DIRECT. LISTINGS		4,971		0	895	0	0	4,076
22	6623	CUSTOMER SERVICES								
23	6623	LOCAL BUSINESS OFFICE EXPENSE								
24	6623	-END USER SVC ORDER PROC								
25	6623	---PRESUBSCRIPTION	1.1	0	DIRECT	0	0	0	0	0
26	6623	---OTHER	1.1	27,981	DIRECT	0	0	0	13,685	14,295
27	6623	-END USER PAYMENT & COLLECT.	1.2	11,121	DIRECT	0	2,571	0	636	7,914
28	6623	-END USER BILLING INQUIRY	1.3	8,596	DIRECT	0	1,466	0	2,462	4,667
29	6623	-IX CARRIER SVC ORDER PROC.	1.4	0	DIRECT	0	0	0	0	0
30	6623	-IX CARRIER PAYMENT & COLLECT.	1.5	383	DIRECT	0	113	0	71	198
31	6623	-IX CARRIER BILLING INQUIRY	1.6	0	DIRECT	0	0	0	0	0
32	6623	-COIN COLLECTION AND ADMIN.	1.7	0	DIRECT	0	0	0	0	0
33	6623	SUBTOTAL LOCAL BUSINESS OFFICE EXP		48,080		0	4,151	0	16,854	27,075
34	6623	REVENUE ACCOUNTING EXPENSE								
35	6623	-MESSAGE PROCESSING								
36	6623	---TOLL TICKET PROCESSING	2.1	153	AL-1, LN 59	0	51	0	0	102
37	6623	---LOCAL MESSAGE PROCESSING	2.1	0	DIRECT	0	0	0	0	0
38	6623	-OTHER BILLING & COLLECTING	2.2	995	LN 11, DIR	0	332	0	0	663
39	6623	-CARRIER ACCESS BILLING (CABS)	2.3	539	LN 12, DIR	0	270	0	0	269
40	6623	TOTAL CATEGORIES 1 AND 2		49,766		0	4,803	0	16,854	28,109
41	6623	PERCENT DISTRIBUTION		100.0000%		0.0000%	9.6510%	0.0000%	33.8673%	56.4818%
42	6623	ALL OTHER CUSTOMER SERVICE	3.0	1,971	LN 41	0	1,027	0	354	591
43	6620	TOTAL SERVICES EXPENSE		56,709	LN 14: LN 42	0	6,725	0	17,208	32,776
44	6620	PERCENT DISTRIBUTION		100.0000%		0.0000%	11.8581%	0.0000%	30.3454%	57.7965%
45		TOTAL CUSTOMER OPS. EXPENSE		79,857	LN 13 + LN 43	0	12,765	0	18,614	48,478
46		PERCENT DISTRIBUTION		100.0000%		0.0000%	15.9843%	0.0000%	23.3099%	60.7058%

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OTHER OPERATING EXPENSE AND TAX SEPARATIONS

RUN DATE --- 6/2/2016
STUDY YEAR --- 12/31/15
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LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
SEPARATIONS FACTORS										
1		BIG THREE EXPENSES		100.0001%	S-3, LN 4	0.0000%	19.2147%	0.0000%	19.1248%	61.6606%
2	2001	TOTAL PLANT IN SERVICE		100.0001%	S-2, LN 10	0.0000%	22.2624%	0.0000%	11.7457%	65.9920%
3	2003	TEL PLANT UNDER CONSTRUCTION		99.9999%	S-6, LN 15	0.0000%	22.2624%	0.0000%	11.7459%	65.9916%
4	2681	CAPITAL LEASES		100.0000%	S-3, LN 21	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
5		EQUAL ACCESS MINUTES OF USE		100.0000%	AL-1, LN 27	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
6		NET TELEPHONE PLANT-OPER.		100.0000%	S-2, LN 26	0.0000%	22.8118%	0.0000%	7.7859%	69.4023%
7		GROSS TEL. PLANT-EXCL. TANG., INTANG.		100.0001%	S-2, LN 9	0.0000%	22.2624%	0.0000%	11.7457%	65.9920%
<LESS> 7,8										
CORPORATE OPERATIONS EXPENSE										
8	6710	EXECUTIVE AND PLANNING EXPENSE								
9		EAS		0	DIRECT	0	0	0	0	0
10		OTHER		9,546	LN 1, DIR	0	1,834	0	1,826	5,886
11	6720	GENERAL & ADMINISTRATIVE EXP.								
12		EAS		0	DIRECT	0	0	0	0	0
13		OTHER		19,910	LN 1, DIR	0	7,131	0	3,025	9,754
14		TOTAL CORPORATE OPERATIONS EXP.		29,456		0	8,965	0	4,851	15,640
15		PERCENT DISTRIBUTION		100.0000%		0.0000%	30.4352%	0.0000%	16.4686%	53.0961%
16	6730	EQUAL ACCESS EXPENSE		0	LN 5	0	0	0	0	0
7500 INTEREST EXPENSE										
17		CAPITAL LEASES		0	LN 4	0	0	0	0	0
18		OTHER FIXED CHARGES-OPERATING		14,630	LN 6	0	3,337	0	1,139	10,154
19		OTHER FIXED CHARGES-CASH WK.CAP.		0	LN 6	0	0	0	0	0
20		TOTAL INTEREST EXPENSE		14,630		0	3,337	0	1,139	10,154
BASIS FOR INCOME TAX ALLOC.										
21		RETURN ON NET INVESTMENT		212,723	S-13, LN 3	0	48,555	0	16,636	147,532
22		LESS: OPER. FIXED CHARGES		14,630	S-13, LN 4	0	3,337	0	1,139	10,154
23		LESS: PATRONAGE DIVIDENDS		198,093	S-13, LN 9	0	45,218	0	15,497	137,378
24		LESS: OTHER AO/. - NECA 35% TAX RATE		0	S-13, LN 14	0	0	0	0	0
25		LESS: OPER. ITC AMORTIZATION		0	S-13, LN 5	0	0	0	0	0
26		LESS: OPER. EXCESS DEFERRED TAXES		0	S-13, LN 6	0	0	0	0	0
27		NET FIT BASE (@ NECA'S 35% RATE)		0		0	0	0	0	0
OPERATING TAXES										
28	7210	OPERATING ITC AMORTIZATION-CR		0	LN7, DIR	0	0	0	0	0
29		7210 OPERATING ITC EXPENSE		0	LN2, DIR	0	0	0	0	0
30		7220 OPERATING FIT- ENVIRONMENTAL		0	LN2, DIR	0	0	0	0	0
31		7230 OPER. STATE & LOCAL INCOME TAX		0	LN 27	0	0	0	0	0
32		7241 OPERATING TAXES - OTHER		2,248	LN2, DIR	0	416	0	219	1,613
33		7250 PROVISION FOR EXCESS DEF. TAX - CR		0	LN2, DIR	0	0	0	0	0
34		TOTAL OPERATING TAXES		2,248		0	416	0	219	1,613
35	5240	RENT REVENUE		0	S-3, LN 11	0	0	0	0	0
36	7540	INTEREST ON CUSTOMER DEPOSITS		0	LN 6	0	0	0	0	0

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EFFECTIVE FIT RATE & INCOME ADJUSTMENT FOR FIT

RUN DATE --- 6/2/2016
STUDY YEAR --- 12/31/15
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LN	A/C NO	DESCRIPTION	CAT.	TOTAL	ALLOC. BASIS	INTERSTATE INTRALATA MTS	INTERSTATE INTERLATA MTS	INTERSTATE INTRALATA SP. ACCESS	INTERSTATE INTERLATA SP. ACCESS	OTHER
1		AVERAGE NET INVESTMENT		1,890,870	S-1, LN 1	0	431,599	0	147,877	1,311,395
2		AUTHORIZED RATE OF RETURN		11.25%	NOTE 1	11.25%	11.25%	11.25%	11.25%	11.25%
3		RETURN ON NET INVESTMENT		212,723	LN 1x LN 2	0	48,555	0	16,636	147,532
4		LESS: OPER. FIXED CHARGES		14,630	S-12, LN 18	0	3,337	0	1,139	10,154
5		LESS: OPER. ITC AMORTIZATION		0	S-12, LN 28	0	0	0	0	0
6		LESS: OPER. EXCESS DEFERRED TAXES		0	S-12, LN 33	0	0	0	0	0
7		FIT BASE BEFORE PATRONAGE EXCLUSION		198,093		0	45,218	0	15,497	137,378
8		PATRONAGE MARGIN % EXCLUDED		100.0000%	PG. 1, LN 43	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
9		PATRONAGE DEDUCTION AMOUNT		198,093	LN 7 x LN 8	0	45,218	0	15,497	137,378
10		NET FIT BASE (@ EC'S EFFECTIVE RATE)		0	LN 7- LN 9	0	0	0	0	0
TAX RATE ADJUSTMENTS										
11		NET FIT BASED ON NECA SYSTEM 35% TAX RATE: (LN 10 X AL-1, LN40)		0		0	0	0	0	0
12		NET FIT BASED ON EC's EFFECTIVE TAX RATE: (LN 10x (LN 27 / (1-LN 27)))		0		0	0	0	0	0
13		DIFFERENCE BETWEEN TWO TAX AMOUNTS: (LN 11 - LN 12)		0		0	0	0	0	0
14		OTHER INCOME ADJUSTMENT: EFFECTIVE TAX RATE: (LN13 / AL-1, LN40)		0		0	0	0	0	0
EFFECTIVE TAX RATE CALCULATION										
15		NET FEDERAL INCOME TAX BASE		0	S-13, LN 10	0	0	0	0	0
16		FEDERAL INCOME TAX BEFORE TAX CREDITS		0	NOTE 2	0	0	0	0	0
17		TAXABLE INCOME		0	LN 15 + LN 16	0	0	0	0	0
18		FIT ON \$0 - \$50,000 @15%		0		0	0	0	0	0
19		FIT ON \$50,000 - \$75,000 @25%		0		0	0	0	0	0
20		FIT ON \$75,000 - \$100,000 @34%		0		0	0	0	0	0
21		FIT ON \$100,000-\$335,000 @39%		0		0	0	0	0	0
22		FIT ON \$335,000 - \$10,000,000 @34%		0		0	0	0	0	0
23		FIT ON \$10,000,000 - \$15,000,000 @35%		0		0	0	0	0	0
24		FIT ON \$15,000,000 - \$18,333,333 @38%		0		0	0	0	0	0
25		FIT ON OVER \$18,333,333 @35%		0		0	0	0	0	0
26		TOTAL FIT BEFORE TAX CREDITS		0	(LN18:LN25)	0	0	0	0	0
27		EFFECTIVE FIT RATE (NOTE 1)		0.0000%	LN 26/ LN 17	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

NOTE 1: FOR CALCULATING EFFECTIVE FIT RATES, USE CURRENT INTERSTATE AUTHORIZED RATE OF RETURN (11.25%)

NOTE 2: BEFORE COMPUTING LINE 27, REPEAT STEPS 16 THROUGH 26 UNTIL LINE 16 EQUALS LINE 26. LN16~ (LN15 (LN27/(1-LN27)))

PART 69 ACCESS FORMS INPUT

Winnebago Coop Telecom Assn - MN
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ALLOCATION FACTORS DATA INPUT SUMMARY

RUN DATE --- 6/2/2016
STUDY YEAR --- 12/31/15
PG. 1

LN	DESCRIPTION	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL			BILLING & COLLECTION			INTER- EXCHANGE
								VOICE-DATA	DATA-OTHER	DATA-LOOP	RECORDING	MESSAGE	PRIV. LN.	
	ALLOCATION FACTOR DATA INPUT													
1	TOTAL MTS LOOPS / EXCLUDING CO. OFF. TEST-(DON'T ENTER OTHER)	585	585											
2	ACCESS/INTEREX.-RELATIVE MOU	100					100							0
3	INTEREXCHANGE COE CIRCUIT TERMINATIONS	1					1			0				0
4	LD1 EU. CHARGE ACCESS REV.	0	0											
5	LOCAL SWITCHING SUPPORT	14,261			14,261									
6	LINE PORT SHIFT FACTOR	30%			30%									
7	TIC REVENUES	19,092					19,092							
8	DSL IN NECA TARIFF? (Yes=1; No=0)							0	0	0				
9	AVG EXCHANGE WB DSL LINE COUNTS	505						463		42				
10	AVG IX WB DSL LINE COUNTS	505						463	42					

NOTE 1: IF INVESTMENTS SHOULD BE SPLIT BETWEEN COMMON TRANSPORT & INTEREXCHANGE, THEN ENTER THE APPROPRIATE ACCESS MINUTES OF USE; OTHERWISE LEAVE THE INPUT SHOWN AS IS.

NOTE 2: IF INVESTMENTS SHOULD BE SPLIT BETWEEN COMMON TRANSPORT AND DEDICATED TRANSPORT, ENTER THE APPROPRIATE CIRCUIT TERMINATIONS; OTHERWISE LEAVE THE INPUT SHOWN AS IS.

NOTE 3: ENTER EU ACCESS REVENUES ONLY IF YOU HAVE NOT PREVIOUSLY DIRECTLY ASSIGNED EU PAYMENT & COLLECTION AND EU BILLING INQUIRY COSTS TO THE COMMON LINE ELEMENT ON PAGE 6 OF PART 36.

ALLOCATION FACTORS SUMMARY

LN	DESCRIPTION	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL			BILLING & COLLECTION			INTER- EXCHANGE
								VOICE-DATA	DATA-OTHER	DATA-LOOP	RECORDING	MESSAGE	PRIV. LN.	
<u>ALLOCATION FACTORS</u>														
1	TOTAL MTS LOOPS / EXCLUDING COMPANY OFFICIAL	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2	ACCESS/INTEREX.-RELATIVE MOU	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	INTEREXCHANGE COE CIRCUIT TERMINATIONS	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	LD1 EU. CHARGE ACCESS REV.	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	LOCAL SWITCHING SUPPORT	14,261	0	14,261	0	0	0	0	0	0	0	0	0	0
6	LINE PORT SHIFT FACTOR	30.0000%	0.0000%	30.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	TIC REVENUES	19,092	0	0	0	0	19,092	0	0	0	0	0	0	0
8	DSL IN NECA TARIFF (Y=1; N=0)							0	0	0				
9	AVERAGE EXCHANGE WIDEBAND DSL LINE COUNTS	100.0000%						91.6832%	0.0000%	8.3168%				
10	AVERAGE IX WIDEBAND DSL LINE COUNTS	100.0000%						91.6832%	8.3168%	0.0000%				

PART 69 SUMMARY OF REVENUE REQUIREMENT BY ACCESS ELEMENT

LN	DESCRIPTION	ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL VOICE-DATA	DATA-OTHER	DATA-LOOP	BILLING & COLLECTION RECORDING	MESSAGE	PRIV. LN.	INTER- EXCHANGE
1	NET INVESTMENT	A-2, LN 31	579,477	422,462	776	0	13,397	8,486	15,344	18	118,994	0	0	0	0
2	RATE OF RETURN			11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%
3	RETURN ON INVESTMENT	LN 1 * LN 2	65,191	47,527	87	0	1,507	955	1,726	2	13,387	0	0	0	0
4	AFUDC	A-8, LN 31	6,610	3,908	122	0	165	297	1,179	0	939	0	0	0	0
5	NET RETURN ON INVESTMENT	LN 3 - LN 4	58,581	43,619	-35	0	1,342	658	547	2	12,448	0	0	0	0
6	OPERATING FIXED CHARGES	A-12, LN 17	4,475	2,646	83	0	111	201	798	0	636	0	0	0	0
7	PATRONAGE DIVIDENDS	A-12, LN 18	60,716	44,881	4	0	1,396	754	928	2	12,751	0	0	0	0
8	NECA TAX RATE ADJUSTMENT	A-12, LN 19	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL INCOME ADJUSTMENT	LN 6+7+8	65,191	47,527	87	0	1,507	955	1,726	2	13,387	0	0	0	0
10	OPERATING ITC AMORT.	A-12, LN 20	0	0	0	0	0	0	0	0	0	0	0	0	0
11	OPER. EXCESS DEF. TAX	A-12, LN 21	0	0	0	0	0	0	0	0	0	0	0	0	0
12	TOTAL TAX CREDITS	LN 10+11	0	0	0	0	0	0	0	0	0	0	0	0	0
13	TAXABLE BASE - FIT	LN 3-9-12	0	0	0	0	0	0	0	0	0	0	0	0	0
14	FIT @ 35% NECA RATE		0	0	0	0	0	0	0	0	0	0	0	0	0
15	NET FIT ALLOWANCE	LN 14 - LN 12	0	0	0	0	0	0	0	0	0	0	0	0	0
16	TAXABLE BASE - SIT	LN 13 + LN 14	0	0	0	0	0	0	0	0	0	0	0	0	0
17	NET SIT ALLOWANCE		0	0	0	0	0	0	0	0	0	0	0	0	0
18	OPERATING EXPENSES	A-8, LN 20	186,547	102,797	9,753	1,104	3,417	5,518	21,043	6	21,330	0	887	20,691	0
19	NON-OPERATING EXP.	A-8, LN 25	0	0	0	0	0	0	0	0	0	0	0	0	0
20	BASIS/GROSS RECEIPTS TAX	LNS.(5+15+ 17+18+19)	245,128	146,416	9,718	1,104	4,759	6,176	21,590	8	33,778	0	887	20,691	0
21	GROSS RECEIPTS TAX	LN 20	0	0	0	0	0	0	0	0	0	0	0	0	0
22	REVENUE REQUIREMENT	LN 20 + LN 21	245,128	146,416	9,718	1,104	4,759	6,176	21,590	8	33,778	0	887	20,691	0
MAG ADJ - LINE PORT & TIC															
23	ACCESS RRQ	LN 22	223,549	146,416	9,718	1,104	4,759	6,176	21,590	8	33,778				
24	LINE PORT SHIFT	FROZEN	0	8,723	-8,723	0	0	0	0	0	0				
25	REALLOCATION OF TIC REV	FROZEN	0	3,089	530	30	68	-5,419	664	0	1,038				
26	RRQ AFTER MAG SHIFT	LN 23: LN25	223,549	158,228	1,525	1,134	4,827	757	22,254	8	34,816				

SUMMARY OF TELEPHONE PLANT AND RESERVES

LN	DESCRIPTION	ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL VOICE-DATA	DATA-OTHER	DATA-LOOP	BILLING & COLLECTION RECORDING	MESSAGE	PRIV. LN.	INTER-EXCHANGE
1	NET INVESTMENT SUMMARY	A-3, LN 9+10	115,828	68,480	2,138	0	2,883	5,205	20,661	7	16,454	0	0	0	0
2	GENERAL SUPPORT FACILITIES	A-4, 20+24	28,399	0	28,399	0	0	0	0	0	0	0	0	0	0
3	CENTRAL OFFICE SWITCHING	A-4, LN 16	0	0	0	0	0	0	0	0	0	0	0	0	0
4	OPERATOR SYSTEMS	A-4, LN 38	612,831	235,201	0	0	17,855	60,707	274,186	74	24,808	0	0	0	0
5	CENTRAL OFFICE TRANS.	A-5, LN 11	0	0	0	0	0	0	0	0	0	0	0	0	0
6	INFO ORIG./TERM.	A-5, LN 22	897,243	674,376	0	0	20,436	8,434	242	22	193,733	0	0	0	0
7	CABLE & WIRE FACILITIES	A-3, LN 17	0	0	0	0	0	0	0	0	0	0	0	0	0
8	TANGIBLE ASSETS	A-3, LN 18	0	0	0	0	0	0	0	0	0	0	0	0	0
9	INTANGIBLE ASSETS		1,654,301	978,057	30,537	0	41,174	74,346	295,089	103	234,995	0	0	0	0
10	TOTAL PLANT IN SERVICE		100.0000%	59.1221%	1.8459%	0.0000%	2.4889%	4.4941%	17.8377%	0.0062%	14.2051%	0.0000%	0.0000%	0.0000%	0.0000%
11	PERCENT DISTRIBUTION														
11	PROP. HELD FOR FUTURE USE	A-6, LN 6	0	0	0	0	0	0	0	0	0	0	0	0	0
12	TPUC - SHORT TERM	A-6, LN 13	29,321	17,335	541	0	730	1,318	5,230	2	4,165	0	0	0	0
13	TPUC - LONG TERM	A-6, LN 20	0	0	0	0	0	0	0	0	0	0	0	0	0
14	TELEPHONE PLANT ADJUSTMENT	A-6, LN 27	0	0	0	0	0	0	0	0	0	0	0	0	0
15	TOTAL PROP, PLANT, & EQUIP		1,683,622	995,392	31,078	0	41,904	75,664	300,319	105	239,160	0	0	0	0
16	PERCENT DISTRIBUTION		100.0000%	59.1221%	1.8459%	0.0000%	2.4889%	4.4941%	17.8377%	0.0062%	14.2051%	0.0000%	0.0000%	0.0000%	0.0000%
17	DEPR.-PLANT IN SERVICE	A-7, LN 7	1,107,432	574,873	30,363	0	28,589	67,326	285,561	87	120,633	0	0	0	0
18	DEPR.-FUTURE USE	A-7, LN 8	0	0	0	0	0	0	0	0	0	0	0	0	0
19	AMORT.- TANGIBLE ASSETS	A-7, LN 15	0	0	0	0	0	0	0	0	0	0	0	0	0
20	AMORT. - INTANGIBLE ASSETS	A-7, LN 16	0	0	0	0	0	0	0	0	0	0	0	0	0
21	AMORT. -TELEPHONE, PLT. ADJ.	A-7, LN 17	0	0	0	0	0	0	0	0	0	0	0	0	0
22	NONCUR. DEFERRED INC.TAX	A-7, LN 26	0	0	0	0	0	0	0	0	0	0	0	0	0
23	TOTAL TELEPHONE PLANT		576,190	420,519	715	0	13,315	8,338	14,758	18	118,527	0	0	0	0
24	PERCENT DISTRIBUTION		100.0000%	72.9827%	0.1241%	0.0000%	2.3109%	1.4471%	2.5613%	0.0031%	20.5708%	0.0000%	0.0000%	0.0000%	0.0000%
25	MATERIALS & SUPPLIES	A-3, LN 19	0	0	0	0	0	0	0	0	0	0	0	0	0
26	RTB STOCK	A-3, LN 20	0	0	0	0	0	0	0	0	0	0	0	0	0
27	EQUAL ACCESS EQUIPMENT	A-3, LN 11	0	0	0	0	0	0	0	0	0	0	0	0	0
28	OTHER JURISD. ASSETS	A-3, LN 21	0	0	0	0	0	0	0	0	0	0	0	0	0
29	OTHER DR. & CR. NET	A-7, LN 34	1,001	592	18	0	25	45	179	0	142	0	0	0	0
30	CASH WORKING CAPITAL	A-3, LN 24	4,288	2,535	79	0	107	193	765	0	609	0	0	0	0
31	TOTAL TELEPHONE PLANT		579,477	422,462	776	0	13,397	8,486	15,344	18	118,994	0	0	0	0
32	PERCENT DISTRIBUTION		100.0000%	72.9040%	0.1339%	0.0000%	2.3119%	1.4644%	2.6479%	0.0031%	20.5347%	0.0000%	0.0000%	0.0000%	0.0000%

SUMMARY OF REVENUE REQUIREMENT BY ACCESS ELEMENT

LN	DESCRIPTION	ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL VOICE-DATA	DATA-OTHER	DATA-LOOP	BILLING & COLLECTION RECORDING	MESSAGE	PRIV. LN.	INTER-EXCHANGE
1	BIG 3 EXCL. EXP ALLOC. USING GSF INV.		73,293	30,960	8,105	895	872	2,201	9,465	2	3,290	0	719	16,783	0
2	PERCENT DISTRIB.		100.0000%	42.2423%	11.0584%	1.2211%	1.1898%	3.0030%	12.9140%	0.0027%	4.4889%	0.0000%	0.9808%	22.8990%	0.0000%
3	BASIS FOR GENERAL SUPPORT														
4	CENTRAL OFFICE EQUIPMENT	A-4, LN 39	641,230	235,201	28,399	0	17,855	60,707	274,186	74	24,808	0	0	0	0
5	INFORMATION ORIG/TERM.	A-5, LN 11	0	0	0	0	0	0	0	0	0	0	0	0	0
6	CABLE & WIRE FACILITIES	A-5, LN22	897,243	674,376	0	0	20,436	8,434	242	22	193,733	0	0	0	0
7	TOTAL		1,538,473	909,577	28,399	0	38,291	69,141	274,428	96	218,541	0	0	0	0
8	PERCENT DISTRIBUTION		100.0000%	59.1221%	1.8459%	0.0000%	2.4889%	4.4941%	17.8377%	0.0062%	14.2051%	0.0000%	0.0000%	0.0000%	0.0000%
9	GENERAL PURPOSE COMP.	LN 2	0	0	0	0	0	0	0	0	0	0	0	0	0
10	OTHER GENERAL SUPPORT	LN 8	115,828	68,480	2,138	0	2,883	5,205	20,661	7	16,454	0	0	0	0
11	EQUAL ACCESS EQUIPMENT	DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0
11A	TOTAL GENERAL SUPPORT	LNS(9+10)	115,828	68,480	2,138	0	2,883	5,205	20,661	7	16,454	0	0	0	0
11B	PERCENT DISTRIBUTION		99.9998%	59.1221%	1.8458%	0.0000%	2.4890%	4.4937%	17.8377%	0.0060%	14.2055%	0.0000%	0.0000%	0.0000%	0.0000%
12	COE, IOT, C&WF, GENERAL SUPPORT & EQ. ACC. EQUIP.	LNS(7+9+10+11)	1,654,301	978,057	30,537	0	41,174	74,346	295,089	103	234,995	0	0	0	0
13	PERCENT DISTRIBUTION		100.0000%	59.1221%	1.8459%	0.0000%	2.4889%	4.4941%	17.8377%	0.0062%	14.2051%	0.0000%	0.0000%	0.0000%	0.0000%
14	TANGIBLE ASSETS														
15	CAPITAL LEASES	LN 8	0	0	0	0	0	0	0	0	0	0	0	0	0
16	LEASEHOLD IMPROVEMENTS	LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
17	TOTAL TANGIBLES ASSETS		0	0	0	0	0	0	0	0	0	0	0	0	0
18	INTANGIBLE ASSETS	LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
19	MATERIALS & SUPPLIES	LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
20	RTB STOCK	LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
21	OTHER JURISD. ASSETS	LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
22	COE, IOT, C&WF, GEN SUPPORT & EQ. ACC. EQUIPMENT		1,654,301	978,057	30,537	0	41,174	74,346	295,089	103	234,995	0	0	0	0
23	PERCENT DISTRIBUTION		100.0000%	59.1221%	1.8459%	0.0000%	2.4889%	4.4941%	17.8377%	0.0062%	14.2051%	0.0000%	0.0000%	0.0000%	0.0000%
24	CASH WORKING CAPITAL	LN 13	4,288	2,535	79	0	107	193	765	0	609	0	0	0	0
25	PERCENT DISTRIBUTION	LN22 (EX SPA & B&C)	100.0000%	90.3150%	2.8198%	0.0000%	0.0000%	6.8652%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

CENTRAL OFFICE EQUIPMENT ALLOCATION

LN	DESCRIPTION	ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL VOICE-DATA	DATA-OTHER	DATA-LOOP	BILLING & COLLECTION RECORDING	MESSAGE	PRIV. LN.	INTER- EXCHANGE
ALLOCATION FACTORS															
1	STANDARD WORK SECONDS														
1A	MANUAL BOARDS		0.0000												
1B	TSPS COMPLEX		0.0000												
2	TOTAL MTS LOOPS	AL-1, LN 1	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	IX CIRC. TERM.-COE	AL-1, LN 3	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	ACC./IX.-REL. MOU	AL-1, LN 2	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4A	AVG EXCHANGE WB DSL LINE COUNTS		100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	91.6800%	0.0000%	8.3200%	0.0000%	0.0000%	0.0000%	0.0000%
4B	AVG IX WB DSL LINE COUNTS		100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	91.6800%	8.3200%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
CENTRAL OFFICE EQUIPMENT															
5	OPERATOR SYSTEMS														
6	MANUAL SWITCH BOARDS	LN 1A	0	0	0	0	0	0	0	0	0	0	0	0	0
7	AUXILIARY SWITCH EQUIPMENT														
8	DIRECTORY ASSISTANCE	DIRECT	0			0									
9	INTERCEPT	DIRECT	0		0										
10	OTHER	DIRECT	0												0
11	SERVICE OBSV. BOARDS	LN 26	0	0	0	0	0	0	0	0	0	0	0	0	0
12	TSPS														
13	OPERATOR	LN 1B	0	0	0	0	0	0	0	0	0	0	0	0	0
14	RTA	LN 26	0	0	0	0	0	0	0	0	0	0	0	0	0
15	OTHER	LN 26	0	0	0	0	0	0	0	0	0	0	0	0	0
16	TOTAL OPERATOR SYSTEMS		0	0	0	0	0	0	0	0	0	0	0	0	0
17	TANDEM SWITCHING EQUIP.														
18	ACCESS	LN 4	0	0	0	0	0	0	0	0	0	0	0	0	0
19	NON-ACCESS	DIRECT	0												
20	TOTAL TANDEM SWITCHING		0	0	0	0	0	0	0	0	0	0	0	0	0
21	LOCAL SWITCHING EQUIPMENT														
22	SWITCHED ACCESS	DIRECT	28,399		28,399										
23	EQUAL ACCESS	DIRECT	0												
24	TOTAL LOCAL SWITCHING		28,399	0	28,399	0	0	0	0	0	0	0	0	0	0
25	TOTAL CAT 1,2,3 <SERV. OBSV.>		28,399	0	28,399	0	0	0	0	0	0	0	0	0	0
26	PERCENT DISTRIBUTION		100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
27	CENTRAL OFFICE TRANSMISSION														
28	EXCHANGE WIDEBAND	DIRECT, LN 4A	301,367	0			3,194		273,365	0	24,808				
29	EXCHANGE TRUNK	LN 4	0	0	0	0	0	0	0	0	0	0	0	0	0
30	SUBSCRIBER LINE	LN 2	238,417	235,201	0	0	3,216	0	0	0	0	0	0	0	0
31	INTEREXCHANGE CIRCUIT														
32	IX WIDEBAND	DIRECT, LN 4B	11,450				10,555	0	821	74	0				
33	ACCESS	DIRECT	61,597				890	60,707							
34	NON-ACCESS	DIRECT	0				0								0
35	TOTAL IX CIRCUIT		73,047	0	0	0	11,445	60,707	821	74	0	0	0	0	0
36	HOST/REMOTE CIRCUIT	LN 4	0	0	0	0	0	0	0	0	0	0	0	0	0
37	EQUIPMENT RENTED OTHERS	DIRECT	0												0
38	TOTAL TRANSMISSION EQUIP.		612,831	235,201	0	0	17,855	60,707	274,186	74	24,808	0	0	0	0
39	TOTAL CENTRAL OFFICE EQUIP.		641,230	235,201	28,399	0	17,855	60,707	274,186	74	24,808	0	0	0	0
40	PERCENT DISTRIBUTION		100.0000%	36.6797%	4.4288%	0.0000%	2.7845%	9.4673%	42.7594%	0.0115%	3.8688%	0.0000%	0.0000%	0.0000%	0.0000%
41	C.O.E. RATIOS														
42	OPERATOR SYSTEMS		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
43	COE SWITCHING		100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
44	COE TRANSMISSION		100.0000%	38.3794%	0.0000%	0.0000%	2.9135%	9.9060%	44.7409%	0.0121%	4.0481%	0.0000%	0.0000%	0.0000%	0.0000%

INFORMATION ORIGATION/TERMINATION & CABLE & WIRE FACILITIES

DESCRIPTION	ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL VOICE-DATA	DATA-OTHER	DATA-LOOP	BILLING & COLLECTION RECORDING	MESSAGE	PRIV. LN.	INTER-EXCHANGE
ALLOCATION FACTORS														
1 TOTAL MTS LOOPS	AL-1, LN 1	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2														
3 ACC./IX.-REL. MOU	AL-1, LN 2	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3A AVG EXCHANGE WB DSL LINE COUNTS		100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	91.6800%	0.0000%	8.3200%	0.0000%	0.0000%	0.0000%	0.0000%
3B AVG IX WB DSL LINE COUNTS		100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	91.6800%	8.3200%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
INFORMATION ORIG./TERM.														
5 OTHER IOT EQUIPMENT														
6 COIN PUBLIC TELEPHONE	DIRECT	0												
7 COINLESS PUBLIC TELEPHONE	DIRECT	0	0											
8 OTHER	DIRECT	0				0								
9 SUBTOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0
10 ---FUTURE---		0												
11 TOTAL ORIG./TERM. EQUIP.		0	0	0	0	0	0	0	0	0	0	0	0	0
12 PERCENT DISTRIBUTION		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
CABLE AND WIRE FACILITIES														
14 SUBSCRIBER LINE	LN 1	683,598	674,376	0	0	9,222	0	0	0	0	0	0	0	0
15 EXCHANGE WIDEBAND	DIRECT	202,864				9,131	0			193,733				
16 EXCHANGE TRUNK	LN 3, LN 3B	0	0	0	0	0	0	0	0	0	0	0	0	0
17 INTEREXCHANGE WIDEBAND	DIRECT, LN 3B	2,216	0	0	0	1,952	0	242	22	0	0	0	0	0
18 IX TRUNK-ACCESS	S-5, LN 18	8,565				131	8,434							
19 IX TRUNK-NON ACCESS.	DIRECT	0												0
20 HOST/REMOTE	LN 3	0	0	0	0	0	0	0	0	0	0	0	0	0
21 EQUIPMENT FURN OTHERS	DIRECT	0				0	0							
22 TOTAL CABLE & WIRE FACILITIES		897,243	674,376	0	0	20,436	8,434	242	22	193,733	0	0	0	0
23 PERCENT DISTRIBUTION		100.0000%	75.1609%	0.0000%	0.0000%	2.2776%	0.9400%	0.0270%	0.0025%	21.5920%	0.0000%	0.0000%	0.0000%	0.0000%
24 TOTAL C&WF EXCL. CAT. 1.3		222,867	0	0	0	20,436	8,434	242	22	193,733	0	0	0	0

OTHER TELECOMMUNICATIONS PLANT ALLOCATION

LN	DESCRIPTION	ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL VOICE-DATA	DATA-OTHER	DATA-LOOP	BILLING & COLLECTION RECORDING	MESSAGE	PRIV. LN.	INTER- EXCHANGE
OTHER TELECOMMUNICATIONS PLANT															
1	PROPERTY HELD FOR FUTURE USE														
2	GENERAL SUPPORT	A-3, LN 8	0	0	0	0	0	0	0	0	0	0	0	0	0
3	CENTRAL OFFICE EQUIPMENT	A-4, LN 40	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CABLE & WIRE FACILITIES	A-5, LN 23	0	0	0	0	0	0	0	0	0	0	0	0	0
5	UNDISTRIBUTED	A-2, LN 10	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0
7	PERCENT DISTRIBUTION		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
TEL PLANT UNDER CONST.															
8	GENERAL SUPPORT	A-3, LN 8	0	0	0	0	0	0	0	0	0	0	0	0	0
9	CENTRAL OFFICE EQUIPMENT	A-4, LN 40	0	0	0	0	0	0	0	0	0	0	0	0	0
10	CABLE & WIRE FACILITIES	A-5, LN 23	0	0	0	0	0	0	0	0	0	0	0	0	0
11	UNDISTRIBUTED	A-2, LN 10	29,321	17,335	541	0	730	1,318	5,230	2	4,165	0	0	0	0
12	TOTAL		29,321	17,335	541	0	730	1,318	5,230	2	4,165	0	0	0	0
13	PERCENT DISTRIBUTION		100.0000%	59.1215%	1.8451%	0.0000%	2.4897%	4.4951%	17.8371%	0.0068%	14.2048%	0.0000%	0.0000%	0.0000%	0.0000%
(N/A)															
14	GENERAL SUPPORT	A-3, LN 8	0	0	0	0	0	0	0	0	0	0	0	0	0
15	CENTRAL OFFICE EQUIPMENT	A-4, LN 40	0	0	0	0	0	0	0	0	0	0	0	0	0
16	CABLE & WIRE FACILITIES	A-5, LN 23	0	0	0	0	0	0	0	0	0	0	0	0	0
17	UNDISTRIBUTED	A-2, LN 10	0	0	0	0	0	0	0	0	0	0	0	0	0
18	TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0
19	PERCENT DISTRIBUTION		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
TELECOMMUNICATIONS PLANT ADJ.															
20	GENERAL SUPPORT	A-3, LN 8	0	0	0	0	0	0	0	0	0	0	0	0	0
21	CENTRAL OFFICE EQUIPMENT	A-4, LN 40	0	0	0	0	0	0	0	0	0	0	0	0	0
22	CABLE & WIRE FACILITIES	A-5, LN 23	0	0	0	0	0	0	0	0	0	0	0	0	0
23	UNDISTRIBUTED	A-2, LN 10	0	0	0	0	0	0	0	0	0	0	0	0	0
24	TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0
25	PERCENT DISTRIBUTION		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

ACCUMULATED DEPRECIATION, AMORTIZATION & DEFERRED INC. TAXES

LN	DESCRIPTION	ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL VOICE-DATA	DATA-OTHER	DATA-LOOP	BILLING & COLLECTION RECORDING	MESSAGE	PRIV. LN.	INTER-EXCHANGE
1	ACCUM DEPRECIATION-PLANT IN SERVICE														
2	GENERAL SUPPORT	A-3, LN 11B	106,423	62,920	1,964	0	2,649	4,782	18,984	6	15,118	0	0	0	0
3	CENTRAL OFFICE EQUIPMENT	A-4,42,43,44	623,996	228,587	28,399	0	17,353	59,000	266,475	72	24,110	0	0	0	0
4	INFORMATION ORIG./TERM.	A-5, LN 12	0	0	0	0	0	0	0	0	0	0	0	0	0
5	CABLE & WIRE FACILITIES	A-5, LN 23	377,013	283,366	0	0	8,587	3,544	102	9	81,405	0	0	0	0
6	UNDISTRIBUTED	A-2, LN 10	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL DEPR. RESV. -TPIS ----		1,107,432	574,873	30,363	0	28,589	67,326	285,561	87	120,633	0	0	0	0
8	ACC. DEPR. FUTURE USE	A-6, LN 7	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL ACCUM. DEPRECIATION		1,107,432	574,873	30,363	0	28,589	67,326	285,561	87	120,633	0	0	0	0
10	PERCENT DISTRIBUTION		100.0000%	51.9105%	2.7418%	0.0000%	2.5816%	6.0795%	25.7859%	0.0079%	10.8930%	0.0000%	0.0000%	0.0000%	0.0000%
ACCUMULATED AMORTIZATION															
11	TANGIBLE ASSETS														
12	CAPITAL LEASES	A-3, LN 15	0	0	0	0	0	0	0	0	0	0	0	0	0
13	LEASEHOLD IMPROVEMENTS	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
14	UNDISTRIBUTED	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
15	TOTAL ACC. AMORT.-TANG----		0	0	0	0	0	0	0	0	0	0	0	0	0
16	INTANGIBLE ASSETS	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
17	TELEPHONE PLANT ADJ.	A-6, LN 28	0	0	0	0	0	0	0	0	0	0	0	0	0
18	TOTAL ACCUM. AMORTIZATION		0	0	0	0	0	0	0	0	0	0	0	0	0
19	PERCENT DISTRIBUTION		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
20	NET NONCURRENT DEFERRED INC. TAX														
21	GENERAL SUPPORT	A-3, LN 11B	0	0	0	0	0	0	0	0	0	0	0	0	0
22	CENTRAL OFFICE EQUIPMENT	A-4,42,43,44	0	0	0	0	0	0	0	0	0	0	0	0	0
23	INFORMATION ORIG./TERM.	A-5, LN 12	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CABLE & WIRE FACILITIES	A-5 LN 23	0	0	0	0	0	0	0	0	0	0	0	0	0
25	UNDISTRIBUTED	A-2, LN 10	0	0	0	0	0	0	0	0	0	0	0	0	0
26	TOT. NET DEFERRED INC. TAX ---		0	0	0	0	0	0	0	0	0	0	0	0	0
27	PERCENT DISTRIBUTION		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
28	OTHER DEBITS & CREDITS - NET														
29	OTHER NC ASSETS	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
30	OTHER LT LIABILITIES	A-3, LN 13	1,001	592	18	0	25	45	179	0	142	0	0	0	0
31	CUSTOMER DEPOSITS	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
32	RESERVED	A-5, LN 23	0	0	0	0	0	0	0	0	0	0	0	0	0
33	OTHER DEFERRED CREDITS	A-2, LN 10	0	0	0	0	0	0	0	0	0	0	0	0	0
34	TOTAL OTHER DR. & CR.----		1,001	592	18	0	25	45	179	0	142	0	0	0	0
35	PERCENT DISTRIBUTION		100.0000%	59.1409%	1.7982%	0.0000%	2.4975%	4.4955%	17.8821%	0.0000%	14.1858%	0.0000%	0.0000%	0.0000%	0.0000%

SUMMARY OF OPERATING EXPENSE & TAX & MISCELLANEOUS TAX ITEMS

LN	DESCRIPTION	ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL VOICE-DATA	DATA-OTHER	DATA-LOOP	BILLING & COLLECTION RECORDING	MESSAGE	PRIV. LN.	INTER- EXCHANGE
1	OPERATING EXPENSE AND TAX														
2	NETWORK SUPPORT EXPENSE	A-9, LN 6	0	0	0	0	0	0	0	0	0	0	0	0	0
3	GENERAL SUPPORT EXPENSE	A-9, LN 7	3,086	1,825	57	0	77	139	550	0	438	0	0	0	0
4	CENTRAL OFFICE EXPENSE	A-9, LN 15	27,820	7,591	8,042	0	576	1,959	8,849	2	801	0	0	0	0
5	INFO. ORIG/TERM EXPENSE	A-9, LN 22	0	0	0	0	0	0	0	0	0	0	0	0	0
6	CABLE & WIRE FACILITIES EXP.	A-9, LN 24	9,263	6,963	0	0	211	87	2	0	2,000	0	0	0	0
7	OTHER PLANT EXPENSE	A-10, LN 7	0	0	0	0	0	0	0	0	0	0	0	0	0
8	NETWORK OPERATIONS EXP.	A-10, LN 8	2,781	1,645	51	0	69	125	496	0	395	0	0	0	0
9	ACCESS CHARGE EXPENSE	A-10, LN 9	11,060	11,060	0	0	0	0	0	0	0	0	0	0	0
10	MARKETING EXPENSE	A-11, LN 1	7,445	4,402	137	0	185	335	1,328	0	1,058	0	0	0	0
11	SERVICE EXPENSE	A-11, LN 27	23,934	4,104	18	950	17	46	125	0	100	0	763	17,810	0
12	EXECUTIVE & PLANNING EXP.	A-12, LN 8	3,659	1,611	356	41	49	115	486	0	205	0	33	763	0
13	GENERAL & ADMIN. EXP.	A-12, LN 9	10,156	4,471	988	113	135	320	1,350	0	570	0	91	2,118	0
14	INTEREST ON CUST. DEPOSIT	A-12, LN 27	0	0	0	0	0	0	0	0	0	0	0	0	0
15	RENT REVENUE	A-12, LN 26	0	0	0	0	0	0	0	0	0	0	0	0	0
16	SUBTOTAL OPERATING EXPENSE		99,204	43,672	9,649	1,104	1,319	3,126	13,186	2	5,567	0	887	20,691	0
17	PERCENT DISTRIBUTION		100.0000%	44.0231%	9.7265%	1.1129%	1.3296%	3.1511%	13.2919%	0.0020%	5.6117%	0.0000%	0.8940%	20.8574%	0.0000%
18	DEPR. & AMORT. EXPENSE	A-10,18+27	86,708	58,750	92	0	2,082	2,363	7,744	4	15,673	0	0	0	0
19	OTHER OPERATING TAX	A-12, LN 23,24	635	375	12	0	16	29	113	0	90	0	0	0	0
20	EQUAL ACCESS EXPENSE	A-12, LN 12	0	0	0	0	0	0	0	0	0	0	0	0	0
21	SUBTOTAL OPER. EXP. & TAX		186,547	102,797	9,753	1,104	3,417	5,518	21,043	6	21,330	0	887	20,691	0
22	PERCENT DISTRIBUTION		100.0000%	55.1055%	5.2282%	0.5918%	1.8317%	2.9580%	11.2803%	0.0032%	11.4341%	0.0000%	0.4754%	11.0917%	0.0000%
23	NON-OPERATING EXPENSE														
24	ABANDONED CONSTRUCTION	A-2, LN 10	0	0	0	0	0	0	0	0	0	0	0	0	0
25	CONTRIBUTIONS	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
26	TOTAL NON-OPERATING		0	0	0	0	0	0	0	0	0	0	0	0	0
27	UNCOLLECTIBLES														
28	E.U. MESSAGE TOLL	A-3, LN 23	0												
29	E.U. COMMON LINE	DIRECT	0												
30	INTEREXCHANGE CARRIER	A-3, LN 23	0												
31	TOTAL UNCOLLECTIBLES		0	0	0	0	0	0	0	0	0	0	0	0	0
32	AFUDC	A-3, LN 13	6,610	3,908	122	0	165	297	1,179	0	939	0	0	0	0

PLANT SPECIFIC EXPENSE ALLOCATION

LN	DESCRIPTION	ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL VOICE-DATA	DATA-OTHER	DATA-LOOP	BILLING & COLLECTION RECORDING	MESSAGE	PRIV. LN.	INTER- EXCHANGE
1	BASIS FOR NETWORK SUPPORT EXP.	A-2, LN 9	1,654,301	978,057	30,537	0	41,174	74,346	295,089	103	234,995	0	0	0	0
2	TELEPHONE PLANT IN SERVICE	A-3, LN 11	0	0	0	0	0	0	0	0	0	0	0	0	0
3	EQUAL ACCESS EQUIPMENT														
3	TOTAL		1,654,301	978,057	30,537	0	41,174	74,346	295,089	103	234,995	0	0	0	0
4	PERCENT DISTRIBUTION		100.0000%	59.1221%	1.8459%	0.0000%	2.4889%	4.4941%	17.8377%	0.0062%	14.2051%	0.0000%	0.0000%	0.0000%	0.0000%
5	PLANT SPECIFIC EXPENSES														
6	GENERAL SUPPORT EXPENSES	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
7	NETWORK SUPPORT	A-3, LN 11B	3,086	1,825	57	0	77	139	550	0	438	0	0	0	0
8	GENERAL SUPPORT														
8	TOTAL		3,086	1,825	57	0	77	139	550	0	438	0	0	0	0
9	PERCENT DISTRIBUTION		100.0000%	59.1380%	1.8471%	0.0000%	2.4951%	4.5042%	17.8224%	0.0000%	14.1931%	0.0000%	0.0000%	0.0000%	0.0000%
10	CENTRAL OFFICE EXPENSE														
11	C.O. SWITCHING EXPENSE	A-4, LN 43	8,042	0	8,042	0	0	0	0	0	0	0	0	0	0
12	OPERATOR SYSTEMS EXPENSE	A-4, LN 42	0	0	0	0	0	0	0	0	0	0	0	0	0
13	C.O. TRANSMISSION EXPENSE	A-4, LN 44	19,778	7,591	0	0	576	1,959	8,849	2	801	0	0	0	0
14	UNDISTRIBUTED	A-4, LN 40	0	0	0	0	0	0	0	0	0	0	0	0	0
15	TOTAL		27,820	7,591	8,042	0	576	1,959	8,849	2	801	0	0	0	0
16	PERCENT DISTRIBUTION		100.0000%	27.2861%	28.9073%	0.0000%	2.0705%	7.0417%	31.8081%	0.0072%	2.8792%	0.0000%	0.0000%	0.0000%	0.0000%
17	INFORMATION ORIG./TERM. EXP.														
18	COIN PAY TELEPHONE	DIRECT	0												
19	COINLESS PAY TELEPHONE	DIRECT	0												
20	OTHER	DIRECT	0	0			0								
21	CPE	DIRECT	0												
22	TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0
23	PERCENT DISTRIBUTION		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
24	CABLE & WIRE FACILITIES EXPENSE	A-5, LN 23	9,263	6,963	0	0	211	87	2	0	2,000	0	0	0	0
25	TOTAL PLANT SPECIFIC EXPENSE		40,169	16,379	8,099	0	864	2,185	9,401	2	3,239	0	0	0	0
26	PERCENT DISTRIBUTION		100.0000%	40.7752%	20.1623%	0.0000%	2.1509%	5.4395%	23.4036%	0.0050%	8.0634%	0.0000%	0.0000%	0.0000%	0.0000%

PLANT NON-SPECIFIC EXPENSE ALLOCATION

LN	DESCRIPTION	ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL VOICE-DATA	DATA-OTHER	DATA-LOOP	BILLING & COLLECTION RECORDING	MESSAGE	PRIV. LN.	INTER- EXCHANGE
1	C.O.E EQUIPMENT	A-4, LN 39	641,230	235,201	28,399	0	17,855	60,707	274,186	74	24,808	0	0	0	0
2	INFO. ORIG/TERM EQUIPMENT	A-5, LN 11	0	0	0	0	0	0	0	0	0	0	0	0	0
3	CABLE & WIRE FACILITIES	A-5, LN 22	897,243	674,376	0	0	20,436	8,434	242	22	193,733	0	0	0	0
4	TOTAL		1,538,473	909,577	28,399	0	38,291	69,141	274,428	96	218,541	0	0	0	0
5	PERCENT DISTRIBUTION		100.0000%	59.1221%	1.8459%	0.0000%	2.4889%	4.4941%	17.8377%	0.0062%	14.2051%	0.0000%	0.0000%	0.0000%	0.0000%
6	PLANT NON-SPECIFIC EXPENSE														
7	OTHER PROPERTY PLANT AND EQUIPMENT EXPENSE	LINE 5	0	0	0	0	0	0	0	0	0	0	0	0	0
8	NETWORK OPERATIONS EXP.	LINE 5	2,781	1,645	51	0	69	125	496	0	395	0	0	0	0
9	ACCESS CHARGE EXPENSE	DIRECT	11,060	11,060											0
10	DEPRECIATION EXPENSE														
11	GENERAL SUPPORT ASSETS	A-3, LN 11B	4,978	2,943	92	0	124	224	888	0	707	0	0	0	0
12	C.O.E. EQUIPMENT	A-4,42,43,44	15,284	5,866	0	0	445	1,514	6,838	2	619	0	0	0	0
13	INFO. ORIG/TERM	A-5, LN 12	0	0	0	0	0	0	0	0	0	0	0	0	0
14	CABLE & WIRE FACILITIES	A-5, LN 23	66,446	49,941	0	0	1,513	625	18	2	14,347	0	0	0	0
15	UNDISTRIBUTED	A-2, LN 10	0	0	0	0	0	0	0	0	0	0	0	0	0
16	TOTAL DEPR. EXP.-PLT. IN SERV.		86,708	58,750	92	0	2,082	2,363	7,744	4	15,673	0	0	0	0
17	PROP. HELD / FUTURE USE	A-6, LN 7	0	0	0	0	0	0	0	0	0	0	0	0	0
18	TOTAL DEPRECIATION EXPENSE		86,708	58,750	92	0	2,082	2,363	7,744	4	15,673	0	0	0	0
19	PERCENT DISTRIBUTION		100.0000%	67.7562%	0.1061%	0.0000%	2.4012%	2.7252%	8.9311%	0.0046%	18.0756%	0.0000%	0.0000%	0.0000%	0.0000%
20	AMORTIZATION EXPENSE														
21	CAPITAL LEASE	A-3, LN 15	0	0	0	0	0	0	0	0	0	0	0	0	0
22	LEASEHOLD IMPROVEMENTS	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
23	UNDISTRIBUTED	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
24	SUBTOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0
25	INTANGIBLE ASSETS	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
26	OTHER TPAA	A-6, LN 28	0	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL AMORTIZATION EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0
28	PERCENT DISTRIBUTION		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
29	TOTAL PLANT NON-SPECIFIC EXP.		100,549	71,455	143	0	2,151	2,488	8,240	4	16,068	0	0	0	0
30	PERCENT DISTRIBUTION		100.0000%	71.0649%	0.1422%	0.0000%	2.1393%	2.4744%	8.1950%	0.0040%	15.9803%	0.0000%	0.0000%	0.0000%	0.0000%

CUSTOMER OPERATIONS EXPENSE ALLOCATION

LN	DESCRIPTION	ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL VOICE-DATA	DATA-OTHER	DATA-LOOP	BILLING & COLLECTION RECORDING	MESSAGE	PRIV. LN.	INTER- EXCHANGE
1	CUSTOMER OPERATIONS EXPENSE MARKETING	A-3, LN 13	7,445	4,402	137	0	185	335	1,328	0	1,058	0	0	0	0
2	TELEPHONE OPERATOR SERVICES														
3	CALL COMPLETION EXCL. DA	ST. WK. SEC	0		0		0								
4	NUMBER SERVICES (DA)	DIRECT	0			0									
5	PUBLIC DIRECTORY LISTINGS	DIRECT	895			895									
6	LOCAL BUSINESS OFFICE CAT- 1														
7	- E.U. SVC ORDER PROCESSING														
8	- PRESUBSCRIPTION	A-3, LN 25	0	0	0	0	0	0	0	0	0	0	0	0	0
9	- OTHER	DIRECT	13,685										0	13,685	
10	- E.U. PAYMENT & COLLECTION	DIRECT	3,207	2,568									3	636.11	
11	- E.U. BILLING INQUIRY	DIRECT	3,928	1,084									383	2,462	
12	- IXC SVC ORDER PROCESSING	A-3, 25 + DIR	0	0	0	0	0	0	0	0	0	0	0	0	0
13	- IXC PAYMENT & COLLECTION	A-3, 25 + DIR	184	166	5	0	0	13	0	0	0	0	0	0	0
14	- IXC BILLING INQUIRY	A-3, 25 + DIR	0	0	0	0	0	0	0	0	0	0	0	0	0
15	- COIN COLLECT & ADM.	DIRECT	0												
16	SUBTOTAL LOCAL BUSINESS OFFICE		21,005	3,818	5	0	0	13	0	0	0	0	386	16,783	0
17	CUSTOMER SERV.CAT-2 (REV. ACCT.)														
18	MESSAGE PROCESSING														
19	TOLL TICKET PROCESSING	DIRECT	51										51		
20	E.U. CHARGE OB&C	DIRECT	50	50											
21	OTHER OB&C	DIRECT	282										282	0	
22	CABS	A-3, LN 8	270		12	0	16	30	118	0	94	0	0	0	0
23	SUBTOTAL REV. ACCOUNTING		653	50	12	0	16	30	118	0	94	0	333	0	0
24	TOTAL SERVICES EXCL. CAT. 3		22,553	3,867	17	895	16	43	118	0	94	0	719	16,783	0
25	PERCENT DISTRIBUTION		100.0000%	17.1486%	0.0754%	3.9685%	0.0710%	0.1907%	0.5232%	0.0000%	0.4168%	0.0000%	3.1874%	74.4184%	0.0000%
26	OTHER CUST. SERVICE - 3	LN 25	1,381	237	1	55	1	3	7	0	6	0	44	1,027	0
27	TOTAL SERVICES EXPENSE		23,934	4,104	18	950	17	46	125	0	100	0	763	17,810	0
28	TOTAL CUSTOMER OPERATIONS		31,379	8,506	155	950	202	381	1,453	0	1,158	0	763	17,810	0
29	PERCENT DISTRIBUTION		100.0000%	27.1091%	0.4940%	3.0275%	0.6438%	1.2142%	4.6306%	0.0000%	3.6904%	0.0000%	2.4311%	56.7593%	0.0000%

CORPORATE OPERATIONS EXPENSE ALLOCATION

LN	DESCRIPTION	ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL VOICE-DATA	DATA-OTHER	DATA-LOOP	BILLING & COLLECTION RECORDING	MESSAGE	PRIV. LN.	INTER- EXCHANGE
1	PLANT SPECIFIC EXPENSES	A-9, LN 25	40,169	16,379	8,099	0	864	2,185	9,401	2	3,239	0	0	0	0
2	OTHER PLANT EXPENSES	A-10, LN 7	0	0	0	0	0	0	0	0	0	0	0	0	0
3	NETWORK OPERATIONS EXP.	A-10, LN 8	2,781	1,645	51	0	69	125	496	0	395	0	0	0	0
4	ACCESS CHARGE EXPENSES	A-10, LN 9	11,060	11,060	0	0	0	0	0	0	0	0	0	0	0
5	CUSTOMER OPERATIONS EXP.	A-11, LN 28	31,379	8,506	155	950	202	381	1,453	0	1,158	0	763	17,810	0
6	TOTAL BIG THREE EXPENSES		85,389	37,590	8,305	950	1,135	2,691	11,350	2	4,792	0	763	17,810	0
7	PERCENT DISTRIBUTION		100.0000%	44.0228%	9.7261%	1.1126%	1.3292%	3.1515%	13.2922%	0.0023%	5.6120%	0.0000%	0.8934%	20.8579%	0.0000%
8	EXECUTIVE & PLANNING EXP.	LN 7	3,659	1,611	356	41	49	115	486	0	205	0	33	763	0
9	GENERAL & ADMIN. EXPENSES	LN 7	10,156	4,471	988	113	135	320	1,350	0	570	0	91	2,118	0
10	TOTAL CORPORATE OPERATIONS		13,815	6,082	1,344	154	184	435	1,836	0	775	0	124	2,881	0
11	PERCENT DISTRIBUTION		100.0000%	44.0246%	9.7286%	1.1147%	1.3319%	3.1488%	13.2899%	0.0000%	5.6098%	0.0000%	0.8976%	20.8541%	0.0000%
12	EQUAL ACCESS EXPENSE	DIRECT	0												
13	CAPITAL LEASE	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
14	FIXED CHARGES	A-3, LN 13	4,475	2,646	83	0	111	201	798	0	636	0	0	0	0
15	TOTAL INTEREST EXPENSE		4,475	2,646	83	0	111	201	798	0	636	0	0	0	0
BASIS FOR INCOME TAX ALLOCATION:															
16	RETURN ON NET INVESTMENT	A-13, LN 3	65,191	47,527	87	0	1,507	955	1,726	2	13,387	0	0	0	0
17	LESS:														
17	FIXED CHARGES	A-12, LN 14	4,475	2,646	83	0	111	201	798	0	636	0	0	0	0
18	PATRONAGE DIVIDEND	A-13, LN 9	60,716	44,881	4	0	1,396	754	928	2	12,751	0	0	0	0
19	NECA TAX RATE ADJUSTMENT	A-13, LN 14	0	0	0	0	0	0	0	0	0	0	0	0	0
20	ITC AMORTIZATION	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
21	EXCESS DEFERRED TAXES	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
22	NET FIT BASE @ NECA'S 35% RATE		0	0	0	0	0	0	0	0	0	0	0	0	0
23	ENVIRONMENTAL TAX	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0
24	OTHER OPERATING TAXES	A-3, LN 13	635	375	12	0	16	29	113	0	90	0	0	0	0
25	TOTAL OPERATING TAXES		635	375	12	0	16	29	113	0	90	0	0	0	0
26	RENT REVENUE	A-3, LN 8	0	0	0	0	0	0	0	0	0	0	0	0	0
27	INTEREST ON CUST. DEPOSITS	A-3, LN 13	0	0	0	0	0	0	0	0	0	0	0	0	0

FEDERAL INCOME TAX ALLOCATION

LN	DESCRIPTION	ALLOCATION BASIS	TOTAL	OTHER	LOCAL SWITCH 2	INFORMATION	SPECIAL ACCESS	COMMON TRANSPORT	DSL VOICE-DATA	DATA-OTHER	DATA-LOOP	BILLING & COLLECTION RECORDING	MESSAGE	PRIV. LN.	INTER- EXCHANGE
1	AVERAGE NET INVESTMENT	A-1, LN 1	579,477	422,462	776	0	13,397	8,486	15,344	18	118,994	0	0	0	0
2	RATE OF RETURN			11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%
3	RETURN ON NET INVESTMENT	LN 1 x LN 2	65,191	47,527	87	0	1,507	955	1,726	2	13,387	0	0	0	0
4	LESS OPERATING :														
4	FIXED CHARGES	A-12, LN 14	4,475	2,646	83	0	111	201	798	0	636	0	0	0	0
5	ITC AMORTIZATION	A-12, LN 20	0	0	0	0	0	0	0	0	0	0	0	0	0
6	EXCESS DEFERRED TAXES	A-12, LN 21	0	0	0	0	0	0	0	0	0	0	0	0	0
7	FIT BASE BEFORE PATRONAGE EXCL.	LN(3-4-5-6)	60,716	44,881	4	0	1,396	754	928	2	12,751	0	0	0	0
8	% OF PATRONAGE MARGINS EXCLUDED	PG. 1 LN 43	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
9	TOTAL PATRONAGE DIVIDEND ADJUSTMENT	LN 7 x LN 8	60,716	44,881	4	0	1,396	754	928	2	12,751	0	0	0	0
10	NET FIT BASE (EFFECTIVE RATE)	LN 7 - LN 9	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>TAX RATE ADJUSTMENT</u>															
11	NET FIT @ 35%:	(LN 10(x (PG.1, LN 40)	0	0	0	0	0	0	0	0	0	0	0	0	0
12	NET FIT @ EC'S EFFECTIVE RATE: (LN 10(x (EFFECTIVE TAX RATE/ (1-EFFECTIVE TAX RATE)))		0	0	0	0	0	0	0	0	0	0	0	0	0
13	DIFFERENCE BETWEEN TWO TAX AMOUNTS:	(LN 11- LN 12)	0	0	0	0	0	0	0	0	0	0	0	0	0
14	OTHER INCOME ADJUSTMENT- EFFECTIVE TAX RATE:	LN 13/(PG.1,LN 40)	0	0	0	0	0	0	0	0	0	0	0	0	0

WINNEBAGO Cooperative Telecom Association - Iowa & Minnesota
SUMMARY OF ANNUAL INTERSTATE SPECIAL ACCESS SERVICE REVENUES
JUNE 16, 2016 INTERSTATE TARIFF FILING - EFFECTIVE JULY 1, 2016

1. Projected Access Service Revenue (Per Tab 2 Excel Column F - Bottom of Spreadsheet)	\$125,647
2. Total Annual Interstate Special Access Revenue Requirement (Per Attachment 1 Special Access Column Line 30) (Excludes DSL as this is Non-Tariff)	\$125,661
3. Variance (Line 2 - Line 1) Due to rounding	\$14
4. Increase (Decrease) in Special Access Revenue as of Result of New Rates and Demand (Per Tab 2 Excel Column G - Bottom of Spreadsheet)	(\$254,112)

WINNEBAGO Cooperative Telecom Association - Iowa & Minnesota
SPECIAL ACCESS SERVICE REVENUE
JUNE 16, 2016 INTERSTATE TARIFF FILING - EFFECTIVE JULY 1, 2016

<u>ELEMENT</u>	<u>PROPOSED</u> <u>DEMAND</u>	<u>CURRENT</u> <u>RATE</u>	<u>REVENUE AT</u> <u>CURRENT</u> <u>RATES</u>	<u>PROPOSED</u> <u>RATE</u>	<u>PROPOSED</u> <u>BILLING</u> <u>AMOUNT</u>	<u>REVENUE</u> <u>DIFFERENTIAL</u>
SPECIAL VOICE CHANNEL TERM 2-WIRE	0.00	\$61.71	\$0.00	\$20.23	\$0.00	\$0.00
SPL VOICE CHAN TERM 2W NONRECURRING CHG	0.00	\$450.00	\$0.00	\$450.00	\$0.00	\$0.00
SPECIAL VOICE CHANNEL TERM.-FOUR WIRE	24.00	\$98.74	\$2,369.76	\$32.36	\$776.64	-\$1,593.12
SPL VOICE CHAN TERM 4W NONRECURRING CHG	0.00	\$450.00	\$0.00	\$450.00	\$0.00	\$0.00
SPECIAL VOICE CHANNEL MILEAGE FACILITY	543.48	\$4.41	\$2,396.74	\$1.45	\$788.05	-\$1,608.70
SPECIAL VOICE CHANNEL MILEAGE TERMINATION	24.00	\$44.18	\$1,060.32	\$14.48	\$347.52	-\$712.80
SPECIAL VOICE BRIDGING - TWO-WIRE	0.00	\$7.45	\$0.00	\$2.44	\$0.00	\$0.00
SPECIAL VOICE BRIDGING - FOUR-WIRE	0.00	\$7.45	\$0.00	\$2.44	\$0.00	\$0.00
SPECIAL DATA BRIDGING TWO-WIRE	0.00	\$7.45	\$0.00	\$2.44	\$0.00	\$0.00
SPECIAL DATA BRIDGING FOUR-WIRE	0.00	\$7.45	\$0.00	\$2.44	\$0.00	\$0.00
SPECIAL TELEPHOTO BRIDGING TWO WIRE	0.00	\$7.45	\$0.00	\$2.44	\$0.00	\$0.00
SPECIAL TELEPHOTO BRIDGING FOUR-WIRE	0.00	\$7.45	\$0.00	\$2.44	\$0.00	\$0.00
SPECIAL DATAPHONE SEQUENTIAL TWO-WIRE	0.00	\$25.38	\$0.00	\$8.32	\$0.00	\$0.00
SPECIAL DATAPHONE SEQUENTIAL FOUR-WIRE	0.00	\$134.60	\$0.00	\$44.11	\$0.00	\$0.00
SPECIAL DATAPHONE ADDRESSABLE TWO-WIRE	0.00	\$27.15	\$0.00	\$8.90	\$0.00	\$0.00
SPECIAL DATAPHONE ADDRESSABLE FOUR-WIRE	0.00	\$117.57	\$0.00	\$38.53	\$0.00	\$0.00
SPL TELEMTRY ACTIVE BRIDGING SPLIT BAND	0.00	\$11.86	\$0.00	\$3.89	\$0.00	\$0.00
SPL TELEMTRY ACTIVE BRIDGING SUMMATION	0.00	\$4.64	\$0.00	\$1.52	\$0.00	\$0.00
SPECIAL TELEMTRY PASSIVE BRIDGING	0.00	\$0.33	\$0.00	\$0.11	\$0.00	\$0.00
SPECIAL VOICE CONDITIONING C TYPE	0.00	\$10.93	\$0.00	\$3.58	\$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	\$9.71	\$0.00	\$3.18	\$0.00	\$0.00
SPL VOICE CONDITIONING TELEPHOTO CAPABIL	0.00	\$10.31	\$0.00	\$3.38	\$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	\$15.62	\$0.00	\$5.12	\$0.00	\$0.00
SPL VOICE IMPROVED RETURN LOSS 4-W	0.00	\$15.62	\$0.00	\$5.12	\$0.00	\$0.00
SPL VOICE CUST. SPECIFIED RECEIVE LEVEL	0.00	\$11.81	\$0.00	\$3.87	\$0.00	\$0.00
SPECIAL VOICE MULTIPLEXING	0.00	\$258.70	\$0.00	\$84.79	\$0.00	\$0.00
SPECIAL VOICE SIGNALING CAPABILITY	0.00	\$25.02	\$0.00	\$8.20	\$0.00	\$0.00
SPECIAL VOICE SELECTIVE SIGNALING	0.00	\$7.45	\$0.00	\$2.44	\$0.00	\$0.00
SPL VOICE TRANSFER 4-PORT ARRANGEMENT	0.00	\$3.57	\$0.00	\$1.17	\$0.00	\$0.00
SPL VOICE TRANSFER 5-PORT ARRANGEMENT	0.00	\$8.18	\$0.00	\$2.68	\$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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
200 TO 3500 HZ MONTH NONRECURRING CHG	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CHAN TERM 200 TO 3500 HZ DAY	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
200 TO 3500 HZ DAY NONRECURRING CHG	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CHAN TERM 100 TO 5000 HZ MONTH	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100 TO 5000 HZ MONTH NONRECURRING CHG	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CHAN TERM 100 TO 5000 HZ DAY	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100 TO 5000 HZ MONTH NONRECURRING CHG	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CHAN TERM 50 TO 8000 HZ MONTH	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50 TO 8000 HZ MONTH NONRECURRING CHG	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CHAN TERM 50 TO 8000 HZ DAY	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50 TO 8000 HZ DAY NONRECURRING CHG	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CHAN TERM 50 TO 15000 HZ MONTH	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50 TO 15000 HZ MONTH NONRECURRING CHG	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CHAN TERM 50 TO 15000 HZ DAY	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50 TO 15000 HZ DAY NONRECURRING CHG	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 200 TO 3500 HZ MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 200 TO 3500 HZ DAY	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 100 TO 5000 HZ MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 100 TO 5000 HZ DAY	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 50 TO 8000 HZ MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 50 TO 8000 HZ DAY	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 50 TO 15000 HZ MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 50 TO 15000 HZ DAY	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 200 TO 3500 HZ MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 200 TO 3500 HZ DAY	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 100 TO 5000 HZ MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 100 TO 5000 HZ DAY	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 50 TO 8000 HZ MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 50 TO 8000 HZ DAY	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 50 TO 15000 HZ MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 50 TO 15000 HZ DAY	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO BRIDGING DISTRIBUTION AMP MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO BRIDGING DISTRIBUTION AMP DAY	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPECIAL AUDIO GAIN CONDITIONING MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPECIAL AUDIO GAIN CONDITIONING DAY	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPECIAL AUDIO STEREO	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPECIAL AUDIO STEREO	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-1 OR 2 MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-1 OR 2 DAY	0.00	\$0.00	\$0.00	\$0.00	\$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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM 4TV-5 DAY	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM 4TV-5 MO. [NRC]	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

John Staurulakis, Inc.

WINNEBAGO Cooperative Telecom Association - Iowa & Minnesota
SPECIAL ACCESS SERVICE REVENUE
JUNE 16, 2016 INTERSTATE TARIFF FILING - EFFECTIVE JULY 1, 2016

<u>ELEMENT</u>	<u>PROPOSED</u> <u>DEMAND</u>	<u>CURRENT</u> <u>RATE</u>	<u>REVENUE AT</u> <u>CURRENT</u> <u>RATES</u>	<u>PROPOSED</u> <u>RATE</u>	<u>PROPOSED</u> <u>BILLING</u> <u>AMOUNT</u>	<u>REVENUE</u> <u>DIFFERENTIAL</u>
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM 6TV-5 DAY	0.00	\$0.00	\$0.00	\$0.00	\$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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-15 DAY	0.00	\$0.00	\$0.00	\$0.00	\$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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL VIDEO CHAN MILEAGE FACILITY DAY	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL VIDEO CHAN MILEAGE TERMINATION MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL VIDEO CHAN MILEAGE TERMINATION DAY	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 2.4 KBPS MO.	0.00	\$113.89	\$0.00	\$37.33	\$0.00	\$0.00
SPL DIG DATA 2.4 KBPS NONRECURRING CHARGE	0.00	\$390.00	\$0.00	\$390.00	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 4.8 KBPS MO.	0.00	\$113.89	\$0.00	\$37.33	\$0.00	\$0.00
SPL DIG DATA 4.8 KBPS NONRECURRING CHARGE	0.00	\$390.00	\$0.00	\$390.00	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 9.6 KBPS MO.	0.00	\$113.89	\$0.00	\$37.33	\$0.00	\$0.00
SPL DIG DATA 9.6 KBPS NONRECURRING CHARGE	0.00	\$390.00	\$0.00	\$390.00	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 19.2 KBPS MO.	0.00	\$113.89	\$0.00	\$37.33	\$0.00	\$0.00
SPL DIG DATA 19.2 KBPS NONRECURRING CHARGE	0.00	\$390.00	\$0.00	\$390.00	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 56.0 KBPS MO.	36.00	\$113.89	\$4,100.04	\$37.33	\$1,343.88	-\$2,756.16
SPL DIG DATA 56.0 KBPS NONRECURRING CHARGE	0.00	\$390.00	\$0.00	\$390.00	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 64.0 KBPS MO.	0.00	\$113.89	\$0.00	\$37.33	\$0.00	\$0.00
SPL DIG DATA 64.0 KBPS NONRECURRING CHARGE	0.00	\$390.00	\$0.00	\$390.00	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 2.4 KBPS MO.	0.00	\$4.19	\$0.00	\$1.37	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 4.8 KBPS MO.	0.00	\$4.19	\$0.00	\$1.37	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 9.6 KBPS MO.	0.00	\$4.19	\$0.00	\$1.37	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 19.2 KBPS MO.	0.00	\$4.19	\$0.00	\$1.37	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 56.0 KBPS MO.	835.57	\$5.93	\$4,954.93	\$1.94	\$1,621.01	-\$3,333.92
SPL DIG DATA CHAN MILE FACILITY 64.0 KBPS MO.	0.00	\$5.93	\$0.00	\$1.94	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 2.4 KBPS MO.	0.00	\$41.97	\$0.00	\$13.76	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 4.8 KBPS MO.	0.00	\$41.97	\$0.00	\$13.76	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 9.6 KBPS MO.	0.00	\$41.97	\$0.00	\$13.76	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 19.2 KBPS MO.	0.00	\$41.97	\$0.00	\$13.76	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 56.0 KBPS MO.	48.00	\$59.47	\$2,854.56	\$19.49	\$935.52	-\$1,919.04
SPL DIG DATA CHAN MILEAGE TERM 64.0 KBPS MO.	0.00	\$59.47	\$0.00	\$19.49	\$0.00	\$0.00
SPL DIG DATA BRIDGING	0.00	\$10.02	\$0.00	\$3.28	\$0.00	\$0.00
SPL DIG DATA LOOP TRANSFER ARRANGEMENT	0.00	\$7.10	\$0.00	\$2.33	\$0.00	\$0.00
SPL DIG DATA CHANNEL SERVICE UNIT 2.4 KBPS	0.00	\$35.52	\$0.00	\$11.64	\$0.00	\$0.00
SPL DIG DATA CHANNEL SERVICE UNIT 4.8 KBPS	0.00	\$35.52	\$0.00	\$11.64	\$0.00	\$0.00
SPL DIG DATA CHANNEL SERVICE UNIT 9.6 KBPS	0.00	\$35.52	\$0.00	\$11.64	\$0.00	\$0.00
SPL DIG DATA CHANNEL SERVICE UNIT 56.0 KBPS	0.00	\$35.52	\$0.00	\$11.64	\$0.00	\$0.00
SPL HIGH CAP CHAN TERM 1.544 MBPS MO.	336.53	\$283.97	\$95,564.42	\$93.07	\$31,320.85	-\$64,243.58
SPL HIGH CAP 1.544 MBPS NONRECURRING CHARGE	0.00	\$330.00	\$0.00	\$330.00	\$0.00	\$0.00
SPL HC CHAN TERM 44.736 MBPS MO. [1 DS3]	5.27	\$2,341.14	\$12,330.00	\$767.30	\$4,041.11	-\$8,288.89
SPL HC 44.736 MBPS NONRECURRING CHARGE [1 DS3]	0.00	\$445.00	\$0.00	\$445.00	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE FACILITY 64.0 KBPS MO.	0.00	\$5.93	\$0.00	\$1.94	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE FACILITY 1.544 MBPS MO.	7,373.67	\$17.58	\$129,629.12	\$5.76	\$42,472.34	-\$87,156.78
SPL HIGH CAP CHAN MILE FACILITY 44.736 MBPS MO.	135.56	\$153.03	\$20,745.35	\$50.16	\$6,799.89	-\$13,945.46
SPL HIGH CAP CHAN MILE TERM 64.0 KBPS MO.	0.00	\$59.47	\$0.00	\$19.49	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE TERM 1.544 MBPS MO.	386.53	\$91.15	\$35,232.21	\$29.87	\$11,545.65	-\$23,686.56
SPL HIGH CAP CHAN MILE TERM 44.736 MBPS MO.	5.27	\$585.28	\$3,082.47	\$191.82	\$1,010.25	-\$2,072.22
SPL HIGH CAPACITY MULTIPLEXING DS3 TO DS1	0.00	\$542.46	\$0.00	\$177.79	\$0.00	\$0.00
SPL HIGH CAPACITY MULTIPLEXING DS1 TO VOICE	0.00	\$223.87	\$0.00	\$73.37	\$0.00	\$0.00
SPL HIGH CAPACITY MULTIPLEXING DS1 TO DSO	0.00	\$223.87	\$0.00	\$73.37	\$0.00	\$0.00
SPL HIGH CAPACITY MULTIPLEXING DSO TO SUBRATES 2.4 KBPS	0.00	\$535.24	\$0.00	\$175.42	\$0.00	\$0.00
SPL HIGH CAPACITY MULTIPLEXING DSO TO SUBRATES 4.8 KBPS	0.00	\$363.70	\$0.00	\$119.20	\$0.00	\$0.00
SPL HIGH CAPACITY MULTIPLEXING DSO TO SUBRATES 9.6 KBPS	0.00	\$322.51	\$0.00	\$105.70	\$0.00	\$0.00
SPL HIGH CAPACITY AUTOMATIC LOOP TRANSFER	0.00	\$180.69	\$0.00	\$59.22	\$0.00	\$0.00
SPL HIGH CAPACITY TRANSFER ARRANGEMENT	0.00	\$196.95	\$0.00	\$64.55	\$0.00	\$0.00
SPL HIGH CAPACITY NETWORK CHANNEL TERM EQUIPMENT	0.00	\$102.48	\$0.00	\$33.59	\$0.00	\$0.00
SPL HIGH CAPACITY NCTE LOOP TRANSFER	0.00	\$411.74	\$0.00	\$134.95	\$0.00	\$0.00
SPL HIGH CAPACITY DSL ACCESS SERVICE CONNECTION 1.544	0.00	\$286.43	\$0.00	\$93.88	\$0.00	\$0.00
SPL HIGH CAPACITY DSL ACCESS SERVICE CONNECTION NRC	0.00	\$450.00	\$0.00	\$450.00	\$0.00	\$0.00
SPL HIGH CAPACITY DSL ACCESS SERVICE CONNECTION 44.736	0.00	\$1,989.15	\$0.00	\$651.94	\$0.00	\$0.00
SPL HIGH CAPACITY DSL ACCESS SERVICE CONNECTION NRC	0.00	\$650.00	\$0.00	\$650.00	\$0.00	\$0.00
SYNCHRONOUS OPTICAL - CHANNEL TERM OC-3	0.00	\$2,390.34	\$0.00	\$783.43	\$0.00	\$0.00
SYNCHRONOUS OPTICAL - CHANNEL TERM OC-3 NRC	0.00	\$360.00	\$0.00	\$360.00	\$0.00	\$0.00
SYNCHRONOUS OPTICAL - CHANNEL TERM OC-12	0.00	\$2,987.34	\$0.00	\$979.09	\$0.00	\$0.00
SYNCHRONOUS OPTICAL - CHANNEL TERM OC-12 NRC	0.00	\$360.00	\$0.00	\$360.00	\$0.00	\$0.00
SYNCHRONOUS OPTICAL - CH MI FACILITY OC-3	0.00	\$164.02	\$0.00	\$53.76	\$0.00	\$0.00
SYNCHRONOUS OPTICAL - CH MI FACILITY OC-12	0.00	\$205.88	\$0.00	\$67.48	\$0.00	\$0.00
SYNCHRONOUS OPTICAL - CH MI TERM OC-3	0.00	\$610.17	\$0.00	\$199.98	\$0.00	\$0.00
SYNCHRONOUS OPTICAL - CH MI TERM OC-12	0.00	\$1,328.54	\$0.00	\$435.43	\$0.00	\$0.00
SYNCHRONOUS OPTICAL - CUSTOMER NODE OC-3	0.00	\$555.05	\$0.00	\$181.92	\$0.00	\$0.00

John Staurulakis, Inc.

WINNEBAGO Cooperative Telecom Association - Iowa & Minnesota
SPECIAL ACCESS SERVICE REVENUE
JUNE 16, 2016 INTERSTATE TARIFF FILING - EFFECTIVE JULY 1, 2016

<u>ELEMENT</u>	<u>PROPOSED</u> <u>DEMAND</u>	<u>CURRENT</u> <u>RATE</u>	<u>REVENUE AT</u> <u>CURRENT</u> <u>RATES</u>	<u>PROPOSED</u> <u>RATE</u>	<u>PROPOSED</u> <u>BILLING</u> <u>AMOUNT</u>	<u>REVENUE</u> <u>DIFFERENTIAL</u>
SYNCHRONOUS OPTICAL - CUSTOMER NODE OC-3 NRC	0.00	\$640.00	\$0.00	\$640.00	\$0.00	\$0.00
SYNCHRONOUS OPTICAL - CUSTOMER NODE OC-12	0.00	\$1,603.47	\$0.00	\$525.53	\$0.00	\$0.00
SYNCHRONOUS OPTICAL - CUSTOMER NODE OC-12 NRC	0.00	\$640.00	\$0.00	\$640.00	\$0.00	\$0.00
SYNCHRONOUS OPTICAL -CUST PREM PORT -OC- 3 -155.52 mbs	0.00	\$213.17	\$0.00	\$69.87	\$0.00	\$0.00
SYNCHRONOUS OPTICAL -CUST PREM PORT -STS 1 -51.84 mbs	0.00	\$218.67	\$0.00	\$71.67	\$0.00	\$0.00
SYNCHRONOUS OPTICAL -CUST PREM PORT -STS 1 -51.84 mbs NRC	0.00	\$640.00	\$0.00	\$640.00	\$0.00	\$0.00
SYNCHRONOUS OPTICAL -CUST PREM PORT - DS-3 -44.736 mbs	0.00	\$218.67	\$0.00	\$71.67	\$0.00	\$0.00
SYNCHRONOUS OPTICAL -CUST PREM PORT - DS-3 -44.736 mbs NRC	0.00	\$640.00	\$0.00	\$640.00	\$0.00	\$0.00
SYNCHRONOUS OPTICAL -CUST PREM PORT - DS-1 -1.5444 mbs	0.00	\$56.05	\$0.00	\$18.37	\$0.00	\$0.00
SYNCHRONOUS OPTICAL -CUST PREM PORT - DS-1 -1.5444 mbs NRC	0.00	\$640.00	\$0.00	\$640.00	\$0.00	\$0.00
SYNCHRONOUS OPTICAL -ADD DROP MLTPX OC-3	0.00	\$213.17	\$0.00	\$69.87	\$0.00	\$0.00
SYNCHRONOUS OPTICAL -ADD DROP MLTPX DS-3	0.00	\$112.12	\$0.00	\$36.75	\$0.00	\$0.00
SYNCHRONOUS OPTICAL -ADD DROP MLTPX DS-1	0.00	\$44.85	\$0.00	\$14.70	\$0.00	\$0.00
SYNCHRONOUS OPTICAL -DSL ACCESS SERVICE CONN. OC-3	0.00	\$3,484.99	\$0.00	\$1,142.20	\$0.00	\$0.00
SYNCHRONOUS OPTICAL -DSL ACCESS SERVICE CONN. OC-3 NRC	0.00	\$1,200.00	\$0.00	\$1,200.00	\$0.00	\$0.00
FOLLOWING CHANNEL TERMINATIONS WITHIN 300 FEET						
SPL ETS CHAN TERM 2 MBPS	0.00	\$64.75	\$0.00	\$21.22	\$0.00	\$0.00
SPL ETS CHAN TERM 2 MBPS NRC	0.00	\$295.00	\$0.00	\$295.00	\$0.00	\$0.00
SPL ETS CHAN TERM 5 MBPS	12.00	\$79.46	\$953.52	\$26.04	\$312.48	-\$641.04
SPL ETS CHAN TERM 5 MBPS NRC	0.00	\$295.00	\$0.00	\$295.00	\$0.00	\$0.00
SPL ETS CHAN TERM 10 MBPS	0.00	\$91.78	\$0.00	\$30.08	\$0.00	\$0.00
SPL ETS CHAN TERM 10 MBPS 10% Discount	12.00	\$82.60	\$991.22	\$27.07	\$324.84	-\$666.38
SPL ETS CHAN TERM 10 MBPS NRC	0.00	\$295.00	\$0.00	\$295.00	\$0.00	\$0.00
SPL ETS CHAN TERM 20 MBPS	0.00	\$100.74	\$0.00	\$33.02	\$0.00	\$0.00
SPL ETS CHAN TERM 20 MBPS NRC	0.00	\$295.00	\$0.00	295	\$0.00	\$0.00
SPL ETS CHAN TERM 50 MBPS	0.00	\$116.48	\$0.00	38.18	\$0.00	\$0.00
SPL ETS CHAN TERM 50 MBPS 20% Discount	24.00	\$93.18	\$2,236.42	30.54	\$732.96	-\$1,503.46