

COS-1(H)  
Filing Date: 6/16/2017  
Filing Entity: Ace Telephone Association - Iowa  
Transmittal Number : 5  
COSA: 351346

Rate-of Return TRP  
Cost Analysis Summary  
Historical, Calendar Year 2016

	Total Company (A)	Part 64 Adjustments (B)	Other Adjustments (C)	Subject to Separations (D)	Total Interstate (E)	Billing & Collection (F)
<b>Revenues</b>						
100 Network Access	n/a	n/a	n/a	n/a	n/a	n/a
110 Uncollectibles	n/a	n/a	n/a	n/a	n/a	n/a
120 Common Line Support	n/a	n/a	n/a	n/a	n/a	n/a
130 Long Term	n/a	n/a	n/a	n/a	n/a	n/a
140 Transitional	n/a	n/a	n/a	n/a	n/a	n/a
150 Miscellaneous	n/a	n/a	n/a	n/a	n/a	n/a
160 Net Revenues	----	----	----	----	----	----
<b>Expenses</b>						
170 Plant Specific	n/a	n/a	n/a	n/a	312,800	0
171 Network Support	0	0	0	0	0	0
172 General Support	126,113	0	0	126,113	55,005	0
173 Central Office	234,207	0	0	234,207	126,048	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	13,619	0	0	13,619	7,330	0
176 COE Transmission	220,588	0	0	220,588	118,718	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	333,805	0	0	333,805	131,747	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	0	0
190 Depreciation / Amortization	1,319,733	0	0	1,319,733	599,728	0
200 Customer Operations	n/a	n/a	n/a	n/a	0	0
201 Marketing	120,231	0	0	120,231	23,589	0
202 Local Business Office	93,353	0	0	93,353	17,534	7,862
203 Revenue Accounting	215,855	0	0	215,855	59,417	35,117
204 Other Billing & Collection	10,440	0	0	10,440	10,440	6,170
210 Access	n/a	n/a	n/a	n/a	0	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	0	0
230 AFUDC	n/a	n/a	n/a	n/a	n/a	n/a
240 Other Exp. & Adjustments	n/a	n/a	n/a	n/a	0	0
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	0	0
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	912,528	0
<b>FIT Adjustments</b>						
270 Adjustment for FIT	0	0	0	0	0	0
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	0	n/a
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	912,528	n/a
<b>Telephone Plant in Service</b>						
310 General Support	2,016,963	0	0	2,016,963	879,711	0
320 Central Office Equip-Switch	1,131,257	0	0	1,131,257	776,951	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	1,131,257	0	0	1,131,257	776,951	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	5,687,534	0	0	5,687,534	2,858,560	0
331 Subscriber Lines	3,296,101	0	0	3,296,101	824,025	0
332 Exchange Circuit	1,316,927	0	0	1,316,927	1,271,927	0
333 Interexchange Circuit	892,240	0	0	892,240	718,563	0
334 Host Remote	182,266	0	0	182,266	44,045	0
340 Cable & Wire	16,775,612	0	0	16,775,612	6,621,064	0
341 Subscriber Lines	13,045,975	0	0	13,045,975	3,261,494	0
342 Exchange	2,697,021	0	0	2,697,021	2,568,223	0
343 Interexchange	853,061	0	0	853,061	747,958	0
344 Host Remote	179,555	0	0	179,555	43,389	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	0	0	0	0	0	0
370 Total Plant In Service	25,611,366	0	0	25,611,366	11,136,286	0
<b>Adjustments to TPIS</b>						
380 Depr / Amor Reserve	20,312,608	0	0	20,312,608	8,959,675	0
390 Accum Deferred Income Tax	(625,561)	0	0	(625,561)	(274,220)	0
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	0	0
<b>Return Data</b>						
410 Average Rate Base	n/a	n/a	n/a	n/a	2,450,831	n/a
420 Return	n/a	n/a	n/a	n/a	n/a	n/a
430 Rate of Return	n/a	n/a	n/a	n/a	n/a	n/a

	Interstate Inter- exchange (G)	ROR Regulated I/S Access (H)	Pay Phone (I)	Inside Wire (J)	BFP (K)	Total Common Line (L)	Total Switched Traffic Sensitive (M)	Special Access (N)
<b>Revenues</b>								
100 Network Access	n/a	0	0	0	0	0	0	0
110 Uncollectibles	n/a	0	0	0	0	0	0	0
120 Common Line Support	n/a	0	0	0	0	0	n/a	n/a
130 Long Term	n/a	0	0	0	0	0	n/a	n/a
140 Transitional	n/a	0	0	0	0	0	n/a	n/a
150 Miscellaneous	n/a	0	0	0	0	0	0	0
160 Net Revenues	n/a	0	0	0	0	0	0	0
<b>Expenses</b>								
170 Plant Specific	0	312,800	0	0	120,552	120,552	16,783	174,465
171 Network Support	0	0	0	0	0	0	0	0
172 General Support	0	55,005	0	0	21,837	21,837	4,932	28,235
173 Central Office	0	126,048	0	0	33,817	33,817	10,473	80,758
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	7,330	0	0	0	0	7,330	0
176 COE Transmission	0	118,718	0	0	33,817	33,817	3,143	80,758
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	0	131,747	0	0	64,898	64,898	1,378	65,472
180 Plant Non-Sp. Less Dep/Amor	0	0	0	0	0	0	0	0
190 Depreciation / Amortization	0	599,728	0	0	221,668	221,668	18,096	359,965
200 Customer Operations	0	0	0	0	0	0	0	0
201 Marketing	0	23,589	0	0	9,365	9,365	2,116	12,108
202 Local Business Office	0	9,672	0	0	9,672	9,672	0	0
203 Revenue Accounting	0	24,300	0	0	11,845	11,845	1,852	10,603
204 Other Billing & Collection	0	4,270	0	0	2,081	2,081	325	1,863
210 Access	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	0	0	0	0	0	0	0	0
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	0	0	0	0	0	0	0	0
250 Taxes Other than FIT	0	0	0	0	0	0	0	0
260 Total Exp and Other Taxes	0	912,528	0	0	342,220	342,220	34,879	534,430
<b>FIT Adjustments</b>								
270 Adjustment for FIT	0	0	0	0	0	0	0	0
280 Amortized ITC	0	0	0	0	0	0	0	0
290 Federal Income Taxes	n/a	(319,385)	0	0	(119,777)	(119,777)	(12,208)	(187,051)
300 Total Expenses & Taxes	n/a	593,143	0	0	222,443	222,443	22,671	347,380
<b>Telephone Plant in Service</b>								
310 General Support	0	879,711	0	0	349,250	349,250	78,883	451,578
320 Central Office Equip-Switch	0	776,951	0	0	0	0	776,951	0
321 Operator Systems	0	0	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0	0	0
323 Local Switching Cat. 3	0	776,951	0	0	0	0	776,951	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	0	2,858,560	0	0	824,025	824,025	44,045	1,990,490
331 Subscriber Lines	0	824,025	0	0	824,025	824,025	0	0
332 Exchange Circuit	0	1,271,927	0	0	0	0	0	1,271,927
333 Interexchange Circuit	0	718,563	0	0	0	0	0	718,563
334 Host Remote	0	44,045	0	0	0	0	44,045	0
340 Cable & Wire	0	6,621,064	0	0	3,261,494	3,261,494	69,242	3,290,328
341 Subscriber Lines	0	3,261,494	0	0	3,261,494	3,261,494	0	0
342 Exchange	0	2,568,223	0	0	0	0	0	2,568,223
343 Interexchange	0	747,958	0	0	0	0	25,853	722,105
344 Host Remote	0	43,389	0	0	0	0	43,389	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360 Amortizable Assets	0	0	0	0	0	0	0	0
370 Total Plant In Service	0	11,136,286	0	0	4,434,769	4,434,769	969,121	5,732,396
<b>Adjustments to TPIS</b>								
380 Depr / Amor Reserve	0	8,959,675	0	0	3,469,027	3,469,027	848,230	4,642,417
390 Accum Deferred Income Tax	0	(274,220)	0	0	(107,192)	(107,192)	(29,747)	(137,281)
400 Other Rate Base Adjust.	0	0	0	0	0	0	0	0
<b>Return Data</b>								
410 Average Rate Base	n/a	2,450,831	0	0	1,072,934	1,072,934	150,638	1,227,260
420 Return	n/a	(593,143)	0	0	(222,443)	(222,443)	(22,671)	(347,380)
430 Rate of Return	0.00%	-24.20%	0.00%	0.00%	-20.73%	-20.73%	-15.05%	-28.31%

**MAG-1**

**Filing Date:** 6/16/2017  
**Filing Entity:** Ace Telephone Association - Iowa  
**Transmittal Number :** 5  
**COSA:** 351346

Access Element	Interstate Revenue Requirement Prior to Adjustments (A)	Frozen Line Port Transfer (B) Note 1	Universal Service Fund Contribution (C) Note 2	Interstate Revenue Requirement Subject to TIC Re-allocation (D) Cols. (A)+(B)+(C)	Frozen TIC Re-allocation (E) Note 3	Interstate Revenue Requirement Subject to Rate Making (F) Cols. (D)+(E)
Carrier Common Line	\$793,174	\$29,749	\$0	\$822,923	\$13,532	\$836,455
Special Access	\$300,799			<u>\$300,799</u>	<u>\$4,910</u>	\$305,709

Note 1: Enter an amount equal to the amounts on the most recently filed Form MAG-1.

Note 2: Projected Amount per Account 6540

Note 3: Enter amounts equal to the amounts on the most recently filed Form MAG-1.

RTE-2

Filing Date:

6/16/2017

Filing Entity:

Ace Telephone Association - Iowa

Transmittal Number:

5

COSA

351346

Rate-of-Return

Revenue Price-outs

Using 2016 Demand

Page 1 of 1

	Revenue at 7/1/2016 Rates (A)	Revenue at Current Rate (B)	Change in Revenue, Cols. B-A (C)	Revenue at 7/1/2017 Rates (D)	Change in Revenue, Cols.(B)-(D) (E)
<b>Switched Access</b>					
100 Multi-line Business	0	0	0	0	0
	----	----	----	----	----
110 Residential & Single Line Bus.	0	0	0	0	0
	----	----	----	----	----
120 Common Line	0	0	0	0	0
	----	----	----	----	----
130 Special Access	360,813	360,813	0	305,709	(55,104)
	----	----	----	----	----
140 Consumer Broadband -Only Loop	n/a	n/a	n/a	0	n/a
	----	----	----	----	----

Notes: If company belongs to the NECA common line pool, then revenue = 0.

DMD-2

#REF!

6/16/2017

Filing Entity:

Ace Telephone Association - Iowa

Transmittal Number 5

COSA

351346

Page 1 of 1

Rate-of-Return TRP

Special Access

Demand

	1/16-12/16 Channel Terminations (A)	1/16-12/16 Number of Circuits (B)	1/16-12/16 Interoffice Miles (C)	7/17 - 7/18 Channel Terminations (D)	7/17 - 7/18 Number of Circuits (E)	7/17 - 7/18 Interoffice Miles (F)
100 Metallic	0	0	0	0	0	0
110 Telegraph	0	0	0	0	0	0
120 VG less WATS	0	0	0	0	0	0
130 WATS	0	0	0	0	0	0
140 full-time Audio	0	0	0	0	0	0
150 High Capacity	96	96	590.05	0	0	0