

SUMMARY DEVELOPMENT OF INTERSTATE REVENUE REQUIREMENT
CALCULATED AT AUTHORIZED RATE OF RETURN

	Source	Common Line		Traffic Sensitive				WBI			Total Access	Total Company
		CAF BLS Voice	CAF BLS Data Only Loop	Local Switching	Information	Transport	Special Access	Voice-Data WBI Loop	Voice-Data WBI Transport	Data Only WBI Transport		
1. Plant in Service	Part 69, Form 1, Ln 18	23,223,569	3,086,996	4,080,422	0	28,668	4,520,635	14,181,880	1,742,803	62,476	50,927,449	122,404,232
2. Plant Under Construction	Part 69, Form 1, Ln 20	568,801	75,608	99,939	0	702	110,721	347,348	42,685	1,530	1,247,334	2,997,970
3. Net Investment	Part 69, Form 2, Ln 43	7,909,367	1,142,574	166,698	0	3,749	1,604,814	1,654,818	487,940	17,491	12,987,451	38,243,797
4. Rate of Return	Authorized Rate of Return	0.1050000	0.1050000	0.1050000	0.1050000	0.1050000	0.1050000	0.1050000	0.1050000	0.1050000		
5. Return	(Line 3 x 4)	830,484	119,970	17,503	0	394	168,505	173,756	51,234	1,837	1,363,683	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	830,484	119,970	17,503	0	394	168,505	173,756	51,234	1,837	1,363,683	
8. Fixed Charges	Part 69, Form 10, Ln 199	0	0	0	0	0	0	0	0	0	0	0
9. Investment Tax Credit	Part 69, Form 10, Ln 191	0	0	0	0	0	0	0	0	0	0	0
10. Other FIT Adjustments	Part 69, Form 10, Ln 195	0	0	0	0	0	0	0	0	0	0	0
11. Subject to FIT	(Lines 5-8-9-10)	830,484	119,970	17,503	0	394	168,505	173,756	51,234	1,837	1,363,683	
12. Federal Income Tax @ 26.58228%		220,762	31,891	4,653	0	105	44,792	46,188	13,619	488	362,498	
13. Other SIT Adjustments	Part 69, Form 10, Ln 198	0	0	0	0	0	0	0	0	0	0	0
14. Subject to SIT	(Lines 11+12-13)	1,051,246	151,861	22,156	0	499	213,297	219,944	64,853	2,325	1,726,181	
15. State Income Tax @ 4.16667%		55,329	7,993	1,166	0	26	11,226	11,576	3,413	122	90,852	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	1,106,575	159,854	23,322	0	525	224,523	231,520	68,266	2,447	1,817,033	
17. Expenses and Taxes (Prior to Corporate Cap)	Part 69, Form 10	3,955,611	394,417	648,824	0	4,665	586,989	2,305,780	244,261	8,755	8,149,302	18,889,913
18. Corporate Operations Limitation Impact	Part 69, Form 10, L182a	(209,434)									(209,434)	
19. Subtotal	(Lines 16+17+18)	4,852,752	554,271	672,146	0	5,190	811,512	2,537,300	312,527	11,202	9,966,335	
20. Gross Receipts Tax @ 0.00000%		0	0	0	0	0	0	0	0	0	0	
21. Subtotal	(Line 19+20)	4,852,752	554,271	672,146	0	5,190	811,512	2,537,300	312,527	11,202	9,756,900	
22. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	0	0	0	
23. Total Revenue Requirement Excluding - (MAG Shift)	(Lines 21+22)	4,852,752	554,271	672,146	0	5,190	811,512	2,537,300	312,527	11,202	9,756,900	

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	Source	Common Line		Traffic Sensitive				WBI			Total Access	Total Company
		CAF BLS Voice	CAF BLS Data Only Loop	Local Switching	Information	Transport	Special Access	Voice-Data WBI Loop	Voice-Data WBI Transport	Data Only WBI Transport		
23. Total Revenue Requirement Excluding - (MAG Shift)	(Lines 21+22)	4,852,752	554,271	672,146	0	5,190	811,512	2,537,300	312,527	11,202	9,756,900	
24. Adjustment for Line Port Re-allocation	Frozen Amt	130,839		(130,839)							0	
25. TIC Revenues for 12 Months Ending 6/30/01						0					0	
26. Subtotal	(Lines 23+24+25)	4,983,591	554,271	541,307	0	5,190	811,512	2,537,300	312,527	11,202	9,756,900	
27. Frozen TIC Revenue		2,632	186	137	1	12	416	851	105	4	4,344	
28. Total Revised Revenue Requirement With MAG Adjustments (Line 23 + 24 + 25 + 27)		4,986,223	554,457	541,444	1	5,202	811,928	2,538,151	312,632	11,206	9,761,244	
Total Switched Access Adjustment												
29. Total Annual Expense Adjustment for DME (Line 24 + 27)		133,471	186	-----	(130,689)	-----	416	851	105	4		
30. Total Monthly Expense Adjustment for DME (Line 29 / 12)		11,123	15		(10,891)		35	71	9	0		

Attachment #2

[illegible]

Plant Date: 06/30/2019
Expense Date: 12 Mo. Ending 06/30/2019

Bluffton Telephone Company
Study No.: 240512

Attachment #2

28	CWC Cash Working Capital	L12	313,947	143,163	19,030	0	25,154	0	177	27,868	0	0	87,426	10,744	385
28a	CWC Disallowed for Corporate Cap	Input 13	(8,607)	(8,607)		0									
29	3100 Depreciation Reserve	L97	36,536,791	14,669,464	1,859,853	0	3,801,963	0	24,135	2,791,984	0	0	12,138,982	1,207,137	43,273
30	3200 Res - Prop Held for Future Use	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
31	3410 Res - Capital Leases	L14	0	0	0	0	0	0	0	0	0	0	0	0	0
32	3420 Res - Leasehold Improvements	L15	48,813	22,260	2,959	0	3,911	0	27	4,333	0	0	13,593	1,670	60
33	3400 Res - Tangible Assets	L31-32	48,813	22,260	2,959	0	3,911	0	27	4,333	0	0	13,593	1,670	60
34	3500 Res - Intangible	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
35	3600 Res - Plant Acquisiton Adj	L21	0	0	0	0	0	0	0	0	0	0	0	0	0
36	Total Reserves	L29,30,33-35	36,585,604	14,691,724	1,862,812	0	3,805,874	0	24,162	2,796,317	0	0	12,152,575	1,208,807	43,333
37	4040 Customer Deposits	L12	31,371	14,304	1,902	0	2,514	0	18	2,785	0	0	8,736	1,074	38
38	4100 Current Deferred Op Taxes	L104	0	0	0	0	0	0	0	0	0	0	0	0	0
39	4310 Other Long Term Liabilities	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
40	4340 Non-Current Def Oper Taxes	L111	4,546,291	2,073,344	275,610	0	364,281	0	2,558	403,600	0	0	1,265,739	155,581	5,578
41	4360 Other Deferred Credits	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
42	4370 Oth Juris Liab & Def Credits	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
43	Net Investment	L18-28a Less L36-42	12,987,451	7,909,367	1,142,574	0	166,698	0	3,749	1,604,814	0	0	1,654,818	487,940	17,491
44	Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	12,713,482	7,789,115	1,125,446	0	144,058	0	3,590	1,579,731	0	0	1,576,128	478,270	17,144

Attachment #2

70	2410	Cat 1 - Exch Ln CWF	Direct	16,185,971	16,144,909			41,062				
71	2410	Cat 2.2 - Data Only Loop	Direct	2,425,298		2,425,298						
72	2410	Cat 2.3 - WBI Transport	Alloc 3	913,815				0		0	882,190	31,625
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	3,257,526				0	3,257,526			
74	2410	Cat 3 - IX C&WF	Alloc 3	41,062			0	0	41,062	0		0
75	2410	Cat 4 - Host / Remote C&WF	Direct	1,248				1,248				
76		Total 2410	L70-75	22,824,920	16,144,909	2,425,298	0	0	1,248	3,339,650	0	882,190 31,625

Tangible Assets - Capital Leases - Acct 2680

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

Deferred Maint & Retirements Acct 1438

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

Accumulated Depreciation - Acct 3100

91	2110	General Support Facilities	L2+L2a	1,759,410	802,312	106,648	0	140,968	0	991	156,176	0	0	489,947	60,210	2,158
92	2210	COE - Switching	L4	3,660,995				3,660,995		0			0			0
93	2220	COE - Operator Systems	L5	0				0	0	0			0			0
94	2230	COE - Transmission	L6	18,546,760	4,976,192	417,599		0	0	22,457	796,671		0	11,649,035	661,107	23,699
95	2310	Information Orig /Term	L8	0	0		0									
96	2410	Cable & Wire Facilities	L9	12,569,626	8,890,960	1,335,606		0	0	687	1,839,137		0	0	485,820	17,416
97	Total	3100	L91-96	36,536,791	14,669,464	1,859,853	0	3,801,963	0	24,135	2,791,984	0	0	12,138,982	1,207,137	43,273

Net Current Deferred Operating Income Taxes - Acct 4100

98	2110	General Support Facilities	L2+L2a	0	0	0	0	0	0	0	0	0	0	0
99	2210	COE - Switching	L4	0			0	0			0			0
100	2220	COE - Operator Systems	L5	0			0	0			0			0
101	2230	COE - Transmission	L6	0	0	0	0	0	0		0	0	0	0
102	2310	Information Orig /Term	L8	0	0		0							
103	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0		0	0	0	0
104		Total 4100	L98-103	0	0	0	0	0	0	0	0	0	0	0

Net Noncurrent Deferred Operating Income Taxes - Acct 4340

105	2110	General Support Facilities	L2+L2a	268,648	122,506	16,284	0	21,525	0	151	23,847	0	0	74,811	9,194	330
106	2210	COE - Switching	L4	342,756				342,756		0			0			0
107	2220	COE - Operator Systems	L5	0				0	0	0			0			0
108	2230	COE - Transmission	L6	1,896,110	508,735	42,693		0	0	2,296	81,447		0	1,190,928	67,588	2,423
109	2310	Information Orig /Term	L8	0	0		0									
110	2410	Cable & Wire Facilities	L9	2,038,777	1,442,103	216,633		0	0	111	298,306		0	0	78,799	2,825
111		Total 4340	L105-110	4,546,291	2,073,344	275,610	0	364,281	0	2,558	403,600	0	0	1,265,739	155,581	5,578

Plant Specific Expenses

112	6110	Network Support	L12	1,286	586	78	0	103	0	1	114	0	0	358	44	2
113	6120	General Support	L3	484,194	220,797	29,350	0	38,795	0	273	42,980	0	0	134,835	16,570	594
114	6210	COE - Switching - Equal Access	Direct	0				0								
115	6210	COE - Switching - All Other	Alloc 6	247,293				247,293		0			0			0
116	6220	COE - Operator Systems	L5	0				0	0	0			0			0
117	6230	COE - Transmission	L6	307,015	82,373	6,913		0	0	372	13,188		0	192,833	10,944	392
118		Total COE	L114-117	554,308	82,373	6,913		247,293	0	372	13,188		0	192,833	10,944	392
119	6310	IOT - Other	L67	0			0									
120	6310	IOT - Customer Premise Equip	L68	0	0											
121		Total 6310	L119-120	0	0		0				0					
122	6410	Cable & Wire Facilities	L76	458,122	324,046	48,678		0	0	25	67,031		0	0	17,707	635
123		Total Plant Specific	L112,113,118,121-122	1,497,910	627,802	85,019	0	286,191	0	671	123,313	0	0	328,026	45,265	1,623

Plant Non-Specific Expenses

124	6510	Other Prop Plant & Equip	L10	(24,990)	(11,396)	(1,515)	0	(2,002)	0	(14)	(2,218)	0	(6,959)	(855)	(31)
125	6530	Network Operations	L10	579,561	264,288	35,130	0	46,436	0	326	51,445	0	161,392	19,833	711
126	6540	Access	Direct	0								0			
126a	6540	Universal Service Assignment	Direct	588,654	588,654										
	6561	<u>Depreciation</u>													
127		Dep - Support Assets	L3	260,267	118,685	15,776	0	20,853	0	147	23,103	0	72,477	8,907	319
128		Dep - COE Switching	L4	84,864				84,864		0		0			0
129		Dep - COE Operator	L5	0				0	0	0		0			0
130		Dep - COE Transmission	L6	2,096,903	562,610	47,214		0	0	2,539	90,072	0	1,317,044	74,745	2,679
131		Dep - IOT	L8	0	0		0				0				
132		Dep - Cable & Wire Facilities	L9	1,060,934	750,438	112,731		0	0	58	155,232	0	0	41,005	1,470
133		Total 6561	L127-132	3,502,968	1,431,733	175,721	0	105,717	0	2,744	268,407	0	1,389,521	124,657	4,468
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	7,545	3,441	457	0	605	0	4	670	0	2,101	258	9
136	6564	Amort - Intangible Assets	L17	0	0	0	0	0	0	0	0	0	0	0	0
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133	4,653,738	2,276,720	209,793	0	150,756	0	3,060	318,304	0	1,546,055	143,893	5,157

Customer Operations Expenses

139	6610	<u>Marketing</u>	L12	206,552	94,192	12,520	0	16,549	0	116	18,335	0	57,519	7,068	253
140	6621	<u>Operator</u>	Alloc 7	0				0	0			0		0	0
141		Outside Operator Services	Alloc 8	0				0	0			0		0	0
	6622	<u>Directory</u>													
142		Published Directory Expense	Direct	0					0						

6623 <u>Commercial Operations</u>								
<u>Cat 1 - Local Business Office</u>								
End User Service Order Processing								
143	Presubscription	L13	25,731	21,863	0	3,841	27	
144	Message Tel	Direct	18,695					18,695
145	Private Line	Direct	3,550					3,550
146	Total	L143-145	47,976	21,863	0	3,841	27	22,245
End User Payment and Collection								
147	Message Tel	Direct	27,088					27,088
148	Private Line	Direct	61					61
149	EUCL	Direct	7,018	7,018				
150	Total	L147-149	34,167	7,018				27,149
End User Billing Inquiry								
151	Message Tel	Direct	12,656					12,656
152	Private Line	Direct	2,195					2,195
153	EUCL	Direct	0	0				
154	Total	L151-153	14,851	0				14,851
IXC Service Order Processing								
155	Message Tel	L13	0	0	0	0	0	
156	Private Line	Direct	0				0	
157	Billing & Collection	Direct	0					0
158	Total	L155-157	0	0	0	0	0	0
IXC Payment and Collection								
159	Message Tel	L13	0	0	0	0	0	
160	Private Line	Direct	0				0	
161	Billing & Collection	Direct	0					0
162	Total	L159-161	0	0	0	0	0	0
IXC Billing Inquiry								
163	Message Tel	L13	0	0	0	0	0	
164	Private Line	Direct	0				0	
165	Billing & Collection	Direct	0					0
166	Total	L163-165	0	0	0	0	0	0
167	Future Use							
168	Total Category 1	L146,150,154,158,162,166	96,994	28,881	0	3,841	27	64,245

Cat 2 - Revenue Accounting													
169	Message Processing	Direct	6,130						6,130				
170	OB&C - Expense	Direct	52,795						52,795				
171	Future Use												
172	Future Use												
173	Carrier Access Billing	L11	10,676		1,190		1,572	0	11	1,742		5,465	672
174	Subscriber Line Charge	Direct	9,317	9,317									24
175	Total Category 2	L169-174	78,918	9,317	1,190		1,572	0	11	1,742	58,925	5,465	672
176	Subtotal Customer Services	L140-142,168,175	175,912	38,198	1,190	0	5,413	0	38	1,742	123,170	0	24
Category 3 - Other Commercial													
177	Total Category 3	L176	91,865	19,947	621	0	2,827	0	20	910	64,322	0	13
178	Total Customer Services	L176-177	267,777	58,145	1,811	0	8,240	0	58	2,652	187,492	0	37
179	Total Customer Operations	L139,178	474,329	152,337	14,331	0	24,789	0	174	20,987	187,492	0	290
180	Total Big Three Expenses	L123-126,179 (less L114)	3,115,464	1,621,685	132,965	0	355,414	0	1,157	193,527	187,492	0	2,593
180a	Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177	2,305,836	1,264,300	90,396	0	293,299	0	720	131,188	123,170	0	1,731
Corporate Operations Expenses													
181 6710	Executive & Planning	L180	0	0	0	0	0	0	0	0	0	0	0
182 6720	General & Administrative	L180	1,289,688	671,318	55,043	0	147,128	0	479	80,113	77,615	0	1,073
182a	Disallowed Corp Operations Exp	L180	(209,434)	(209,434)		0							
183	Total Corporate Operations	L181-182	1,080,254	461,884	55,043	0	147,128	0	479	80,113	77,615	0	1,073
184	Total Operating Expenses	L123,138,179,183	7,706,231	3,518,743	364,186	0	608,864	0	4,384	542,717	265,107	0	8,143

Operating Taxes

185	7100	Other Operating Income Exp	L18	0	0	0	0	0	0	0	0	0	0	0	0	
186	7240	Ad Valorem Taxes	L12	497,318	226,784	30,145	0	39,846	0	280	44,145	0	0	138,489	17,019	610
187	7370	Special Charges	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L184-187	8,203,549	3,745,527	394,331	0	648,710	0	4,664	586,862	265,107	0	2,305,383	244,212	8,753

Tax Adjustments

189	7210	Investment Tax Credits	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
190		Future Use														
191		Total	L189-190	0	0	0	0	0	0	0	0	0	0	0	0	0
192	7340	AFUDC	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
193		FIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	0	0	0	0	0	0	0	0	0	0	0	0	0
196		SIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
198		Total SIT Adjustments	L196-197	0	0	0	0	0	0	0	0	0	0	0	0	0
199	7500	Fixed Charges	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
200	7540	Interest On Customer Dep	L12	1,426	650	86	0	114	0	1	127	0	0	397	49	2

Rent Revenues Account 5240

201	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0	0	0
202	2210	COE - Switching	L4	0			0		0			0				0
203	2220	COE - Operator Systems	L5	0			0		0			0				0
204	2230	COE - Transmission	L6	0	0	0		0		0	0		0	0	0	0
205	2310	Information Orig /Term	L8	0	0		0									
206	2410	Cable & Wire Facilities	L9	0	0	0		0		0	0		0	0	0	0
207		Total 5240	L201-206	0	0	0	0	0	0	0	0	0	0	0	0	0
208		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+200 Less 207	8,204,975	3,746,177	394,417	0	648,824	0	4,665	586,989	265,107	0	2,305,780	244,261	8,755

PART 36

[illegible]

Plant Date: 06/30/2019
Expense Date: 12 Mo. Ending 06/30/2019

Bluffton Telephone Company
Study No.: 240512

Attachment #3

25 CWC Cash Working Capital	L189	703,646	209,309	104,638	0	0	76,783	17	23,098	9,956	10	279,835
26 3100 Depreciation Reserve	L102	81,995,384	18,495,564	18,041,227	0	0	10,026,913	0	170,385	0	1,265	35,260,030
27 3200 Res - Prop Held for Future U	L16	0	0	0	0	0	0	0	0	0	0	0
28 3400 Res - Capital leases	L13	0	0	0	0	0	0	0	0	0	0	0
29 3400 Res - Leasehold Improvment	L13	117,323	26,198	22,615	0	0	15,172	0	258	0	2	53,078
30 3500 Res - Intangible	L14	0	0	0	0	0	0	0	0	0	0	0
31 3600 Res - Plant Acquisiton Adj	L15	0	0	0	0	0	0	0	0	0	0	0
32 Total Reserves	L 26-31	82,112,707	18,521,762	18,063,842	0	0	10,042,085	0	170,643	0	1,267	35,313,108
33 4040 Customer Deposits	L15	75,400	16,837	14,534	0	0	9,751	0	166	0	1	34,111
34 4100 Current Deferred Op Taxes	L109	0	0	0	0	0	0	0	0	0	0	0
35 4310 Other Long Term Liabilities	L175	0	0	0	0	0	0	0	0	0	0	0
36 4340 Non-Current Def Oper Taxes	L116	10,927,566	2,440,185	2,106,106	0	0	1,413,189	0	24,014	0	204	4,943,868
37 4360 Other Deferred Credits	Alloc 48	0	0	0	0	0	0	0	0	0	0	0
38 4370 Oth Juris Liab & Def Credits	Alloc 41	0	0	0	0	0	0	0	0	0	0	0
39 Net Investment	L15-25 Less L32-38	38,243,797	8,414,390	4,581,668	0	0	5,629,159	17	117,449	9,956	1,041	19,490,117
40 Total 2001 Less 2690	L 3, 10, 13	122,404,232	27,332,659	23,594,790	0	0	15,829,150	0	268,982	0	2,289	55,376,362
41 Total 2001 Less Associated R	L15-19,24 Less L32,36-38	37,615,551	8,221,918	4,491,564	0	0	5,562,127	0	94,517	0	1,032	19,244,393
Central Office Switching - Acct 2210												
42 2210 Cat 2 - Tandem Switching	Alloc 2	0	0	0	0	0	0	0	0	0	0	0
43 2210 Cat 3 - Local Switching	Alloc 3	4,729,082	3,837,838	0	0	83,954	1,427	0	805,863	0	0	0
44 2210 Cat 5 - Equal Access	Alloc 13	0	0	0	0	0	0	0	0	0	0	0
45 Total 2210	L42-44	4,729,082	3,837,838	0	0	83,954	1,427	0	805,863	0	0	0

Central Office Operator Systems - Acct 2220

2220 Cat 1 - Operator Systems												
46	Intercept Boards	Alloc 24	0	0	0	0	0	0	0	0	0	0
47	Information Boards	Alloc 47	0	0	0	0	0	0	0	0	0	0
48	Service Observing Boards	Alloc 67	0	0	0	0	0	0	0	0	0	0
49	Other Boards	Alloc 1	0	0	0	0	0	0	0	0	0	0
50	Total 2220	L46-49	0	0	0	0	0	0	0	0	0	0

Central Office Transmission - Acct 2230

51	2230 Cat 4.11 - WBI Loop	Alloc 4	13,816,929	13,816,929	0	0	0	0	0	0	0	0
52	2230 Cat 4.121 - Exch Trunk EAS	Alloc 5	0							0	0	0
53	2230 Cat 4.122 - Exch Trunk Toll	Alloc 6	0	0	0	0	0	0	0	0	0	0
54	2230 Cat 4.123 - Exch Trunk Spl	Alloc 7	0	0	0	0	0	0	0	0	0	0
55	2230 Cat 4.13 - Exch Ln Circuit	Alloc 8	22,819,171	5,698,000	14,492	0	0	3,860,167	0	65,595	0	13,180,917
56	2230 Cat 4.21 - IX Cct - Other Co	Alloc 9	0	0	0	0	0	0	0	0	0	0
57	2230 Cat 4.22 - Wideband Special	Alloc 10	848,372	0	743,893	0	0	0	0	0	0	104,479
57a	2230 Cat 4.22 - WBI Transport	Alloc 7	784,139		784,139	0	0	0	0	0	0	0
58	2230 Cat 4.23 - IX Cct - Other	Alloc 11	269,229	0	153,845	0	0	0	0	0	0	115,384
59	2230 Cat 4.3 - Host Remote	Alloc 12	81,316	25,715		0	6,145		104		0	49,352
60	Total 2230	L51-59	38,619,156	5,723,715	15,513,298	0	0	3,866,312	0	65,699	0	13,450,132

Information Origination / Termination - Acct 2310

61	2351	Cat 1 - Pub Tel (Less Coinles	Alloc 14	0	0	0	0	0	0	0	0
62	2351	Cat 1 - Pub Tel (Coinless)	Alloc 15	0	0	0	0	0	0	0	0
63	2362	Cat 1 - Other Terminal Equip	Alloc 14	0	0	0	0	0	0	0	0
64		Total Category 1	L61-63	0	0	0	0	0	0	0	0
65		Cat 2 - Customer Premise	Alloc 16	0		0		0		0	0
66		Total 2310	L64-65	0	0	0	0	0	0	0	0

Cable and Wire Facilities - Acct 2410

67	2410	Cat 1 - Exch Ln CWF	Alloc 17	64,656,626	16,144,909	41,062	0	0	10,937,530	0	185,860	0	0	37,347,265
68	2410	Cat 2.1 - Exch Trk CWF - EA	Alloc 5	2,153								2,153	0	0
69	2410	Cat 2.2 - Data Only Loop	Alloc 4	2,425,298		2,425,298		0		0		0	0	0
70	2410	Cat 2.3 - WBI Transport	Alloc 7	913,815		913,815		0		0		0	0	0
71	2410	Cat 2.4 - Exch Trk CWF - Wl	Alloc 68	3,715,044	0	3,257,526	0	0	0	0	0	0	0	457,518
72	2410	Cat 3 - IX C&WF	Alloc 18	62,080	0	41,062	0	0	0	0	0	0	0	21,018
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	3,948	1,248		0		298		5		0	2,397
74		Total 2410	L67-73	71,778,964	16,146,157	6,678,763	0	0	10,937,828	0	185,865	0	2,153	37,828,198

Tangible Assets - Capital Leases - Acct 2680

75	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
76	2210	COE - Switching	L4	0	0	0	0	0	0	0	0	0	0	0
77	2220	COE - Operator Systems	L5	0	0	0	0	0	0	0	0	0	0	0
78	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
79	2310	Information Orig /Term	L8	0	0	0	0	0	0	0	0	0	0	0
80	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
81		Total 2681	L75-80	0	0	0	0	0	0	0	0	0	0	0

Tangible Assets - Leasehold Improvements - Acct 2680

82	2110	General Support Facilities	L3	272,232	60,789	52,476	0	0	35,205	0	598	0	5	123,159
83	2210	COE - Switching	L4	0	0	0	0	0	0	0	0	0	0	0
84	2220	COE - Operator Systems	L5	0	0	0	0	0	0	0	0	0	0	0
85	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
86	2310	Information Orig /Term	L8	0	0	0	0	0	0	0	0	0	0	0
87	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
88		Total 2682	L82-87	272,232	60,789	52,476	0	0	35,205	0	598	0	5	123,159

Deferred Maint & Retirements Acct 1438

89	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
90	2210	COE - Switching	L4	0	0	0	0	0	0	0	0	0	0	0
91	2220	COE - Operator Systems	L5	0	0	0	0	0	0	0	0	0	0	0
92	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
93	2310	Information Orig /Term	L8	0	0	0	0	0	0	0	0	0	0	0
94	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
95		Total 1438	L89-94	0	0	0	0	0	0	0	0	0	0	0

Accumulated Depreciation - Acct 3100

Plant Date: 06/30/2019
Expense Date: 12 Mo. Ending 06/30/2019

Bluffton Telephone Company
Study No.: 240512

Attachment #3

96	2110	General Support Facilities	L3	4,228,745	944,272	815,138	0	0	546,856	0	9,293	0	79	1,913,107	
97	2210	COE - Switching	L4	4,511,172	3,660,995		0		80,086		1,361		0	768,730	
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
99	2230	COE - Transmission	L6	33,726,974	4,998,649	13,548,111	0	0	3,376,537	0	57,376	0	0	11,746,301	
100	2310	Information Orig /Term	L8	0	0		0		0		0		0	0	
101	2410	Cable & Wire Facilities	L9	39,528,493	8,891,648	3,677,978	0	0	6,023,434	0	102,355	0	1,186	20,831,892	
102	Total 3100			L96-101	81,995,384	18,495,564	18,041,227	0	0	10,026,913	0	170,385	0	1,265	35,260,030

Net Current Deferred Operating Income Taxes - Acct 4100

103	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
104	2210	COE - Switching	L4	0	0		0		0		0		0	0
105	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
106	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
107	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
108	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
109	Total 4100			L103-108	0	0	0	0	0	0	0	0	0	0

Net Noncurrent Deferred Operating Income Taxes - Acct 4340

110	2110	General Support Facilities	L3	645,696	144,183	124,465	0	0	83,501	0	1,419	0	12	292,116	
111	2210	COE - Switching	L4	422,353	342,756		0		7,498		127		0	71,972	
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
113	2230	COE - Transmission	L6	3,448,045	511,032	1,385,078	0	0	345,197	0	5,866	0	0	1,200,872	
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0	
115	2410	Cable & Wire Facilities	L9	6,411,472	1,442,214	596,563	0	0	976,993	0	16,602	0	192	3,378,908	
116	Total 4340			L110-115	10,927,566	2,440,185	2,106,106	0	0	1,413,189	0	24,014	0	204	4,943,868

Plant Specific Expenses

117	6110	Network Support	L3	3,092	690	596	0	0	400	0	7	0	0	1,399	
118	6120	General Support	L3	1,163,763	259,866	224,328	0	0	150,496	0	2,557	0	22	526,494	
119	6210	COE - Switching - Eq. Acces	Alloc 13	0	0		0		0		0			0	
120	6210	COE - Switching - All Other	L7	427,508	94,298	152,995	0	0	38,958	0	662	0	0	140,595	
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0	
122	6230	COE - Transmission	L7	530,754	117,071	189,944	0	0	48,367	0	822	0	0	174,550	
123	Total COE			L119-122	958,262	211,369	342,939	0	0	87,325	0	1,484	0	0	315,145
124	6310	IOT - Other	L64	0	0		0		0		0		0	0	
125	6310	IOT - Customer Premise	Alloc 16	0					0		0		0	0	
126	Total 6310			L124-125	0	0	0	0	0	0	0	0	0	0	
127	6410	Cable & Wire Facilities	L9	1,440,686	324,072	134,050	0	0	219,535	0	3,731	0	43	759,255	
128	Total Plant Specific			L117,118,123,126-127	3,565,803	795,997	701,913	0	0	457,756	0	7,779	0	65	1,602,293

[illegible]

Plant Date: 06/30/2019
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Bluffton Telephone Company
Study No.: 240512

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6623 <u>Commercial Operations</u>												
Cat 1 - Local Business Office												
End User service order processing												
152	Presubscription	Alloc 26	25,731	25,731								0
153	Directory Advertising	Alloc 27	296									296
154	All other	Alloc 28	107,540	18,695	3,550	0	0	0	167	0	380	84,748
155	End User payment & collecti	Alloc 21	84,721	34,106	61	0	0	5,862	0	1,149	0	43,543
156	End User billing inquiry	Alloc 30	43,197	12,656	2,195	0	0	0	0	0	0	28,346
157	IXC service order processing	Alloc 32	0	0	0	0	0	0	0	0	0	0
158	IXC payment and collection	Alloc 33	0	0	0	0	0	0	0	0	0	0
159	IXC billing inquiry	Alloc 34	0	0	0	0	0	0	0	0	0	0
160	Future Use											
161	Total Category 1	L152-160	261,485	91,188	5,806	0	0	5,862	167	1,149	380	0 156,933

<u>Cat 2 - Revenue Accounting</u>												
162	Message Processing	Alloc 36	8,474	6,130	0	0	1,956	388	0	0	0	0
163	OB&C - Expense	Alloc 38	177,020	52,795	0	0	31,056	31,056	0	0	62,113	0
164	Future Use											
165	Future Use											
166	Future Use											
167	Carrier Access Billing	Alloc 44	21,354	10,676	0	0	5,339	5,339	0	0	0	0
168	Subscriber Line Charge	Alloc 29	9,317	9,317	0	0	0	0	0	0	0	0
169	Total Category 2	L162-168	216,165	78,918	0	0	38,351	0	36,783	0	0	62,113
170	Subtotal Categories 1 & 2	L161,169	477,650	170,106	5,806	0	0	44,213	167	37,932	380	219,046
<u>Category 3 - Other Commercial</u>												
171	Telcom Relay Service	Alloc 45	91,865	91,865	0	0	0	0	0	0	0	0
172	Other	L170	0	0	0	0	0	0	0	0	0	0
173	Total Commercial Operation	L170-172	569,515	261,971	5,806	0	0	44,213	167	37,932	380	219,046
174	Total Customer Operations	L144-146,151,173	1,085,406	468,523	5,806	0	0	81,455	167	38,228	97,403	393,824
175	Total Big Three Expenses	L123,126-127,130,174 (less L119)	4,877,331	1,315,013	751,307	0	0	568,453	167	46,504	97,403	2,098,415
<u>Corporate Operations Expenses</u>												
176	6710 Executive & Planning	L175	0	0	0	0	0	0	0	0	0	0
177	6720 General & Administrative											
177	Other Direct	Alloc 46	57,840	57,840	0	0	0	0	0	0	0	0
178	Direct to EAS	Alloc 31	0	0	0	0	0	0	0	0	0	0
179	Other	L175	2,907,647	783,952	447,896	0	0	338,886	100	27,724	58,067	1,250,981
180	Total 6720	L177-179	2,965,487	841,792	447,896	0	0	338,886	100	27,724	58,067	1,250,981
181	Total Corporate Operations	L176,180	2,965,487	841,792	447,896	0	0	338,886	100	27,724	58,067	1,250,981
182	Total Operating Expenses	L128,143,174,181	17,717,588	4,536,846	3,378,819	0	0	2,025,721	267	374,733	155,470	7,245,489

Operating Taxes

183	7100	Other Operating Income Exp	L15	0	0	0	0	0	0	0	0	0	0	
184	7240	Ad Valorem Taxes - Allocated	L15	1,148,731	256,510	221,431	0	0	148,552	0	2,524	0	21	519,693
185	7240	Ad Valorem Taxes - Direct	Alloc 40	19,377	19,377	0	0	0	0	0	0	0	0	0
186		Total 7240	L184-185	1,168,108	275,887	221,431	0	0	148,552	0	2,524	0	21	519,693
187	7370	Special Charges	L181	0	0	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes:	L182,183,186,187	18,885,696	4,812,733	3,600,250	0	0	2,174,273	267	377,257	155,470	264	7,765,182
189		Total Operating Exp & Taxes:	L188 Less 138-142	10,987,870	3,268,490	1,633,980	0	0	1,199,019	267	360,684	155,470	152	4,369,808
		(Less Depreciation)												

Tax Adjustments

190	7210	Investment Tax Credits	L15	0	0	0	0	0	0	0	0	0	0	0
191		Future Use												
192		Total	L190-191	0	0	0	0	0	0	0	0	0	0	0
193	7340	AFUDC	L17	0	0	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
195		FIT Adjustments - Deduction	L15	0	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	0	0	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
198		SIT Adjustments - Deduction	L15	0	0	0	0	0	0	0	0	0	0	0
199		Total SIT Adjustments	L197-198	0	0	0	0	0	0	0	0	0	0	0
200	7500	Fixed Charges	L41	0	0	0	0	0	0	0	0	0	0	0
201	7540	Interest On Customer Dep	L41	4,217	922	504	0	0	624	0	11	0	0	2,156

Rent Revenues Account 5240

202	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
203	2210	COE - Switching	L4	0	0	0	0	0	0	0	0	0	0	0
204	2220	COE - Operator Systems	L5	0	0	0	0	0	0	0	0	0	0	0
205	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
206	2310	Information Orig /Term	L8	0	0	0	0	0	0	0	0	0	0	0
207	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
208		Total 5240	L202-207	0	0	0	0	0	0	0	0	0	0	0
209		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+201 Less 208	18,889,913	4,813,655	3,600,754	0	0	2,174,897	267	377,268	155,470	264	7,767,338

LOOPS / CIRCUITS

			Interstate	Interstate	Intrastate	Intrastate			
	Total Company	Message	InterLATA P/L	IntraLATA P/L	InterLATA P/L	IntraLATA P/L	Local P/L	Total P/L	
1 Loops	12,597	12,582	8	0	0	0	7	15	
2 Circuits	7	0	4	0	0	0	3	7	
3 Circuit Miles	306	0	203	0	0	0	104	306.21	
4 Wideband Channels for COE Category 4.22	406	0	356	0	0	0	50	406	
5 STP Circuit Miles	0	0	0	0	0	0	0	0.00	
6 Percent of STP Circuit Miles to Total	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
6a Wideband Channels for CWF Category 2.4	406	0	356	0	0	0	50	406	

COMMERCIAL ALLOCATORS

	Total Company	Interstate Message	Interstate InterLATA P/L	Interstate IntraLATA P/L	Interstate IntraLATA P/L	Intrastate InterLATA P/L	Intrastate IntraLATA P/L	Intrastate IntraLATA P/L	Intrastate IntraLATA P/L	EAS	Local
7 Billed Messages	193,772	140,167		0		44,724		8,881		0	0
8 Other Units	0	0		0		0		0		0	0
9 Information Units	0	0		0		0		0		0	0
10 Future Use											
11 TWX Connections	0	0	0	0	0	0	0	0	0	0	0
12 TWX Minutes of Use	0	0	0	0	0	0	0	0	0	0	0
13 Foreign Directory Cost	0	0		0		0		0		0	0
14 Marketing Billing	602,997	241,427	0	0	0	43,530	0	346	113,405	0	204,289
15 OB&C Expense	177,020	52,795		0		31,056		31,056		0	62,113

FIXED CHARGES / TAXES

	Total Company
16 Account 7210 - Amort of Inv Tax Credit	0
17 Account 7340 - AFUDC	0
18 Account 7500 - Fixed Charges	0
19 Account 7540 - Interest on Customer Deposits	4,217
20 FIT Adjustment - Addbacks	0
21 FIT Adjustment - Deducts	0
22 SIT Adjustment - Addbacks	0
23 SIT Adjustment - Deducts	0
24 Account 7100 (Input as a Negative Number)	0

MISCELLANEOUS DATA

				Total Company
25 STP Portion of COE Category 2				0.000000
26 DS1/VG Multiplexer, Account 2230, Category 4.23				0.000000
27 Account 6210, Common Channel Signalling Expense to Total 6210				0.000000
	Prior Year	Current Year	Average	Percentage
28 WBI Voice Data Lines	13,050	13,311	13,181	0.965392
29 WBI Data Only Lines	450	495	473	0.034608
30 Total	13,500	13,806	13,653	1.000000

TRAFFIC FACTORS

[illegible]

SUMMARY DEVELOPMENT OF INTERSTATE REVENUE REQUIREMENT
CALCULATED AT AUTHORIZED RATE OF RETURN

	Source	Common Line		Traffic Sensitive				WBI			Total Access	Total Company
		CAF BLS Voice	CAF BLS Data Only Loop	Local Switching	Information	Transport	Special Access	Voice-Data WBI Loop	Voice-Data WBI Transport	Data Only WBI Transport		
1. Plant in Service	Part 69, Form 1, Ln 18	21,185,045	3,313,384	3,498,390	0	33,259	3,572,094	12,221,436	1,824,275	84,335	45,732,218	111,005,032
2. Plant Under Construction	Part 69, Form 1, Ln 20	788,196	123,276	130,159	0	1,237	132,901	454,702	67,873	3,138	1,701,482	4,129,978
3. Net Investment	Part 69, Form 2, Ln 43	8,870,006	1,450,289	15,815	0	7,353	1,489,291	2,545,203	627,673	29,016	15,034,646	42,899,845
4. Rate of Return	Authorized Rate of Return	0.1087500	0.1087500	0.1087500	0.1087500	0.1087500	0.1087500	0.1087500	0.1087500	0.1087500		
5. Return	(Line 3 x 4)	964,613	157,719	1,720	0	800	161,960	276,791	68,259	3,155	1,635,017	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	964,613	157,719	1,720	0	800	161,960	276,791	68,259	3,155	1,635,017	
8. Fixed Charges	Part 69, Form 10, Ln 199	0	0	0	0	0	0	0	0	0	0	0
9. Investment Tax Credit	Part 69, Form 10, Ln 191	0	0	0	0	0	0	0	0	0	0	0
10. Other FIT Adjustments	Part 69, Form 10, Ln 195	0	0	0	0	0	0	0	0	0	0	0
11. Subject to FIT	(Lines 5-8-9-10)	964,613	157,719	1,720	0	800	161,960	276,791	68,259	3,155	1,635,017	
12. Federal Income Tax @ 26.58228%		496,922	81,249	886	0	412	83,434	142,589	35,164	1,625	842,281	
13. Other SIT Adjustments	Part 69, Form 10, Ln 198	0	0	0	0	0	0	0	0	0	0	0
14. Subject to SIT	(Lines 11+12-13)	1,461,535	238,968	2,606	0	1,212	245,394	419,380	103,423	4,780	2,477,298	
15. State Income Tax @ 4.16667%		76,923	12,577	137	0	64	12,915	22,073	5,443	252	130,384	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	1,538,458	251,545	2,743	0	1,276	258,309	441,453	108,866	5,032	2,607,682	
17. Expenses and Taxes (Prior to Corporate Cap)	Part 69, Form 10	4,865,069	610,949	1,079,762	0	7,551	672,297	2,756,916	367,150	16,971	10,376,665	24,310,919
18. Corporate Operations Limitation Impact	Part 69, Form 10, L182a	(383,864)	-44095								(427,959)	
19. Subtotal	(Lines 16+17+18)	6,019,663	818,399	1,082,505	0	8,827	930,606	3,198,369	476,016	22,003	12,556,388	
20. Gross Receipts Tax @ 0.00000%		0	0	0	0	0	0	0	0	0	0	
21. Subtotal	(Line 19+20)	6,019,663	818,399	1,082,505	0	8,827	930,606	3,198,369	476,016	22,003	12,556,388	
22. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	0	0	0	
23. Total Revenue Requirement Excluding - (MAG Shift)	(Lines 21+22)	6,019,663	818,399	1,082,505	0	8,827	930,606	3,198,369	476,016	22,003	12,556,388	

SUMMARY DEVELOPMENT OF INTERSTATE REVENUE REQUIREMENT
CALCULATED AT AUTHORIZED RATE OF RETURN

	Source	Common Line		Traffic Sensitive				WBI			Total Access	Total Company
		CAF BLS Voice	CAF BLS Data Only Loop	Local Switching	Information	Transport	Special Access	Voice-Data WBI Loop	Voice-Data WBI Transport	Data Only WBI Transport		
23. Total Revenue Requirement Excluding - (MAG Shift)	(Lines 21+22)	6,019,663	818,399	1,082,505	0	8,827	930,606	3,198,369	476,016	22,003	12,556,388	
24. Adjustment for Line Port Re-allocation	Frozen Amt	130,839		(130,839)							0	
25. TIC Revenues for 12 Months Ending 6/30/01						0					0	
26. Subtotal	(Lines 23+24+25)	6,150,502	818,399	951,666	0	8,827	930,606	3,198,369	476,016	22,003	12,556,388	
27. Frozen TIC Revenue		2,632	208	137	1	12	416	812	121	6	4,344	
28. Total Revised Revenue Requirement With MAG Adjustments (Line 23 + 24 + 25 + 27)		6,153,134	818,607	951,803	1	8,839	931,022	3,199,181	476,137	22,009	12,560,732	
Total Switched Access Adjustment												
29. Total Annual Expense Adjustment for DME (Line 24 + 27)		133,471	208	-----	(130,689)	-----	416	812	121	6		
30. Total Monthly Expense Adjustment for DME (Line 29 / 12)		11,123	17		(10,891)		35	68	10	0		

Attachment #5

				Total	Common Line			Switched Access			WBI					
					CAF BLS	CAF BLS							Voice-Data	Voice-Data	Data Only	
Ln	Acct	Description	Allocation	Interstate	Voice	Loop	Pay / Other	Local Sw	Information	Transport	Special Access	B&C	IX	Voice-Data WBI Loop	WBI Transport	WBI Transport
1	2111	Land	L10	13,512	6,259	979	0	1,034	0	10	1,055		0	3,611	539	25
2		General Support	L10	1,768,296	819,147	128,116	0	135,270	0	1,286	138,120		0	472,558	70,538	3,261
2a		General Purpose Computer	L180a	0	0	0	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	1,781,808	825,406	129,095	0	136,304	0	1,296	139,175	0	0	476,169	71,077	3,286
4	2210	COE - Switching	L48	3,353,506				3,353,506		0			0			0
5	2220	COE - Operator Systems	L53	0				0	0	0			0			0
6	2230	COE - Transmission	L63	18,908,920	4,840,913	541,588		0	0	30,403	847,272		0	11,715,295	892,203	41,246
7		Total COE	L4-6	22,262,426	4,840,913	541,588		3,353,506	0	30,403	847,272		0	11,715,295	892,203	41,246
8	2310	Information Orig/Term	L69	0	0		0									
9	2410	Cable & Wire Facilities	L76	21,575,829	15,466,772	2,634,575		0	0	1,478	2,576,887		0	0	856,521	39,596
10		Total COE, IOT & C&WF	L7-9	43,838,255	20,307,685	3,176,163	0	3,353,506	0	31,881	3,424,159		0	11,715,295	1,748,724	80,842
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	23,530,570		3,176,163		3,353,506	0	31,881	3,424,159			11,715,295	1,748,724	80,842
12		Total GSF, COE, IOT, C&WF	L3,10	45,620,063	21,133,091	3,305,258	0	3,489,810	0	33,177	3,563,334	0	0	12,191,464	1,819,801	84,128
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	24,656,078	21,133,091		0	3,489,810		33,177						
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0	0	0	0	0	0
15	2680	Leasehold Improvements	L12	112,155	51,954	8,126	0	8,580	0	82	8,760	0	0	29,972	4,474	207
16	2680	Amortizable Tangibles	L14-15	112,155	51,954	8,126	0	8,580	0	82	8,760	0	0	29,972	4,474	207
17	2690	Intangibles	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
18	2001	Plant In Service	L3,10,16,17	45,732,218	21,185,045	3,313,384	0	3,498,390	0	33,259	3,572,094	0	0	12,221,436	1,824,275	84,335
19	2002	Prop Held For Future Use	L18	0	0	0	0	0	0	0	0	0	0	0	0	0
20	2003	Plant Under Construction	L18	1,701,482	788,196	123,276	0	130,159	0	1,237	132,901	0	0	454,702	67,873	3,138
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	1,222,987	566,539	88,608	0	93,555	0	889	95,526	0	0	326,830	48,785	2,255
23	1402	Class B RTB Stock	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
24	1410	Other Noncurrent Assets	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
25	1438	Deferred Maint & Retirements	L90	0	0	0	0	0	0	0	0	0	0	0	0	0
26	1439	Def Non-Capital Equal Access	Direct	0				0								
27	1500	Other Jurisdictional Assets	L12	0	0	0	0	0								

Plant Date: 12/31/2017

Expense Date: 12 Mo. Ending 12/31/2017

Bluffton Telephone Company
Study No.: 240512

Attachment #5

28	CWC Cash Working Capital	L12	447,079	207,106	32,392	0	34,200	0	325	34,921	0	0	119,477	17,834	824
28a	CWC Disallowed for Corporate Cap	Input 13	(17,587)	(15,775)	(1,812)	0									
29	3100 Depreciation Reserve	L97	29,581,427	11,790,240	1,781,670	0	3,398,729	0	25,106	1,996,974	0	0	9,382,643	1,152,773	53,292
30	3200 Res - Prop Held for Future Use	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
31	3410 Res - Capital Leases	L14	0	0	0	0	0	0	0	0	0	0	0	0	0
32	3420 Res - Leasehold Improvements	L15	33,397	15,470	2,420	0	2,555	0	24	2,609	0	0	8,925	1,332	62
33	3400 Res - Tangible Assets	L31-32	33,397	15,470	2,420	0	2,555	0	24	2,609	0	0	8,925	1,332	62
34	3500 Res - Intangible	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
35	3600 Res - Plant Acquisiton Adj	L21	0	0	0	0	0	0	0	0	0	0	0	0	0
36	Total Reserves	L29,30,33-35	29,614,824	11,805,710	1,784,090	0	3,401,284	0	25,130	1,999,583	0	0	9,391,568	1,154,105	53,354
37	4040 Customer Deposits	L12	30,997	14,359	2,246	0	2,371	0	23	2,421	0	0	8,284	1,236	57
38	4100 Current Deferred Op Taxes	L104	0	0	0	0	0	0	0	0	0	0	0	0	0
39	4310 Other Long Term Liabilities	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
40	4340 Non-Current Def Oper Taxes	L111	4,405,712	2,041,036	319,223	0	336,834	0	3,204	344,147	0	0	1,177,390	175,753	8,125
41	4360 Other Deferred Credits	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
42	4370 Oth Juris Liab & Def Credits	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
43	Net Investment	L18-28a Less L36-42	15,034,646	8,870,006	1,450,289	0	15,815	0	7,353	1,489,291	0	0	2,545,203	627,673	29,016
44	Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	14,636,151	8,693,034	1,421,955	0	(16,014)	0	7,051	1,456,791	0	0	2,434,010	611,075	28,249

Attachment #5

Tangible Assets - Capital Leases - Acct 2680

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

Deferred Maint & Retirements Acct 1438

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

Accumulated Depreciation - Acct 3100

91	2110	General Support Facilities	L2+L2a	1,309,819	606,760	94,899	0	100,198	0	953	102,309	0	0	350,035	52,249	2,416
92	2210	COE - Switching	L4	3,298,531				3,298,531		0			0			0
93	2220	COE - Operator Systems	L5	0				0	0	0			0			0
94	2230	COE - Transmission	L6	14,578,964	3,732,392	417,570		0	0	23,441	653,255		0	9,032,608	687,897	31,801
95	2310	Information Orig /Term	L8	0	0		0									
96	2410	Cable & Wire Facilities	L9	10,394,113	7,451,088	1,269,201		0	0	712	1,241,410		0	0	412,627	19,075
97	Total	3100	L91-96	29,581,427	11,790,240	1,781,670	0	3,398,729	0	25,106	1,996,974	0	0	9,382,643	1,152,773	53,292

Net Current Deferred Operating Income Taxes - Acct 4100

98	2110	General Support Facilities	L2+L2a	0	0	0	0	0	0	0	0	0	0	0
99	2210	COE - Switching	L4	0			0	0		0				0
100	2220	COE - Operator Systems	L5	0			0	0		0				0
101	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
102	2310	Information Orig /Term	L8	0	0		0							
103	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
104	Total 4100		L98-103	0	0	0	0	0	0	0	0	0	0	0

Net Noncurrent Deferred Operating Income Taxes - Acct 4340

105	2110	General Support Facilities	L2+L2a	181,346	84,007	13,139	0	13,872	0	132	14,165	0	0	48,463	7,234	334
106	2210	COE - Switching	L4	322,962				322,962		0			0			0
107	2220	COE - Operator Systems	L5	0				0	0	0			0			0
108	2230	COE - Transmission	L6	1,822,130	466,487	52,189		0	0	2,930	81,646		0	1,128,927	85,976	3,975
109	2310	Information Orig /Term	L8	0	0		0									
110	2410	Cable & Wire Facilities	L9	2,079,274	1,490,542	253,895		0	0	142	248,336		0	0	82,543	3,816
111	Total 4340		L105-110	4,405,712	2,041,036	319,223	0	336,834	0	3,204	344,147	0	0	1,177,390	175,753	8,125

Plant Specific Expenses

112	6110	Network Support	L12	844	389	61	0	65	0	1	66	0	0	226	34	2
113	6120	General Support	L3	526,707	243,992	38,161	0	40,292	0	383	41,140	0	0	140,757	21,011	971
114	6210	COE - Switching - Equal Access	Direct	0				0								
115	6210	COE - Switching - All Other	Alloc 6	500,781				500,781		0			0			0
116	6220	COE - Operator Systems	L5	0				0	0	0			0			0
117	6230	COE - Transmission	L6	411,157	105,262	11,776		0	0	661	18,423		0	254,738	19,400	897
118	Total COE		L114-117	911,938	105,262	11,776		500,781	0	661	18,423		0	254,738	19,400	897
119	6310	IOT - Other	L67	0			0									
120	6310	IOT - Customer Premise Equip	L68	0	0											
121	Total 6310		L119-120	0	0		0				0					
122	6410	Cable & Wire Facilities	L76	470,250	337,102	57,421		0	0	32	56,164		0	0	18,668	863
123	Total Plant Specific		L112,113,118,121-122	1,909,739	686,745	107,419	0	541,138	0	1,077	115,793	0	0	395,721	59,113	2,733

Plant Non-Specific Expenses

124	6510	Other Prop Plant & Equip	L10	(12,791)	(5,926)	(927)	0	(978)	0	(9)	(999)	0	(3,418)	(510)	(24)
125	6530	Network Operations	L10	1,971,145	913,116	142,813	0	150,787	0	1,433	153,964	0	526,767	78,630	3,635
126	6540	Access	Direct	0								0			
126a	6540	Universal Service Assignment	Direct	590,050	590,050										
	6561	<u>Depreciation</u>													
127		Dep - Support Assets	L3	121,662	56,359	8,815	0	9,307	0	88	9,503	0	32,513	4,853	224
128		Dep - COE Switching	L4	38,722				38,722		0		0			0
129		Dep - COE Operator	L5	0				0	0	0		0			0
130		Dep - COE Transmission	L6	1,856,268	475,226	53,167		0	0	2,985	83,176	0	1,150,078	87,587	4,049
131		Dep - IOT	L8	0	0		0				0				
132		Dep - Cable & Wire Facilities	L9	998,872	716,049	121,970		0	0	68	119,299	0	0	39,653	1,833
133		Total 6561	L127-132	3,015,524	1,247,634	183,952	0	48,029	0	3,141	211,978	0	1,182,591	132,093	6,106
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	7,477	3,464	542	0	572	0	5	584	0	1,998	298	14
136	6564	Amort - Intangible Assets	L17	0	0	0	0	0	0	0	0	0	0	0	0
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133	5,571,405	2,748,338	326,380	0	198,410	0	4,570	365,527	0	1,707,938	210,511	9,731

Customer Operations Expenses

139	6610	<u>Marketing</u>	L12	522,952	242,254	37,889	0	40,004	0	380	40,847	0	139,753	20,861	964
140	6621	<u>Operator</u>	Alloc 7	0				0	0			0		0	0
141		Outside Operator Services	Alloc 8	0				0	0			0		0	0
	6622	<u>Directory</u>													
142		Published Directory Expense	Direct	0					0						

6623 <u>Commercial Operations</u>								
<u>Cat 1 - Local Business Office</u>								
End User Service Order Processing								
143	Presubscription	L13	48,684	41,727	0	6,891	66	
144	Message Tel	Direct	35,372					35,372
145	Private Line	Direct	6,717					6,717
146	Total	L143-145	90,773	41,727	0	6,891	66	42,089
End User Payment and Collection								
147	Message Tel	Direct	51,252					51,252
148	Private Line	Direct	115					115
149	EUCL	Direct	13,278	13,278				
150	Total	L147-149	64,645	13,278				51,367
End User Billing Inquiry								
151	Message Tel	Direct	23,945					23,945
152	Private Line	Direct	4,154					4,154
153	EUCL	Direct	0	0				
154	Total	L151-153	28,099	0				28,099
IXC Service Order Processing								
155	Message Tel	L13	0	0	0	0	0	
156	Private Line	Direct	0				0	
157	Billing & Collection	Direct	0					0
158	Total	L155-157	0	0	0	0	0	0
IXC Payment and Collection								
159	Message Tel	L13	0	0	0	0	0	
160	Private Line	Direct	0				0	
161	Billing & Collection	Direct	0					0
162	Total	L159-161	0	0	0	0	0	0
IXC Billing Inquiry								
163	Message Tel	L13	0	0	0	0	0	
164	Private Line	Direct	0				0	
165	Billing & Collection	Direct	0					0
166	Total	L163-165	0	0	0	0	0	0
167	Future Use							
168	Total Category 1	L146,150,154,158,162,166	183,517	55,005	0	6,891	66	121,555

Cat 2 - Revenue Accounting													
169	Message Processing	Direct	5,738						5,738				
170	OB&C - Expense	Direct	49,422						49,422				
171	Future Use												
172	Future Use												
173	Carrier Access Billing	L11	9,994		1,349		1,424	0	14	1,454		4,976	743
174	Subscriber Line Charge	Direct	8,722	8,722									34
175	Total Category 2	L169-174	73,876	8,722	1,349		1,424	0	14	1,454	55,160	4,976	743
176	Subtotal Customer Services	L140-142,168,175	257,393	63,727	1,349	0	8,315	0	80	1,454	176,715	0	34
Category 3 - Other Commercial													
177	Total Category 3	L176	108,446	26,850	568	0	3,503	0	34	613	74,454	0	14
178	Total Customer Services	L176-177	365,839	90,577	1,917	0	11,818	0	114	2,067	251,169	0	48
179	Total Customer Operations	L139,178	888,791	332,831	39,806	0	51,822	0	494	42,914	251,169	0	1,012
180	Total Big Three Expenses	L123-126,179 (less L114)	5,346,934	2,516,816	289,111	0	742,769	0	2,995	311,672	251,169	0	7,356
180a	Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177	4,139,301	1,961,604	212,432	0	652,014	0	2,131	229,006	176,715	0	5,405
Corporate Operations Expenses													
181 6710	Executive & Planning	L180	0	0	0	0	0	0	0	0	0	0	0
182 6720	General & Administrative	L180	1,752,270	824,797	94,746	0	243,416	0	982	102,140	82,312	0	2,411
182a	Disallowed Corp Operations Exp	L180	(427,959)	(383,864)	(44,095)	0							
183	Total Corporate Operations	L181-182	1,324,311	440,933	50,651	0	243,416	0	982	102,140	82,312	0	2,411
184	Total Operating Expenses	L123,138,179,183	9,694,246	4,208,847	524,256	0	1,034,786	0	7,123	626,374	333,481	0	15,887

Operating Taxes

185	7100	Other Operating Income Exp	L18	0	0	0	0	0	0	0	0	0	0	0	0	
186	7240	Ad Valorem Taxes	L12	586,609	271,741	42,501	0	44,874	0	427	45,819	0	0	156,765	23,400	1,082
187	7370	Special Charges	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L184-187	10,280,855	4,480,588	566,757	0	1,079,660	0	7,550	672,193	333,481	0	2,756,560	367,097	16,969

Tax Adjustments

189	7210	Investment Tax Credits	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
190		Future Use														
191		Total	L189-190	0	0	0	0	0	0	0	0	0	0	0	0	0
192	7340	AFUDC	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
193		FIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	0	0	0	0	0	0	0	0	0	0	0	0	0
196		SIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
198		Total SIT Adjustments	L196-197	0	0	0	0	0	0	0	0	0	0	0	0	0
199	7500	Fixed Charges	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
200	7540	Interest On Customer Dep	L12	1,332	617	97	0	102	0	1	104	0	0	356	53	2

Rent Revenues Account 5240

201	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0	0	0
202	2210	COE - Switching	L4	0			0	0	0			0				0
203	2220	COE - Operator Systems	L5	0			0	0	0			0				0
204	2230	COE - Transmission	L6	0	0	0		0	0	0		0	0	0	0	0
205	2310	Information Orig /Term	L8	0	0		0									
206	2410	Cable & Wire Facilities	L9	0	0	0	0		0	0		0	0	0	0	0
207		Total 5240	L201-206	0	0	0	0	0	0	0	0	0	0	0	0	0
208		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+200 Less 207	10,282,187	4,481,205	566,854	0	1,079,762	0	7,551	672,297	333,481	0	2,756,916	367,150	16,971

PART 36

[illegible]

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25 CWC Cash Working Capital	L189	1,015,593	286,151	160,928	0	0	111,629	26	20,421	19,999	18	416,421
26 3100 Depreciation Reserve	L102	66,283,307	15,214,075	14,367,352	0	0	8,067,763	0	137,095	0	1,304	28,495,718
27 3200 Res - Prop Held for Future U	L16	0	0	0	0	0	0	0	0	0	0	0
28 3400 Res - Capital leases	L13	0	0	0	0	0	0	0	0	0	0	0
29 3400 Res - Leasehold Improvment	L13	81,062	18,050	15,347	0	0	10,542	0	179	0	2	36,942
30 3500 Res - Intangible	L14	0	0	0	0	0	0	0	0	0	0	0
31 3600 Res - Plant Acquisiton Adj	L15	0	0	0	0	0	0	0	0	0	0	0
32 Total Reserves	L 26-31	66,364,369	15,232,125	14,382,699	0	0	8,078,305	0	137,274	0	1,306	28,532,660
33 4040 Customer Deposits	L15	75,238	16,753	14,244	0	0	9,785	0	166	0	2	34,288
34 4100 Current Deferred Op Taxes	L109	0	0	0	0	0	0	0	0	0	0	0
35 4310 Other Long Term Liabilities	L175	0	0	0	0	0	0	0	0	0	0	0
36 4340 Non-Current Def Oper Taxes	L116	10,694,256	2,381,073	2,024,639	0	0	1,390,854	0	23,635	0	257	4,873,798
37 4360 Other Deferred Credits	Alloc 48	0	0	0	0	0	0	0	0	0	0	0
38 4370 Oth Juris Liab & Def Credits	Alloc 41	0	0	0	0	0	0	0	0	0	0	0
39 Net Investment	L15-25 Less L32-38	42,899,845	9,169,277	5,882,956	0	0	6,200,250	26	123,884	19,999	1,356	21,502,097
40 Total 2001 Less 2690	L 3, 10, 13	111,005,032	24,716,694	21,015,524	0	0	14,436,497	0	245,318	0	2,660	50,588,339
41 Total 2001 Less Associated R	L15-19,24 Less L32,36-38	41,959,490	8,899,879	5,736,272	0	0	6,098,406	0	103,629	0	1,340	21,119,964
Central Office Switching - Acct 2210												
42 2210 Cat 2 - Tandem Switching	Alloc 2	0	0	0	0	0	0	0	0	0	0	0
43 2210 Cat 3 - Local Switching	Alloc 3	4,132,276	3,353,506	0	0	73,359	0	1,247	0	0	0	704,164
44 2210 Cat 5 - Equal Access	Alloc 13	0	0	0	0	0	0	0	0	0	0	0
45 Total 2210	L42-44	4,132,276	3,353,506	0	0	73,359	0	1,247	0	0	0	704,164

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Central Office Operator Systems - Acct 2220

2220 Cat 1 - Operator Systems										
46	Intercept Boards	Alloc 24	0	0	0	0	0	0	0	0
47	Information Boards	Alloc 47	0	0	0	0	0	0	0	0
48	Service Observing Boards	Alloc 67	0	0	0	0	0	0	0	0
49	Other Boards	Alloc 1	0	0	0	0	0	0	0	0
50	Total 2220	L46-49	0	0	0	0	0	0	0	0

Central Office Transmission - Acct 2230

51	2230	Cat 4.11	- WBI Loop	Alloc 4	12,256,883		12,256,883		0		0		0		0		0
52	2230	Cat 4.121	- Exch Trunk EAS	Alloc 5	0										0		0
53	2230	Cat 4.122	- Exch Trunk Toll	Alloc 6	0	0			0	0		0			0		0
54	2230	Cat 4.123	- Exch Trunk Spl	Alloc 7	0		0		0		0		0		0		0
55	2230	Cat 4.13	- Exch Ln Circuit	Alloc 8	19,388,024	4,840,913	9,477	0	0	3,279,525	0	55,729	0	0	0	11,202,380	
56	2230	Cat 4.21	- IX Cct - Other Co	Alloc 9	0	0	0	0	0							0	
57	2230	Cat 4.22	- Wideband Special	Alloc 10	863,660	0	734,687	0	0	0	0	0	0	0	0	128,973	
57a	2230	Cat 4.22	- WBI Transport	Alloc 7	933,449		933,449	0	0		0		0		0	0	
58	2230	Cat 4.23	- IX Cct - Other	Alloc 11	231,992	0	103,108	0	0	0	0	0	0	0	0	128,884	
59	2230	Cat 4.3	- Host Remote	Alloc 12	96,141	30,403		0		7,265		123		0	0	58,350	
60		Total 2230		L51-59	33,770,149	4,871,316	14,037,604	0	0	3,286,790	0	55,852	0	0	0	11,518,587	

Information Origination / Termination - Acct 2310

61	2351	Cat 1 - Pub Tel (Less Coinles	Alloc 14	0	0	0	0	0	0	0	0
62	2351	Cat 1 - Pub Tel (Coinless)	Alloc 15	0	0	0	0	0	0	0	0
63	2362	Cat 1 - Other Terminal Equip	Alloc 14	0	0	0	0	0	0	0	0
64		Total Category 1	L61-63	0	0	0	0	0	0	0	0
65		Cat 2 - Customer Premise	Alloc 16	0		0	0	0	0	0	0
66		Total 2310	L64-65	0	0	0	0	0	0	0	0

Cable and Wire Facilities - Acct 2410

67	2410	Cat 1 - Exch Ln CWF	Alloc 17	61,944,953	15,466,772	30,280	0	0	10,478,120	0	178,053	0	0	35,791,728
68	2410	Cat 2.1 - Exch Trk CWF - EA	Alloc 5	2,549								2,549	0	0
69	2410	Cat 2.2 - Data Only Loop	Alloc 4	2,634,575		2,634,575	0	0		0	0	0	0	0
70	2410	Cat 2.3 - WBI Transport	Alloc 7	896,117		896,117	0	0		0	0	0	0	0
71	2410	Cat 2.4 - Exch Trk CWF - Wl	Alloc 68	2,951,170	0	2,510,462	0	0	0	0	0	0	0	440,708
72	2410	Cat 3 - IX C&WF	Alloc 18	71,384	0	36,145	0	0	0	0	0	0	0	35,239
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	4,674	1,478		0		353	6		0	0	2,837
74		Total 2410	L67-73	68,505,422	15,468,250	6,107,579	0	0	10,478,473	0	178,059	0	2,549	36,270,512

Tangible Assets - Capital Leases - Acct 2680

75	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
76	2210	COE - Switching	L4	0	0	0	0	0	0	0	0	0	0	0
77	2220	COE - Operator Systems	L5	0	0	0	0	0	0	0	0	0	0	0
78	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
79	2310	Information Orig /Term	L8	0	0	0	0	0	0	0	0	0	0	0
80	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
81		Total 2681	L75-80	0	0	0	0	0	0	0	0	0	0	0

Tangible Assets - Leasehold Improvements - Acct 2680

82	2110	General Support Facilities	L3	272,232	60,616	51,539	0	0	35,404	0	602	0	7	124,064
83	2210	COE - Switching	L4	0	0	0	0	0	0	0	0	0	0	0
84	2220	COE - Operator Systems	L5	0	0	0	0	0	0	0	0	0	0	0
85	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
86	2310	Information Orig /Term	L8	0	0	0	0	0	0	0	0	0	0	0
87	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
88		Total 2682	L82-87	272,232	60,616	51,539	0	0	35,404	0	602	0	7	124,064

Deferred Maint & Retirements Acct 1438

89	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
90	2210	COE - Switching	L4	0	0	0	0	0	0	0	0	0	0	0
91	2220	COE - Operator Systems	L5	0	0	0	0	0	0	0	0	0	0	0
92	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
93	2310	Information Orig /Term	L8	0	0	0	0	0	0	0	0	0	0	0
94	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
95		Total 1438	L89-94	0	0	0	0	0	0	0	0	0	0	0

Accumulated Depreciation - Acct 3100

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96	2110	General Support Facilities	L3	3,179,301	707,912	601,907	0	0	413,476	0	7,026	0	76	1,448,904	
97	2210	COE - Switching	L4	4,064,535	3,298,531		0		72,156		1,227		0	692,621	
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
99	2230	COE - Transmission	L6	26,037,117	3,755,833	10,823,131	0	0	2,534,147	0	43,062	0	0	8,880,944	
100	2310	Information Orig /Term	L8	0	0		0		0		0		0	0	
101	2410	Cable & Wire Facilities	L9	33,002,354	7,451,799	2,942,314	0	0	5,047,984	0	85,780	0	1,228	17,473,249	
102	Total 3100			L96-101	66,283,307	15,214,075	14,367,352	0	0	8,067,763	0	137,095	0	1,304	28,495,718

Net Current Deferred Operating Income Taxes - Acct 4100

103	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
104	2210	COE - Switching	L4	0	0		0		0		0		0	0
105	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
106	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
107	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
108	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
109	Total 4100			L103-108	0	0	0	0	0	0	0	0	0	0

Net Noncurrent Deferred Operating Income Taxes - Acct 4340

110	2110	General Support Facilities	L3	440,179	98,011	83,335	0	0	57,246	0	973	0	11	200,603	
111	2210	COE - Switching	L4	397,962	322,962		0		7,065		120		0	67,815	
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
113	2230	COE - Transmission	L6	3,254,211	469,417	1,352,713	0	0	316,727	0	5,382	0	0	1,109,972	
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0	
115	2410	Cable & Wire Facilities	L9	6,601,904	1,490,683	588,591	0	0	1,009,816	0	17,160	0	246	3,495,408	
116	Total 4340			L110-115	10,694,256	2,381,073	2,024,639	0	0	1,390,854	0	23,635	0	257	4,873,798

Plant Specific Expenses

117	6110	Network Support	L3	2,047	456	388	0	0	266	0	5	0	0	932
118	6120	General Support	L3	1,278,467	284,667	242,040	0	0	166,268	0	2,825	0	31	582,636
119	6210	COE - Switching - Eq. Acces	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	852,594	185,013	315,768	0	0	75,585	0	1,284	0	0	274,944
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	700,007	151,901	259,256	0	0	62,057	0	1,055	0	0	225,738
123	Total COE		L119-122	1,552,601	336,914	575,024	0	0	137,642	0	2,339	0	0	500,682
124	6310	IOT - Other	L64	0	0		0		0		0		0	0
125	6310	IOT - Customer Premise	Alloc 16	0					0		0		0	0
126	Total 6310		L124-125	0	0		0		0		0		0	0
127	6410	Cable & Wire Facilities	L9	1,493,091	337,134	133,116	0	0	228,381	0	3,881	0	56	790,523
128	Total Plant Specific		L117,118,123,126-127	4,326,206	959,171	950,568	0	0	532,557	0	9,050	0	87	1,874,773

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6623 Commercial Operations												
Cat 1 - Local Business Office												
End User service order processing												
152	Presubscription	Alloc 26	48,684	48,684								0
153	Directory Advertising	Alloc 27	560									560
154	All other	Alloc 28	203,463	35,372	6,717	0	0	0	316	0	719	160,339
155	End User payment & collecti	Alloc 21	160,292	64,530	115	0	0	11,090	0	2,174	0	82,383
156	End User billing inquiry	Alloc 30	81,729	23,945	4,154	0	0	0	0	0	0	53,630
157	IXC service order processing	Alloc 32	0	0	0	0	0	0	0	0	0	0
158	IXC payment and collection	Alloc 33	0	0	0	0	0	0	0	0	0	0
159	IXC billing inquiry	Alloc 34	0	0	0	0	0	0	0	0	0	0
160	Future Use											
161	Total Category 1	L152-160	494,728	172,531	10,986	0	0	11,090	316	2,174	719	0 296,912

<u>Cat 2 - Revenue Accounting</u>												
162	Message Processing	Alloc 36	7,933	5,738	0	0	1,831	364	0	0	0	0
163	OB&C - Expense	Alloc 38	165,711	49,422	0	0	29,072	29,072	0	58,145	0	0
164	Future Use											
165	Future Use											
166	Future Use											
167	Carrier Access Billing	Alloc 44	19,990	9,994	0	0	4,998	4,998	0	0	0	0
168	Subscriber Line Charge	Alloc 29	8,722	8,722	0	0	0	0	0	0	0	0
169	Total Category 2	L162-168	202,356	73,876	0	0	35,901	0	34,434	0	0	58,145
170	Subtotal Categories 1 & 2	L161,169	697,084	246,407	10,986	0	0	46,991	316	36,608	719	355,057
<u>Category 3 - Other Commercial</u>												
171	Telcom Relay Service	Alloc 45	108,446	108,446	0	0	0	0	0	0	0	0
172	Other	L170	0	0	0	0	0	0	0	0	0	0
173	Total Commercial Operation	L170-172	805,530	354,853	10,986	0	0	46,991	316	36,608	719	355,057
174	Total Customer Operations	L144-146,151,173	2,111,675	877,805	10,986	0	0	141,281	316	37,357	246,364	797,566
175	Total Big Three Expenses	L123,126-127,130,174 (less L119)	9,941,894	2,617,189	1,624,935	0	0	1,129,544	316	54,151	246,364	4,269,224
<u>Corporate Operations Expenses</u>												
176	6710 Executive & Planning	L175	0	0	0	0	0	0	0	0	0	0
177	6720 General & Administrative											
177	Other Direct	Alloc 46	74,287	74,287	0	0	0	0	0	0	0	0
178	Direct to EAS	Alloc 31	0	0	0	0	0	0	0	0	0	0
179	Other	L175	3,932,542	1,035,236	642,747	0	0	446,794	125	21,420	97,450	1,688,702
180	Total 6720	L177-179	4,006,829	1,109,523	642,747	0	0	446,794	125	21,420	97,450	1,688,702
181	Total Corporate Operations	L176,180	4,006,829	1,109,523	642,747	0	0	446,794	125	21,420	97,450	1,688,702
182	Total Operating Expenses	L128,143,174,181	22,905,763	5,897,817	4,224,388	0	0	2,588,216	441	362,424	343,814	9,488,269

Operating Taxes

183	7100	Other Operating Income Exp	L15	0	0	0	0	0	0	0	0	0
184	7240	Ad Valorem Taxes - Allocate	L15	1,385,552	308,511	262,313	0	0	180,195	0	3,062	33 631,438
185	7240	Ad Valorem Taxes - Direct	Alloc 40	15,785	15,785	0	0	0	0	0	0	0
186		Total 7240	L184-185	1,401,337	324,296	262,313	0	0	180,195	0	3,062	33 631,438
187	7370	Special Charges	L181	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L182,183,186,187	24,307,100	6,222,113	4,486,701	0	0	2,768,411	441	365,486	343,814 427 10,119,707
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	17,459,235	4,919,268	2,766,545	0	0	1,919,029	441	351,053	343,814 302 7,158,783

Tax Adjustments

190	7210	Investment Tax Credits	L15	0	0	0	0	0	0	0	0	0
191		Future Use										
192		Total	L190-191	0	0	0	0	0	0	0	0	0
193	7340	AFUDC	L17	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0
195		FIT Adjustments - Deduction	L15	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0
198		SIT Adjustments - Deduction	L15	0	0	0	0	0	0	0	0	0
199		Total SIT Adjustments	L197-198	0	0	0	0	0	0	0	0	0
200	7500	Fixed Charges	L41	0	0	0	0	0	0	0	0	0
201	7540	Interest On Customer Dep	L41	3,819	810	522	0	0	555	0	9	0 1,923

Rent Revenues Account 5240

202	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
203	2210	COE - Switching	L4	0	0	0	0	0	0	0	0	0
204	2220	COE - Operator Systems	L5	0	0	0	0	0	0	0	0	0
205	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0
206	2310	Information Orig /Term	L8	0	0	0	0	0	0	0	0	0
207	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0
208		Total 5240	L202-207	0	0	0	0	0	0	0	0	0
209		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+201 Less 208	24,310,919	6,222,923	4,487,223	0	0	2,768,966	441	365,495	343,814 427 10,121,630

LOOPS / CIRCUITS

			Interstate	Interstate	Intrastate	Intrastate			
	Total	Message	InterLATA	IntraLATA	InterLATA	IntraLATA	Local	Total	
	Company		P/L	P/L	P/L	P/L	P/L	P/L	
1 Loops	14,320	14,302	7	0	0	0	11	18	
2 Circuits	9	0	4	0	0	0	5	9	
3 Circuit Miles	350	0	177	0	0	0	173	350.02	
4 Wideband Channels for COE Category 4.22	375	0	319	0	0	0	56	375	
5 STP Circuit Miles	0	0	0	0	0	0	0	0.00	
6 Percent of STP Circuit Miles to Total	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
6a Wideband Channels for CWF Category 2.4	375	0	319	0	0	0	56	375	

COMMERCIAL ALLOCATORS

	Total	Interstate	Interstate	Interstate	Interstate	Intrastate	Intrastate	Intrastate	Intrastate		
	Company	Message	InterLATA	IntraLATA	IntraLATA	InterLATA	InterLATA	IntraLATA	IntraLATA	EAS	Local
			P/L	Message	P/L	Message	P/L	Message	P/L		
7 Billed Messages	193,772	140,167		0		44,724		8,881		0	0
8 Other Units	0	0		0		0		0		0	0
9 Information Units	0	0		0		0		0		0	0
10 Future Use											
11 TWX Connections	0	0	0	0	0	0	0	0	0	0	0
12 TWX Minutes of Use	0	0	0	0	0	0	0	0	0	0	0
13 Foreign Directory Cost	0	0		0		0		0		0	0
14 Marketing Billing	602,997	241,427	0	0	0	43,530	0	346	113,405	0	204,289
15 OB&C Expense	165,711	49,422		0		29,072		29,072		0	58,145

FIXED CHARGES / TAXES

	Total
	Company
16 Account 7210 - Amort of Inv Tax Credit	0
17 Account 7340 - AFUDC	0
18 Account 7500 - Fixed Charges	0
19 Account 7540 - Interest on Customer Deposits	3,819
20 FIT Adjustment - Addbacks	0
21 FIT Adjustment - Deducts	0
22 SIT Adjustment - Addbacks	0
23 SIT Adjustment - Deducts	0
24 Account 7100 (Input as a Negative Number)	0

MISCELLANEOUS DATA

	Total
	Company
25 STP Portion of COE Category 2	0.000000
26 DS1/VG Multiplexer, Account 2230, Category 4.23	0.000000
27 Account 6210, Common Channel Signalling Expense to Total 6210	0.000000
28 WBI Voice Data Lines	Prior Year 12,855 Current Year 13,492 Average 13,174 Percentage 0.955814
29 WBI Data Only Lines	769 449 609 0.044186
30 Total	13,624 13,941 13,783 1.000000

TRAFFIC FACTORS

[illegible]

BLUFFTON TELEPHONE COMPANY
SUMMARY OF ANNUAL INTERSTATE ACCESS SERVICE REVENUES
JULY 3, 2018 INTERSTATE TARIFF FILING

1. Projected Special Access Service Revenue (Per Tab 2 Excel Column F - Bottom of Spreadsheet)	\$811,917
2. Total Annual Interstate Special Access Revenue Requirement (Per Attachment 1 Special Access Column Line 30) (Excludes DSL as this is Non-Tariff)	\$811,928
3. Variance (Line 2 - Line 1) Due to rounding	\$11
4. Increase (Decrease) in Special Access Revenue as of Result of New Rates and Demand (Per Tab 2 Excel Column G - Bottom of Spreadsheet)	\$100,804

BLUFFTON TELEPHONE COMPANY
SPECIAL ACCESS SERVICE REVENUE
JULY 3, 2018 INTERSTATE TARIFF FILING

<u>ELEMENT</u>	<u>PROPOSED DEMAND *</u>	<u>CURRENT RATE</u>	<u>CURRENT BILLING AMOUNT</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
SPECIAL VOICE CHANNEL TERM.-FOUR WIRE	24.00	\$49.35	\$1,184.40	\$56.34	\$1,352.16	\$167.76
SPECIAL VOICE CHANNEL MILEAGE FACILITY	32.00	\$2.19	\$70.08	\$2.51	\$80.32	\$10.24
SPECIAL VOICE CHANNEL MILEAGE TERMINATION	24.00	\$22.09	\$530.16	\$25.22	\$605.28	\$75.12
SPECIAL VOICE SELECTIVE SIGNALING	24.00	\$4.63	\$111.12	\$5.28	\$126.72	\$15.60
SPL DIGITAL DATA CHAN TERM 56.0 KBPS MO.	0.00	\$56.91	\$0.00	\$64.97	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 64.0 KBPS MO.	20.00	\$56.91	\$1,138.20	\$64.97	\$1,299.40	\$161.20
SPL DIG DATA CHAN MILE FACILITY 9.6 KBPS MO.	0.00	\$1.86	\$0.00	\$2.12	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 56.0 KBPS MO.	6.00	\$2.96	\$17.76	\$3.38	\$20.28	\$2.52
SPL DIG DATA CHAN MILE FACILITY 64.0 KBPS MO.	14.00	\$2.96	\$41.44	\$3.38	\$47.32	\$5.88
SPL DIG DATA CHAN MILEAGE TERM 9.6 KBPS MO.	0.00	\$21.07	\$0.00	\$24.06	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 56.0 KBPS MO.	0.00	\$29.70	\$0.00	\$33.91	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 64.0 KBPS MO.	20.00	\$29.70	\$594.00	\$33.91	\$678.20	\$84.20
SPL HIGH CAP CHAN TERM 1.544 MBPS MO.	2,747.22	\$132.06	\$362,797.87	\$150.78	\$414,225.83	\$51,427.96
SPL HIGH CAP CHAN MILE FACILITY 1.544 MBPS MO.	1,890.56	\$14.30	\$27,035.01	\$16.33	\$30,872.84	\$3,837.84
SPL HIGH CAP CHAN MILE TERM 1.544 MBPS MO.	2,694.47	\$70.49	\$189,933.19	\$80.48	\$216,850.95	\$26,917.76
SPL HIGH CAP CHAN TERM 44.736 MBPS MO.	23.21	\$1,531.88	\$35,554.93	\$1,749.05	\$40,595.45	\$5,040.52
SPL HIGH CAP CHAN MILE FACILITY 44.736 MBPS MO.	35.87	\$87.04	\$3,122.12	\$99.38	\$3,564.76	\$442.64
SPL HIGH CAP CHAN MILE TERM 44.736 MBPS MO.	23.21	\$392.64	\$9,113.17	\$448.30	\$10,405.04	\$1,291.87
SPL HIGH CAP CHAN TERM 622.08 MBPS MO.	12.66	\$4,354.01	\$55,121.77	\$4,971.27	\$62,936.28	\$7,814.51
SPL HIGH CAP CHAN MILE FACILITY 622.08 MBPS MO.	12.66	\$212.86	\$2,694.81	\$243.04	\$3,076.89	\$382.08
SPL HIGH CAP CHAN MILE TERM 622.08 MBPS MO.	12.66	\$1,741.96	\$22,053.21	\$1,988.92	\$25,179.73	\$3,126.51
TOTAL SPECIAL ACCESS REVENUE			\$711,113.25		\$811,917.45	\$100,804.19