

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

| | Source | Common Line | | Traffic Sensitive | | | | WBI | | | | 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 | Total Access | |
| 1. Plant in Service | Part 69, Form 1, Ln 18 | 55,799,606 | 78,587,724 | 458,093 | 0 | 8,783,986 | 27,613,570 | 13,887,510 | 8,546,906 | 3,400,740 | 197,078,135 | 380,789,762 |
| 2. Plant Under Construction | Part 69, Form 1, Ln 20 | 1,403,463 | 1,976,628 | 11,522 | 0 | 220,934 | 694,533 | 349,297 | 214,971 | 85,535 | 4,956,883 | 9,577,573 |
| 3. Net Investment | Part 69, Form 2, Ln 43 | 12,629,822 | 19,037,141 | 27,303 | 0 | 630,045 | 5,508,548 | 876,232 | 1,120,290 | 445,754 | 40,275,134 | 80,177,456 |
| 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) | 1,326,131 | 1,998,900 | 2,867 | 0 | 66,155 | 578,398 | 92,004 | 117,630 | 46,804 | 4,228,889 | |
| 6. AFUDC | Part 69, Form 10, Ln 192 | 42,862 | 60,367 | 352 | 0 | 6,747 | 21,211 | 10,668 | 6,565 | 2,612 | 151,384 | 292,500 |
| 7. Net Return | (Lines 5 - 6) | 1,283,269 | 1,938,533 | 2,515 | 0 | 59,408 | 557,187 | 81,336 | 111,065 | 44,192 | 4,077,505 | |
| 8. Fixed Charges | Part 69, Form 10, Ln 199 | 90,106 | 126,902 | 740 | 0 | 14,184 | 44,590 | 22,425 | 13,801 | 5,491 | 318,239 | 634,456 |
| 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) | 1,236,025 | 1,871,998 | 2,127 | 0 | 51,971 | 533,808 | 69,579 | 103,829 | 41,313 | 3,910,650 | |
| 12. Federal Income Tax @ 51.86974% | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 13. Other SIT Adjustments | Part 69, Form 10, Ln 198 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14. Subject to SIT | (Lines 11+12-13) | 1,236,025 | 1,871,998 | 2,127 | 0 | 51,971 | 533,808 | 69,579 | 103,829 | 41,313 | 3,910,650 | |
| 15. State Income Tax @ 0.00000% | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 16. Return + FIT + SIT | (Lines 5-9+12+15-6) | 1,283,269 | 1,938,533 | 2,515 | 0 | 59,408 | 557,187 | 81,336 | 111,065 | 44,192 | 4,077,505 | |
| 17. Expenses and Taxes (Prior to Corporate Cap) | Part 69, Form 10 | 8,072,150 | 7,747,484 | 143,400 | 16,591 | 1,875,992 | 2,789,443 | 1,267,574 | 803,782 | 319,819 | 23,036,235 | 49,434,834 |
| 18. Corporate Operations Limitation Impact | Part 69, Form 10, L182a | (785,905) | (565,858) | | | | | | | | (1,351,763) | |
| 19. Subtotal | (Lines 16+17+18) | 8,569,514 | 9,120,159 | 145,915 | 16,591 | 1,935,400 | 3,346,630 | 1,348,910 | 914,847 | 364,011 | 25,761,977 | |
| 20. Gross Receipts Tax @ 0.00000% | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 21. Subtotal | (Line 19+20) | 8,569,514 | 9,120,159 | 145,915 | 16,591 | 1,935,400 | 3,346,630 | 1,348,910 | 914,847 | 364,011 | 25,761,977 | |
| 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) | 8,569,514 | 9,120,159 | 145,915 | 16,591 | 1,935,400 | 3,346,630 | 1,348,910 | 914,847 | 364,011 | 25,761,977 | |

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) | 8,569,514 | 9,120,159 | 145,915 | 16,591 | 1,935,400 | 3,346,630 | 1,348,910 | 914,847 | 364,011 | 25,761,977 | |
| 24. Adjustment for Line Port Re-allocation | Frozen Amt | 243,186 | | (299,971) | | | | | | | (56,785) | |
| 25. TIC Revenues for 12 Months Ending 6/30/01 | | | | | | (22,780) | | | | | (22,780) | |
| 26. Subtotal | (Lines 23+24+25) | 8,812,700 | 9,120,159 | (154,056) | 16,591 | 1,912,620 | 3,346,630 | 1,348,910 | 914,847 | 364,011 | 25,682,412 | |
| 27. Frozen TIC Revenue | | 11,948 | 0 | 661 | 9 | 2,336 | 3,223 | 0 | 0 | 0 | 22,510 | |
| 28. Total Revised Revenue Requirement With MAG Adjustments (Line 23 + 24 + 25 + 27) | | 8,824,648 | 9,120,159 | (153,395) | 16,600 | 1,914,956 | 3,349,853 | 1,348,910 | 914,847 | 364,011 | 25,700,589 | |
| 29. Total Annual Expense Adjustment for DME (Line 24 + 27) | | 255,134 | 0 | Total Switched Access Adjustment | | | 3,223 | 0 | 0 | 0 | | |
| 30. Total Monthly Expense Adjustment for DME (Line 29 / 12) | | 21,261 | 0 | | (319,745) | | 269 | 0 | 0 | 0 | | |
| | | | | | (26,645) | | | | | | | |

Plant Date: 6/30/2019
Expense Date: 12 Mo. Ending 6/30/2019

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #2

| | | | | | | | | | | | | | | | |
|-----|-------------------------------------|-------------------------------|-------------|------------|------------|--------|---------|---|-----------|------------|---|---|------------|-----------|-----------|
| 28 | CWC Cash Working Capital | L12 | 654,741 | 185,232 | 261,087 | 148 | 1,522 | 0 | 29,183 | 91,739 | 0 | 0 | 46,138 | 28,395 | 11,298 |
| 28a | CWC Disallowed for Corporate Cap | Input 13 | (55,552) | (32,290) | (23,254) | (7) | | | | | | | | | |
| 29 | 3100 Depreciation Reserve | L97 | 163,529,167 | 45,014,279 | 62,231,636 | 43,346 | 446,554 | 0 | 8,456,210 | 23,055,241 | 0 | 0 | 13,489,165 | 7,720,726 | 3,072,010 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 3400 Res - Tangible Assets | L31-32 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | 163,529,167 | 45,014,279 | 62,231,636 | 43,346 | 446,554 | 0 | 8,456,210 | 23,055,241 | 0 | 0 | 13,489,165 | 7,720,726 | 3,072,010 |
| 37 | 4040 Customer Deposits | L12 | 216,748 | 61,320 | 86,431 | 49 | 504 | 0 | 9,661 | 30,370 | 0 | 0 | 15,274 | 9,400 | 3,740 |
| 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 | 1,350,501 | 382,069 | 538,532 | 305 | 3,139 | 0 | 60,193 | 189,225 | 0 | 0 | 95,166 | 58,569 | 23,304 |
| 40 | 4340 Non-Current Def Oper Taxes | L111 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 4360 Other Deferred Credits | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 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 | 40,275,134 | 12,627,181 | 19,037,141 | 2,640 | 27,303 | 0 | 630,045 | 5,508,548 | 0 | 0 | 876,232 | 1,120,290 | 445,754 |
| 44 | Total 2001 Less Associated Res | L18-22, 27 Less 36, 38, 40-42 | 41,243,194 | 12,917,628 | 19,424,271 | 2,853 | 29,424 | 0 | 670,716 | 5,636,404 | 0 | 0 | 940,534 | 1,159,864 | 461,500 |

Attachment #2

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 |
| 79 | 2220 | COE - Operator Systems | L5 | 0 | | | 0 | 0 | 0 | | 0 | | | 0 |
| 80 | 2230 | COE - Transmission | L6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 81 | 2310 | Information Orig /Term | L8 | 0 | 0 | | 0 | | | | | | | |
| 82 | 2410 | Cable & Wire Facilities | L9 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 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 |
| 86 | 2220 | COE - Operator Systems | L5 | 0 | | | 0 | 0 | 0 | | 0 | | | 0 |
| 87 | 2230 | COE - Transmission | L6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 88 | 2310 | Information Orig /Term | L8 | 0 | 0 | | 0 | | | | | | | |
| 89 | 2410 | Cable & Wire Facilities | L9 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 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 | 11,850,883 | 3,352,719 | 4,725,709 | 2,674 | 27,546 | 0 | 528,207 | 1,660,485 | 0 | 0 | 835,096 | 513,950 | 204,496 |
| 92 | 2210 | COE - Switching | L4 | 4,789,204 | | | | 419,008 | | 4,370,196 | | | 0 | | | 0 |
| 93 | 2220 | COE - Operator Systems | L5 | 0 | | | | 0 | 0 | 0 | | | 0 | | | 0 |
| 94 | 2230 | COE - Transmission | L6 | 42,982,913 | 7,647,086 | 5,034,947 | | 0 | 0 | 3,213,570 | 7,381,051 | | 0 | 12,654,069 | 5,044,877 | 2,007,313 |
| 95 | 2310 | Information Orig /Term | L8 | 40,672 | 0 | | 40,672 | | | | | | | | | |
| 96 | 2410 | Cable & Wire Facilities | L9 | 103,865,495 | 34,014,473 | 52,470,980 | | 0 | 0 | 344,237 | 14,013,705 | | 0 | 0 | 2,161,899 | 860,201 |
| 97 | Total | 3100 | L91-96 | 163,529,167 | 45,014,278 | 62,231,636 | 43,346 | 446,554 | 0 | 8,456,210 | 23,055,241 | 0 | 0 | 13,489,165 | 7,720,726 | 3,072,010 |

Plant Date: 6/30/2019
Expense Date: 12 Mo. Ending 6/30/2019

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #2

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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 106 | 2210 | COE - Switching | L4 | 0 | | | 0 | 0 | | 0 | | | | 0 |
| 107 | 2220 | COE - Operator Systems | L5 | 0 | | | 0 | 0 | | 0 | | | | 0 |
| 108 | 2230 | COE - Transmission | L6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 109 | 2310 | Information Orig /Term | L8 | 0 | 0 | | 0 | | | | | | | |
| 110 | 2410 | Cable & Wire Facilities | L9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 111 | Total 4340 | | L105-110 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Plant Specific Expenses

| | | | | | | | | | | | | | | | | |
|-----|----------------------|--------------------------------|----------------------|-----------|-----------|-----------|-----|--------|---|-----------|---------|---|---|---------|---------|--------|
| 112 | 6110 | Network Support | L12 | 40,248 | 11,387 | 16,049 | 9 | 94 | 0 | 1,794 | 5,639 | 0 | 0 | 2,836 | 1,745 | 695 |
| 113 | 6120 | General Support | L3 | 1,025,053 | 289,997 | 408,755 | 231 | 2,383 | 0 | 45,688 | 143,625 | 0 | 0 | 72,232 | 44,455 | 17,688 |
| 114 | 6210 | COE - Switching - Equal Access | Direct | 0 | | | | 0 | | | | | | | | |
| 115 | 6210 | COE - Switching - All Other | Alloc 6 | 1,012,652 | | | | 88,597 | | 924,055 | | 0 | | | | 0 |
| 116 | 6220 | COE - Operator Systems | L5 | 0 | | | | 0 | 0 | 0 | | 0 | | | | 0 |
| 117 | 6230 | COE - Transmission | L6 | 1,303,915 | 231,979 | 152,738 | | 0 | 0 | 97,486 | 223,909 | 0 | 0 | 383,870 | 153,040 | 60,893 |
| 118 | Total COE | | L114-117 | 2,316,567 | 231,979 | 152,738 | | 88,597 | 0 | 1,021,541 | 223,909 | 0 | 0 | 383,870 | 153,040 | 60,893 |
| 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 | 2,479,857 | 812,118 | 1,252,779 | | 0 | 0 | 8,219 | 334,586 | 0 | 0 | 0 | 51,617 | 20,538 |
| 123 | Total Plant Specific | | L112,113,118,121-122 | 5,861,725 | 1,345,481 | 1,830,321 | 240 | 91,074 | 0 | 1,077,242 | 707,759 | 0 | 0 | 458,938 | 250,857 | 99,814 |

Plant Non-Specific Expenses

| | | | | | | | | | | | | | | | |
|------|------|--------------------------------|--------------------|------------|-----------|-----------|-----|--------|---|---------|-----------|---|---------|---------|---------|
| 124 | 6510 | Other Prop Plant & Equip | L10 | 26,913 | 7,614 | 10,732 | 6 | 63 | 0 | 1,200 | 3,771 | 0 | 1,896 | 1,167 | 464 |
| 125 | 6530 | Network Operations | L10 | 2,065,148 | 584,249 | 823,507 | 466 | 4,800 | 0 | 92,046 | 289,358 | 0 | 145,525 | 89,562 | 35,636 |
| 126 | 6540 | Access | Direct | 0 | | | | | | | | 0 | | | |
| 126a | 6540 | Universal Service Assignment | Direct | 1,643,567 | 1,643,567 | | | | | | | | | | |
| | 6561 | <u>Depreciation</u> | | | | | | | | | | | | | |
| 127 | | Dep - Support Assets | L3 | 404,367 | 114,399 | 161,247 | 91 | 940 | 0 | 18,023 | 56,658 | 0 | 28,495 | 17,537 | 6,978 |
| 128 | | Dep - COE Switching | L4 | 85,506 | | | | 7,481 | | 78,025 | | 0 | | | 0 |
| 129 | | Dep - COE Operator | L5 | 0 | | | | 0 | 0 | 0 | | 0 | | | 0 |
| 130 | | Dep - COE Transmission | L6 | 1,181,362 | 210,176 | 138,383 | | 0 | 0 | 88,323 | 202,864 | 0 | 347,790 | 138,656 | 55,170 |
| 131 | | Dep - IOT | L8 | 0 | 0 | | 0 | | | 0 | 0 | | | | |
| 132 | | Dep - Cable & Wire Facilities | L9 | 6,844,238 | 2,241,391 | 3,457,586 | | 0 | 0 | 22,684 | 923,436 | 0 | 0 | 142,459 | 56,683 |
| 133 | | Total 6561 | L127-132 | 8,515,473 | 2,565,966 | 3,757,216 | 91 | 8,421 | 0 | 207,055 | 1,182,958 | 0 | 376,285 | 298,652 | 118,831 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 136 | 6564 | Amort - Intangible Assets | L17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 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 | 12,251,101 | 4,801,396 | 4,591,455 | 563 | 13,284 | 0 | 300,301 | 1,476,087 | 0 | 523,706 | 389,381 | 154,931 |

Customer Operations Expenses

| | | | | | | | | | | | | | | | |
|-----|------|-----------------------------|---------|---------|---------|---------|----|-----|-------|--------|--------|---|--------|--------|-------|
| 139 | 6610 | <u>Marketing</u> | L12 | 409,178 | 115,760 | 163,166 | 92 | 951 | 0 | 18,238 | 57,332 | 0 | 28,834 | 17,745 | 7,061 |
| 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 | 9,890 | | | | | 9,890 | | | | | | |

| | | | | | | | | |
|--------------------------------------|----------------------|--------------------------|---------|---------|----|-----|---------|---------|
| 6623 <u>Commercial Operations</u> | | | | | | | | |
| <u>Cat 1 - Local Business Office</u> | | | | | | | | |
| End User Service Order Processing | | | | | | | | |
| 143 | Presubscription | L13 | 76,287 | 65,395 | 52 | 537 | 10,303 | |
| 144 | Message Tel | Direct | 45,614 | | | | | 45,614 |
| 145 | Private Line | Direct | 9,662 | | | | | 9,662 |
| 146 | Total | L143-145 | 131,563 | 65,395 | 52 | 537 | 10,303 | 55,276 |
| End User Payment and Collection | | | | | | | | |
| 147 | Message Tel | Direct | 297,099 | | | | | 297,099 |
| 148 | Private Line | Direct | 0 | | | | | 0 |
| 149 | EUCL | Direct | 122,755 | 122,755 | | | | |
| 150 | Total | L147-149 | 419,854 | 122,755 | | | | 297,099 |
| End User Billing Inquiry | | | | | | | | |
| 151 | Message Tel | Direct | 75,827 | | | | | 75,827 |
| 152 | Private Line | Direct | 101,164 | | | | | 101,164 |
| 153 | EUCL | Direct | 4,975 | 4,975 | | | | |
| 154 | Total | L151-153 | 181,966 | 4,975 | | | | 176,991 |
| IXC Service Order Processing | | | | | | | | |
| 155 | Message Tel | L13 | 22,322 | 19,135 | 15 | 157 | 3,015 | |
| 156 | Private Line | Direct | 64,449 | | | | 64,449 | |
| 157 | Billing & Collection | Direct | 2,022 | | | | | 2,022 |
| 158 | Total | L155-157 | 88,793 | 19,135 | 15 | 157 | 3,015 | 64,449 |
| 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 | 7,319 | 6,274 | 5 | 52 | 988 | |
| 164 | Private Line | Direct | 4,471 | | | | 4,471 | |
| 165 | Billing & Collection | Direct | 13,958 | | | | | 13,958 |
| 166 | Total | L163-165 | 25,748 | 6,274 | 5 | 52 | 988 | 4,471 |
| 167 | Future Use | | | | | | | |
| 168 | Total Category 1 | L146,150,154,158,162,166 | 847,924 | 218,534 | 72 | 746 | 14,306 | 68,920 |
| | | | | | | | 545,346 | |

| | | | | | | | | | | | | | | | |
|-------------------------------|-------------------------------------|--|-------------|-----------|-----------|-------|---------|--------|-----------|-----------|-----------|-------|-----------|---------|---------|
| Cat 2 - Revenue Accounting | | | | | | | | | | | | | | | |
| 169 | Message Processing | Direct | 41,220 | | | | | | | 41,220 | | | | | |
| 170 | OB&C - Expense | Direct | 74,189 | | | | | | | 74,189 | | | | | |
| 171 | Future Use | | | | | | | | | | | | | | |
| 172 | Future Use | | | | | | | | | | | | | | |
| 173 | Carrier Access Billing | L11 | 56,208 | | 31,266 | | 182 | 0 | 3,495 | 10,986 | | 5,525 | 3,400 | 1,353 | |
| 174 | Subscriber Line Charge | Direct | 13,092 | 13,092 | | | | | | | | | | | |
| 175 | Total Category 2 | L169-174 | 184,709 | 13,092 | 31,266 | | 182 | 0 | 3,495 | 10,986 | 115,409 | 5,525 | 3,400 | 1,353 | |
| 176 | Subtotal Customer Services | L140-142,168,175 | 1,042,523 | 231,626 | 31,266 | 72 | 928 | 9,890 | 17,801 | 79,906 | 660,755 | 0 | 5,525 | 3,400 | 1,353 |
| Category 3 - Other Commercial | | | | | | | | | | | | | | | |
| 177 | Total Category 3 | L176 | 230,399 | 51,190 | 6,910 | 16 | 205 | 2,186 | 3,934 | 17,659 | 146,028 | 0 | 1,221 | 751 | 299 |
| 178 | Total Customer Services | L176-177 | 1,272,922 | 282,816 | 38,176 | 88 | 1,133 | 12,076 | 21,735 | 97,565 | 806,783 | 0 | 6,746 | 4,151 | 1,652 |
| 179 | Total Customer Operations | L139,178 | 1,682,100 | 398,576 | 201,342 | 180 | 2,084 | 12,076 | 39,973 | 154,897 | 806,783 | 0 | 35,580 | 21,896 | 8,713 |
| 180 | Total Big Three Expenses | L123-126,179 (less L114) | 11,279,453 | 3,979,487 | 2,865,902 | 892 | 98,021 | 12,076 | 1,210,461 | 1,155,785 | 806,783 | 0 | 641,939 | 363,482 | 144,627 |
| 180a | Total Big Three Expenses - Modified | L180 Less 112, 113, 139, 143, 158, 162, 166, 177 | 9,383,747 | 3,420,349 | 2,271,022 | 472 | 93,642 | 9,890 | 1,126,501 | 862,610 | 644,775 | 0 | 536,816 | 298,786 | 118,884 |
| Corporate Operations Expenses | | | | | | | | | | | | | | | |
| 181 6710 | Executive & Planning | L180 | 550,450 | 194,203 | 139,859 | 44 | 4,784 | 589 | 59,072 | 56,404 | 39,372 | 0 | 31,327 | 17,738 | 7,058 |
| 182 6720 | General & Administrative | L180 | 3,666,720 | 1,293,649 | 931,646 | 290 | 31,865 | 3,926 | 393,496 | 375,722 | 262,269 | 0 | 208,681 | 118,161 | 47,015 |
| 182a | Disallowed Corp Operations Exp | L180 | (1,351,763) | (785,729) | (565,858) | (176) | | | | | | | | | |
| 183 | Total Corporate Operations | L181-182 | 2,865,407 | 702,123 | 505,647 | 158 | 36,649 | 4,515 | 452,568 | 432,126 | 301,641 | 0 | 240,008 | 135,899 | 54,073 |
| 184 | Total Operating Expenses | L123,138,179,183 | 22,660,333 | 7,247,576 | 7,128,765 | 1,141 | 143,091 | 16,591 | 1,870,084 | 2,770,869 | 1,108,424 | 0 | 1,258,232 | 798,033 | 317,531 |

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 | 124,212 | 35,141 | 49,531 | 28 | 289 | 0 | 5,536 | 17,404 | 0 | 0 | 8,753 | 5,387 | 2,143 |
| 187 | 7370 | Special Charges | L12 | 2,990 | 846 | 1,192 | 1 | 7 | 0 | 133 | 419 | 0 | 0 | 211 | 130 | 52 |
| 188 | | Total Operating Exp & Taxes | L184-187 | 22,787,535 | 7,283,563 | 7,179,488 | 1,170 | 143,387 | 16,591 | 1,875,753 | 2,788,692 | 1,108,424 | 0 | 1,267,196 | 803,550 | 319,726 |

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 | 151,384 | 42,828 | 60,367 | 34 | 352 | 0 | 6,747 | 21,211 | 0 | 0 | 10,668 | 6,565 | 2,612 |
| 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 | 318,239 | 90,033 | 126,902 | 72 | 740 | 0 | 14,184 | 44,590 | 0 | 0 | 22,425 | 13,801 | 5,491 |
| 200 | 7540 | Interest On Customer Dep | L12 | 5,361 | 1,517 | 2,138 | 1 | 12 | 0 | 239 | 751 | 0 | 0 | 378 | 232 | 93 |

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 | 0 | 0 | | | 0 |
| 203 | 2220 | COE - Operator Systems | L5 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 |
| 204 | 2230 | COE - Transmission | L6 | 0 | 0 | 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 |
| 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 | 22,792,896 | 7,285,080 | 7,181,626 | 1,171 | 143,399 | 16,591 | 1,875,992 | 2,789,443 | 1,108,424 | 0 | 1,267,574 | 803,782 | 319,819 |

Expense Date: 12 Mo. Ending 6/30/2019

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #3

PART 36

[illegible]

Plant Date: 6/30/2019

Expense Date: 12 Mo. Ending 6/30/2019

Farmers Telephone Cooperative, Inc.

Study No.: 240520

Attachment #3

| | | | | | | | | | | | | |
|---|-----------------------|-------------|------------|-------------|---|---|------------|--------|------------|---------|------------|-------------|
| 25 CWC Cash Working Capital | L189 | 1,370,732 | 323,518 | 331,223 | 0 | 0 | 95,677 | 552 | 102,176 | 2,381 | 32,635 | 482,570 |
| 26 3100 Depreciation Reserve | L102 | 313,658,736 | 53,960,389 | 109,568,778 | 0 | 0 | 15,474,871 | 12,790 | 20,844,474 | 379,316 | 11,142,704 | 102,275,414 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 3500 Res - Intangible | L14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 3600 Res - Plant Acquisiton Adj | L15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 Total Reserves | L 26-31 | 313,658,736 | 53,960,389 | 109,568,778 | 0 | 0 | 15,474,871 | 12,790 | 20,844,474 | 379,316 | 11,142,704 | 102,275,414 |
| 33 4040 Customer Deposits | L15 | 418,795 | 71,533 | 145,215 | 0 | 0 | 20,469 | 16 | 27,563 | 502 | 14,808 | 138,689 |
| 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 | 2,998,629 | 594,747 | 755,754 | 0 | 0 | 178,678 | 1,395 | 243,446 | 5,757 | 74,165 | 1,144,688 |
| 36 4340 Non-Current Def Oper Taxes | L116 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 4360 Other Deferred Credits | Alloc 48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 4370 Oth Juris Liab & Def Credits | Alloc 41 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 Net Investment | L15-25 Less L32-38 | 80,177,456 | 13,279,967 | 27,050,719 | 0 | 0 | 3,756,945 | 1,328 | 5,022,217 | 91,229 | 2,793,841 | 28,181,208 |
| 40 Total 2001 Less 2690 | L 3, 10, 13 | 380,789,762 | 65,041,685 | 132,036,450 | 0 | 0 | 18,611,397 | 14,487 | 25,061,305 | 456,640 | 13,464,397 | 126,103,401 |
| 41 Total 2001 Less Associated R | L15-19,24 Less L32,38 | 82,224,148 | 13,622,729 | 27,620,465 | 0 | 0 | 3,860,415 | 2,187 | 5,191,050 | 95,107 | 2,850,179 | 28,982,015 |
| Central Office Switching - Acct 2210 | | | | | | | | | | | | |
| 42 2210 Cat 2 - Tandem Switching | Alloc 2 | 7,980,171 | 4,370,492 | | 0 | | 1,414,062 | | 2,195,616 | | 0 | 0 |
| 43 2210 Cat 3 - Local Switching | Alloc 3 | 1,572,027 | 419,036 | | 0 | | 54,666 | | 90,381 | | 84,235 | 923,709 |
| 44 2210 Cat 5 - Equal Access | Alloc 13 | 0 | 0 | | 0 | | 0 | | 0 | | | 0 |
| 45 Total 2210 | L42-44 | 9,552,198 | 4,789,528 | | 0 | | 1,468,728 | | 2,285,997 | | 84,235 | 923,709 |

Plant Date: 6/30/2019
Expense Date: 12 Mo. Ending 6/30/2019

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #3

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 |
| 47 | Information Boards | Alloc 47 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | Service Observing Boards | Alloc 67 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | Other Boards | Alloc 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | Total 2220 | L46-49 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Central Office Transmission - Acct 2230

| | | | | | | | | | | | |
|-----|-----------------------------------|----------|------------|------------|------------|---|---|-----------|-----------|-----------|------------|
| 51 | 2230 Cat 4.11 - WBI Loop | Alloc 4 | 17,758,059 | 17,758,059 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | 2230 Cat 4.121 - Exch Trunk EAS | Alloc 5 | 1,549,651 | | | | | | 1,549,651 | 0 | 0 |
| 53 | 2230 Cat 4.122 - Exch Trunk Toll | Alloc 6 | 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 |
| 55 | 2230 Cat 4.13 - Exch Ln Circuit | Alloc 8 | 30,732,772 | 7,676,934 | 8,345 | 0 | 0 | 2,165,940 | 0 | 2,914,840 | 16,690 |
| 56 | 2230 Cat 4.21 - IX Cct - Other Co | Alloc 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 57 | 2230 Cat 4.22 - Wideband Special | Alloc 10 | 8,556,307 | 0 | 7,394,339 | 0 | 0 | 0 | 82,998 | 0 | 1,078,970 |
| 57a | 2230 Cat 4.22 - WBI Transport | Alloc 7 | 7,079,716 | | 7,079,716 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58 | 2230 Cat 4.23 - IX Cct - Other | Alloc 11 | 5,043,765 | 3,055,485 | 7,177 | 0 | 0 | 962,823 | 7,177 | 997,467 | 13,636 |
| 59 | 2230 Cat 4.3 - Host Remote | Alloc 12 | 1,324,858 | 170,628 | | 0 | 0 | 54,001 | | 91,279 | 0 |
| 60 | Total 2230 | L51-59 | 72,045,128 | 10,903,047 | 32,247,636 | 0 | 0 | 3,182,764 | 7,177 | 4,003,586 | 113,324 |
| | | | | | | | | | | 3,049,786 | 18,537,808 |

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 | 162,686 | 40,672 | 0 | 11,475 | 15,442 | 7,948 | 87,150 | |
| 64 | | Total Category 1 | L61-63 | 162,686 | 40,672 | 0 | 11,475 | 15,442 | 7,948 | 87,150 | |
| 65 | | Cat 2 - Customer Premise | Alloc 16 | 0 | | 0 | 0 | 0 | 0 | 0 | |
| 66 | | Total 2310 | L64-65 | 162,686 | 40,672 | 0 | 11,475 | 15,442 | 7,948 | 87,150 | |

Cable and Wire Facilities - Acct 2410

| | | | | | | | | | | | | | | |
|----|------|-----------------------------|----------|-------------|------------|------------|---|--------|------------|--------|------------|---------|-----------|------------|
| 67 | 2410 | Cat 1 - Exch Ln CWF | Alloc 17 | 173,439,380 | 43,324,524 | 47,095 | 0 | 0 | 12,223,408 | 0 | 16,449,802 | 94,189 | 8,465,959 | 92,834,403 |
| 68 | 2410 | Cat 2.1 - Exch Trk CWF - EA | Alloc 5 | 708,494 | | | | | | | | | 708,494 | 0 |
| 69 | 2410 | Cat 2.2 - Data Only Loop | Alloc 4 | 66,832,733 | | 66,832,733 | 0 | 0 | | 0 | | 0 | 0 | 0 |
| 70 | 2410 | Cat 2.3 - WBI Transport | Alloc 7 | 3,849,274 | | 3,849,274 | 0 | 0 | | 0 | | 0 | 0 | 0 |
| 71 | 2410 | Cat 2.4 - Exch Trk CWF - Wl | Alloc 68 | 20,594,033 | 0 | 17,797,312 | 0 | 0 | 0 | 0 | 199,766 | 0 | 2,596,955 | |
| 72 | 2410 | Cat 3 - IX C&WF | Alloc 18 | 651,482 | 375,582 | 4,968 | 0 | 0 | 118,315 | 6,075 | 136,114 | 10,428 | (0) | 0 |
| 73 | 2410 | Cat 4 - Host / Remote C&WF | Alloc 12 | 488,207 | 62,876 | | 0 | 19,899 | | 33,636 | | 0 | 371,796 | |
| 74 | | Total 2410 | L67-73 | 266,563,603 | 43,762,982 | 88,531,382 | 0 | 0 | 12,361,622 | 6,075 | 16,619,552 | 304,383 | 9,174,453 | 95,803,154 |

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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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

| | | | | | | | | | | | | | | | |
|-----|------------|----------------------------|----|-------------|-------------|------------|-------------|---|-----------|------------|------------|------------|-----------|------------|-------------|
| 96 | 2110 | General Support Facilities | L3 | 22,898,000 | 3,911,146 | 7,939,737 | 0 | 0 | 1,119,157 | 871 | 1,507,010 | 27,459 | 809,654 | 7,582,966 | |
| 97 | 2210 | COE - Switching | L4 | 9,551,551 | 4,789,204 | | 0 | | 1,468,629 | | 2,285,842 | | 84,229 | 923,647 | |
| 98 | 2220 | COE - Operator Systems | L5 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 | |
| 99 | 2230 | COE - Transmission | L6 | 71,765,017 | 10,860,656 | 32,122,257 | 0 | 0 | 3,170,389 | 7,149 | 3,988,020 | 112,883 | 3,037,928 | 18,465,733 | |
| 100 | 2310 | Information Orig /Term | L8 | 162,686 | 40,672 | | 0 | | 11,475 | | 15,442 | | 7,948 | 87,149 | |
| 101 | 2410 | Cable & Wire Facilities | L9 | 209,281,482 | 34,358,711 | 69,506,784 | 0 | 0 | 9,705,221 | 4,770 | 13,048,160 | 238,974 | 7,202,945 | 75,215,918 | |
| 102 | Total 3100 | | | L96-101 | 313,658,736 | 53,960,389 | 109,568,778 | 0 | 0 | 15,474,871 | 12,790 | 20,844,474 | 379,316 | 11,142,704 | 102,275,413 |

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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 111 | 2210 | COE - Switching | L4 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 112 | 2220 | COE - Operator Systems | L5 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 113 | 2230 | COE - Transmission | L6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 114 | 2310 | Information Orig /Term | L8 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 115 | 2410 | Cable & Wire Facilities | L9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 116 | Total 4340 | | | L110-115 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Plant Specific Expenses

| | | | | | | | | | | | | | | |
|-----|----------------------|-----------------------------|----------------------|------------|-----------|-----------|---|---|---------|-----|---------|--------|---------|-----------|
| 117 | 6110 | Network Support | L3 | 77,766 | 13,283 | 26,965 | 0 | 0 | 3,801 | 3 | 5,118 | 93 | 2,750 | 25,753 |
| 118 | 6120 | General Support | L3 | 1,980,585 | 338,298 | 686,755 | 0 | 0 | 96,803 | 75 | 130,350 | 2,375 | 70,032 | 655,896 |
| 119 | 6210 | COE - Switching - Eq. Acces | Alloc 13 | 0 | 0 | | 0 | | 0 | | 0 | | | 0 |
| 120 | 6210 | COE - Switching - All Other | L7 | 1,723,599 | 331,478 | 681,174 | 0 | 0 | 98,255 | 152 | 132,856 | 2,394 | 66,201 | 411,090 |
| 121 | 6220 | COE - Operator Systems | L7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 122 | 6230 | COE - Transmission | L7 | 2,219,348 | 426,819 | 877,096 | 0 | 0 | 126,515 | 195 | 171,069 | 3,082 | 85,242 | 529,330 |
| 123 | Total COE | | L119-122 | 3,942,947 | 758,297 | 1,558,270 | 0 | 0 | 224,770 | 347 | 303,925 | 5,476 | 151,443 | 940,420 |
| 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 | 4,996,732 | 820,337 | 1,659,520 | 0 | 0 | 231,718 | 114 | 311,533 | 5,706 | 171,975 | 1,795,829 |
| 128 | Total Plant Specific | | L117,118,123,126-127 | 10,998,030 | 1,930,215 | 3,931,510 | 0 | 0 | 557,092 | 539 | 750,926 | 13,650 | 396,200 | 3,417,898 |

Plant Date: 6/30/2019
Expense Date: 12 Mo. Ending 6/30/2019

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #3

Plant Non-Specific Expenses

| | | | | | | | | | | | | | | |
|------|------|-------------------------------|-------------------|------------|-----------|-----------|---|---|-----------|-----|-----------|--------|---------|-----------|
| 129 | 6510 | Other Prop Plant & Equip | L15 | 52,000 | 8,882 | 18,031 | 0 | 0 | 2,542 | 2 | 3,422 | 62 | 1,839 | 17,220 |
| 130 | 6530 | Network Operations | L10 | 3,990,231 | 681,561 | 1,383,587 | 0 | 0 | 195,026 | 152 | 262,613 | 4,785 | 141,091 | 1,321,416 |
| 131 | 6540 | Access | Alloc 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131a | 6540 | Universal Service Assignment | Alloc 35 | 2,135,816 | 1,643,567 | | 0 | | 492,249 | | 0 | | | |
| | 6561 | Depreciation | | | | | | | | | | | | |
| 132 | | Dep - Support Assets | L3 | 781,309 | 133,453 | 270,914 | 0 | 0 | 38,187 | 30 | 51,421 | 937 | 27,626 | 258,740 |
| 133 | | Dep - COE Switching | L4 | 170,532 | 85,506 | | 0 | | 26,221 | | 40,811 | | 1,504 | 16,491 |
| 134 | | Dep - COE Operator | L5 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 135 | | Dep - COE Transmission | L6 | 1,972,424 | 298,499 | 882,863 | 0 | 0 | 87,136 | 196 | 109,609 | 3,103 | 83,496 | 507,521 |
| 136 | | Dep - IOT | L8 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 137 | | Dep - Cable & Wire Facilities | L9 | 13,790,646 | 2,264,074 | 4,580,164 | 0 | 0 | 639,527 | 314 | 859,811 | 15,747 | 474,640 | 4,956,368 |
| 138 | | Total 6561 | L132-137 | 16,714,911 | 2,781,532 | 5,733,941 | 0 | 0 | 791,071 | 540 | 1,061,652 | 19,787 | 587,266 | 5,739,120 |
| 139 | 6562 | Dep - Prop Held for Fut Use | L15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 140 | 6563 | Amort - Tangible Assets | L13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 141 | 6564 | Amort - Intangible Assets | L14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 142 | 6565 | Amort - Acquisition Adjust | L15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 143 | | Total Plant Non-Specific | L129-142 Less 138 | 22,892,958 | 5,115,542 | 7,135,559 | 0 | 0 | 1,480,888 | 694 | 1,327,687 | 24,634 | 730,196 | 7,077,756 |

Customer Operations Expenses

| | | | | | | | | | | | | | | |
|-----|------|---------------------------|----------|-----------|---------|---|---|---|--------|---|---------|---|-------|---------|
| 144 | 6610 | Marketing | Alloc 43 | 1,003,174 | 409,178 | 0 | 0 | 0 | 46,111 | 0 | 184,213 | 0 | 0 | 363,671 |
| 145 | 6621 | Operator | L50 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 146 | | Outside Operator Services | Alloc 42 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| | 6622 | Directory | | | | | | | | | | | | |
| 147 | | Classified | Alloc 22 | 116,028 | | | 0 | | 0 | | 0 | | 0 | 116,028 |
| 148 | | TWX | Alloc 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 149 | | Alpha | Alloc 24 | 73,918 | 9,890 | | 0 | | 3,037 | | 4,995 | | 4,680 | 51,316 |
| 150 | | Foreign | Alloc 25 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 151 | | Total 6622 | L147-150 | 189,946 | 9,890 | 0 | 0 | 0 | 3,037 | 0 | 4,995 | 0 | 4,680 | 167,344 |

Plant Date: 6/30/2019

Expense Date: 12 Mo. Ending 6/30/2019

Farmers Telephone Cooperative, Inc.

Study No.: 240520

Attachment #3

| | | | | | | | | | | | | |
|-----------------------------------|------------------------------|----------|-----------|---------|---------|---|---|---------|-------|---------|--------|-----------|
| 6623 Commercial Operations | | | | | | | | | | | | |
| Cat 1 - Local Business Office | | | | | | | | | | | | |
| End User service order processing | | | | | | | | | | | | |
| 152 | Presubscription | Alloc 26 | 76,287 | 76,287 | | | | | | | | 0 |
| 153 | Directory Advertising | Alloc 27 | 21,145 | | | | | | | | | 21,145 |
| 154 | All other | Alloc 28 | 1,080,880 | 45,614 | 9,662 | 0 | 0 | 6,830 | 427 | 8,090 | 20,453 | 989,804 |
| 155 | End User payment & collecti | Alloc 21 | 1,701,131 | 419,854 | 0 | 0 | 0 | 204,508 | 0 | 362,038 | 0 | 714,731 |
| 156 | End User billing inquiry | Alloc 30 | 1,123,584 | 80,802 | 101,164 | 0 | 0 | 81,568 | 0 | 20,057 | 0 | 839,993 |
| | | | | | | | | | | | | |
| 157 | IXC service order processing | Alloc 32 | 101,164 | 24,344 | 64,449 | 0 | 0 | 5,092 | 7,279 | 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 | 41,875 | 21,277 | 4,471 | 0 | 0 | 15,623 | 504 | 0 | 0 | 0 |
| | | | | | | | | | | | | |
| 160 | Future Use | | | | | | | | | | | |
| | | | | | | | | | | | | |
| 161 | Total Category 1 | L152-160 | 4,146,066 | 668,178 | 179,746 | 0 | 0 | 313,621 | 8,210 | 390,185 | 20,453 | 2,565,673 |

Plant Date: 6/30/2019
Expense Date: 12 Mo. Ending 6/30/2019

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #3

| | | | | | | | | | | | | | |
|---|----------------------------|-------------------------------------|------------|------------|------------|---|---------|-----------|--------|-----------|--------|-----------|------------|
| <u>Cat 2 - Revenue Accounting</u> | | | | | | | | | | | | | |
| 162 | Message Processing | Alloc 36 | 96,465 | 41,220 | 0 | | 44,342 | 10,903 | 0 | 0 | | | |
| 163 | OB&C - Expense | Alloc 38 | 248,753 | 74,189 | 0 | | 43,641 | 43,641 | 0 | 87,282 | | | |
| 164 | Future Use | | | | | | | | | | | | |
| 165 | Future Use | | | | | | | | | | | | |
| 166 | Future Use | | | | | | | | | | | | |
| 167 | Carrier Access Billing | Alloc 44 | 112,416 | 56,208 | 0 | | 28,104 | 28,104 | | 0 | | | |
| 168 | Subscriber Line Charge | Alloc 29 | 13,092 | 13,092 | 0 | | 0 | 0 | | 0 | | | |
| 169 | Total Category 2 | L162-168 | 470,726 | 184,709 | 0 | 0 | 116,087 | 0 | 82,648 | 0 | 0 | 87,282 | |
| 170 | Subtotal Categories 1 & 2 | L161,169 | 4,616,792 | 852,887 | 179,746 | 0 | 0 | 429,708 | 8,210 | 472,833 | 20,453 | 0 | 2,652,955 |
| <u>Category 3 - Other Commercial</u> | | | | | | | | | | | | | |
| 171 | Telcom Relay Service | Alloc 45 | 230,399 | 230,399 | 0 | | 0 | 0 | | 0 | | 0 | |
| 172 | Other | L170 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 173 | Total Commercial Operation | L170-172 | 4,847,191 | 1,083,286 | 179,746 | 0 | 0 | 429,708 | 8,210 | 472,833 | 20,453 | 0 | 2,652,955 |
| 174 | Total Customer Operations | L144-146,151,173 | 6,040,311 | 1,502,354 | 179,746 | 0 | 0 | 478,856 | 8,210 | 662,041 | 20,453 | 4,680 | 3,183,970 |
| 175 | Total Big Three Expenses | L123,126-127,130,174 (less L119) | 18,970,221 | 3,762,549 | 4,781,123 | 0 | 0 | 1,130,370 | 8,823 | 1,540,112 | 36,420 | 469,189 | 7,241,635 |
| <u>Corporate Operations Expenses</u> | | | | | | | | | | | | | |
| 176 | 6710 Executive & Planning | L175 | 1,222,210 | 242,413 | 308,037 | 0 | 0 | 72,827 | 568 | 99,226 | 2,346 | 30,229 | 466,563 |
| 6720 General & Administrative | | | | | | | | | | | | | |
| 177 | Other Direct | Alloc 46 | 96,229 | 96,229 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | Direct to EAS | Alloc 31 | 0 | | | | | | | | | 0 | 0 |
| 179 | Other | L175 | 7,927,855 | 1,572,409 | 1,998,082 | 0 | 0 | 472,394 | 3,687 | 643,629 | 15,220 | 196,079 | 3,026,355 |
| 180 | Total 6720 | L177-179 | 8,024,084 | 1,668,638 | 1,998,082 | 0 | 0 | 472,394 | 3,687 | 643,629 | 15,220 | 196,079 | 3,026,355 |
| 181 | Total Corporate Operations | L176,180 | 9,246,294 | 1,911,051 | 2,306,119 | 0 | 0 | 545,221 | 4,255 | 742,855 | 17,566 | 226,308 | 3,492,918 |
| 182 | Total Operating Expenses | L128,143,174,181 | 49,177,593 | 10,459,162 | 13,552,934 | 0 | 0 | 3,062,057 | 13,698 | 3,483,509 | 76,303 | 1,357,384 | 17,172,542 |

Operating Taxes

| | | | | | | | | | | | | | | |
|-----|------|--|-------------------|------------|------------|------------|---|---|-----------|--------|-----------|--------|-----------|------------|
| 183 | 7100 | Other Operating Income Exp | L15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 184 | 7240 | Ad Valorem Taxes - Allocated | L15 | 240,000 | 40,994 | 83,218 | 0 | 0 | 11,730 | 9 | 15,795 | 288 | 8,486 | 79,479 |
| 185 | 7240 | Ad Valorem Taxes - Direct | Alloc 40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 186 | | Total 7240 | L184-185 | 240,000 | 40,994 | 83,218 | 0 | 0 | 11,730 | 9 | 15,795 | 288 | 8,486 | 79,479 |
| 187 | 7370 | Special Charges | L181 | 6,554 | 1,355 | 1,635 | 0 | 0 | 386 | 3 | 527 | 12 | 160 | 2,476 |
| 188 | | Total Operating Exp & Taxes | L182,183,186,187 | 49,424,147 | 10,501,511 | 13,637,787 | 0 | 0 | 3,074,173 | 13,710 | 3,499,831 | 76,603 | 1,366,030 | 17,254,497 |
| 189 | | Total Operating Exp & Taxes (Less Depreciation) | L188 Less 138-142 | 32,709,236 | 7,719,979 | 7,903,846 | 0 | 0 | 2,283,102 | 13,170 | 2,438,179 | 56,816 | 778,764 | 11,515,377 |

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 | 292,500 | 49,961 | 101,423 | 0 | 0 | 14,296 | 11 | 19,251 | 351 | 10,343 | 96,865 |
| 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 | 634,456 | 105,115 | 213,124 | 0 | 0 | 29,788 | 17 | 40,055 | 734 | 21,992 | 223,630 |
| 201 | 7540 | Interest On Customer Dep | L41 | 10,687 | 1,771 | 3,590 | 0 | 0 | 502 | 0 | 675 | 12 | 370 | 3,767 |

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 | 49,434,834 | 10,503,282 | 13,641,377 | 0 | 0 | 3,074,675 | 13,710 | 3,500,506 | 76,615 | 1,366,400 | 17,258,264 |

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 | 33,145 | 33,118 | 9 | 0 | 0 | 18 | 0 | 27 | |
| 2 Circuits | 7,028 | 6,989 | 10 | 0 | 10 | 19 | 0 | 39 | |
| 3 Circuit Miles | 91,147 | 88,143 | 695 | 0 | 850 | 1,459 | 0 | 3,004.00 | |
| 4 Wideband Channels for COE Category 4.22 | 1,134 | 0 | 980 | 0 | 0 | 11 | 143 | 1,134 | |
| 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 | 1134 | 0 | 980 | 0 | 0 | 11 | 143 | 1,134 | |

COMMERCIAL ALLOCATORS

| | Total Company | Interstate Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|---------------------------|---------------|--------------------|--------------------------|------------------------------|--------------------------|------------------------------|--------------------------|------------------------------|--------------------------|-----|-----------|
| 7 Billed Messages | 878,063 | 375,201 | | 0 | | 403,616 | | 99,246 | | 0 | 0 |
| 8 Other Units | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 9 Information Units | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 10 Future Use | | | | | | | | | | | |
| 11 TWX Connections | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 TWX Minutes of Use | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 Foreign Directory Cost | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 14 Marketing Billing | 3,489,619 | 1,423,358 | 0 | 0 | 0 | 160,402 | 0 | 640,800 | 0 | 0 | 1,265,059 |
| 15 OB&C Expense | 248,753 | 74,189 | | 0 | | 43,641 | | 43,641 | | 0 | 87,282 |

FIXED CHARGES / TAXES

| | Total Company |
|---|---------------|
| 16 Account 7210 - Amort of Inv Tax Credit | 0 |
| 17 Account 7340 - AFUDC | 292,500 |
| 18 Account 7500 - Fixed Charges | 634,456 |
| 19 Account 7540 - Interest on Customer Deposits | 10,687 |
| 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 DSI/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 | 23,407 | 23,641 | 23,524 | 0.715363 |
| 29 WBI Data Only Lines | 6,000 | 12,720 | 9,360 | 0.284637 |
| 30 Total | 29,407 | 36,361 | 32,884 | 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 | 74,405,290 | 0 | 550,065 | 0 | 9,781,552 | 22,186,427 | 20,361,661 | 11,289,087 | 0 | 138,574,082 | 379,918,198 |
| 2. Plant Under Construction | Part 69, Form 1, Ln 20 | 1,575,610 | 0 | 11,648 | 0 | 207,135 | 469,821 | 431,180 | 239,058 | 0 | 2,934,452 | 8,045,169 |
| 3. Net Investment | Part 69, Form 2, Ln 43 | 19,835,223 | 0 | 30,915 | 0 | 799,480 | 4,723,372 | 1,868,104 | 1,657,463 | 0 | 28,914,557 | 91,818,049 |
| 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) | 2,157,081 | 0 | 3,362 | 0 | 86,943 | 513,667 | 203,156 | 180,249 | 0 | 3,144,458 | |
| 6. AFUDC | Part 69, Form 10, Ln 192 | 45,044 | 0 | 333 | 0 | 5,922 | 13,431 | 12,327 | 6,834 | 0 | 83,891 | 229,998 |
| 7. Net Return | (Lines 5 - 6) | 2,112,037 | 0 | 3,029 | 0 | 81,021 | 500,236 | 190,829 | 173,415 | 0 | 3,060,567 | |
| 8. Fixed Charges | Part 69, Form 10, Ln 199 | 115,972 | 0 | 857 | 0 | 15,246 | 34,581 | 31,737 | 17,596 | 0 | 215,989 | 682,285 |
| 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) | 2,041,109 | 0 | 2,505 | 0 | 71,697 | 479,086 | 171,419 | 162,653 | 0 | 2,928,469 | |
| 12. Federal Income Tax @ 52.19241% | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 13. Other SIT Adjustments | Part 69, Form 10, Ln 198 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14. Subject to SIT | (Lines 11+12-13) | 2,041,109 | 0 | 2,505 | 0 | 71,697 | 479,086 | 171,419 | 162,653 | 0 | 2,928,469 | |
| 15. State Income Tax @ 0.00000% | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 16. Return + FIT + SIT | (Lines 5-9+12+15-6) | 2,112,037 | 0 | 3,029 | 0 | 81,021 | 500,236 | 190,829 | 173,415 | 0 | 3,060,567 | |
| 17. Expenses and Taxes (Prior to Corporate Cap) | Part 69, Form 10 | 10,348,897 | 0 | 133,642 | 10,615 | 1,964,828 | 2,734,811 | 2,976,743 | 1,507,496 | 0 | 19,677,032 | 52,679,864 |
| 18. Corporate Operations Limitation Impact | Part 69, Form 10, L182a | (786,783) | 0 | | | | | | | | (786,783) | |
| 19. Subtotal | (Lines 16+17+18) | 11,674,151 | 0 | 136,671 | 10,615 | 2,045,849 | 3,235,047 | 3,167,572 | 1,680,911 | 0 | 21,950,816 | |
| 20. Gross Receipts Tax @ 0.00000% | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 21. Subtotal | (Line 19+20) | 11,674,151 | 0 | 136,671 | 10,615 | 2,045,849 | 3,235,047 | 3,167,572 | 1,680,911 | 0 | 21,950,816 | |
| 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) | 11,674,151 | 0 | 136,671 | 10,615 | 2,045,849 | 3,235,047 | 3,167,572 | 1,680,911 | 0 | 21,950,816 | |

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

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #4

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) | 11,674,151 | 0 | 136,671 | 10,615 | 2,045,849 | 3,235,047 | 3,167,572 | 1,680,911 | 0 | 21,950,816 | |
| 24. Adjustment for Line Port Re-allocation | Frozen Amt | 243,186 | | (299,971) | | | | | | | (56,785) | |
| 25. TIC Revenues for 12 Months Ending 6/30/01 | | | | | | (22,780) | | | | | (22,780) | |
| 26. Subtotal | (Lines 23+24+25) | 11,917,337 | 0 | (163,300) | 10,615 | 2,023,069 | 3,235,047 | 3,167,572 | 1,680,911 | 0 | 21,871,251 | |
| 27. Frozen TIC Revenue | | 11,948 | 0 | 661 | 9 | 2,336 | 3,223 | 0 | 0 | 0 | 22,510 | |
| 28. Total Revised Revenue Requirement With MAG Adjustments (Line 23 + 24 + 25 + 27) | | 11,929,285 | 0 | (162,639) | 10,624 | 2,025,405 | 3,238,270 | 3,167,572 | 1,680,911 | 0 | 21,889,428 | |
| | | Total Switched Access Adjustment | | | | | | | | | | |
| 29. Total Annual Expense Adjustment for DME (Line 24 + 27) | | 255,134 | 0 | ----- | (319,745) | ----- | 3,223 | 0 | 0 | 0 | | |
| 30. Total Monthly Expense Adjustment for DME (Line 29 / 12) | | 21,261 | 0 | | (26,645) | | 269 | 0 | 0 | 0 | | |

| | |
|--|------------------------|
| | Switched Access |
|--|------------------------|

[illegible]

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

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #5

| | | | | | | | | | | | | | | | |
|-----|-------------------------------------|-------------------------------|-------------|------------|---|--------|---------|---|-----------|------------|---|---|------------|-----------|---|
| 28 | CWC Cash Working Capital | L12 | 520,649 | 279,388 | 0 | 167 | 2,067 | 0 | 36,751 | 83,359 | 0 | 0 | 76,503 | 42,415 | 0 |
| 28a | CWC Disallowed for Corporate Cap | Input 13 | (32,334) | (32,327) | 0 | (6) | | | | | | | | | |
| 29 | 3100 Depreciation Reserve | L97 | 112,775,841 | 56,185,109 | 0 | 43,242 | 531,649 | 0 | 9,204,327 | 17,967,171 | 0 | 0 | 18,956,211 | 9,888,132 | 0 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 3400 Res - Tangible Assets | L31-32 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | 112,775,841 | 56,185,109 | 0 | 43,242 | 531,649 | 0 | 9,204,327 | 17,967,171 | 0 | 0 | 18,956,211 | 9,888,132 | 0 |
| 37 | 4040 Customer Deposits | L12 | 160,416 | 86,081 | 0 | 52 | 637 | 0 | 11,323 | 25,683 | 0 | 0 | 23,571 | 13,068 | 0 |
| 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 | 1,510,331 | 810,465 | 0 | 485 | 5,995 | 0 | 106,610 | 241,812 | 0 | 0 | 221,924 | 123,041 | 0 |
| 40 | 4340 Non-Current Def Oper Taxes | L111 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 4360 Other Deferred Credits | L12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 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 | 28,914,557 | 19,832,970 | 0 | 2,256 | 30,915 | 0 | 799,480 | 4,723,372 | 0 | 0 | 1,868,104 | 1,657,463 | 0 |
| 44 | Total 2001 Less Associated Res | L18-22, 27 Less 36, 38, 40-42 | 30,096,989 | 20,482,455 | 0 | 2,632 | 35,480 | 0 | 880,662 | 4,907,508 | 0 | 0 | 2,037,096 | 1,751,157 | 0 |

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 | 8,002,694 | 4,294,358 | 0 | 2,570 | 31,767 | 0 | 564,888 | 1,281,273 | 0 | 0 | 1,175,892 | 651,948 | 0 |
| 92 | 2210 | COE - Switching | L4 | 5,672,180 | | | | 499,882 | | 5,172,298 | | | 0 | | | 0 |
| 93 | 2220 | COE - Operator Systems | L5 | 0 | | | | 0 | 0 | 0 | | | 0 | | | 0 |
| 94 | 2230 | COE - Transmission | L6 | 43,224,096 | 7,637,637 | 0 | | 0 | 0 | 3,113,045 | 7,566,367 | | 0 | 17,780,319 | 7,126,727 | 0 |
| 95 | 2310 | Information Orig /Term | L8 | 40,672 | 0 | | 40,672 | | | | | | | | | |
| 96 | 2410 | Cable & Wire Facilities | L9 | 55,836,199 | 44,253,115 | 0 | | 0 | 0 | 354,096 | 9,119,531 | | 0 | 0 | 2,109,457 | 0 |
| 97 | Total | 3100 | L91-96 | 112,775,841 | 56,185,110 | 0 | 43,242 | 531,649 | 0 | 9,204,327 | 17,967,171 | 0 | 0 | 18,956,211 | 9,888,132 | 0 |

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 | 0 |
| 99 | 2210 | COE - Switching | L4 | 0 | | | 0 | | 0 | | 0 | | | 0 | 0 |
| 100 | 2220 | COE - Operator Systems | L5 | 0 | | | 0 | | 0 | | 0 | | | 0 | 0 |
| 101 | 2230 | COE - Transmission | L6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 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 | 0 |
| 104 | Total 4100 | | L98-103 | 0 | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 106 | 2210 | COE - Switching | L4 | 0 | | | 0 | | 0 | | 0 | | | 0 | 0 |
| 107 | 2220 | COE - Operator Systems | L5 | 0 | | | 0 | | 0 | | 0 | | | 0 | 0 |
| 108 | 2230 | COE - Transmission | L6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 109 | 2310 | Information Orig /Term | L8 | 0 | 0 | | 0 | | | | | | | | |
| 110 | 2410 | Cable & Wire Facilities | L9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 111 | Total 4340 | | L105-110 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Plant Specific Expenses

| | | | | | | | | | | | | | | | | |
|-----|----------------------|--------------------------------|----------------------|-----------|-----------|---|-----|--------|---|-----------|---------|---|---|---------|---------|---|
| 112 | 6110 | Network Support | L12 | 36,412 | 19,539 | 0 | 12 | 145 | 0 | 2,570 | 5,830 | 0 | 0 | 5,350 | 2,966 | 0 |
| 113 | 6120 | General Support | L3 | 712,346 | 382,255 | 0 | 229 | 2,828 | 0 | 50,283 | 114,050 | 0 | 0 | 104,670 | 58,032 | 0 |
| 114 | 6210 | COE - Switching - Equal Access | Direct | 0 | | | | 0 | | | | | | | | |
| 115 | 6210 | COE - Switching - All Other | Alloc 6 | 965,566 | | | | 85,094 | | 880,472 | | 0 | | | | 0 |
| 116 | 6220 | COE - Operator Systems | L5 | 0 | | | | 0 | 0 | 0 | | 0 | | | | 0 |
| 117 | 6230 | COE - Transmission | L6 | 1,254,088 | 221,596 | 0 | | 0 | 0 | 90,321 | 219,528 | 0 | 0 | 515,872 | 206,772 | 0 |
| 118 | Total COE | | L114-117 | 2,219,654 | 221,596 | 0 | | 85,094 | 0 | 970,793 | 219,528 | 0 | 0 | 515,872 | 206,772 | 0 |
| 119 | 6310 | IOT - Other | L67 | 0 | | | 0 | | | | | | | | | |
| 120 | 6310 | IOT - Customer Premise Equip | L68 | 0 | 0 | | | | | | | | | | | |
| 121 | Total 6310 | | L119-120 | 0 | 0 | | 0 | | | 0 | | | | | | |
| 122 | 6410 | Cable & Wire Facilities | L76 | 1,396,562 | 1,106,849 | 0 | | 0 | 0 | 8,857 | 228,096 | 0 | 0 | 0 | 52,761 | 0 |
| 123 | Total Plant Specific | | L112,113,118,121-122 | 4,364,974 | 1,730,239 | 0 | 241 | 88,067 | 0 | 1,032,503 | 567,504 | 0 | 0 | 625,892 | 320,531 | 0 |

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

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #5

Plant Non-Specific Expenses

| | | | | | | | | | | | | | | | |
|------|------|--------------------------------|--------------------|------------|-----------|---|-----|-------|---|---------|-----------|---|-----------|-----------|---------|
| 124 | 6510 | Other Prop Plant & Equip | L10 | 21,142 | 11,345 | 0 | 7 | 84 | 0 | 1,492 | 3,385 | 0 | 3,107 | 1,722 | 0 |
| 125 | 6530 | Network Operations | L10 | 1,314,821 | 705,551 | 0 | 422 | 5,219 | 0 | 92,809 | 210,510 | 0 | 193,196 | 107,113 | 0 |
| 126 | 6540 | Access | Direct | 0 | | | | | | | | 0 | | | |
| 126a | 6540 | Universal Service Assignment | Direct | 1,626,913 | 1,626,913 | | | | | | | | | | |
| | 6561 | <u>Depreciation</u> | | | | | | | | | | | | | |
| 127 | | Dep - Support Assets | L3 | 300,920 | 161,478 | 0 | 97 | 1,195 | 0 | 21,241 | 48,179 | 0 | 0 | 44,216 | 24,515 |
| 128 | | Dep - COE Switching | L4 | 7,867 | | | | 693 | | 7,174 | | 0 | 0 | | 0 |
| 129 | | Dep - COE Operator | L5 | 0 | | | | 0 | 0 | 0 | | 0 | 0 | | 0 |
| 130 | | Dep - COE Transmission | L6 | 4,058,309 | 717,098 | 0 | | 0 | 0 | 292,284 | 710,406 | 0 | 1,669,394 | 669,128 | 0 |
| 131 | | Dep - IOT | L8 | 0 | 0 | | 0 | | | 0 | | 0 | | | 0 |
| 132 | | Dep - Cable & Wire Facilities | L9 | 3,956,233 | 3,135,522 | 0 | | 0 | 0 | 25,089 | 646,158 | 0 | 0 | 149,464 | 0 |
| 133 | | Total 6561 | L127-132 | 8,323,329 | 4,014,098 | 0 | 97 | 1,888 | 0 | 345,788 | 1,404,743 | 0 | 0 | 1,713,610 | 843,107 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 136 | 6564 | Amort - Intangible Assets | L17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 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 | 11,286,205 | 6,357,907 | 0 | 526 | 7,191 | 0 | 440,089 | 1,618,638 | 0 | 0 | 1,909,913 | 951,942 |

Customer Operations Expenses

| | | | | | | | | | | | | | | | |
|-----|------|-----------------------------|---------|---------|---------|---|-----|-------|-------|--------|--------|---|---|--------|--------|
| 139 | 6610 | <u>Marketing</u> | L12 | 421,851 | 226,371 | 0 | 135 | 1,675 | 0 | 29,777 | 67,541 | 0 | 0 | 61,986 | 34,367 |
| 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 | 6,404 | | | | | 6,404 | | | | | | |

| | | | | | | | | |
|-----------------------------------|----------------------|--------------------------|---------|---------|----|-----|--------|---------|
| 6623 <u>Commercial Operations</u> | | | | | | | | |
| Cat 1 - Local Business Office | | | | | | | | |
| End User Service Order Processing | | | | | | | | |
| 143 | Presubscription | L13 | 72,826 | 63,908 | 38 | 473 | 8,407 | |
| 144 | Message Tel | Direct | 43,544 | | | | | 43,544 |
| 145 | Private Line | Direct | 9,225 | | | | | 9,225 |
| 146 | Total | L143-145 | 125,595 | 63,908 | 38 | 473 | 8,407 | 52,769 |
| End User Payment and Collection | | | | | | | | |
| 147 | Message Tel | Direct | 283,620 | | | | | 283,620 |
| 148 | Private Line | Direct | 0 | | | | | 0 |
| 149 | EUCL | Direct | 117,186 | 117,186 | | | | |
| 150 | Total | L147-149 | 400,806 | 117,186 | | | | 283,620 |
| End User Billing Inquiry | | | | | | | | |
| 151 | Message Tel | Direct | 72,387 | | | | | 72,387 |
| 152 | Private Line | Direct | 96,574 | | | | | 96,574 |
| 153 | EUCL | Direct | 4,749 | 4,749 | | | | |
| 154 | Total | L151-153 | 173,710 | 4,749 | | | | 168,961 |
| IXC Service Order Processing | | | | | | | | |
| 155 | Message Tel | L13 | 21,309 | 18,700 | 11 | 138 | 2,460 | |
| 156 | Private Line | Direct | 61,525 | | | | 61,525 | |
| 157 | Billing & Collection | Direct | 1,931 | | | | | 1,931 |
| 158 | Total | L155-157 | 84,765 | 18,700 | 11 | 138 | 2,460 | 61,525 |
| IXC Payment and Collection | | | | | | | | |
| 159 | Message Tel | L13 | 0 | 0 | 0 | 0 | 0 | |
| 160 | Private Line | Direct | 0 | | | | 0 | |
| 161 | Billing & Collection | Direct | 0 | | | | | 0 |
| 162 | Total | L159-161 | 0 | 0 | 0 | 0 | 0 | 0 |
| IXC Billing Inquiry | | | | | | | | |
| 163 | Message Tel | L13 | 6,987 | 6,131 | 4 | 45 | 807 | |
| 164 | Private Line | Direct | 4,268 | | | | 4,268 | |
| 165 | Billing & Collection | Direct | 13,325 | | | | | 13,325 |
| 166 | Total | L163-165 | 24,580 | 6,131 | 4 | 45 | 807 | 4,268 |
| 167 | Future Use | | | | | | | |
| 168 | Total Category 1 | L146,150,154,158,162,166 | 809,456 | 210,674 | 53 | 656 | 11,674 | 65,793 |
| | | | | | | | | 520,606 |

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

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #5

| | | | | | | | | | | | | | | |
|--------------------------------------|-------------------------------------|--|------------|-----------|---|-------|---------|--------|-----------|-----------|-----------|-------|-----------|-----------|
| Cat 2 - Revenue Accounting | | | | | | | | | | | | | | |
| 169 | Message Processing | Direct | 39,324 | | | | | | | 39,324 | | | | |
| 170 | OB&C - Expense | Direct | 70,777 | | | | | | | 70,777 | | | | |
| 171 | Future Use | | | | | | | | | | | | | |
| 172 | Future Use | | | | | | | | | | | | | |
| 173 | Carrier Access Billing | L11 | 53,623 | | 0 | 460 | 0 | 8,174 | 18,540 | | 17,015 | 9,434 | 0 | |
| 174 | Subscriber Line Charge | Direct | 12,490 | 12,490 | | | | | | | | | | |
| 175 | Total Category 2 | L169-174 | 176,214 | 12,490 | 0 | 460 | 0 | 8,174 | 18,540 | 110,101 | 17,015 | 9,434 | 0 | |
| 176 | Subtotal Customer Services | L140-142,168,175 | 992,074 | 223,164 | 0 | 53 | 1,116 | 6,404 | 19,848 | 84,333 | 630,707 | 0 | 17,015 | 9,434 |
| Category 3 - Other Commercial | | | | | | | | | | | | | | |
| 177 | Total Category 3 | L176 | 219,946 | 49,476 | 0 | 12 | 247 | 1,420 | 4,400 | 18,697 | 139,830 | 0 | 3,772 | 2,092 |
| 178 | Total Customer Services | L176-177 | 1,212,020 | 272,640 | 0 | 65 | 1,363 | 7,824 | 24,248 | 103,030 | 770,537 | 0 | 20,787 | 11,526 |
| 179 | Total Customer Operations | L139,178 | 1,633,871 | 499,011 | 0 | 200 | 3,038 | 7,824 | 54,025 | 170,571 | 770,537 | 0 | 82,773 | 45,893 |
| 180 | Total Big Three Expenses | L123-126,179 (less L114) | 8,961,721 | 4,573,059 | 0 | 870 | 96,408 | 7,824 | 1,180,829 | 951,970 | 770,537 | 0 | 904,968 | 475,259 |
| 180a | Total Big Three Expenses - Modified | L180 Less 112, 113, 139, 143, 158, 162, 166, 177 | 7,388,995 | 3,806,679 | 0 | 429 | 90,857 | 6,404 | 1,082,125 | 680,059 | 615,451 | 0 | 729,190 | 377,802 |
| Corporate Operations Expenses | | | | | | | | | | | | | | |
| 181 6710 | Executive & Planning | L180 | 387,979 | 197,981 | 0 | 38 | 4,174 | 339 | 51,122 | 41,214 | 33,359 | 0 | 39,179 | 20,575 |
| 182 6720 | General & Administrative | L180 | 2,808,914 | 1,433,354 | 0 | 273 | 30,218 | 2,452 | 370,113 | 298,380 | 241,513 | 0 | 283,648 | 148,963 |
| 182a | Disallowed Corp Operations Exp | L180 | (786,783) | (786,633) | 0 | (150) | | | | | | | | |
| 183 | Total Corporate Operations | L181-182 | 2,410,110 | 844,702 | 0 | 161 | 34,392 | 2,791 | 421,235 | 339,594 | 274,872 | 0 | 322,827 | 169,538 |
| 184 | Total Operating Expenses | L123,138,179,183 | 19,695,160 | 9,431,859 | 0 | 1,128 | 132,688 | 10,615 | 1,947,852 | 2,696,307 | 1,045,409 | 0 | 2,941,405 | 1,487,904 |

Operating Taxes

| | | | | | | | | | | | | | | | | |
|-----|------|-----------------------------|----------|------------|-----------|---|-------|---------|--------|-----------|-----------|-----------|---|-----------|-----------|---|
| 185 | 7100 | Other Operating Income Exp | L18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 186 | 7240 | Ad Valorem Taxes | L12 | 234,028 | 125,583 | 0 | 75 | 929 | 0 | 16,519 | 37,469 | 0 | 0 | 34,387 | 19,065 | 0 |
| 187 | 7370 | Special Charges | L12 | 2,095 | 1,124 | 0 | 1 | 8 | 0 | 148 | 335 | 0 | 0 | 308 | 171 | 0 |
| 188 | | Total Operating Exp & Taxes | L184-187 | 19,931,283 | 9,558,566 | 0 | 1,204 | 133,625 | 10,615 | 1,964,519 | 2,734,111 | 1,045,409 | 0 | 2,976,100 | 1,507,140 | 0 |

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 | 83,891 | 45,017 | 0 | 27 | 333 | 0 | 5,922 | 13,431 | 0 | 0 | 12,327 | 6,834 | 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 | 215,989 | 115,903 | 0 | 69 | 857 | 0 | 15,246 | 34,581 | 0 | 0 | 31,737 | 17,596 | 0 |
| 200 | 7540 | Interest On Customer Dep | L12 | 4,375 | 2,348 | 0 | 1 | 17 | 0 | 309 | 700 | 0 | 0 | 643 | 356 | 0 |

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 | 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 | 19,935,658 | 9,560,914 | 0 | 1,205 | 133,642 | 10,615 | 1,964,828 | 2,734,811 | 1,045,409 | 0 | 2,976,743 | 1,507,496 | 0 |

PART 36

[illegible]

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

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #6

| | | | | | | | | | | | | |
|---|--------------------------|-------------|------------|------------|---|---|------------|-------|------------|---------|------------|-------------|
| 25 CWC Cash Working Capital | L189 | 1,320,853 | 353,076 | 167,573 | 0 | 0 | 103,723 | 502 | 113,659 | 2,576 | 37,152 | 542,592 |
| 26 3100 Depreciation Reserve | L102 | 297,579,323 | 65,964,327 | 46,811,514 | 0 | 0 | 18,880,531 | 5,311 | 25,502,392 | 457,822 | 12,902,412 | 127,055,014 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 3500 Res - Intangible | L14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 3600 Res - Plant Acquisiton Adj | L15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 Total Reserves | L 26-31 | 297,579,323 | 65,964,327 | 46,811,514 | 0 | 0 | 18,880,531 | 5,311 | 25,502,392 | 457,822 | 12,902,412 | 127,055,014 |
| 33 4040 Customer Deposits | L15 | 439,802 | 98,093 | 62,323 | 0 | 0 | 28,009 | 7 | 37,788 | 668 | 19,372 | 193,542 |
| 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 | 4,136,366 | 948,033 | 562,298 | 0 | 0 | 281,476 | 1,860 | 385,771 | 8,927 | 119,236 | 1,828,765 |
| 36 4340 Non-Current Def Oper Taxes | L116 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 4360 Other Deferred Credits | Alloc 48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 4370 Oth Juris Liab & Def Credits | Alloc 41 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 Net Investment | L15-25 Less L32-38 | 91,818,049 | 20,963,849 | 7,983,042 | 0 | 0 | 5,928,699 | (197) | 7,935,467 | 131,163 | 4,306,868 | 44,569,157 |
| 40 Total 2001 Less 2690 | L 3, 10, 13 | 379,918,198 | 84,736,905 | 53,837,177 | 0 | 0 | 24,194,846 | 6,300 | 32,642,547 | 577,188 | 16,734,121 | 167,189,114 |
| 41 Total 2001 Less Associated R | L15-19,24 Less L32,36-38 | 95,073,364 | 21,656,899 | 8,440,090 | 0 | 0 | 6,134,461 | 1,168 | 8,245,367 | 138,182 | 4,408,324 | 46,048,872 |
| Central Office Switching - Acct 2210 | | | | | | | | | | | | |
| 42 2210 Cat 2 - Tandem Switching | Alloc 2 | 9,499,783 | 5,202,737 | | 0 | | 1,683,333 | | 2,613,713 | | 0 | 0 |
| 43 2210 Cat 3 - Local Switching | Alloc 3 | 1,886,359 | 502,824 | | 0 | | 65,596 | | 108,452 | | 101,079 | 1,108,408 |
| 44 2210 Cat 5 - Equal Access | Alloc 13 | 0 | 0 | | 0 | | 0 | | 0 | | | 0 |
| 45 Total 2210 | L42-44 | 11,386,142 | 5,705,561 | | 0 | | 1,748,929 | | 2,722,165 | | 101,079 | 1,108,408 |

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

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #6

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 |
| 47 | Information Boards | Alloc 47 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | Service Observing Boards | Alloc 67 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | Other Boards | Alloc 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | Total 2220 | L46-49 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Central Office Transmission - Acct 2230

| | | | | | | | | | | | | | |
|-----|------|------------|---------------------|----------|------------|------------|------------|---|---|-----------|-------|-----------|---------|
| 51 | 2230 | Cat 4.11 | - WBI Loop | Alloc 4 | 18,612,969 | | 18,612,969 | | 0 | | 0 | 0 | 0 |
| 52 | 2230 | Cat 4.121 | - Exch Trunk EAS | Alloc 5 | 1,297,089 | | | | | | | 1,297,089 | 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 |
| 55 | 2230 | Cat 4.13 | - Exch Ln Circuit | Alloc 8 | 32,013,992 | 7,995,307 | 11,832 | 0 | 0 | 2,255,764 | 0 | 3,035,722 | 20,933 |
| 56 | 2230 | Cat 4.21 | - IX Cct - Other Co | Alloc 9 | 0 | 0 | 0 | 0 | 0 | | | | |
| 57 | 2230 | Cat 4.22 | - Wideband Special | Alloc 10 | 9,731,697 | 0 | 7,901,805 | 0 | 0 | 0 | 0 | 130,707 | 0 |
| 57a | 2230 | Cat 4.22 | - WBI Transport | Alloc 7 | 7,460,471 | | 7,460,471 | | 0 | | 0 | | 0 |
| 58 | 2230 | Cat 4.23 | - IX Cct - Other | Alloc 11 | 5,065,908 | 3,073,510 | 7,062 | 0 | 0 | 968,503 | 3,210 | 1,003,351 | 10,272 |
| 59 | 2230 | Cat 4.3 | - Host Remote | Alloc 12 | 1,438,923 | 185,319 | | 0 | | 58,651 | | 99,137 | |
| 60 | | Total 2230 | | L51-59 | 75,621,049 | 11,254,136 | 33,994,139 | 0 | 0 | 3,282,918 | 3,210 | 4,138,210 | 161,912 |

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 | 162,686 | 40,672 | 0 | 11,475 | 15,442 | 7,948 | 87,150 | |
| 64 | | Total Category 1 | L61-63 | 162,686 | 40,672 | 0 | 11,475 | 15,442 | 7,948 | 87,150 | |
| 65 | | Cat 2 - Customer Premise | Alloc 16 | 0 | | 0 | 0 | 0 | 0 | 0 | |
| 66 | | Total 2310 | L64-65 | 162,686 | 40,672 | 0 | 11,475 | 15,442 | 7,948 | 87,150 | |

Cable and Wire Facilities - Acct 2410

| | | | | | | | | | | | | | | |
|----|------|-----------------------------|----------|-------------|------------|------------|---|---|------------|-------|------------|---------|------------|-------------|
| 67 | 2410 | Cat 1 - Exch Ln CWF | Alloc 17 | 240,162,844 | 59,979,262 | 88,760 | 0 | 0 | 16,922,309 | 0 | 22,773,406 | 157,036 | 11,720,428 | 128,521,643 |
| 68 | 2410 | Cat 2.1 - Exch Trk CWF - EA | Alloc 5 | 608,076 | | | | | | | | | 608,076 | 0 |
| 69 | 2410 | Cat 2.2 - Data Only Loop | Alloc 4 | 0 | | 0 | | 0 | | 0 | | 0 | 0 | 0 |
| 70 | 2410 | Cat 2.3 - WBI Transport | Alloc 7 | 2,859,091 | | 2,859,091 | | 0 | | 0 | | 0 | 0 | 0 |
| 71 | 2410 | Cat 2.4 - Exch Trk CWF - Wl | Alloc 68 | 15,108,963 | 0 | 12,267,961 | | 0 | 0 | 0 | | 202,929 | 0 | 2,638,073 |
| 72 | 2410 | Cat 3 - IX C&WF | Alloc 18 | 661,403 | 387,208 | 3,601 | 0 | 0 | 121,977 | 2,549 | 140,327 | 5,741 | (0) | 0 |
| 73 | 2410 | Cat 4 - Host / Remote C&WF | Alloc 12 | 719,948 | 92,722 | | 0 | | 29,345 | | 49,602 | | 0 | 548,279 |
| 74 | | Total 2410 | L67-73 | 260,120,325 | 60,459,192 | 15,219,413 | 0 | 0 | 17,073,631 | 2,549 | 22,963,335 | 365,706 | 12,328,504 | 131,707,995 |

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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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

| | | | | | | | | | | | | | | | |
|-----|------------|----------------------------|----|-------------|-------------|------------|------------|---|------------|------------|------------|------------|-----------|------------|-------------|
| 96 | 2110 | General Support Facilities | L3 | 21,940,387 | 4,893,581 | 3,109,113 | 0 | 0 | 1,397,259 | 364 | 1,885,116 | 33,333 | 966,401 | 9,655,220 | |
| 97 | 2210 | COE - Switching | L4 | 11,319,527 | 5,672,180 | | 0 | | 1,738,697 | | 2,706,239 | | 100,488 | 1,101,923 | |
| 98 | 2220 | COE - Operator Systems | L5 | 0 | 0 | | 0 | 0 | 0 | | 0 | | 0 | 0 | |
| 99 | 2230 | COE - Transmission | L6 | 72,238,146 | 10,750,683 | 32,473,413 | 0 | 0 | 3,136,057 | 3,066 | 3,953,087 | 154,669 | 2,731,520 | 19,035,650 | |
| 100 | 2310 | Information Orig /Term | L8 | 162,686 | 40,672 | | 0 | | 11,475 | | 15,442 | | 7,948 | 87,149 | |
| 101 | 2410 | Cable & Wire Facilities | L9 | 191,918,577 | 44,607,211 | 11,228,988 | 0 | 0 | 12,597,043 | 1,881 | 16,942,508 | 269,820 | 9,096,055 | 97,175,071 | |
| 102 | Total 3100 | | | L96-101 | 297,579,323 | 65,964,327 | 46,811,514 | 0 | 0 | 18,880,531 | 5,311 | 25,502,392 | 457,822 | 12,902,412 | 127,055,013 |

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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 111 | 2210 | COE - Switching | L4 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 112 | 2220 | COE - Operator Systems | L5 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 113 | 2230 | COE - Transmission | L6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 114 | 2310 | Information Orig /Term | L8 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 115 | 2410 | Cable & Wire Facilities | L9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 116 | Total 4340 | | | L110-115 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Plant Specific Expenses

| | | | | | | | | | | | | | | | |
|-----|----------------------|-----------------------------|----------|----------------------|------------|-----------|-----------|---|---------|---------|---------|---------|---------|-----------|-----------|
| 117 | 6110 | Network Support | L3 | 99,828 | 22,266 | 14,146 | 0 | 0 | 6,357 | 2 | 8,577 | 152 | 4,397 | 43,931 | |
| 118 | 6120 | General Support | L3 | 1,952,985 | 435,594 | 276,752 | 0 | 0 | 124,375 | 32 | 167,800 | 2,967 | 86,022 | 859,442 | |
| 119 | 6210 | COE - Switching - Eq. Acces | Alloc 13 | 0 | 0 | | 0 | | 0 | | 0 | | | 0 | |
| 120 | 6210 | COE - Switching - All Other | L7 | 1,648,770 | 321,383 | 644,183 | 0 | 0 | 95,353 | 61 | 130,003 | 3,068 | 56,101 | 398,619 | |
| 121 | 6220 | COE - Operator Systems | L7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 122 | 6230 | COE - Transmission | L7 | 2,141,443 | 417,416 | 836,672 | 0 | 0 | 123,845 | 79 | 168,849 | 3,985 | 72,865 | 517,731 | |
| 123 | Total COE | | | L119-122 | 3,790,213 | 738,799 | 1,480,855 | 0 | 0 | 219,198 | 140 | 298,852 | 7,053 | 128,966 | 916,350 |
| 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 | 4,800,223 | 1,115,705 | 280,857 | 0 | 0 | 315,074 | 47 | 423,762 | 6,749 | 227,508 | 2,430,520 | |
| 128 | Total Plant Specific | | | L117,118,123,126-127 | 10,643,249 | 2,312,364 | 2,052,610 | 0 | 0 | 665,004 | 221 | 898,991 | 16,921 | 446,893 | 4,250,243 |

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

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #6

Plant Non-Specific Expenses

| | | | | | | | | | | | | | | |
|------|------|-------------------------------|-------------------|------------|-----------|-----------|---|---|-----------|-----|-----------|--------|-----------|------------|
| 129 | 6510 | Other Prop Plant & Equip | L15 | 57,962 | 12,928 | 8,214 | 0 | 0 | 3,691 | 1 | 4,980 | 88 | 2,553 | 25,507 |
| 130 | 6530 | Network Operations | L10 | 3,604,746 | 804,002 | 510,819 | 0 | 0 | 229,566 | 60 | 309,720 | 5,476 | 158,777 | 1,586,326 |
| 131 | 6540 | Access | Alloc 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131a | 6540 | Universal Service Assignment | Alloc 35 | 2,119,162 | 1,626,913 | | 0 | | 492,249 | | 0 | | | |
| | 6561 | Depreciation | | | | | | | | | | | | |
| 132 | | Dep - Support Assets | L3 | 825,011 | 184,010 | 116,910 | 0 | 0 | 52,540 | 14 | 70,885 | 1,253 | 36,339 | 363,059 |
| 133 | | Dep - COE Switching | L4 | 15,699 | 7,867 | | 0 | | 2,411 | | 3,753 | | 139 | 1,528 |
| 134 | | Dep - COE Operator | L5 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 135 | | Dep - COE Transmission | L6 | 6,782,437 | 1,009,381 | 3,048,928 | 0 | 0 | 294,444 | 288 | 371,155 | 14,522 | 256,462 | 1,787,257 |
| 136 | | Dep - IOT | L8 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 137 | | Dep - Cable & Wire Facilities | L9 | 13,598,251 | 3,160,611 | 795,622 | 0 | 0 | 892,554 | 133 | 1,200,449 | 19,118 | 644,494 | 6,885,269 |
| 138 | | Total 6561 | L132-137 | 21,221,398 | 4,361,869 | 3,961,460 | 0 | 0 | 1,241,949 | 435 | 1,646,242 | 34,893 | 937,434 | 9,037,113 |
| 139 | 6562 | Dep - Prop Held for Fut Use | L15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 140 | 6563 | Amort - Tangible Assets | L13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 141 | 6564 | Amort - Intangible Assets | L14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 142 | 6565 | Amort - Acquisition Adjust | L15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 143 | | Total Plant Non-Specific | L129-142 Less 138 | 27,003,268 | 6,805,712 | 4,480,493 | 0 | 0 | 1,967,455 | 496 | 1,960,942 | 40,457 | 1,098,764 | 10,648,946 |

Customer Operations Expenses

| | | | | | | | | | | | | | | |
|-----|------|---------------------------|----------|-----------|---------|---|---|---|--------|---|---------|---|-------|---------|
| 144 | 6610 | Marketing | Alloc 43 | 1,034,243 | 421,851 | 0 | 0 | 0 | 47,539 | 0 | 189,918 | 0 | 0 | 374,934 |
| 145 | 6621 | Operator | L50 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 146 | | Outside Operator Services | Alloc 42 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| | 6622 | Directory | | | | | | | | | | | | |
| 147 | | Classified | Alloc 22 | 75,132 | | | | | | | | | | 75,132 |
| 148 | | TWX | Alloc 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 149 | | Alpha | Alloc 24 | 47,864 | 6,404 | | 0 | | 1,966 | | 3,235 | | 3,030 | 33,229 |
| 150 | | Foreign | Alloc 25 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 151 | | Total 6622 | L147-150 | 122,996 | 6,404 | 0 | 0 | 0 | 1,966 | 0 | 3,235 | 0 | 3,030 | 108,361 |

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

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #6

| | | | | | | | | | | | | |
|-----------------------------------|------------------------------|----------|-----------|---------|---------|---|---|---------|-------|---------|--------|-------------|
| 6623 Commercial Operations | | | | | | | | | | | | |
| Cat 1 - Local Business Office | | | | | | | | | | | | |
| End User service order processing | | | | | | | | | | | | |
| 152 | Presubscription | Alloc 26 | 72,826 | 72,826 | | | | | | | | 0 |
| 153 | Directory Advertising | Alloc 27 | 20,186 | | | | | | | | | 20,186 |
| 154 | All other | Alloc 28 | 1,031,841 | 43,544 | 9,225 | 0 | 0 | 6,520 | 407 | 7,723 | 19,525 | 944,897 |
| 155 | End User payment & collecti | Alloc 21 | 1,623,952 | 400,806 | 0 | 0 | 0 | 195,229 | 0 | 345,613 | 0 | 682,304 |
| 156 | End User billing inquiry | Alloc 30 | 1,072,608 | 77,136 | 96,574 | 0 | 0 | 77,868 | 0 | 19,147 | 0 | 801,883 |
| | | | | | | | | | | | | |
| 157 | IXC service order processing | Alloc 32 | 96,574 | 23,240 | 61,525 | 0 | 0 | 4,860 | 6,949 | 0 | 0 | 0 |
| 158 | IXC payment and collection | Alloc 33 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 159 | IXC billing inquiry | Alloc 34 | 39,975 | 20,312 | 4,268 | 0 | 0 | 14,914 | 481 | 0 | 0 | 0 |
| | | | | | | | | | | | | |
| 160 | Future Use | | | | | | | | | | | |
| | | | | | | | | | | | | |
| 161 | Total Category 1 | L152-160 | 3,957,962 | 637,864 | 171,592 | 0 | 0 | 299,391 | 7,837 | 372,483 | 19,525 | 0 2,449,270 |

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

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #6

| | | | | | | | | | | | | | |
|---|----------------------------|-------------------------------------|------------|------------|-----------|---|--------|-----------|--------|-----------|--------|-----------|------------|
| <u>Cat 2 - Revenue Accounting</u> | | | | | | | | | | | | | |
| 162 | Message Processing | Alloc 36 | 92,028 | 39,324 | 0 | | 42,302 | | 10,402 | 0 | | 0 | |
| 163 | OB&C - Expense | Alloc 38 | 237,312 | 70,777 | 0 | | 41,634 | | 41,634 | 0 | | 83,267 | |
| 164 | Future Use | | | | | | | | | | | | |
| 165 | Future Use | | | | | | | | | | | | |
| 166 | Future Use | | | | | | | | | | | | |
| 167 | Carrier Access Billing | Alloc 44 | 107,245 | 53,623 | 0 | | 26,811 | | 26,811 | | | 0 | |
| 168 | Subscriber Line Charge | Alloc 29 | 12,490 | 12,490 | 0 | | 0 | | 0 | | | 0 | |
| 169 | Total Category 2 | L162-168 | 449,075 | 176,214 | 0 | 0 | 0 | 110,747 | 0 | 78,847 | 0 | 0 | 83,267 |
| 170 | Subtotal Categories 1 & 2 | L161,169 | 4,407,037 | 814,078 | 171,592 | 0 | 0 | 410,138 | 7,837 | 451,330 | 19,525 | 0 | 2,532,537 |
| <u>Category 3 - Other Commercial</u> | | | | | | | | | | | | | |
| 171 | Telcom Relay Service | Alloc 45 | 219,946 | 219,946 | 0 | | 0 | | 0 | | | 0 | |
| 172 | Other | L170 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 173 | Total Commercial Operation | L170-172 | 4,626,983 | 1,034,024 | 171,592 | 0 | 0 | 410,138 | 7,837 | 451,330 | 19,525 | 0 | 2,532,537 |
| 174 | Total Customer Operations | L144-146,151,173 | 5,784,222 | 1,462,279 | 171,592 | 0 | 0 | 459,643 | 7,837 | 644,483 | 19,525 | 3,030 | 3,015,832 |
| 175 | Total Big Three Expenses | L123,126-127,130,174 (less L119) | 17,979,404 | 4,120,785 | 2,444,123 | 0 | 0 | 1,223,481 | 8,084 | 1,676,817 | 38,803 | 518,281 | 7,949,028 |
| <u>Corporate Operations Expenses</u> | | | | | | | | | | | | | |
| 176 | 6710 Executive & Planning | L175 | 1,062,564 | 243,534 | 144,445 | 0 | 0 | 72,306 | 478 | 99,098 | 2,293 | 30,630 | 469,779 |
| 6720 General & Administrative | | | | | | | | | | | | | |
| 177 | Other Direct | Alloc 46 | 96,229 | 96,229 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | Direct to EAS | Alloc 31 | 0 | | | | | | | | | 0 | 0 |
| 179 | Other | L175 | 7,429,269 | 1,702,749 | 1,009,936 | 0 | 0 | 505,555 | 3,340 | 692,878 | 16,034 | 214,159 | 3,284,618 |
| 180 | Total 6720 | L177-179 | 7,525,498 | 1,798,978 | 1,009,936 | 0 | 0 | 505,555 | 3,340 | 692,878 | 16,034 | 214,159 | 3,284,618 |
| 181 | Total Corporate Operations | L176,180 | 8,588,062 | 2,042,512 | 1,154,381 | 0 | 0 | 577,861 | 3,818 | 791,976 | 18,327 | 244,789 | 3,754,397 |
| 182 | Total Operating Expenses | L128,143,174,181 | 52,018,801 | 12,622,867 | 7,859,076 | 0 | 0 | 3,669,963 | 12,372 | 4,296,392 | 95,230 | 1,793,476 | 21,669,418 |

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

Farmers Telephone Cooperative, Inc.
Study No.: 240520

Attachment #6

Operating Taxes

| | | | | | | | | | | | | | | |
|-----|------|--|-------------------|------------|------------|-----------|---|---|-----------|--------|-----------|--------|-----------|------------|
| 183 | 7100 | Other Operating Income Exp | L15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 184 | 7240 | Ad Valorem Taxes - Allocated | L15 | 641,615 | 143,106 | 90,922 | 0 | 0 | 40,861 | 11 | 55,128 | 975 | 28,261 | 282,353 |
| 185 | 7240 | Ad Valorem Taxes - Direct | Alloc 40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 186 | | Total 7240 | L184-185 | 641,615 | 143,106 | 90,922 | 0 | 0 | 40,861 | 11 | 55,128 | 975 | 28,261 | 282,353 |
| 187 | 7370 | Special Charges | L181 | 5,628 | 1,339 | 756 | 0 | 0 | 379 | 3 | 519 | 12 | 160 | 2,460 |
| 188 | | Total Operating Exp & Taxes | L182,183,186,187 | 52,666,044 | 12,767,312 | 7,950,754 | 0 | 0 | 3,711,203 | 12,386 | 4,352,039 | 96,217 | 1,821,897 | 21,954,231 |
| 189 | | Total Operating Exp & Taxes (Less Depreciation) | L188 Less 138-142 | 31,444,646 | 8,405,443 | 3,989,294 | 0 | 0 | 2,469,254 | 11,951 | 2,705,797 | 61,324 | 884,463 | 12,917,118 |

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 | 229,998 | 51,299 | 32,592 | 0 | 0 | 14,647 | 4 | 19,761 | 349 | 10,131 | 101,214 |
| 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 | 682,285 | 155,419 | 60,570 | 0 | 0 | 44,023 | 8 | 59,172 | 992 | 31,636 | 330,465 |
| 201 | 7540 | Interest On Customer Dep | L41 | 13,820 | 3,148 | 1,227 | 0 | 0 | 892 | 0 | 1,199 | 20 | 641 | 6,694 |

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 | 52,679,864 | 12,770,460 | 7,951,981 | 0 | 0 | 3,712,095 | 12,386 | 4,353,238 | 96,237 | 1,822,538 | 21,960,925 |

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 | 35,175 | 35,139 | 13 | 0 | 0 | 23 | 0 | 36 | |
| 2 Circuits | 7,891 | 7,859 | 11 | 0 | 5 | 16 | 0 | 32 | |
| 3 Circuit Miles | 110,205 | 108,224 | 600 | 0 | 425 | 957 | 0 | 1,981.37 | |
| 4 Wideband Channels for COE Category 4.22 | 819 | 0 | 665 | 0 | 0 | 11 | 143 | 819 | |
| 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 | 819 | 0 | 665 | 0 | 0 | 11 | 143 | 819 | |

COMMERCIAL ALLOCATORS

| | Total Company | Interstate Message | Interstate InterLATA P/L | Interstate IntraLATA Message | Interstate IntraLATA P/L | Intrastate InterLATA Message | Intrastate InterLATA P/L | Intrastate IntraLATA Message | Intrastate IntraLATA P/L | EAS | Local |
|---------------------------|---------------|--------------------|--------------------------|------------------------------|--------------------------|------------------------------|--------------------------|------------------------------|--------------------------|-----|-----------|
| 7 Billed Messages | 878,063 | 375,201 | | 0 | | 403,616 | | 99,246 | | 0 | 0 |
| 8 Other Units | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 9 Information Units | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 10 Future Use | | | | | | | | | | | |
| 11 TWX Connections | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 TWX Minutes of Use | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 Foreign Directory Cost | 0 | 0 | | 0 | | 0 | | 0 | | 0 | 0 |
| 14 Marketing Billing | 3,489,619 | 1,423,358 | 0 | 0 | 0 | 160,402 | 0 | 640,800 | 0 | 0 | 1,265,059 |
| 15 OB&C Expense | 237,312 | 70,777 | | 0 | | 41,634 | | 41,634 | | 0 | 83,267 |

FIXED CHARGES / TAXES

| | Total Company |
|---|---------------|
| 16 Account 7210 - Amort of Inv Tax Credit | 0 |
| 17 Account 7340 - AFUDC | 229,998 |
| 18 Account 7500 - Fixed Charges | 682,285 |
| 19 Account 7540 - Interest on Customer Deposits | 13,820 |
| 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 DSI/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 23,164 Current Year 23,296 Average 23,230 Percentage 1.000000 |
| 29 WBI Data Only Lines | 0 0 0 0.000000 |
| 30 Total | 23,164 23,296 23,230 1.000000 |

TRAFFIC FACTORS

[illegible]

FARMERS TELEPHONE COOPERATIVE, INC.
SUMMARY OF ANNUAL INTERSTATE SPECIAL ACCESS SERVICE REVENUES
JUNE 18, 2018 INTERSTATE TARIFF FILING - EFFECTIVE JULY 3, 2018

| | |
|--|--------------------|
| 1. Projected Special Access Service Revenue (Per Tab 2 Excel Column F - Bottom of Spreadsheet) | \$3,308,408 |
| 2. Total Annual Interstate Special Access Revenue Requirement (Per Attachment 1 Special Access Column Line 30) (Excludes DSL as this is Non-Tariff) | \$3,308,517 |
| 3. Variance (Line 2 - Line 1) Due to rounding | \$109 |
| 4. Increase (Decrease) in Special Access Revenue as of Result of New Rates and Demand (Per Tab 2 Excel Column G - Bottom of Spreadsheet) | (\$608,338) |

FARMERS TELEPHONE COOPERATIVE, INC.
SPECIAL ACCESS SERVICE REVENUE
JUNE 18, 2018 INTERSTATE TARIFF FILING - EFFECTIVE JULY 3, 2018

| <u>ELEMENT</u> | <u>PROPOSED DEMAND</u> | <u>CURRENT RATE</u> | <u>REVENUE AT CURRENT RATES</u> | <u>PROPOSED RATE</u> | <u>PROPOSED BILLING AMOUNT</u> | <u>REVENUE DIFFERENTIAL</u> |
|---|----------------------------|-------------------------|---|--------------------------|--|---------------------------------|
| SPECIAL METALLIC CHANNEL TERM. | 0.00 | \$17.18 | \$0.00 | \$14.51 | \$0.00 | \$0.00 |
| SPL METALLIC CHAN TERM NONRECURRING CHG | 0.00 | \$112.94 | \$0.00 | \$112.94 | \$0.00 | \$0.00 |
| SPECIAL METALLIC CHANNEL MILEAGE FACILITY | 0.00 | \$26.73 | \$0.00 | \$22.58 | \$0.00 | \$0.00 |
| SPECIAL METALLIC CHANNEL MILEAGE TERMINATION | 0.00 | \$1.85 | \$0.00 | \$1.56 | \$0.00 | \$0.00 |
| SPECIAL METALLIC BRIDGING - THREE PREMISES | 0.00 | \$4.05 | \$0.00 | \$3.42 | \$0.00 | \$0.00 |
| SPECIAL METALLIC BRIDGING - SERIES | 0.00 | \$4.05 | \$0.00 | \$3.42 | \$0.00 | \$0.00 |
| SPECIAL TELEGRAPH CHANNEL TERM 2-WIRE | 0.00 | \$8.24 | \$0.00 | \$6.96 | \$0.00 | \$0.00 |
| SPL TELEGRAPH CHAN TERM NONRECURRING CHG | 0.00 | \$112.94 | \$0.00 | \$112.94 | \$0.00 | \$0.00 |
| SPECIAL TELEGRAPH CHANNEL TERM 4-WIRE | 0.00 | \$11.88 | \$0.00 | \$10.04 | \$0.00 | \$0.00 |
| SPL TELEGRAPH CHAN TERM NONRECURRING CHG | 0.00 | \$112.94 | \$0.00 | \$112.94 | \$0.00 | \$0.00 |
| SPECIAL TELEGRAPH CHANNEL MILEAGE FACILITY | 0.00 | \$1.42 | \$0.00 | \$1.20 | \$0.00 | \$0.00 |
| SPECIAL TELEGRAPH CHANNEL MILEAGE TERMINATION | 0.00 | \$12.33 | \$0.00 | \$10.42 | \$0.00 | \$0.00 |
| SPECIAL TELEGRAPH BRIDGING - TWO-WIRE | 0.00 | \$1.94 | \$0.00 | \$1.64 | \$0.00 | \$0.00 |
| SPECIAL TELEGRAPH BRIDGING - FOUR-WIRE | 0.00 | \$1.94 | \$0.00 | \$1.64 | \$0.00 | \$0.00 |
| SPECIAL VOICE CHANNEL TERM 2-WIRE | 0.00 | \$14.07 | \$0.00 | \$11.89 | \$0.00 | \$0.00 |
| SPL VOICE CHAN TERM 2W NONRECURRING CHG | 0.00 | \$205.26 | \$0.00 | \$205.26 | \$0.00 | \$0.00 |
| SPECIAL VOICE CHANNEL TERM.-FOUR WIRE | 36.00 | \$20.04 | \$721.44 | \$16.93 | \$609.48 | -\$111.96 |
| SPL VOICE CHAN TERM 4W NONRECURRING CHG | 0.00 | \$205.26 | \$0.00 | \$205.26 | \$0.00 | \$0.00 |
| SPECIAL VOICE CHANNEL MILEAGE FACILITY | 264.00 | \$1.26 | \$332.64 | \$1.06 | \$279.84 | -\$52.80 |
| SPECIAL VOICE CHANNEL MILEAGE TERMINATION | 54.00 | \$11.24 | \$606.96 | \$9.49 | \$512.46 | -\$94.50 |
| SPECIAL VOICE BRIDGING - TWO-WIRE | 0.00 | \$2.28 | \$0.00 | \$1.93 | \$0.00 | \$0.00 |
| SPECIAL VOICE BRIDGING - FOUR-WIRE | 0.00 | \$2.28 | \$0.00 | \$1.93 | \$0.00 | \$0.00 |
| SPECIAL DATA BRIDGING TWO-WIRE | 0.00 | \$4.41 | \$0.00 | \$3.73 | \$0.00 | \$0.00 |
| SPECIAL DATA BRIDGING FOUR-WIRE | 0.00 | \$4.41 | \$0.00 | \$3.73 | \$0.00 | \$0.00 |
| SPECIAL TELEPHOTO BRIDGING TWO WIRE | 0.00 | \$4.41 | \$0.00 | \$3.73 | \$0.00 | \$0.00 |
| SPECIAL TELEPHOTO BRIDGING FOUR-WIRE | 0.00 | \$4.41 | \$0.00 | \$3.73 | \$0.00 | \$0.00 |
| SPECIAL DATAPHONE SEQUENTIAL TWO-WIRE | 0.00 | \$16.71 | \$0.00 | \$14.12 | \$0.00 | \$0.00 |
| SPECIAL DATAPHONE SEQUENTIAL FOUR-WIRE | 0.00 | \$88.65 | \$0.00 | \$74.88 | \$0.00 | \$0.00 |
| SPECIAL DATAPHONE ADDRESSABLE TWO-WIRE | 0.00 | \$17.89 | \$0.00 | \$15.11 | \$0.00 | \$0.00 |
| SPECIAL DATAPHONE ADDRESSABLE FOUR-WIRE | 0.00 | \$91.07 | \$0.00 | \$76.93 | \$0.00 | \$0.00 |
| SPL TELEMETRY ACTIVE BRIDGING SPLIT BAND | 0.00 | \$6.70 | \$0.00 | \$5.66 | \$0.00 | \$0.00 |
| SPL TELEMETRY ACTIVE BRIDGING SUMMATION | 0.00 | \$2.61 | \$0.00 | \$2.20 | \$0.00 | \$0.00 |
| SPECIAL TELEMETRY PASSIVE BRIDGING | 0.00 | \$0.19 | \$0.00 | \$0.16 | \$0.00 | \$0.00 |
| SPECIAL VOICE CONDITIONING C TYPE | 0.00 | \$2.01 | \$0.00 | \$1.70 | \$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 | \$2.69 | \$0.00 | \$2.27 | \$0.00 | \$0.00 |
| SPL VOICE CONDITIONING TELEPHOTO CAPABIL | 0.00 | \$3.26 | \$0.00 | \$2.75 | \$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 | \$3.63 | \$0.00 | \$3.07 | \$0.00 | \$0.00 |
| SPL VOICE IMPROVED RETURN LOSS 4-W | 0.00 | \$3.63 | \$0.00 | \$3.07 | \$0.00 | \$0.00 |
| SPL VOICE CUST. SPECIFIED RECEIVE LEVEL | 0.00 | \$1.32 | \$0.00 | \$1.12 | \$0.00 | \$0.00 |
| SPECIAL VOICE MULTIPLEXING | 0.00 | \$81.78 | \$0.00 | \$69.08 | \$0.00 | \$0.00 |
| SPECIAL VOICE SIGNALING CAPABILITY | 0.00 | \$9.27 | \$0.00 | \$7.83 | \$0.00 | \$0.00 |
| SPECIAL VOICE SELECTIVE SIGNALING | 0.00 | \$2.35 | \$0.00 | \$1.99 | \$0.00 | \$0.00 |
| SPL VOICE TRANSFER 4-PORT ARRANGEMENT | 0.00 | \$1.14 | \$0.00 | \$0.96 | \$0.00 | \$0.00 |
| SPL VOICE TRANSFER 5-PORT ARRANGEMENT | 0.00 | \$2.58 | \$0.00 | \$2.18 | \$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 | \$22.27 | \$0.00 | \$18.81 | \$0.00 | \$0.00 |
| 200 TO 3500 HZ MONTH NONRECURRING CHG | 0.00 | \$229.46 | \$0.00 | \$229.46 | \$0.00 | \$0.00 |
| SPL AUDIO CHAN TERM 200 TO 3500 HZ DAY | 0.00 | \$2.22 | \$0.00 | \$1.88 | \$0.00 | \$0.00 |
| 200 TO 3500 HZ DAY NONRECURRING CHG | 0.00 | \$229.46 | \$0.00 | \$229.46 | \$0.00 | \$0.00 |
| SPL AUDIO CHAN TERM 100 TO 5000 HZ MONTH | 0.00 | \$16.07 | \$0.00 | \$13.57 | \$0.00 | \$0.00 |
| 100 TO 5000 HZ MONTH NONRECURRING CHG | 0.00 | \$229.46 | \$0.00 | \$229.46 | \$0.00 | \$0.00 |
| SPL AUDIO CHAN TERM 100 TO 5000 HZ DAY | 0.00 | \$1.60 | \$0.00 | \$1.35 | \$0.00 | \$0.00 |
| 100 TO 5000 HZ MONTH NONRECURRING CHG | 0.00 | \$229.46 | \$0.00 | \$229.46 | \$0.00 | \$0.00 |
| SPL AUDIO CHAN TERM 50 TO 8000 HZ MONTH | 0.00 | \$16.07 | \$0.00 | \$13.57 | \$0.00 | \$0.00 |
| 50 TO 8000 HZ MONTH NONRECURRING CHG | 0.00 | \$229.46 | \$0.00 | \$229.46 | \$0.00 | \$0.00 |
| SPL AUDIO CHAN TERM 50 TO 8000 HZ DAY | 0.00 | \$1.60 | \$0.00 | \$1.35 | \$0.00 | \$0.00 |
| 50 TO 8000 HZ DAY NONRECURRING CHG | 0.00 | \$229.46 | \$0.00 | \$229.46 | \$0.00 | \$0.00 |
| SPL AUDIO CHAN TERM 50 TO 15000 HZ MONTH | 0.00 | \$16.07 | \$0.00 | \$13.57 | \$0.00 | \$0.00 |
| 50 TO 15000 HZ MONTH NONRECURRING CHG | 0.00 | \$229.46 | \$0.00 | \$229.46 | \$0.00 | \$0.00 |
| SPL AUDIO CHAN TERM 50 TO 15000 HZ DAY | 0.00 | \$1.60 | \$0.00 | \$1.35 | \$0.00 | \$0.00 |
| 50 TO 15000 HZ DAY NONRECURRING CHG | 0.00 | \$229.46 | \$0.00 | \$229.46 | \$0.00 | \$0.00 |
| SPL AUDIO CH MIL FAC. 200 TO 3500 HZ MO. | 0.00 | \$1.47 | \$0.00 | \$1.24 | \$0.00 | \$0.00 |
| SPL AUDIO CH MIL FAC. 200 TO 3500 HZ DAY | 0.00 | \$0.15 | \$0.00 | \$0.13 | \$0.00 | \$0.00 |
| SPL AUDIO CH MIL FAC. 100 TO 5000 HZ MO. | 0.00 | \$2.13 | \$0.00 | \$1.80 | \$0.00 | \$0.00 |
| SPL AUDIO CH MIL FAC. 100 TO 5000 HZ DAY | 0.00 | \$0.21 | \$0.00 | \$0.18 | \$0.00 | \$0.00 |
| SPL AUDIO CH MIL FAC. 50 TO 8000 HZ MO. | 0.00 | \$3.20 | \$0.00 | \$2.70 | \$0.00 | \$0.00 |
| SPL AUDIO CH MIL FAC. 50 TO 8000 HZ DAY | 0.00 | \$0.32 | \$0.00 | \$0.27 | \$0.00 | \$0.00 |

FARMERS TELEPHONE COOPERATIVE, INC.
SPECIAL ACCESS SERVICE REVENUE
JUNE 18, 2018 INTERSTATE TARIFF FILING - EFFECTIVE JULY 3, 2018

| <u>ELEMENT</u> | <u>PROPOSED DEMAND</u> | <u>CURRENT RATE</u> | <u>REVENUE AT CURRENT RATES</u> | <u>PROPOSED RATE</u> | <u>PROPOSED BILLING AMOUNT</u> | <u>REVENUE DIFFERENTIAL</u> |
|---|----------------------------|-------------------------|---|--------------------------|--|---------------------------------|
| SPL AUDIO CH MIL FAC. 50 TO 15000 HZ MO. | 0.00 | \$4.27 | \$0.00 | \$3.61 | \$0.00 | \$0.00 |
| SPL AUDIO CH MIL FAC. 50 TO 15000 HZ DAY | 0.00 | \$0.43 | \$0.00 | \$0.36 | \$0.00 | \$0.00 |
| SPL AUDIO CH MIL TERM 200 TO 3500 HZ MO. | 0.00 | \$12.33 | \$0.00 | \$10.42 | \$0.00 | \$0.00 |
| SPL AUDIO CH MIL TERM 200 TO 3500 HZ DAY | 0.00 | \$1.24 | \$0.00 | \$1.05 | \$0.00 | \$0.00 |
| SPL AUDIO CH MIL TERM 100 TO 5000 HZ MO. | 0.00 | \$21.43 | \$0.00 | \$18.10 | \$0.00 | \$0.00 |
| SPL AUDIO CH MIL TERM 100 TO 5000 HZ DAY | 0.00 | \$2.14 | \$0.00 | \$1.81 | \$0.00 | \$0.00 |
| SPL AUDIO CH MIL TERM 50 TO 8000 HZ MO. | 0.00 | \$32.15 | \$0.00 | \$27.16 | \$0.00 | \$0.00 |
| SPL AUDIO CH MIL TERM 50 TO 8000 HZ DAY | 0.00 | \$3.22 | \$0.00 | \$2.72 | \$0.00 | \$0.00 |
| SPL AUDIO CH MIL TERM 50 TO 15000 HZ MO. | 0.00 | \$42.87 | \$0.00 | \$36.21 | \$0.00 | \$0.00 |
| SPL AUDIO CH MIL TERM 50 TO 15000 HZ DAY | 0.00 | \$4.28 | \$0.00 | \$3.62 | \$0.00 | \$0.00 |
| SPL AUDIO BRIDGING DISTRIBUTION AMP MO. | 0.00 | \$15.04 | \$0.00 | \$12.70 | \$0.00 | \$0.00 |
| SPL AUDIO BRIDGING DISTRIBUTION AMP DAY | 0.00 | \$1.50 | \$0.00 | \$1.27 | \$0.00 | \$0.00 |
| SPECIAL AUDIO GAIN CONDITIONING MO. | 0.00 | \$9.26 | \$0.00 | \$7.82 | \$0.00 | \$0.00 |
| SPECIAL AUDIO GAIN CONDITIONING DAY | 0.00 | \$0.93 | \$0.00 | \$0.79 | \$0.00 | \$0.00 |
| SPECIAL AUDIO STEREO | 0.00 | \$15.15 | \$0.00 | \$12.80 | \$0.00 | \$0.00 |
| SPECIAL AUDIO STEREO | 0.00 | \$1.51 | \$0.00 | \$1.28 | \$0.00 | \$0.00 |
| SPL VIDEO CHAN TERM TV-1 OR 2 MO. | 0.00 | \$276.92 | \$0.00 | \$233.92 | \$0.00 | \$0.00 |
| SPL VIDEO CHAN TERM TV-1 OR 2 DAY | 0.00 | \$152.31 | \$0.00 | \$128.66 | \$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 | \$270.17 | \$0.00 | \$228.22 | \$0.00 | \$0.00 |
| SPL VIDEO CHAN TERM 4TV-5 DAY | 0.00 | \$148.59 | \$0.00 | \$125.52 | \$0.00 | \$0.00 |
| SPL VIDEO CHAN TERM 4TV-5 MO. [NRC] | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL VIDEO CHAN TERM 4TV-5 DAY [NRC] | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL VIDEO CHAN TERM 6TV-5 MO. | 0.00 | \$287.09 | \$0.00 | \$242.51 | \$0.00 | \$0.00 |
| SPL VIDEO CHAN TERM 6TV-5 DAY | 0.00 | \$157.90 | \$0.00 | \$133.38 | \$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 | \$297.99 | \$0.00 | \$251.72 | \$0.00 | \$0.00 |
| SPL VIDEO CHAN TERM TV-15 DAY | 0.00 | \$163.89 | \$0.00 | \$138.44 | \$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 | \$253.63 | \$0.00 | \$214.24 | \$0.00 | \$0.00 |
| SPL VIDEO CHAN MILEAGE FACILITY DAY | 0.00 | \$139.50 | \$0.00 | \$117.84 | \$0.00 | \$0.00 |
| SPL VIDEO CHAN MILEAGE TERMINATION MO. | 0.00 | \$270.15 | \$0.00 | \$228.20 | \$0.00 | \$0.00 |
| SPL VIDEO CHAN MILEAGE TERMINATION DAY | 0.00 | \$148.57 | \$0.00 | \$125.50 | \$0.00 | \$0.00 |
| SPL DIGITAL DATA CHAN TERM 2.4 KBPS MO. | 0.00 | \$22.56 | \$0.00 | \$19.06 | \$0.00 | \$0.00 |
| SPL DIG DATA 2.4 KBPS NONRECURRING CHARGE | 0.00 | \$244.77 | \$0.00 | \$244.77 | \$0.00 | \$0.00 |
| SPL DIGITAL DATA CHAN TERM 4.8 KBPS MO. | 0.00 | \$22.56 | \$0.00 | \$19.06 | \$0.00 | \$0.00 |
| SPL DIG DATA 4.8 KBPS NONRECURRING CHARGE | 0.00 | \$244.77 | \$0.00 | \$244.77 | \$0.00 | \$0.00 |
| SPL DIGITAL DATA CHAN TERM 9.6 KBPS MO. | 0.00 | \$22.56 | \$0.00 | \$19.06 | \$0.00 | \$0.00 |
| SPL DIG DATA 9.6 KBPS NONRECURRING CHARGE | 0.00 | \$244.77 | \$0.00 | \$244.77 | \$0.00 | \$0.00 |
| SPL DIGITAL DATA CHAN TERM 19.2 KBPS MO. | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL DIG DATA 19.2 KBPS NONRECURRING CHARGE | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL DIGITAL DATA CHAN TERM 56.0 KBPS MO. | 55.00 | \$22.56 | \$1,240.80 | \$19.06 | \$1,048.30 | -\$192.50 |
| SPL DIG DATA 56.0 KBPS NONRECURRING CHARGE | 0.00 | \$244.77 | \$0.00 | \$244.77 | \$0.00 | \$0.00 |
| SPL DIGITAL DATA CHAN TERM 64.0 KBPS MO. | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL DIG DATA 64.0 KBPS NONRECURRING CHARGE | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL DIG DATA CHAN MILE FACILITY 2.4 KBPS MO. | 0.00 | \$1.37 | \$0.00 | \$1.16 | \$0.00 | \$0.00 |
| SPL DIG DATA CHAN MILE FACILITY 4.8 KBPS MO. | 0.00 | \$1.37 | \$0.00 | \$1.16 | \$0.00 | \$0.00 |
| SPL DIG DATA CHAN MILE FACILITY 9.6 KBPS MO. | 0.00 | \$1.37 | \$0.00 | \$1.16 | \$0.00 | \$0.00 |
| SPL DIG DATA CHAN MILE FACILITY 19.2 KBPS MO. | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL DIG DATA CHAN MILE FACILITY 56.0 KBPS MO. | 981.00 | \$1.37 | \$1,343.97 | \$1.16 | \$1,137.96 | -\$206.01 |
| SPL DIG DATA CHAN MILE FACILITY 64.0 KBPS MO. | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL DIG DATA CHAN MILEAGE TERM 2.4 KBPS MO. | 0.00 | \$10.47 | \$0.00 | \$8.84 | \$0.00 | \$0.00 |
| SPL DIG DATA CHAN MILEAGE TERM 4.8 KBPS MO. | 0.00 | \$10.47 | \$0.00 | \$8.84 | \$0.00 | \$0.00 |
| SPL DIG DATA CHAN MILEAGE TERM 9.6 KBPS MO. | 0.00 | \$10.47 | \$0.00 | \$8.84 | \$0.00 | \$0.00 |
| SPL DIG DATA CHAN MILEAGE TERM 19.2 KBPS MO. | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL DIG DATA CHAN MILEAGE TERM 56.0 KBPS MO. | 66.00 | \$17.63 | \$1,163.58 | \$14.89 | \$982.74 | -\$180.84 |
| SPL DIG DATA CHAN MILEAGE TERM 64.0 KBPS MO. | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPECIAL DIGITAL DATA BRIDGING | 0.00 | \$4.41 | \$0.00 | \$3.73 | \$0.00 | \$0.00 |
| SPL DIGITAL DATA LOOP TRANSFER ARRANGEMENT | 0.00 | \$4.68 | \$0.00 | \$3.95 | \$0.00 | \$0.00 |
| SPL DIG DATA PPS 9.6 KBPS ARRANGEMENT | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL DIG DATA PPS 56.0 KBPS ARRANGEMENT | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL DIG DATA CHANNEL SERVICE 2.4 KBPS MO. | 0.00 | \$21.32 | \$0.00 | \$18.01 | \$0.00 | \$0.00 |
| SPL DIG DATA CHANNEL SERVICE 4.8 KBPS MO. | 0.00 | \$21.32 | \$0.00 | \$18.01 | \$0.00 | \$0.00 |
| SPL DIG DATA CHANNEL SERVICE 9.6 KBPS MO. | 0.00 | \$27.97 | \$0.00 | \$23.63 | \$0.00 | \$0.00 |
| SPL DIG DATA CHANNEL SERVICE 56.0 KBPS MO. | 0.00 | \$28.97 | \$0.00 | \$24.47 | \$0.00 | \$0.00 |
| SPL HIGH CAP CHAN TERM 1.544 MBPS MO. | 3,387.00 | \$63.16 | \$213,922.92 | \$56.84 | \$192,517.08 | -\$21,405.84 |
| SPL HIGH CAP 1.544 MBPS NONRECURRING CHARGE | 0.00 | \$389.93 | \$0.00 | \$389.93 | \$0.00 | \$0.00 |

John Stokakis, Inc.

FARMERS TELEPHONE COOPERATIVE, INC.
SPECIAL ACCESS SERVICE REVENUE
JUNE 18, 2018 INTERSTATE TARIFF FILING - EFFECTIVE JULY 3, 2018

| <u>ELEMENT</u> | <u>PROPOSED DEMAND</u> | <u>CURRENT RATE</u> | <u>REVENUE AT CURRENT RATES</u> | <u>PROPOSED RATE</u> | <u>PROPOSED BILLING AMOUNT</u> | <u>REVENUE DIFFERENTIAL</u> |
|--|----------------------------|-------------------------|---|--------------------------|--|---------------------------------|
| SPL HIGH CAP CHAN TERM 3.152 MBPS MO. | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL HIGH CAP 3.152 MBPS NONRECURRING CHARGE | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL HIGH CAP CHAN TERM 6.312 MBPS MO. | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL HIGH CAP 6.312 MBPS NONRECURRING CHARGE | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL HC CHAN TERM 44.736 MBPS MO. [1 DS3] | 133.00 | \$577.45 | \$76,800.85 | \$519.71 | \$69,121.43 | -\$7,679.42 |
| SPL HC 44.736 MBPS NONRECURRING CHARGE [1 DS3] | 0.00 | \$889.48 | \$0.00 | \$889.48 | \$0.00 | \$0.00 |
| SPL HIGH CAP CHAN TERM 274.176 MBPS MO. | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL HIGH CAP 274.176 MBPS NONRECURRING CHARGE | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL HIGH CAP CHAN MILE FACILTY 64 KBPS MO. | 0.00 | \$1.89 | \$0.00 | \$1.60 | \$0.00 | \$0.00 |
| SPL HIGH CAP CHAN MILE FACILTY 1.544 MBPS MO. | 24,268.00 | \$7.83 | \$190,018.44 | \$7.05 | \$171,089.40 | -\$18,929.04 |
| SPL HIGH CAP CHAN MILE FACILTY 3.152 MBPS MO. | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL HIGH CAP CHAN MILE FACILTY 6.312 MBPS MO. | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL HIGH CAP CHAN MILE FACILTY 44.736 MBPS MO. | 2,971.00 | \$63.20 | \$187,767.20 | \$56.88 | \$168,990.48 | -\$18,776.72 |
| SPL HIGH CAP CHAN MILE FCLTY 274.176 MBPS MO. | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL HIGH CAP CHAN MILE TERM 64 KBPS MO. | 0.00 | \$24.45 | \$0.00 | \$20.65 | \$0.00 | \$0.00 |
| SPL HIGH CAP CHAN MILE TERM 1.544 MBPS MO. | 3,723.00 | \$37.02 | \$137,825.46 | \$33.32 | \$124,050.36 | -\$13,775.10 |
| SPL HIGH CAP CHAN MILE TERM 3.152 MBPS MO. | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL HIGH CAP CHAN MILE TERM 6.312 MBPS MO. | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL HIGH CAP CHAN MILE TERM 44.736 MBPS MO. | 178.00 | \$267.63 | \$47,638.14 | \$240.87 | \$42,874.86 | -\$4,763.28 |
| SPL HIGH CAP CHAN MILE TERM 274.176 MBPS MO. | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL HIGH CAPACITY MULTIPLEXING DS4 TO DS1 | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL HIGH CAPACITY MULTIPLEXING DS3 TO DS1 | 121.00 | \$213.67 | \$25,854.07 | \$192.30 | \$23,268.30 | -\$2,585.77 |
| SPL HIGH CAPACITY MULTIPLEXING DS2 TO DS1 | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL HIGH CAPACITY MULTIPLEXING DS1C TO DS1 | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL HIGH CAPACITY MULTIPLEXING DS1 TO VOICE | 24.00 | \$61.45 | \$1,474.80 | \$55.31 | \$1,327.44 | -\$147.36 |
| SPL HIGH CAPACITY MULTIPLEXING DS1 TO DSO | 0.00 | \$95.67 | \$0.00 | \$80.81 | \$0.00 | \$0.00 |
| SPL HIGH CAP MPX DSO TO SUBRATES < 20 2.4KBPS | 0.00 | \$113.63 | \$0.00 | \$95.98 | \$0.00 | \$0.00 |
| SPL HIGH CAP MPX DSO TO SUBRATES < 10 4.8KBPS | 0.00 | \$69.74 | \$0.00 | \$58.91 | \$0.00 | \$0.00 |
| SPL HIGH CAP MPX DSO TO SUBRATES < 5 9.6KBPS | 0.00 | \$60.94 | \$0.00 | \$51.48 | \$0.00 | \$0.00 |
| SPL HIGH CAPACITY AUTO LOOP TRANSFER | 0.00 | \$305.18 | \$0.00 | \$257.79 | \$0.00 | \$0.00 |
| SPL HIGH CAPACITY TRANSFER ARRANGEMENT | 0.00 | \$129.70 | \$0.00 | \$109.56 | \$0.00 | \$0.00 |
| SPL HIGH CAPACITY NCT EQUIP 1.544 MBPS | 0.00 | \$64.28 | \$0.00 | \$54.30 | \$0.00 | \$0.00 |
| SPL HIGH CAPACITY NCT EQUIP AUTO LOOP TRANSFER | 0.00 | \$702.63 | \$0.00 | \$593.52 | \$0.00 | \$0.00 |
| SPL SOCS CHAN TERM OC3 155.520 MBPS | 0.00 | \$1,129.24 | \$0.00 | \$953.88 | \$0.00 | \$0.00 |
| SPL SOCS CHAN TERM OC3 155.520 MBPS NRC | 0.00 | \$360.00 | \$0.00 | \$360.00 | \$0.00 | \$0.00 |
| SPL SOCS CHAN TERM OC12 622.08 MBPS | 0.00 | \$1,848.63 | \$0.00 | \$1,561.56 | \$0.00 | \$0.00 |
| SPL SOCS CHAN TERM OC12 622.08 MBPS NRC | 0.00 | \$360.00 | \$0.00 | \$360.00 | \$0.00 | \$0.00 |
| SPL SOCS CHAN MILE FACILITY OC3 155.520 MBPS | 0.00 | \$100.83 | \$0.00 | \$85.17 | \$0.00 | \$0.00 |
| SPL SOCS CHAN MILE FACILITY OC12 622.08 MBPS | 0.00 | \$193.27 | \$0.00 | \$163.26 | \$0.00 | \$0.00 |
| SPL SOCS CHAN MILE TERM OC3 155.520 MBPS | 12.00 | \$361.32 | \$4,335.84 | \$305.21 | \$3,662.52 | -\$673.32 |
| SPL SOCS CHAN MILE TERM OC12 622.08 MBPS | 0.00 | \$1,260.43 | \$0.00 | \$1,064.70 | \$0.00 | \$0.00 |
| SPL SOCS CUST NODE OC3 155.520 MBPS | 0.00 | \$336.11 | \$0.00 | \$283.92 | \$0.00 | \$0.00 |
| SPL SOCS CUST NODE OC3 155.520 MBPS NRC | 0.00 | \$230.00 | \$0.00 | \$230.00 | \$0.00 | \$0.00 |
| SPL SOCS CUST NODE OC12 622.08 MBPS | 0.00 | \$957.92 | \$0.00 | \$809.17 | \$0.00 | \$0.00 |
| SPL SOCS CUST NODE OC12 622.08 MBPS NRC | 0.00 | \$230.00 | \$0.00 | \$230.00 | \$0.00 | \$0.00 |
| SPL SOCS CUST PREM PORT OC3 155.52 MBPS | 0.00 | \$100.83 | \$0.00 | \$85.17 | \$0.00 | \$0.00 |
| SPL SOCS CUST PREM PORT OC3 155.52 MBPS NRC | 0.00 | \$248.00 | \$0.00 | \$248.00 | \$0.00 | \$0.00 |
| SPL SOCS CUST PREM PORT STS-1 51.84 MBPS | 0.00 | \$130.24 | \$0.00 | \$110.02 | \$0.00 | \$0.00 |
| SPL SOCS CUST PREM PORT STS-1 51.84 MBPS NRC | 0.00 | \$248.00 | \$0.00 | \$248.00 | \$0.00 | \$0.00 |
| SPL SOCS CUST PREM PORT DS3 44.736 MBPS | 0.00 | \$130.24 | \$0.00 | \$110.02 | \$0.00 | \$0.00 |
| SPL SOCS CUST PREM PORT DS3 44.736 MBPS NRC | 0.00 | \$248.00 | \$0.00 | \$248.00 | \$0.00 | \$0.00 |
| SPL SOCS CUST PREM PORT DS1 1.544 MBPS | 0.00 | \$33.61 | \$0.00 | \$28.39 | \$0.00 | \$0.00 |
| SPL SOCS CUST PREM PORT DS1 1.544 MBPS NRC | 0.00 | \$63.00 | \$0.00 | \$63.00 | \$0.00 | \$0.00 |
| Add/Drop Multiplexing CO Port-OC3/OC3e 155.52 MBPS | 0.00 | \$100.83 | \$0.00 | \$85.17 | \$0.00 | \$0.00 |
| Add/Drop Multiplexing CO Port-DS3 44.736 MBPS | 0.00 | \$67.22 | \$0.00 | \$56.78 | \$0.00 | \$0.00 |
| Add/Drop Multiplexing CO Port-DS1 1.544 MBPS | 0.00 | \$33.61 | \$0.00 | \$28.39 | \$0.00 | \$0.00 |
| SPL ETS CHAN TERM 5 MBPS < 300 FEET | 0.00 | \$85.89 | \$0.00 | \$71.16 | \$0.00 | \$0.00 |
| SPL ETS CHAN TERM 5 MBPS < 300 FEET 10% Discount | 0.00 | \$77.30 | \$0.00 | \$64.04 | \$0.00 | \$0.00 |
| SPL ETS CHAN TERM 5 MBPS < 300 FEET 20% Discount | 94.00 | \$68.71 | \$6,458.93 | \$56.93 | \$5,351.40 | -\$1,107.53 |
| SPL ETS CHAN TERM 5 MBPS < 300 FEET NRC | 0.00 | \$225.00 | \$0.00 | \$225.00 | \$0.00 | \$0.00 |
| SPL ETS CHAN TERM 10 MBPS < 300 FEET | 11.00 | \$94.31 | \$1,037.41 | \$78.14 | \$859.50 | -\$177.91 |
| SPL ETS CHAN TERM 10 MBPS < 300 FEET 10% Discount | 0.00 | \$84.88 | \$0.00 | \$70.32 | \$0.00 | \$0.00 |
| SPL ETS CHAN TERM 10 MBPS < 300 FEET 20% Discount | 280.00 | \$75.45 | \$21,125.44 | \$62.51 | \$17,503.05 | -\$3,622.39 |
| SPL ETS CHAN TERM 10 MBPS < 300 FEET NRC | 0.00 | \$225.00 | \$0.00 | \$225.00 | \$0.00 | \$0.00 |
| SPL ETS CHAN TERM 20 MBPS < 300 FEET | 0.00 | \$103.55 | \$0.00 | \$85.80 | \$0.00 | \$0.00 |
| SPL ETS CHAN TERM 20 MBPS < 300 FEET 10% Discount | 0.00 | \$93.20 | \$0.00 | \$77.22 | \$0.00 | \$0.00 |
| SPL ETS CHAN TERM 20 MBPS < 300 FEET 20% Discount | 46.00 | \$82.84 | \$3,810.64 | \$68.64 | \$3,157.50 | -\$653.14 |
| SPL ETS CHAN TERM 20 MBPS < 300 FEET NRC | 0.00 | \$225.00 | \$0.00 | \$225.00 | \$0.00 | \$0.00 |
| SPL ETS CHAN TERM 50 MBPS < 300 FEET | 0.00 | \$124.39 | \$0.00 | \$103.06 | \$0.00 | \$0.00 |
| SPL ETS CHAN TERM 50 MBPS < 300 FEET 10% Discount | 0.00 | \$111.95 | \$0.00 | \$92.75 | \$0.00 | \$0.00 |

John Stokakis, Inc.

FARMERS TELEPHONE COOPERATIVE, INC.
SPECIAL ACCESS SERVICE REVENUE
JUNE 18, 2018 INTERSTATE TARIFF FILING - EFFECTIVE JULY 3, 2018

| <u>ELEMENT</u> | <u>PROPOSED DEMAND</u> | <u>CURRENT RATE</u> | <u>REVENUE AT CURRENT RATES</u> | <u>PROPOSED RATE</u> | <u>PROPOSED BILLING AMOUNT</u> | <u>REVENUE DIFFERENTIAL</u> |
|--|----------------------------|-------------------------|---|--------------------------|--|---------------------------------|
| SPL ETS CHAN TERM 50 MBPS < 300 FEET 20% Discount | 119.00 | \$99.51 | \$11,841.93 | \$82.45 | \$9,811.79 | -\$2,030.14 |
| SPL ETS CHAN TERM 50 MBPS < 300 FEET NRC | 0.00 | \$225.00 | \$0.00 | \$225.00 | \$0.00 | \$0.00 |
| SPL ETS CHAN TERM 100 MBPS < 300 FEET | 82.00 | \$138.27 | \$11,338.14 | \$114.57 | \$9,394.39 | -\$1,943.75 |
| SPL ETS CHAN TERM 100 MBPS < 300 FEET 10% Discount | 0.00 | \$124.44 | \$0.00 | \$103.11 | \$0.00 | \$0.00 |
| SPL ETS CHAN TERM 100 MBPS < 300 FEET 20% Discount | 481.00 | \$110.62 | \$53,206.30 | \$91.65 | \$44,084.88 | -\$9,121.42 |
| SPL ETS CHAN TERM 100 MBPS < 300 FEET NRC | 0.00 | \$225.00 | \$0.00 | \$225.00 | \$0.00 | \$0.00 |
| SPL ETS CHAN TERM 250 MBPS < 300 FEET | 0.00 | \$173.56 | \$0.00 | \$143.81 | \$0.00 | \$0.00 |
| SPL ETS CHAN TERM 250 MBPS < 300 FEET 10% Discount | 10.00 | \$156.20 | \$1,562.04 | \$129.43 | \$1,294.26 | -\$267.78 |
| SPL ETS CHAN TERM 250 MBPS < 300 FEET 20% Discount | 93.00 | \$138.85 | \$12,912.86 | \$115.05 | \$10,699.31 | -\$2,213.56 |
| SPL ETS CHAN TERM 250 MBPS < 300 FEET NRC | 0.00 | \$225.00 | \$0.00 | \$225.00 | \$0.00 | \$0.00 |
| SPL ETS CHAN TERM 500 MBPS < 300 FEET | 0.00 | \$257.45 | \$0.00 | \$213.31 | \$0.00 | \$0.00 |
| SPL ETS CHAN TERM 500 MBPS < 300 FEET 20% Discount | 31.00 | \$205.96 | \$6,384.76 | \$170.65 | \$5,290.21 | -\$1,094.55 |
| SPL ETS CHAN TERM 500 MBPS < 300 FEET NRC | 0.00 | \$650.00 | \$0.00 | \$650.00 | \$0.00 | \$0.00 |
| SPL ETS CHAN TERM 750 MBPS < 300 FEET | 0.00 | \$300.26 | \$0.00 | \$248.78 | \$0.00 | \$0.00 |
| SPL ETS CHAN TERM 750 MBPS < 300 FEET NRC | 0.00 | \$650.00 | \$0.00 | \$650.00 | \$0.00 | \$0.00 |
| SPL ETS CHAN TERM 1 GBPS < 300 FEET | 0.00 | \$342.49 | \$0.00 | \$283.77 | \$0.00 | \$0.00 |
| SPL ETS CHAN TERM 1 GBPS < 300 FEET 20% Discount | 273.00 | \$273.99 | \$74,799.82 | \$227.01 | \$61,974.47 | -\$12,825.35 |
| SPL ETS CHAN TERM 1 GBPS < 300 FEET NRC | 0.00 | \$650.00 | \$0.00 | \$650.00 | \$0.00 | \$0.00 |
| SPL ETS CHAN TERM 10 GBPS < 300 FEET | 0.00 | \$982.09 | \$0.00 | \$813.71 | \$0.00 | \$0.00 |
| SPL ETS CHAN TERM 10 GBPS < 300 FEET 10% Discount | 0.00 | \$883.88 | \$0.00 | \$732.34 | \$0.00 | \$0.00 |
| SPL ETS CHAN TERM 10 GBPS < 300 FEET 20% Discount | 140.00 | \$785.67 | \$109,994.08 | \$650.97 | \$91,136.42 | -\$18,857.66 |
| SPL ETS CHAN TERM 10 GBPS < 300 FEET NRC | 0.00 | \$650.00 | \$0.00 | \$650.00 | \$0.00 | \$0.00 |
| SPL ETS CHAN TERM 5 MBPS > 300 FEET | 0.00 | \$123.91 | \$0.00 | \$102.67 | \$0.00 | \$0.00 |
| SPL ETS CHAN TERM 5 MBPS > 300 FEET 10% Discount | 0.00 | \$111.52 | \$0.00 | \$92.40 | \$0.00 | \$0.00 |
| SPL ETS CHAN TERM 5 MBPS > 300 FEET 20% Discount | 4.00 | \$99.13 | \$396.51 | \$82.14 | \$328.55 | -\$67.96 |
| SPL ETS CHAN TERM 5 MBPS > 300 FEET NRC | 0.00 | \$225.00 | \$0.00 | \$225.00 | \$0.00 | \$0.00 |
| SPL ETS CHAN TERM 10 MBPS > 300 FEET | 0.00 | \$126.70 | \$0.00 | \$104.97 | \$0.00 | \$0.00 |
| SPL ETS CHAN TERM 10 MBPS > 300 FEET 10% Discount | 0.00 | \$114.03 | \$0.00 | \$94.47 | \$0.00 | \$0.00 |
| SPL ETS CHAN TERM 10 MBPS > 300 FEET 20% Discount | 75.00 | \$101.36 | \$7,602.00 | \$83.98 | \$6,298.66 | -\$1,303.34 |
| SPL ETS CHAN TERM 10 MBPS > 300 FEET NRC | 0.00 | \$225.00 | \$0.00 | \$225.00 | \$0.00 | \$0.00 |
| SPL ETS CHAN TERM 20 MBPS > 300 FEET | 33.00 | \$129.55 | \$4,275.15 | \$107.34 | \$3,542.11 | -\$733.04 |
| SPL ETS CHAN TERM 20 MBPS > 300 FEET 10% Discount | 0.00 | \$116.60 | \$0.00 | \$96.60 | \$0.00 | \$0.00 |
| SPL ETS CHAN TERM 20 MBPS > 300 FEET 20% Discount | 33.00 | \$103.64 | \$3,420.12 | \$85.88 | \$2,833.88 | -\$586.24 |
| SPL ETS CHAN TERM 20 MBPS > 300 FEET NRC | 0.00 | \$225.00 | \$0.00 | \$225.00 | \$0.00 | \$0.00 |
| SPL ETS CHAN TERM 50 MBPS > 300 FEET | 23.00 | \$167.78 | \$3,858.94 | \$139.02 | \$3,197.43 | -\$661.51 |
| SPL ETS CHAN TERM 50 MBPS > 300 FEET 20% Discount | 51.00 | \$134.22 | \$6,845.42 | \$111.21 | \$5,671.77 | -\$1,173.66 |
| SPL ETS CHAN TERM 50 MBPS > 300 FEET NRC | 0.00 | \$225.00 | \$0.00 | \$225.00 | \$0.00 | \$0.00 |
| SPL ETS CHAN TERM 100 MBPS > 300 FEET | 3,087.00 | \$171.67 | \$529,945.29 | \$142.24 | \$439,082.71 | -\$90,862.58 |
| SPL ETS CHAN TERM 100 MBPS > 300 FEET 10% Discount | 0.00 | \$154.50 | \$0.00 | \$128.01 | \$0.00 | \$0.00 |
| SPL ETS CHAN TERM 100 MBPS > 300 FEET 20% Discount | 409.00 | \$137.34 | \$56,170.42 | \$113.79 | \$46,540.44 | -\$9,629.98 |
| SPL ETS CHAN TERM 100 MBPS > 300 FEET NRC | 0.00 | \$225.00 | \$0.00 | \$225.00 | \$0.00 | \$0.00 |
| SPL ETS CHAN TERM 250 MBPS > 300 FEET | 0.00 | \$241.83 | \$0.00 | \$200.37 | \$0.00 | \$0.00 |
| SPL ETS CHAN TERM 250 MBPS > 300 FEET 20% Discount | 63.00 | \$193.46 | \$12,188.23 | \$160.29 | \$10,098.51 | -\$2,089.72 |
| SPL ETS CHAN TERM 250 MBPS > 300 FEET NRC | 0.00 | \$225.00 | \$0.00 | \$225.00 | \$0.00 | \$0.00 |
| SPL ETS CHAN TERM 500 MBPS > 300 FEET | 0.00 | \$344.81 | \$0.00 | \$285.69 | \$0.00 | \$0.00 |
| SPL ETS CHAN TERM 500 MBPS > 300 FEET 20% Discount | 16.00 | \$275.85 | \$4,413.57 | \$228.55 | \$3,656.84 | -\$756.73 |
| SPL ETS CHAN TERM 500 MBPS > 300 FEET NRC | 0.00 | \$650.00 | \$0.00 | \$650.00 | \$0.00 | \$0.00 |
| SPL ETS CHAN TERM 750 MBPS > 300 FEET | 0.00 | \$402.67 | \$0.00 | \$333.63 | \$0.00 | \$0.00 |
| SPL ETS CHAN TERM 750 MBPS > 300 FEET NRC | 0.00 | \$650.00 | \$0.00 | \$650.00 | \$0.00 | \$0.00 |
| SPL ETS CHAN TERM 1 GBPS > 300 FEET | 0.00 | \$460.52 | \$0.00 | \$381.57 | \$0.00 | \$0.00 |
| SPL ETS CHAN TERM 1 GBPS > 300 FEET 20% Discount | 75.00 | \$368.42 | \$27,631.20 | \$305.26 | \$22,894.26 | -\$4,736.94 |
| SPL ETS CHAN TERM 1 GBPS > 300 FEET NRC | 0.00 | \$650.00 | \$0.00 | \$650.00 | \$0.00 | \$0.00 |
| SPL ETS CHAN TERM 10 GBPS > 300 FEET | 0.00 | \$1,428.49 | \$0.00 | \$1,183.58 | \$0.00 | \$0.00 |
| SPL ETS CHAN TERM 10 GBPS > 300 FEET 20% Discount | 8.00 | \$1,142.79 | \$9,142.34 | \$946.86 | \$7,574.91 | -\$1,567.42 |
| SPL ETS CHAN TERM 10 GBPS > 300 FEET NRC | 0.00 | \$650.00 | \$0.00 | \$650.00 | \$0.00 | \$0.00 |
| SPL ETS BASIC PORT 5 MBPS | 0.00 | \$98.22 | \$0.00 | \$81.38 | \$0.00 | \$0.00 |
| SPL ETS BASIC PORT 5 MBPS 10% Discount | 0.00 | \$88.40 | \$0.00 | \$73.24 | \$0.00 | \$0.00 |
| SPL ETS BASIC PORT 5 MBPS 20% Discount | 98.00 | \$78.58 | \$7,700.45 | \$65.10 | \$6,379.84 | -\$1,320.61 |
| SPL ETS BASIC PORT 5 MBPS NRC | 0.00 | \$550.00 | \$0.00 | \$550.00 | \$0.00 | \$0.00 |
| SPL ETS BASIC PORT 10 MBPS | 12.00 | \$102.98 | \$1,235.76 | \$85.33 | \$1,023.91 | -\$211.85 |
| SPL ETS BASIC PORT 10 MBPS 10% Discount | 0.00 | \$92.68 | \$0.00 | \$76.79 | \$0.00 | \$0.00 |
| SPL ETS BASIC PORT 10 MBPS 20% Discount | 355.00 | \$82.38 | \$29,246.32 | \$68.26 | \$24,231.87 | -\$5,014.45 |
| SPL ETS BASIC PORT 10 MBPS NRC | 0.00 | \$550.00 | \$0.00 | \$550.00 | \$0.00 | \$0.00 |
| SPL ETS BASIC PORT 20 MBPS | 33.00 | \$107.97 | \$3,563.01 | \$89.46 | \$2,952.03 | -\$610.98 |
| SPL ETS BASIC PORT 20 MBPS 10% Discount | 0.00 | \$97.17 | \$0.00 | \$80.51 | \$0.00 | \$0.00 |
| SPL ETS BASIC PORT 20 MBPS 20% Discount | 77.00 | \$86.38 | \$6,650.95 | \$71.56 | \$5,510.45 | -\$1,140.50 |
| SPL ETS BASIC PORT 20 MBPS NRC | 0.00 | \$550.00 | \$0.00 | \$550.00 | \$0.00 | \$0.00 |
| SPL ETS BASIC PORT 50 MBPS | 22.00 | \$127.28 | \$2,800.16 | \$105.46 | \$2,320.19 | -\$479.97 |
| SPL ETS BASIC PORT 50 MBPS 10% Discount | 0.00 | \$114.55 | \$0.00 | \$94.92 | \$0.00 | \$0.00 |
| SPL ETS BASIC PORT 50 MBPS 20% Discount | 175.00 | \$101.82 | \$17,819.20 | \$84.36 | \$14,763.82 | -\$3,055.38 |

FARMERS TELEPHONE COOPERATIVE, INC.
SPECIAL ACCESS SERVICE REVENUE
JUNE 18, 2018 INTERSTATE TARIFF FILING - EFFECTIVE JULY 3, 2018

| <u>ELEMENT</u> | <u>PROPOSED DEMAND</u> | <u>CURRENT RATE</u> | <u>REVENUE AT CURRENT RATES</u> | <u>PROPOSED RATE</u> | <u>PROPOSED BILLING AMOUNT</u> | <u>REVENUE DIFFERENTIAL</u> |
|---|----------------------------|-------------------------|---|--------------------------|--|---------------------------------|
| SPL ETS BASIC PORT 50 MBPS NRC | 0.00 | \$550.00 | \$0.00 | \$550.00 | \$0.00 | \$0.00 |
| SPL ETS BASIC PORT 100 MBPS | 3,162.00 | \$129.55 | \$409,637.10 | \$107.34 | \$339,398.58 | -\$70,238.52 |
| SPL ETS BASIC PORT 100 MBPS 10% Discount | 0.00 | \$116.60 | \$0.00 | \$96.60 | \$0.00 | \$0.00 |
| SPL ETS BASIC PORT 100 MBPS 20% Discount | 897.00 | \$103.64 | \$92,965.08 | \$85.88 | \$77,030.08 | -\$15,935.00 |
| SPL ETS BASIC PORT 100 MBPS NRC | 0.00 | \$550.00 | \$0.00 | \$550.00 | \$0.00 | \$0.00 |
| SPL ETS BASIC PORT 250 MBPS | 0.00 | \$173.56 | \$0.00 | \$143.81 | \$0.00 | \$0.00 |
| SPL ETS BASIC PORT 250 MBPS 10% Discount | 12.00 | \$156.20 | \$1,874.45 | \$129.43 | \$1,553.11 | -\$321.34 |
| SPL ETS BASIC PORT 250 MBPS 20% Discount | 158.00 | \$138.85 | \$21,937.98 | \$115.05 | \$18,177.32 | -\$3,760.66 |
| SPL ETS BASIC PORT 250 MBPS NRC | 0.00 | \$550.00 | \$0.00 | \$550.00 | \$0.00 | \$0.00 |
| SPL ETS BASIC PORT 500 MBPS | 0.00 | \$241.83 | \$0.00 | \$200.37 | \$0.00 | \$0.00 |
| SPL ETS BASIC PORT 500 MBPS 20% Discount | 47.00 | \$193.46 | \$9,092.81 | \$160.29 | \$7,533.81 | -\$1,559.00 |
| SPL ETS BASIC PORT 500 MBPS NRC | 0.00 | \$1,350.00 | \$0.00 | \$1,350.00 | \$0.00 | \$0.00 |
| SPL ETS BASIC PORT 750 MBPS | 0.00 | \$304.89 | \$0.00 | \$252.61 | \$0.00 | \$0.00 |
| SPL ETS BASIC PORT 750 MBPS NRC | 0.00 | \$1,350.00 | \$0.00 | \$1,350.00 | \$0.00 | \$0.00 |
| SPL ETS BASIC PORT 1 GBPS | 0.00 | \$343.34 | \$0.00 | \$284.47 | \$0.00 | \$0.00 |
| SPL ETS BASIC PORT 1 GBPS 20% Discount | 360.00 | \$274.67 | \$98,881.92 | \$227.58 | \$81,929.38 | -\$16,952.54 |
| SPL ETS BASIC PORT 1 GBPS NRC | 0.00 | \$1,350.00 | \$0.00 | \$1,350.00 | \$0.00 | \$0.00 |
| SPL ETS BASIC PORT 10 GBPS | 0.00 | \$757.09 | \$0.00 | \$627.29 | \$0.00 | \$0.00 |
| SPL ETS BASIC PORT 10 GBPS 10% Discount | 0.00 | \$681.38 | \$0.00 | \$564.56 | \$0.00 | \$0.00 |
| SPL ETS BASIC PORT 10 GBPS 20% Discount | 148.00 | \$605.67 | \$89,639.46 | \$501.83 | \$74,271.29 | -\$15,368.16 |
| SPL ETS BASIC PORT 10 GBPS NRC | 0.00 | \$1,350.00 | \$0.00 | \$1,350.00 | \$0.00 | \$0.00 |
| SPL ETS INTERCONNECTION PORT 44.736 MBPS | 0.00 | \$1,034.42 | \$0.00 | \$857.07 | \$0.00 | \$0.00 |
| SPL ETS INTERCONNECTION PORT 44.736 MBPS NRC | 0.00 | \$750.00 | \$0.00 | \$750.00 | \$0.00 | \$0.00 |
| SPL ETS INTERCONNECTION PORT 155.52 MBPS | 0.00 | \$1,243.49 | \$0.00 | \$1,030.30 | \$0.00 | \$0.00 |
| SPL ETS INTERCONNECTION PORT 155.52 MBPS NRC | 0.00 | \$1,240.00 | \$0.00 | \$1,240.00 | \$0.00 | \$0.00 |
| SPL ETS INTERCONNECTION PORT 622.08 MBPS | 0.00 | \$2,068.85 | \$0.00 | \$1,714.15 | \$0.00 | \$0.00 |
| SPL ETS INTERCONNECTION PORT 622.08 MBPS NRC | 0.00 | \$1,550.00 | \$0.00 | \$1,550.00 | \$0.00 | \$0.00 |
| SPL ETS INTRASWITCH EVC 5 MBPS | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL ETS INTRASWITCH EVC 5 MBPS NRC | 0.00 | \$75.00 | \$0.00 | \$75.00 | \$0.00 | \$0.00 |
| SPL ETS INTRASWITCH EVC 10 MBPS | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL ETS INTRASWITCH EVC 10 MBPS NRC | 0.00 | \$75.00 | \$0.00 | \$75.00 | \$0.00 | \$0.00 |
| SPL ETS INTRASWITCH EVC 20 MBPS | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL ETS INTRASWITCH EVC 20 MBPS NRC | 0.00 | \$75.00 | \$0.00 | \$75.00 | \$0.00 | \$0.00 |
| SPL ETS INTRASWITCH EVC 50 MBPS | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL ETS INTRASWITCH EVC 50 MBPS NRC | 0.00 | \$75.00 | \$0.00 | \$75.00 | \$0.00 | \$0.00 |
| SPL ETS INTRASWITCH EVC 100 MBPS | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL ETS INTRASWITCH EVC 100 MBPS NRC | 0.00 | \$75.00 | \$0.00 | \$75.00 | \$0.00 | \$0.00 |
| SPL ETS INTRASWITCH EVC 250 MBPS | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL ETS INTRASWITCH EVC 250 MBPS NRC | 0.00 | \$75.00 | \$0.00 | \$75.00 | \$0.00 | \$0.00 |
| SPL ETS INTRASWITCH EVC 500 MBPS | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL ETS INTRASWITCH EVC 500 MBPS NRC | 0.00 | \$75.00 | \$0.00 | \$75.00 | \$0.00 | \$0.00 |
| SPL ETS INTRASWITCH EVC 750 MBPS | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL ETS INTRASWITCH EVC 750 MBPS NRC | 0.00 | \$75.00 | \$0.00 | \$75.00 | \$0.00 | \$0.00 |
| SPL ETS INTRASWITCH EVC 1 GBPS | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL ETS INTRASWITCH EVC 1 GBPS NRC | 0.00 | \$75.00 | \$0.00 | \$75.00 | \$0.00 | \$0.00 |
| SPL ETS INTRASWITCH EVC 10 GBPS | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SPL ETS INTRASWITCH EVC 10 GBPS NRC | 0.00 | \$75.00 | \$0.00 | \$75.00 | \$0.00 | \$0.00 |
| SPL ETS INTERSWITCH EVC 5 MBPS | 0.00 | \$37.61 | \$0.00 | \$31.16 | \$0.00 | \$0.00 |
| SPL ETS INTERSWITCH EVC 5 MBPS 20% Discount | 94.00 | \$30.09 | \$2,828.27 | \$24.93 | \$2,343.77 | -\$484.50 |
| SPL ETS INTERSWITCH EVC 5 MBPS NRC | 0.00 | \$75.00 | \$0.00 | \$75.00 | \$0.00 | \$0.00 |
| SPL ETS INTERSWITCH EVC 10 MBPS | 0.00 | \$72.31 | \$0.00 | \$59.91 | \$0.00 | \$0.00 |
| SPL ETS INTERSWITCH EVC 10 MBPS 10% Discount | 0.00 | \$65.08 | \$0.00 | \$53.92 | \$0.00 | \$0.00 |
| SPL ETS INTERSWITCH EVC 10 MBPS 20% Discount | 304.00 | \$57.85 | \$17,585.79 | \$47.93 | \$14,569.30 | -\$3,016.49 |
| SPL ETS INTERSWITCH EVC 10 MBPS NRC | 0.00 | \$75.00 | \$0.00 | \$75.00 | \$0.00 | \$0.00 |
| SPL ETS INTERSWITCH EVC 20 MBPS | 0.00 | \$129.55 | \$0.00 | \$107.34 | \$0.00 | \$0.00 |
| SPL ETS INTERSWITCH EVC 20 MBPS 10% Discount | 0.00 | \$116.60 | \$0.00 | \$96.61 | \$0.00 | \$0.00 |
| SPL ETS INTERSWITCH EVC 20 MBPS 20% Discount | 58.00 | \$103.64 | \$6,011.12 | \$85.88 | \$4,980.76 | -\$1,030.36 |
| SPL ETS INTERSWITCH EVC 20 MBPS NRC | 0.00 | \$75.00 | \$0.00 | \$75.00 | \$0.00 | \$0.00 |
| SPL ETS INTERSWITCH EVC 50 MBPS | 9.00 | \$193.24 | \$1,739.16 | \$160.11 | \$1,440.97 | -\$298.19 |
| SPL ETS INTERSWITCH EVC 50 MBPS 10% Discount | 0.00 | \$173.92 | \$0.00 | \$144.10 | \$0.00 | \$0.00 |
| SPL ETS INTERSWITCH EVC 50 MBPS 20% Discount | 114.00 | \$154.59 | \$17,623.49 | \$128.09 | \$14,602.48 | -\$3,021.01 |
| SPL ETS INTERSWITCH EVC 50 MBPS NRC | 0.00 | \$75.00 | \$0.00 | \$75.00 | \$0.00 | \$0.00 |
| SPL ETS INTERSWITCH EVC 100 MBPS | 1,762.00 | \$287.19 | \$506,028.78 | \$237.95 | \$419,266.88 | -\$86,761.90 |
| SPL ETS INTERSWITCH EVC 100 MBPS 10% Discount | 0.00 | \$258.47 | \$0.00 | \$214.15 | \$0.00 | \$0.00 |
| SPL ETS INTERSWITCH EVC 100 MBPS 20% Discount | 510.00 | \$229.75 | \$117,173.52 | \$190.36 | \$97,082.36 | -\$20,091.16 |
| SPL ETS INTERSWITCH EVC 100 MBPS NRC | 0.00 | \$75.00 | \$0.00 | 75 | \$0.00 | \$0.00 |
| SPL ETS INTERSWITCH EVC 250 MBPS | 0.00 | \$528.78 | \$0.00 | 438.12 | \$0.00 | \$0.00 |
| SPL ETS INTERSWITCH EVC 250 MBPS 10% Discount | 11.00 | \$475.90 | \$5,234.92 | 394.3100178 | \$4,337.41 | -\$897.51 |
| SPL ETS INTERSWITCH EVC 250 MBPS 20% Discount | 106.00 | \$423.02 | \$44,840.54 | 350.4945241 | \$37,152.42 | -\$7,688.12 |
| SPL ETS INTERSWITCH EVC 250 MBPS NRC | 0.00 | \$75.00 | \$0.00 | \$75.00 | \$0.00 | \$0.00 |

John Stokakis, Inc.

FARMERS TELEPHONE COOPERATIVE, INC.
SPECIAL ACCESS SERVICE REVENUE
JUNE 18, 2018 INTERSTATE TARIFF FILING - EFFECTIVE JULY 3, 2018

| <u>ELEMENT</u> | <u>PROPOSED DEMAND</u> | <u>CURRENT RATE</u> | <u>REVENUE AT CURRENT RATES</u> | <u>PROPOSED RATE</u> | <u>PROPOSED BILLING AMOUNT</u> | <u>REVENUE DIFFERENTIAL</u> |
|--|----------------------------|-------------------------|---|--------------------------|--|---------------------------------|
| SPL ETS INTERSWITCH EVC 500 MBPS | 0.00 | \$1,057.57 | \$0.00 | \$876.25 | \$0.00 | \$0.00 |
| SPL ETS INTERSWITCH EVC 500 MBPS 20% Discount | 31.00 | \$846.06 | \$26,227.74 | \$701.00 | \$21,730.96 | -\$4,496.77 |
| SPL ETS INTERSWITCH EVC 500 MBPS NRC | 0.00 | \$75.00 | \$0.00 | \$75.00 | \$0.00 | \$0.00 |
| SPL ETS INTERSWITCH EVC 750 MBPS | 0.00 | \$1,586.35 | \$0.00 | \$1,314.38 | \$0.00 | \$0.00 |
| SPL ETS INTERSWITCH EVC 750 MBPS NRC | 0.00 | \$75.00 | \$0.00 | \$75.00 | \$0.00 | \$0.00 |
| SPL ETS INTERSWITCH EVC 1 GBPS | 0.00 | \$1,839.75 | \$0.00 | \$1,524.33 | \$0.00 | \$0.00 |
| SPL ETS INTERSWITCH EVC 1 GBPS 20% Discount | 165.00 | \$1,471.80 | \$242,847.00 | \$1,219.47 | \$201,212.14 | -\$41,634.86 |
| SPL ETS INTERSWITCH EVC 1 GBPS NRC | 0.00 | \$75.00 | \$0.00 | \$75.00 | \$0.00 | \$0.00 |
| SPL ETS INTERSWITCH EVC 10 GBPS | 0.00 | \$5,050.59 | \$0.00 | \$4,184.67 | \$0.00 | \$0.00 |
| SPL ETS INTERSWITCH EVC 10 GBPS 20% Discount | 59.00 | \$4,040.47 | \$238,387.85 | \$3,347.74 | \$197,516.72 | -\$40,871.12 |
| SPL ETS INTERSWITCH EVC 10 GBPS NRC | 0.00 | \$75.00 | \$0.00 | \$75.00 | \$0.00 | \$0.00 |
| SPL ETS EXTENDED EVC 5 MBPS | 0.00 | \$23.14 | \$0.00 | \$19.55 | \$0.00 | \$0.00 |
| SPL ETS EXTENDED EVC 5 MBPS NRC | 0.00 | \$100.00 | \$0.00 | \$100.00 | \$0.00 | \$0.00 |
| SPL ETS EXTENDED EVC 100 MBPS | 0.00 | \$41.65 | \$0.00 | \$35.18 | \$0.00 | \$0.00 |
| SPL ETS EXTENDED EVC 10 MBPS NRC | 0.00 | \$100.00 | \$0.00 | \$100.00 | \$0.00 | \$0.00 |
| SPL ETS EXTENDED EVC 20 MBPS | 0.00 | \$83.31 | \$0.00 | \$70.37 | \$0.00 | \$0.00 |
| SPL ETS EXTENDED EVC 20 MBPS NRC | 0.00 | \$100.00 | \$0.00 | \$100.00 | \$0.00 | \$0.00 |
| SPL ETS EXTENDED EVC 50 MBPS | 0.00 | \$128.44 | \$0.00 | \$108.49 | \$0.00 | \$0.00 |
| SPL ETS EXTENDED EVC 50 MBPS NRC | 0.00 | \$100.00 | \$0.00 | \$100.00 | \$0.00 | \$0.00 |
| SPL ETS EXTENDED EVC 100 MBPS | 0.00 | \$207.12 | \$0.00 | \$174.96 | \$0.00 | \$0.00 |
| SPL ETS EXTENDED EVC 100 MBPS NRC | 0.00 | \$100.00 | \$0.00 | \$100.00 | \$0.00 | \$0.00 |
| SPL ETS EXTENDED EVC 250 MBPS | 0.00 | \$333.24 | \$0.00 | \$281.49 | \$0.00 | \$0.00 |
| SPL ETS EXTENDED EVC 250 MBPS NRC | 0.00 | \$100.00 | \$0.00 | \$100.00 | \$0.00 | \$0.00 |
| SPL ETS EXTENDED EVC 500 MBPS | 0.00 | \$666.47 | \$0.00 | \$562.97 | \$0.00 | \$0.00 |
| SPL ETS EXTENDED EVC 500 MBPS NRC | 0.00 | \$100.00 | \$0.00 | \$100.00 | \$0.00 | \$0.00 |
| SPL ETS EXTENDED EVC 750 MBPS | 0.00 | \$999.72 | \$0.00 | \$844.47 | \$0.00 | \$0.00 |
| SPL ETS EXTENDED EVC 750 MBPS NRC | 0.00 | \$100.00 | \$0.00 | \$100.00 | \$0.00 | \$0.00 |
| SPL ETS EXTENDED EVC 1 GBPS | 0.00 | \$1,148.97 | \$0.00 | \$970.55 | \$0.00 | \$0.00 |
| SPL ETS EXTENDED EVC 1 GBPS NRC | 0.00 | \$100.00 | \$0.00 | \$100.00 | \$0.00 | \$0.00 |
| SPL ETS EXTENDED EVC 10 GBPS | 0.00 | \$1,785.61 | \$0.00 | \$1,508.32 | \$0.00 | \$0.00 |
| SPL ETS EXTENDED EVC 10 GBPS NRC | 0.00 | \$100.00 | \$0.00 | \$100.00 | \$0.00 | \$0.00 |
| SPL ETS MP INTERFACE CHAN MILE TERM 10 MBPS | 0.00 | \$104.13 | \$0.00 | \$87.96 | \$0.00 | \$0.00 |
| SPL ETS MP INTERFACE CHAN MILE TERM 10 MBPS NRC | 0.00 | \$1,250.00 | \$0.00 | \$1,250.00 | \$0.00 | \$0.00 |
| SPL ETS MP INTERFACE CHAN MILE TERM 20 MBPS | 0.00 | \$115.71 | \$0.00 | \$97.74 | \$0.00 | \$0.00 |
| SPL ETS MP INTERFACE CHAN MILE TERM 20 MBPS NRC | 0.00 | \$1,250.00 | \$0.00 | \$1,250.00 | \$0.00 | \$0.00 |
| SPL ETS MP INTERFACE CHAN MILE TERM 50 MBPS | 0.00 | \$133.07 | \$0.00 | \$112.41 | \$0.00 | \$0.00 |
| SPL ETS MP INTERFACE CHAN MILE TERM 50 MBPS NRC | 0.00 | \$1,250.00 | \$0.00 | \$1,250.00 | \$0.00 | \$0.00 |
| SPL ETS MP INTERFACE CHAN MILE TERM 100 MBPS | 0.00 | \$150.42 | \$0.00 | \$127.06 | \$0.00 | \$0.00 |
| SPL ETS MP INTERFACE CHAN MILE TERM 100 MBPS NRC | 0.00 | \$1,250.00 | \$0.00 | \$1,250.00 | \$0.00 | \$0.00 |
| SPL ETS MP INTERFACE CHAN MILE TERM 250 MBPS | 0.00 | \$190.93 | \$0.00 | \$161.28 | \$0.00 | \$0.00 |
| SPL ETS MP INTERFACE CHAN MILE TERM 250 MBPS NRC | 0.00 | \$1,250.00 | \$0.00 | \$1,250.00 | \$0.00 | \$0.00 |
| SPL ETS MP INTERFACE CHAN MILE TERM 500 MBPS | 0.00 | \$257.45 | \$0.00 | \$217.47 | \$0.00 | \$0.00 |
| SPL ETS MP INTERFACE CHAN MILE TERM 500 MBPS NRC | 0.00 | \$1,600.00 | \$0.00 | \$1,600.00 | \$0.00 | \$0.00 |
| SPL ETS MP INTERFACE CHAN MILE TERM 750 MBPS | 0.00 | \$289.27 | \$0.00 | \$244.35 | \$0.00 | \$0.00 |
| SPL ETS MP INTERFACE CHAN MILE TERM 750 MBPS NRC | 0.00 | \$1,600.00 | \$0.00 | \$1,600.00 | \$0.00 | \$0.00 |
| SPL ETS MP INTERFACE CHAN MILE TERM 1 GBPS | 0.00 | \$342.49 | \$0.00 | \$289.31 | \$0.00 | \$0.00 |
| SPL ETS MP INTERFACE CHAN MILE TERM 1 GBPS NRC | 0.00 | \$1,600.00 | \$0.00 | \$1,600.00 | \$0.00 | \$0.00 |
| SPL ETS MP INTERFACE CHAN MILE TERM 10 GBPS | 0.00 | \$757.09 | \$0.00 | \$639.52 | \$0.00 | \$0.00 |
| SPL ETS MP INTERFACE CHAN MILE TERM 10 GBPS NRC | 0.00 | \$1,600.00 | \$0.00 | \$1,600.00 | \$0.00 | \$0.00 |
| SPL ETS CHAN MILE FACILITY 10 MBPS | 0.00 | \$34.71 | \$0.00 | \$29.32 | \$0.00 | \$0.00 |
| SPL ETS CHAN MILE FACILITY 20 MBPS | 0.00 | \$34.71 | \$0.00 | \$29.32 | \$0.00 | \$0.00 |
| SPL ETS CHAN MILE FACILITY 50 MBPS | 0.00 | \$34.71 | \$0.00 | \$29.32 | \$0.00 | \$0.00 |
| SPL ETS CHAN MILE FACILITY 100 MBPS | 0.00 | \$46.29 | \$0.00 | \$39.10 | \$0.00 | \$0.00 |
| SPL ETS CHAN MILE FACILITY 250 MBPS | 0.00 | \$57.86 | \$0.00 | \$48.87 | \$0.00 | \$0.00 |
| SPL ETS CHAN MILE FACILITY 500 MBPS | 0.00 | \$69.42 | \$0.00 | \$58.64 | \$0.00 | \$0.00 |
| SPL ETS CHAN MILE FACILITY 750 MBPS | 0.00 | \$92.56 | \$0.00 | \$78.19 | \$0.00 | \$0.00 |
| SPL ETS CHAN MILE FACILITY 1 GBPS | 0.00 | \$115.71 | \$0.00 | \$97.74 | \$0.00 | \$0.00 |
| SPL ETS CHAN MILE FACILITY 10 GBPS | 0.00 | \$232.13 | \$0.00 | \$196.08 | \$0.00 | \$0.00 |
| VLAN Service Establishment Charge | 0.00 | \$255.00 | \$0.00 | \$255.00 | \$0.00 | \$0.00 |
| VLAN Monthly Service Charge | 11.00 | \$50.42 | \$554.62 | \$41.78 | \$459.53 | -\$95.09 |
| VLAN Monthly Service Charge 10% Discount | 0.00 | \$45.38 | \$0.00 | \$37.60 | \$0.00 | \$0.00 |
| VLAN Monthly Service Charge 20% Discount | 625.00 | \$40.34 | \$25,210.00 | \$33.42 | \$20,886.42 | -\$4,323.58 |
| Totals | | | \$3,916,746.10 | | \$3,308,407.72 | -\$608,338.38 |