

COS-1(H)
Filing Date: 6/18/2018
Filing Entity: Ace Telephone Association - Iowa
Transmittal Number : 6
COSA: 351346

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

	Total Company (A)	Part 64 Adjustments (B)	Other Adjustments (C)	Subject to Separations (D)	Total Interstate (E)	Billing & Collection (F)
Revenues						
100 Network Access	n/a	n/a	n/a	n/a	n/a	n/a
110 Uncollectibles	n/a	n/a	n/a	n/a	n/a	n/a
145 CAF-BLS	n/a	n/a	n/a	n/a	n/a	n/a
150 Miscellaneous	n/a	n/a	n/a	n/a	n/a	n/a
160 Net Revenues/Revenue Requirement @10.875% RoR	n/a	n/a	n/a	n/a	n/a	n/a
Expenses						
170 Plant Specific	n/a	n/a	n/a	n/a	312,800	0
171 Network Support	0	0	0	0	0	0
172 General Support	126,113	0	0	126,113	55,005	0
173 Central Office	234,207	0	0	234,207	126,048	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	13,619	0	0	13,619	7,330	0
176 COE Transmission	220,588	0	0	220,588	118,718	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	333,805	0	0	333,805	131,747	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	0	0
190 Depreciation / Amortization	1,319,733	0	0	1,319,733	599,728	0
200 Customer Operations	n/a	n/a	n/a	n/a	0	0
201 Marketing	120,231	0	0	120,231	23,589	0
202 Local Business Office	93,353	0	0	93,353	17,534	7,862
203 Revenue Accounting	215,855	0	0	215,855	59,417	35,117
204 Other Billing & Collection	10,440	0	0	10,440	10,440	6,170
210 Access	n/a	n/a	n/a	n/a	0	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	0	0
230 AFUDC	n/a	n/a	n/a	n/a	n/a	n/a
240 Other Exp. & Adjustments	n/a	n/a	n/a	n/a	0	0
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	0	0
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	912,528	0
FIT Adjustments						
270 Adjustment for FIT	0	0	0	0	0	0
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes @ 2017 FIT rate equal to:	0	n/a	n/a	n/a	n/a	n/a
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	n/a	n/a
Telephone Plant in Service						
310 General Support	2,016,963	0	0	2,016,963	879,711	0
320 Central Office Equip-Switch	1,131,257	0	0	1,131,257	776,951	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	1,131,257	0	0	1,131,257	776,951	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	5,687,534	0	0	5,687,534	2,858,560	0
331 Subscriber Lines	3,296,101	0	0	3,296,101	824,025	0
332 Exchange Circuit	1,316,927	0	0	1,316,927	1,271,927	0
333 Interexchange Circuit	892,240	0	0	892,240	718,563	0
334 Host Remote	182,266	0	0	182,266	44,045	0
340 Cable & Wire	16,775,612	0	0	16,775,612	6,621,064	0
341 Subscriber Lines	13,045,975	0	0	13,045,975	3,261,494	0
342 Exchange	2,697,021	0	0	2,697,021	2,568,223	0
343 Interexchange	853,061	0	0	853,061	747,958	0
344 Host Remote	179,555	0	0	179,555	43,389	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	0	0	0	0	0	0
370 Total Plant In Service	25,611,366	0	0	25,611,366	11,136,286	0
Adjustments to TPIS						
380 Depr / Amor Reserve	20,312,608	0	0	20,312,608	8,959,675	0
390 Accum Deferred Income Tax	(625,561)	0	0	(625,561)	(274,220)	0
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	n/a	0
Return Data						
410 Average Rate Base	n/a	n/a	n/a	n/a	n/a	n/a
420 Return	n/a	n/a	n/a	n/a	n/a	n/a
430 Rate of Return	n/a	n/a	n/a	n/a	n/a	n/a

	Interstate Inter- exchange (G)	Pay Phone (H)	Inside Wire (I)	BFP (J)	Total Common Line (K)	Total Switched Traffic Sensitive (L)	Special Access Before Costs Moved To CBOL (M)	CBOL (Costs Moved From Special Access) (N)	Special Access After Costs Moved To CBOL (O)
Revenues									
100 Network Access	n/a	0	0	0	0	n/a	0	0	0
110 Uncollectibles	n/a	0	0	0	0	n/a	0	0	0
145 CAF-BLS	n/a	0	0	0	0	n/a	n/a	0	n/a
150 Miscellaneous	n/a	0	0	0	0	n/a	0	0	0
160 Net Revenues/Revenue Requirement @10.875% RoR	n/a	0	0	0	0	n/a	0	0	0
Expenses									
170 Plant Specific	0	0	0	120,552	120,552	13,783	174,465	117,171	57,294
171 Network Support	0	0	0	0	0	0	0	0	0
172 General Support	0	0	0	21,837	21,837	4,932	28,235	19,342	8,893
173 Central Office	0	0	0	33,817	33,817	7,473	80,758	50,126	30,632
174 Operator Systems	0	0	0	0	0	0	0	0	0
175 COE Switching	0	0	0	0	0	4,330	0	0	0
176 COE Transmission	0	0	0	33,817	33,817	3,143	80,758	50,126	30,632
177 IOT	0	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	0	0	0	64,898	64,898	1,378	65,472	47,703	17,769
180 Plant Non-Sp. Less Dep/Amor	0	0	0	0	0	0	0	0	0
190 Depreciation / Amortization	0	0	0	221,668	221,668	18,096	359,965	235,247	124,718
200 Customer Operations	0	0	0	0	0	0	0	0	0
201 Marketing	0	0	0	9,365	9,365	2,116	12,108	8,295	3,813
202 Local Business Office	0	0	0	9,672	9,672	0	0	0	0
203 Revenue Accounting	0	0	0	11,845	11,845	1,852	10,603	7,263	3,340
204 Other Billing & Collection	0	0	0	2,081	2,081	325	1,863	1,276	587
210 Access	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	0	0	0	0	0	0	0	0	0
230 AFUDC	n/a	0	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	0	0	0	0	0	0	0	0	0
250 Taxes Other than FIT	0	0	0	0	0	0	0	0	0
260 Total Exp and Other Taxes	0	0	0	342,220	342,220	31,879	534,430	352,418	182,012
FIT Adjustments									
270 Adjustment for FIT	0	0	0	0	0	0	0	0	0
280 Amortized ITC	0	0	0	0	0	0	0	0	0
290 Federal Income Taxes @ 2017 FIT rate equal to:	0	n/a	0	0	0	n/a	0	0	0
300 Total Expenses & Taxes	n/a	0	0	342,220	342,220	n/a	534,430	352,418	182,012
Telephone Plant in Service									
310 General Support	0	0	0	349,250	349,250	78,883	451,578	309,350	142,228
320 Central Office Equip-Switch	0	0	0	0	0	776,951	0	0	0
321 Operator Systems	0	0	0	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0	0	0	0
323 Local Switching Cat. 3	0	0	0	0	0	776,951	0	0	0
324 Equal Access	0	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	0	0	0	824,025	824,025	44,045	1,990,490	1,221,429	769,061
331 Subscriber Lines	0	0	0	824,025	824,025	0	0	0	0
332 Exchange Circuit	0	0	0	0	0	0	1,271,927	1,221,429	50,498
333 Interexchange Circuit	0	0	0	0	0	0	718,563	0	718,563
334 Host Remote	0	0	0	0	0	44,045	0	0	0
340 Cable & Wire	0	0	0	3,261,494	3,261,494	69,242	3,290,328	2,397,347	892,981
341 Subscriber Lines	0	0	0	3,261,494	3,261,494	0	0	0	0
342 Exchange	0	0	0	0	0	0	2,568,223	2,375,148	193,075
343 Interexchange	0	0	0	0	0	25,853	722,105	22,199	699,906
344 Host Remote	0	0	0	0	0	43,389	0	0	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0	0
360 Amortizable Assets	0	0	0	0	0	0	0	0	0
370 Total Plant In Service	0	0	0	4,434,769	4,434,769	969,121	5,732,396	3,928,126	1,804,270
Adjustments to TPIS									
380 Depr / Amor Reserve	0	0	0	3,469,027	3,469,027	848,230	4,642,417	3,155,974	1,486,443
390 Accum Deferred Income Tax	0	0	0	(107,192)	(107,192)	(29,747)	(137,281)	(94,247)	(43,034)
400 Other Rate Base Adjust.	0	0	0	0	0	n/a	0	0	0
Return Data									
410 Average Rate Base	n/a	0	0	1,072,934	1,072,934	n/a	1,227,260	866,399	360,861
420 Return	n/a	0	0	(342,220)	(342,220)	n/a	(534,430)	(352,418)	(182,012)
430 Rate of Return	0.00%	0.00%	0.00%	-31.90%	-31.90%	n/a	-43.55%	-40.68%	-50.44%

MAG-1**Filing Date:****6/18/2018****Filing Entity:****Ace Telephone Association - Iowa****Transmittal Number :****6****COSA:****351346**

Access Element	Interstate Revenue Requirement Prior to MAG- Related Adjustments	Frozen Line Port Transfer	Universal Service Fund Contribution	Interstate Revenue Requirement Subject to TIC Re-allocation	Frozen TIC Re-allocation	Interstate Revenue Requirement Subject to Rate Making
	(A)	(B)	(C)	(D)	(E)	(F)
		Note 1	Note 2	Cols. (A)+(B)+(C)	Note 3	Cols. (D)+(E)
Carrier Common Line	790,394	\$29,749	\$0	\$820,143	\$13,532	\$833,675
Special Access After Costs Moved to CBOL	299,853	\$0	\$0	<u>\$299,853</u>	<u>\$4,910</u>	\$304,763

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

Note 2: Projected Amount per Account 6540

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

RTE-2
Filing Date: 6/18/2018
Filing Entity: Ace Telephone Association - Iowa
Transmittal Number: 6
COSA 351346

Rate-of-Return
Revenue Price-outs
Using 2017 Demand

Page 1 of 1

	Revenue at 7/1/2017 Rates (A)	Revenue at Current Rate (B)	Change in Revenue, Cols. B-A (C)	Revenue at 7/1/2018 Rates (D)	Change in Revenue, Cols.(B)-(D) (E)
Switched Access					
100 Multi-line Business	0	0	0	0	0
	----	----	----	----	----
110 Residential & Single Line Bus.	0	0	0	0	0
	----	----	----	----	----
120 Common Line	0	0	0	0	0
	----	----	----	----	----
130 Special Access After Costs Moved to CBOL	305,709	305,709	0	304,763	(946)
	----	----	----	----	----
140 Consumer Broadband -Only Loop	0	0	0	0	0
	----	----	----	----	----

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

DMD-2

#REF!

6/18/2018

Filing Entity:

Ace Telephone Association - Iowa

Transmittal Number 6

COSA

351346

Page 1 of 1

Rate-of-Return TRP

Special Access

Demand

	1/17-12/17 Channel Terminations (A)	1/17-12/17 Number of Circuits (B)	1/17-12/17 Interoffice Miles (C)	7/18 - 7/19 Channel Terminations (D)	7/18 - 7/19 Number of Circuits (E)	7/18 - 7/19 Interoffice Miles (F)
100 Metallic	0	0	0	0	0	0
110 Telegraph	0	0	0	0	0	0
120 VG less WATS	0	0	0	0	0	0
130 WATS	0	0	0	0	0	0
140 full-time Audio	0	0	0	0	0	0
150 High Capacity	96	96	590.05	0	0	0