

COS-1(H)
 Filing Date: 6/17/2019
 Filing Entity: Indianhead Telephone Company
 Transmittal Number : 7
 COSA: 330936

Rate-of Return TRP (Note 1)
Cost Analysis Summary
Historical, Calendar Year 2018

	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 @ 10.625 % 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	295,099	0
171 Network Support	2,366	0	0	2,366	898	0
172 General Support	80,422	0	0	80,422	30,510	0
173 Central Office	108,642	0	0	108,642	47,498	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	14,554	0	0	14,554	6,363	0
176 COE Transmission	94,088	0	0	94,088	41,135	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	605,063	0	0	605,063	216,193	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	0	0
190 Depreciation / Amortization	177,637	0	0	177,637	86,634	0
200 Customer Operations	n/a	n/a	n/a	n/a	0	0
201 Marketing	8,551	0	0	8,551	1,623	0
202 Local Business Office	74,744	0	0	74,744	15,911	3,303
203 Revenue Accounting	118,906	0	0	118,906	47,706	19,523
204 Other Billing & Collection	5,580	0	0	5,580	5,580	2,002
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	381,733	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	522,366	0	0	522,366	198,173	0
320 Central Office Equip-Switch	303,162	0	0	303,162	183,686	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	303,162	0	0	303,162	183,686	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	3,382,431	0	0	3,382,431	1,014,575	0
331 Subscriber Lines	2,332,530	0	0	2,332,530	581,501	0
332 Exchange Circuit	282,903	0	0	282,903	264,515	0
333 Interexchange Circuit	742,215	0	0	742,215	155,413	0
334 Host Remote	24,783	0	0	24,783	13,146	0
340 Cable & Wire	9,656,903	0	0	9,656,903	2,959,501	0
341 Subscriber Lines	7,251,127	0	0	7,251,127	1,807,711	0
342 Exchange	694,016	0	0	694,016	203,034	0
343 Interexchange	1,447,666	0	0	1,447,666	808,673	0
344 Host Remote	264,094	0	0	264,094	140,083	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	13,864,862	0	0	13,864,862	4,355,935	0
Adjustments to TPIS						
380 Depr / Amor Reserve	12,446,305	0	0	12,446,305	4,778,117	0
390 Accum Deferred Income Tax	(20,841)	0	0	(20,841)	(8,025)	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

Notes:

1. Carriers that unfreeze their category relationships should display the results of the 2018 cost study that is based on unfrozen category relationships in this worksheet. Other carriers should display the results of the 2018 cost study that is based on frozen or unfrozen category relationships, which is applicable, in this worksheet.

2. Cells P15, P44, P46, P72, P75, P76, and P77 require data or have formulas that apply to carriers that unfreeze their category relationships. Other carriers may insert "n/a" in these cells.

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	Interstate Inter- exchange (G)	Pay Phone (H)	Inside Wire (I)	BFP (J)	Total Common Line (K)	Total Switched Traffic Sensitive (Note 2) (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	n/a	0	0
110 Uncollectibles	n/a	0	0	0	0	n/a	n/a	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	n/a	0	0
160 Net Revenues/Revenue Requirement @ 10.625 % RoR	n/a	0	0	0	0	0	0	0	0
Expenses									
170 Plant Specific	0	0	0	144,844	144,844	45,850	104,406	45,137	59,269
171 Network Support	0	0	0	424	424	141	333	136	197
172 General Support	0	0	0	14,401	14,401	4,800	11,308	4,627	6,681
173 Central Office	0	0	0	16,755	16,755	9,640	21,105	6,576	14,529
174 Operator Systems	0	0	0	0	0	0	0	0	0
175 COE Switching	0	0	0	0	0	6,363	0	0	0
176 COE Transmission	0	0	0	16,755	16,755	3,277	21,105	6,576	14,529
177 IOT	0	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	0	0	0	113,264	113,264	31,269	71,660	33,798	37,862
180 Plant Non-Sp. Less Dep/Amor	0	0	0	0	0	0	0	0	0
190 Depreciation / Amortization	0	0	0	16,844	16,844	55,811	13,981	5,525	8,456
200 Customer Operations	0	0	0	0	0	0	0	0	0
201 Marketing	0	0	0	766	766	255	602	246	356
202 Local Business Office	0	0	0	12,501	12,501	108	0	0	0
203 Revenue Accounting	0	0	0	3,269	3,269	7,424	17,489	7,156	10,333
204 Other Billing & Collection	0	0	0	1,383	1,383	661	1,534	628	906
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	161,688	161,688	101,661	118,387	50,662	67,725
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	0	0	0	0
300 Total Expenses & Taxes	n/a	0	0	161,688	161,688	101,661	118,387	50,662	67,725
Telephone Plant in Service									
310 General Support	0	0	0	93,539	93,539	31,181	73,453	30,054	43,399
320 Central Office Equip-Switch	0	0	0	0	0	183,686	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	183,686	0	0	0
324 Equal Access	0	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	0	0	0	581,501	581,501	113,716	319,358	199,174	120,184
331 Subscriber Lines	0	0	0	581,501	581,501	0	0	0	0
332 Exchange Circuit	0	0	0	0	0	0	264,515	199,174	65,341
333 Interexchange Circuit	0	0	0	0	0	100,570	54,843	0	54,843
334 Host Remote	0	0	0	0	0	13,146	0	0	0
340 Cable & Wire	0	0	0	1,807,711	1,807,711	499,058	652,732	48,441	604,291
341 Subscriber Lines	0	0	0	1,807,711	1,807,711	0	0	0	0
342 Exchange	0	0	0	0	0	0	203,034	0	203,034
343 Interexchange	0	0	0	0	0	358,975	449,698	48,441	401,257
344 Host Remote	0	0	0	0	0	140,083	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	2,482,751	2,482,751	827,641	1,045,543	277,669	767,874
Adjustments to TPIS									
380 Depr / Amor Reserve	0	0	0	2,174,675	2,174,675	925,077	1,678,367	694,312	984,055
390 Accum Deferred Income Tax	0	0	0	(3,641)	(3,641)	(1,514)	(2,868)	(1,171)	(1,697)
400 Other Rate Base Adjust.	0	0	0	0	0	0	0	0	0
Return Data									
410 Average Rate Base	n/a	0	0	311,717	311,717	(95,922)	(629,956)	(415,472)	(214,484)
420 Return	n/a	0	0	(161,688)	(161,688)	(101,661)	(118,387)	(50,662)	(67,725)
430 Rate of Return	0.00%	0.00%	0.00%	-51.87%	-51.87%	105.98%	18.79%	12.19%	31.58%

Notes:

1. Carriers that unfreeze their category relationships should display the results of the 2018 cost study that is based on frozen data.

2. Cells P15, P44, P46, P72, P75, P76, and P77 require data or have formulas that

MAG-1**Filing Date:****6/17/2019****Filing Entity:****Indianhead Telephone Company****Transmittal Number :****7****COSA:****330936**

Access Element	Interstate Revenue Requirement Prior to MAG- Related Adjustments (A)	Frozen Line Port Transfer (B) Note 1	Universal Service Fund Contribution (C) Note 2	Interstate Revenue Requirement Subject to TIC Re-allocation (D) Cols. (A)+(B)+(C)	Frozen TIC Re-allocation (E) Note 3	Interstate Revenue Requirement Subject to Rate Making (F) Cols. (D)+(E)
Carrier Common Line	719,369	\$47,666	\$0	\$767,035	\$44,924	\$811,959
Special Access After Costs Moved to CBOL	286,832	\$0	\$0	<u>\$286,832</u>	<u>\$24,578</u>	\$311,410

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: 6/17/2019
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Rate-of-Return
Revenue Price-outs
Using 2017 and 2018 Demand

	Revenue at 7/1/2018 Rates (A)	Revenue at Current Rate (B)	Change in Revenue, Cols. B-A (C)	Revenue at 7/1/2019 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	284,726	284,726	0	311,410	26,684
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140 Consumer Broadband -Only Loop	0	0	0	0	0
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Notes: If company belongs to the NECA common line pool, then revenue = 0.

DMD-2
 #REF! 6/17/2019
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Rate-of-Return TRP
 Special Access
 Demand

	1/18-12/18 Channel Terminations (A)	1/18-12/18 Number of Circuits (B)	1/18-12/18 Interoffice Miles (C)	7/19 - 7/20 Channel Terminations (D)	7/19 - 7/20 Number of Circuits (E)	7/19 - 7/20 Interoffice Miles (F)
100 Metallic	0	0	0	0	0	0
110 Telegraph	0	0	0	0	0	0
120 VG less WATS	6.5333	6.5333	107.6	0	0	0
130 WATS	0	0	0	0	0	0
140 full-time Audio	0	0	0	0	0	0
150 High Capacity	54.9599	54.9599	1575.736	0	0	0