

COS-1(H)
Filing Date: 6/17/2019
Filing Entity: Pioneer Telephone Cooperative
Transmittal Number : 20
COSA 432018

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)	Interstate Inter- exchange (G)	Total Common Line (H)	Total Switched Traffic Sensitive (Note 2) (I)	Special Access Before Costs Moved To CBOL (J)	CBOL (Costs Moved From Special Access) (K)	Special Access After Costs Moved To CBOL (L)
Revenues												
100 Network Access												
110 Uncollectibles												
150 Miscellaneous												
160 Net Revenues/Revenue Requirement @10.50% RoR												
Expenses												
170 Plant Specific												
171 Network Support												
172 General Support												
173 Central Office												
174 Operator Systems												
175 COE Switching												
176 COE Transmission												
177 IOT												
178 Cable & Wire Facilities												
180 Plant Non-Sp. Less Dep/Amor												
190 Depreciation / Amortization												
200 Customer Operations												
201 Marketing												
202 Local Business Office												
203 Revenue Accounting												
204 Other Billing & Collection												
210 Access												
220 Corporate Operations												
230 AFUDC												
240 Other Exp. & Adjustments												
250 Taxes Other than FIT												
260 Total Exp and Other Taxes												
FIT Adjustments												
270 Adjustment for FIT												
280 Amortized ITC												
290 Federal Income Taxes @ 2018 FIT rate equal to:												
300 Total Expenses & Taxes												
Telephone Plant in Service												
310 General Support												
320 Central Office Equip-Switch												
321 Operator Systems												
322 Tandem Switching												
323 Local Switching Cat. 3												
324 Equal Access												
330 Central Office Equip-Trans												
331 Subscriber Lines												
332 Exchange Circuit												
333 Interexchange Circuit												
334 Host Remote												
340 Cable & Wire												
341 Subscriber Lines												
342 Exchange												
343 Interexchange												
344 Host Remote												
350 Info Orig/Term Equipment												
360 Amortizable Assets												
370 Total Plant In Service												
Adjustments to TPIS												
380 Depr / Amor Reserve												
390 Accum Deferred Income Tax												
400 Other Rate Base Adjust.												
Return Data												
410 Average Rate Base												
420 Return												
430 Rate of Return												

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 M14, M43, M45, M71, M74, M75, and M76 require data or have formulas that apply to carriers that unfreeze their category relationships. Other carriers may insert "n/a" in these cells.

COS-1(h) Frozen Cat. Rel
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Revenues												
100 Network Access												
110 Uncollectibles												
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160 Net Revenues/Revenue Requirement @10.50% RoR												
Expenses												
170 Plant Specific												
171 Network Support												
172 General Support												
173 Central Office												
174 Operator Systems												
175 COE Switching												
176 COE Transmission												
177 IOT												
178 Cable & Wire Facilities												
180 Plant Non-Sp. Less Dep/Amor												
190 Depreciation / Amortization												
200 Customer Operations												
201 Marketing												
202 Local Business Office												
203 Revenue Accounting												
204 Other Billing & Collection												
210 Access												
220 Corporate Operations												
230 AFUDC												
240 Other Exp. & Adjustments												
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FIT Adjustments												
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341 Subscriber Lines												
342 Exchange												
343 Interexchange												
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400 Other Rate Base Adjust.												
Return Data												
410 Average Rate Base												
420 Return												
430 Rate of Return												

Notes:

1. Carriers that unfreeze their category relationships should display the results of the 2018 cost study that is based on frozen category relationships in this worksheet.
This worksheet does not apply to other carriers.