

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	41,852,884	36,880,794	14,681,253	0	3,785,216	9,376,946	10,739,492	8,126,898	2,274,050	127,717,533	261,970,525
2. Plant Under Construction	Part 69, Form 1, Ln 20	1,004,445	885,118	352,342	0	90,843	225,041	257,742	195,041	54,576	3,065,148	6,287,143
3. Net Investment	Part 69, Form 2, Ln 43	8,448,240	7,813,357	27,866	0	547,798	1,776,974	1,662,800	1,339,206	374,732	21,990,973	48,622,424
4. Rate of Return	Authorized Rate of Return	0.1000000	0.1000000	0.1000000	0.1000000	0.1000000	0.1000000	0.1000000	0.1000000	0.1000000		
5. Return	(Line 3 x 4)	844,824	781,336	2,787	0	54,780	177,697	166,280	133,921	37,473	2,199,098	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	844,824	781,336	2,787	0	54,780	177,697	166,280	133,921	37,473	2,199,098	
8. Fixed Charges	Part 69, Form 10, Ln 199	0	0	0	0	0	0	0	0	0	0	0
9. Investment Tax Credit	Part 69, Form 10, Ln 191	50,662	44,644	17,771	0	4,582	11,351	13,000	9,837	2,753	154,600	317,111
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)	794,162	736,692	(14,984)	0	50,198	166,346	153,280	124,084	34,720	2,044,498	
12. Federal Income Tax @ 26.58228%		211,106	195,830	(3,983)	0	13,344	44,219	40,745	32,984	9,229	543,474	
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)	1,069,397	989,033	3,528	0	69,342	224,933	210,481	169,520	47,434	2,783,668	
15. State Income Tax @ 4.16667%		56,284	52,054	186	0	3,650	11,839	11,078	8,922	2,497	146,509	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	1,061,552	984,576	(18,781)	0	67,192	222,404	205,103	165,990	46,446	2,734,481	
17. Expenses and Taxes (Prior to Corporate Cap)	Part 69, Form 10	5,862,384	3,912,898	2,218,994	0	501,560	1,081,406	1,383,253	1,014,839	283,972	16,259,306	34,077,201
18. Corporate Operations Limitation Impact	Part 69, Form 10, L182a	(812,466)	-494558								(1,307,024)	
19. Subtotal	(Lines 16+17+18)	6,111,470	4,402,916	2,200,213	0	568,752	1,303,810	1,588,356	1,180,829	330,418	17,686,763	
20. Gross Receipts Tax @ 0.00000%		0	0	0	0	0	0	0	0	0	0	
21. Subtotal	(Line 19+20)	6,111,470	4,402,916	2,200,213	0	568,752	1,303,810	1,588,356	1,180,829	330,418	17,686,764	
22. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	0	0	0	
23. Total Revenue Requirement Excluding - (MAG Shift)	(Lines 21+22)	6,111,470	4,402,916	2,200,213	0	568,752	1,303,810	1,588,356	1,180,829	330,418	17,686,764	

Plant Date: 06/30/2021
Expense Date: 12 Mo. Ending 06/30/2021

Hargray Telephone Company
Study No.: 240523

Attachment #1

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

	Source	Common Line		Traffic Sensitive				WBI			Total Access	Total Company
		CAF BLS Voice	CAF BLS Data Only Loop	Local Switching	Information	Transport	Special Access	Voice-Data WBI Loop	Voice-Data WBI Transport	Data Only WBI Transport		
23. Total Revenue Requirement Excluding - (MAG Shift)	(Lines 21+22)	6,111,470	4,402,916	2,200,213	0	568,752	1,303,810	1,588,356	1,180,829	330,418	17,686,764	
24. Adjustment for Line Port Re-allocation	Frozen Amt	399,076		(399,076)							0	
25. TIC Revenues for 12 Months Ending 6/30/01						0					0	
26. Subtotal	(Lines 23+24+25)	6,510,546	4,402,916	1,801,137	0	568,752	1,303,810	1,588,356	1,180,829	330,418	17,686,764	
27. Frozen TIC Revenue		104,248	17,605	12,522	18	26,249	38,162	6,351	4,721	1,321	211,197	
28. Total Revised Revenue Requirement With MAG Adjustments (Line 23 + 24 + 25 + 27)		6,614,794	4,420,521	1,813,659	18	595,001	1,341,972	1,594,707	1,185,550	331,739	17,897,961	
29. Total Annual Expense Adjustment for DME (Line 24 + 27)		503,324	17,605	Total Switched Access Adjustment								
30. Total Monthly Expense Adjustment for DME (Line 29 / 12)		41,944	1,467		(360,287)		38,162	6,351	4,721	1,321		
					(30,024)		3,180	529	393	110		

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

Hargray Telephone Company
Study No.: 240523

Attachment #2

28	CWC Cash Working Capital	L12	537,289	175,206	155,152	863	61,762	0	15,924	39,447	0	0	45,179	34,189	9,567
28a	CWC Disallowed for Corporate Cap	Input 13	(53,713)	(33,300)	(20,324)	(89)									
29	3100 Depreciation Reserve	L97	101,860,133	31,951,469	27,945,914	170,417	14,214,322	0	3,124,533	7,320,153	0	0	8,756,496	6,545,329	1,831,500
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	285,890	93,227	82,556	459	32,863	0	8,473	20,990	0	0	24,040	18,192	5,090
32	3420 Res - Leasehold Improvements	L15	51,589	16,822	14,897	83	5,930	0	1,529	3,788	0	0	4,338	3,283	919
33	3400 Res - Tangible Assets	L31-32	337,479	110,049	97,453	542	38,793	0	10,002	24,778	0	0	28,378	21,475	6,009
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	102,197,612	32,061,518	28,043,367	170,959	14,253,115	0	3,134,535	7,344,931	0	0	8,784,874	6,566,804	1,837,509
37	4040 Customer Deposits	L12	15,028	4,901	4,340	24	1,727	0	445	1,103	0	0	1,264	956	268
38	4100 Current Deferred Op Taxes	L104	0	0	0	0	0	0	0	0	0	0	0	0	0
39	4310 Other Long Term Liabilities	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
40	4340 Non-Current Def Oper Taxes	L111	7,140,725	2,328,469	2,062,223	11,486	821,624	0	211,519	524,159	0	0	600,041	454,130	127,074
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	21,990,973	8,419,646	7,813,357	28,594	27,866	0	547,798	1,776,974	0	0	1,662,800	1,339,206	374,732
44	Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	21,522,425	8,282,641	7,682,869	27,844	(32,169)	0	532,319	1,738,630	0	0	1,618,885	1,305,973	365,433

Attachment #2

55	2230	Cat 4.11 - WBI Loop	Alloc 2	12,409,787	2,713,260						9,696,527			
56	2230	Cat 4.122 - Exch Trunk Toll	L71	0			0							
57	2230	Cat 4.123 - Exch Trunk Spl	L72	0				0						
58	2230	Cat 4.13 - Exch Ln Circuit	L70	8,803,536	8,728,260				75,276					
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0							0			
60	2230	Cat 4.22 - Wideband Special	L73	3,691,814			0	3,691,814						
60a	2230	Cat 4.22 - WBI Transport	Alloc 3	7,899,213								6,172,139	1,727,074	
61	2230	Cat 4.23 - IX Cct - Other	Alloc 4	2,908,134		0	0	2,892,257	15,877		0		0	
62	2230	Cat 4.3 - Host / Remote	L75	195,051				195,051						
63		Total 2230	L55-62	35,907,535	8,728,260	2,713,260	0	0	3,087,308	3,782,967	0	9,696,527	6,172,139	1,727,074

Tangible Assets - Capital Leases - Acct 2680

77	2110	General Support Facilities	L3	285,890	93,227	82,556	459	32,863	0	8,473	20,990	0	0	24,040	18,192	5,090
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	0
83	Total	2681	L77-82	285,890	93,227	82,556	459	32,863	0	8,473	20,990	0	0	24,040	18,192	5,090

Deferred Maint & Retirements Acct 1438

84	2110	General Support Facilities	L3	0	0	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	0
90	Total	1438	L84-89	0	0	0	0	0	0	0	0	0	0	0	0	0

Accumulated Depreciation - Acct 3100

91	2110	General Support Facilities	L2+L2a	7,993,678	2,606,673	2,308,322	12,846	918,881	0	236,912	586,891	0	0	672,171	508,652	142,330
92	2210	COE - Switching	L4	13,552,491				13,295,441		257,050			0			0
93	2220	COE - Operator Systems	L5	0				0	0	0			0			0
94	2230	COE - Transmission	L6	29,937,337	7,277,048	2,262,137		0	0	2,573,994	3,153,989		0	8,084,325	5,145,923	1,439,921
95	2310	Information Orig /Term	L8	157,571	0		157,571									
96	2410	Cable & Wire Facilities	L9	50,219,056	22,067,748	23,375,455		0	0	56,577	3,579,273		0	0	890,754	249,249
97	Total	3100	L91-96	101,860,133	31,951,469	27,945,914	170,417	14,214,322	0	3,124,533	7,320,153	0	0	8,756,496	6,545,329	1,831,500

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	682,157	222,446	196,985	1,096	78,415	0	20,217	50,084	0	0	57,361	43,407	12,146
106	2210	COE - Switching	L4	757,578				743,209		14,369			0			0
107	2220	COE - Operator Systems	L5	0				0	0	0			0			0
108	2230	COE - Transmission	L6	2,009,616	488,490	151,851		0	0	172,786	211,719		0	542,680	345,432	96,658
109	2310	Information Orig /Term	L8	10,390	0		10,390									
110	2410	Cable & Wire Facilities	L9	3,680,984	1,617,533	1,713,387		0	0	4,147	262,356		0	0	65,291	18,270
111	Total 4340		L105-110	7,140,725	2,328,469	2,062,223	11,486	821,624	0	211,519	524,159	0	0	600,041	454,130	127,074

Plant Specific Expenses

112	6110	Network Support	L12	35,760	11,662	10,326	57	4,111	0	1,060	2,625	0	0	3,007	2,275	637
113	6120	General Support	L3	1,336,407	435,791	385,912	2,148	153,621	0	39,608	98,118	0	0	112,376	85,038	23,795
114	6210	COE - Switching - Equal Access	Direct	0				0								
115	6210	COE - Switching - All Other	Alloc 6	845,112				829,083		16,029			0			0
116	6220	COE - Operator Systems	L5	0				0	0	0			0			0
117	6230	COE - Transmission	L6	369,983	89,934	27,957		0	0	31,811	38,979		0	99,911	63,596	17,795
118	Total COE		L114-117	1,215,095	89,934	27,957		829,083	0	47,840	38,979		0	99,911	63,596	17,795
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	843,756	370,771	392,743		0	0	951	60,137		0	0	14,966	4,188
123	Total Plant Specific		L112,113,118,121-122	3,431,018	908,158	816,938	2,205	986,815	0	89,459	199,859	0	0	215,294	165,875	46,415

Plant Non-Specific Expenses

124	6510	Other Prop Plant & Equip	L10	36,960	12,052	10,673	59	4,249	0	1,095	2,714	0	3,108	2,352	658
125	6530	Network Operations	L10	2,760,026	900,023	797,008	4,435	317,268	0	81,800	202,639	0	232,085	175,625	49,143
126	6540	Access	Direct	0								0			
126a	6540	Universal Service Assignment	Direct	793,161	793,161										
	6561	<u>Depreciation</u>													
127		Dep - Support Assets	L3	651,528	212,456	188,141	1,047	74,894	0	19,310	47,835	0	54,786	41,458	11,601
128		Dep - COE Switching	L4	92,410				90,657		1,753		0			0
129		Dep - COE Operator	L5	0				0	0	0		0			0
130		Dep - COE Transmission	L6	2,156,731	524,250	162,968		0	0	185,434	227,218	0	582,407	370,720	103,734
131		Dep - IOT	L8	0	0		0			0					
132		Dep - Cable & Wire Facilities	L9	1,908,789	838,779	888,484		0	0	2,150	136,045	0	0	33,857	9,474
133		Total 6561	L127-132	4,809,458	1,575,485	1,239,593	1,047	165,551	0	208,647	411,098	0	637,193	446,035	124,809
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	4,522	1,474	1,306	7	520	0	134	332	0	380	288	81
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	8,404,127	3,282,195	2,048,580	5,548	487,588	0	291,676	616,783	0	872,766	624,300	174,691

Customer Operations Expenses

139	6610	<u>Marketing</u>	L12	274,605	89,547	79,297	441	31,566	0	8,139	20,161	0	23,091	17,474	4,889
140	6621	<u>Operator</u>	Alloc 7	0				0	0			0		0	0
141		Outside Operator Services	Alloc 8	0				0	0			0		0	0
	6622	<u>Directory</u>													
142		Published Directory Expense	Direct	0					0						

6623 <u>Commercial Operations</u>								
<u>Cat 1 - Local Business Office</u>								
End User Service Order Processing								
143	Presubscription	L13	70,150	48,435	239	17,074	4,402	
144	Message Tel	Direct	188					188
145	Private Line	Direct	94					94
146	Total	L143-145	70,432	48,435	239	17,074	4,402	282
End User Payment and Collection								
147	Message Tel	Direct	103,203					103,203
148	Private Line	Direct	142					142
149	EUCL	Direct	25,616	25,616				
150	Total	L147-149	128,961	25,616				103,345
End User Billing Inquiry								
151	Message Tel	Direct	0					0
152	Private Line	Direct	109					109
153	EUCL	Direct	545	545				
154	Total	L151-153	654	545				109
IXC Service Order Processing								
155	Message Tel	L13	7,554	5,215	26	1,839	474	
156	Private Line	Direct	0				0	
157	Billing & Collection	Direct	0					0
158	Total	L155-157	7,554	5,215	26	1,839	474	0
IXC Payment and Collection								
159	Message Tel	L13	6,159	4,253	21	1,499	386	
160	Private Line	Direct	1,078				1,078	
161	Billing & Collection	Direct	289					289
162	Total	L159-161	7,526	4,253	21	1,499	386	1,078
IXC Billing Inquiry								
163	Message Tel	L13	12,435	8,586	42	3,027	780	
164	Private Line	Direct	0				0	
165	Billing & Collection	Direct	0					0
166	Total	L163-165	12,435	8,586	42	3,027	780	0
167	Future Use							
168	Total Category 1	L146,150,154,158,162,166	227,562	92,650	328	23,439	6,042	1,078
								104,025

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

Hargray Telephone Company
Study No.: 240523

Attachment #2

Cat 2 - Revenue Accounting													
169	Message Processing	Direct	52,450							52,450			
170	OB&C - Expense	Direct	7,690							7,690			
171	Future Use												
172	Future Use												
173	Carrier Access Billing	L11	29,395		12,626		5,025	0	1,296	3,210		3,677	2,782 779
174	Subscriber Line Charge	Direct	1,357	1,357									
175	Total Category 2	L169-174	90,892	1,357	12,626		5,025	0	1,296	3,210	60,140	3,677	2,782 779
176	Subtotal Customer Services	L140-142,168,175	318,454	94,007	12,626	328	28,464	0	7,338	4,288	164,165	0	3,677 2,782 779
Category 3 - Other Commercial													
177	Total Category 3	L176	67,264	19,855	2,667	69	6,012	0	1,550	906	34,675	0	777 588 165
178	Total Customer Services	L176-177	385,718	113,862	15,293	397	34,476	0	8,888	5,194	198,840	0	4,454 3,370 944
179	Total Customer Operations	L139,178	660,323	203,409	94,590	838	66,042	0	17,027	25,355	198,840	0	27,545 20,844 5,833
180	Total Big Three Expenses	L123-126,179 (less L114)	7,681,488	2,816,803	1,719,209	7,537	1,374,374	0	189,381	430,567	198,840	0	478,032 364,696 102,049
180a	Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177	5,869,787	2,193,459	1,241,007	4,494	1,155,625	0	132,982	307,679	163,876	0	338,781 259,321 72,563
Corporate Operations Expenses													
181 6710	Executive & Planning	L180	308	113	69	0	55	0	8	17	8	0	19 15 4
182 6720	General & Administrative	L180	3,331,314	1,221,592	745,588	3,269	596,040	0	82,131	186,729	86,233	0	207,313 158,162 44,257
182a	Disallowed Corp Operations Exp	L180	(1,307,024)	(810,298)	(494,558)	(2,168)							
183	Total Corporate Operations	L181-182	2,024,598	411,407	251,099	1,101	596,095	0	82,139	186,746	86,241	0	207,332 158,177 44,261
184	Total Operating Expenses	L123,138,179,183	14,520,066	4,805,169	3,211,207	9,692	2,136,540	0	480,301	1,028,743	285,081	0	1,322,937 969,196 271,200

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	716,561	233,666	206,920	1,151	82,369	0	21,237	52,609	0	0	60,254	45,596	12,759
187	7370	Special Charges	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L184-187	15,236,627	5,038,835	3,418,127	10,843	2,218,909	0	501,538	1,081,352	285,081	0	1,383,191	1,014,792	283,959

Tax Adjustments

189	7210	Investment Tax Credits	L12	154,600	50,414	44,644	248	17,771	0	4,582	11,351	0	0	13,000	9,837	2,753
190		Future Use														
191		Total	L189-190	154,600	50,414	44,644	248	17,771	0	4,582	11,351	0	0	13,000	9,837	2,753
192	7340	AFUDC	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
193		FIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	0	0	0	0	0	0	0	0	0	0	0	0	0
196		SIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
198		Total SIT Adjustments	L196-197	0	0	0	0	0	0	0	0	0	0	0	0	0
199	7500	Fixed Charges	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
200	7540	Interest On Customer Dep	L12	736	239	213	1	85	0	22	54	0	0	62	47	13

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
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	15,237,363	5,039,074	3,418,340	10,844	2,218,994	0	501,560	1,081,406	285,081	0	1,383,253	1,014,839	283,972

PART 36

[illegible]

Plant Date: 06/30/2021
Expense Date: 12 Mo. Ending 06/30/2021

Hargray Telephone Company
Study No.: 240523

Attachment #3

25 CWC Cash Working Capital	L189	1,109,135	301,750	235,539	0	0	81,754	459	13,938	10,962	825	463,908
26 3100 Depreciation Reserve	L102	205,558,432	49,460,742	52,399,391	0	0	17,013,750	45,559	77,734	0	170,390	86,390,866
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	586,409	135,022	150,868	0	0	49,409	131	218	0	469	250,292
29 3400 Res - Leasehold Improvment	L13	105,818	24,365	27,224	0	0	8,916	24	39	0	85	45,165
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	206,250,659	49,620,129	52,577,483	0	0	17,072,075	45,714	77,991	0	170,944	86,686,323
33 4040 Customer Deposits	L15	30,825	7,098	7,930	0	0	2,597	7	11	0	25	13,157
34 4100 Current Deferred Op Taxes	L109	0	0	0	0	0	0	0	0	0	0	0
35 4310 Other Long Term Liabilities	L175	0	0	0	0	0	0	0	0	0	0	0
36 4340 Non-Current Def Oper Taxes	L116	14,646,735	3,373,098	3,767,627	0	0	1,234,068	3,282	5,454	0	11,707	6,251,499
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	48,622,424	9,102,807	12,941,879	0	0	4,393,147	11,611	30,412	10,962	32,718	22,098,888
40 Total 2001 Less 2690	L 3, 10, 13	261,970,525	60,319,353	67,398,180	0	0	22,073,013	58,707	97,524	0	209,532	111,814,216
41 Total 2001 Less Associated R	L15-19,24 Less L32,36-38	47,544,114	8,808,155	12,714,270	0	0	4,313,990	11,159	16,485	0	31,918	21,648,137
Central Office Switching - Acct 2210												
42 2210 Cat 2 - Tandem Switching	Alloc 2	332,785	256,278		0		65,255		11,019		0	233
43 2210 Cat 3 - Local Switching	Alloc 3	15,594,688	13,255,485		0		118,242		750		0	2,220,211
44 2210 Cat 5 - Equal Access	Alloc 13	0	0		0		0		0		0	0
45 Total 2210	L42-44	15,927,473	13,511,763		0		183,497		11,769		0	2,220,444

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	12,409,787	12,409,787	0	0	0	0	0	0	0
52	2230 Cat 4.121 - Exch Trunk EAS	Alloc 5	60,316						60,316	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	35,163,961	8,728,260	75,276	0	0	4,416,884	5,018	16,409	21,922,114
56	2230 Cat 4.21 - IX Cct - Other C0	Alloc 9	0	0	0	0	0	0	0	0	0
57	2230 Cat 4.22 - Wideband Special	Alloc 10	5,165,784	0	3,691,814	0	0	13,775	0	0	1,460,195
57a	2230 Cat 4.22 - WBI Transport	Alloc 7	7,899,213		7,899,213	0	0	0	0	0	0
58	2230 Cat 4.23 - IX Cct - Other	Alloc 11	3,643,769	2,892,257	15,877	0	0	569,827	992	4,759	37,708
59	2230 Cat 4.3 - Host Remote	Alloc 12	804,994	195,051		0	0	38,917		361	570,665
60	Total 2230	L51-59	65,147,824	11,815,568	24,091,967	0	0	5,025,628	19,785	21,529	23,990,682

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	741,226	185,307	0	93,773	348	0	461,798	
64		Total Category 1	L61-63	741,226	185,307	0	93,773	348	0	461,798	
65		Cat 2 - Customer Premise	Alloc 16	0		0		0	0	0	
66		Total 2310	L64-65	741,226	185,307	0	93,773	348	0	461,798	

Cable and Wire Facilities - Acct 2410

67	2410	Cat 1 - Exch Ln CWF	Alloc 17	116,329,200	28,874,777	249,028	0	0	14,611,908	16,602	54,285	0	0	72,522,600
68	2410	Cat 2.1 - Exch Trk CWF - EA	Alloc 5	3,452									3,452	0
69	2410	Cat 2.2 - Data Only Loop	Alloc 4	30,585,859		30,585,859	0		0			0	0	0
70	2410	Cat 2.3 - WBI Transport	Alloc 7	1,491,648		1,491,648	0		0			0	0	0
71	2410	Cat 2.4 - Exch Trk CWF - Wl	Alloc 68	6,203,064	0	4,433,123	0	0	16,542	0	0	0	0	1,753,399
72	2410	Cat 3 - IX C&WF	Alloc 18	93,203	72,496	1,186	0	0	14,283	77	119	0	3,067	1,975
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	6,329	1,533		0		306		3		0	4,486
74		Total 2410	L67-73	154,712,755	28,948,806	36,760,844	0	0	14,626,497	33,221	54,407	0	6,519	74,282,460

Tangible Assets - Capital Leases - Acct 2680

75	2110	General Support Facilities	L3	586,409	135,022	150,868	0	0	49,409	131	218	0	469	250,292
76	2210	COE - Switching	L4	0	0		0		0		0		0	0
77	2220	COE - Operator Systems	L5	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
80	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
81		Total 2681	L75-80	586,409	135,022	150,868	0	0	49,409	131	218	0	469	250,292

Tangible Assets - Leasehold Improvements - Acct 2680

82	2110	General Support Facilities	L3	139,146	32,039	35,799	0	0	11,724	31	52	0	111	59,390
83	2210	COE - Switching	L4	0	0		0		0		0		0	0
84	2220	COE - Operator Systems	L5	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
87	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
88		Total 2682	L82-87	139,146	32,039	35,799	0	0	11,724	31	52	0	111	59,390

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
91	2220	COE - Operator Systems	L5	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
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	16,396,404	3,775,312	4,218,366	0	0	1,381,522	3,675	6,104	0	13,114	6,998,311	
97	2210	COE - Switching	L4	15,975,483	13,552,491		0		184,050		11,804		0	2,227,138	
98	2220	COE - Operator Systems	L5	0	0		0	0	0		0		0	0	
99	2230	COE - Transmission	L6	54,315,965	9,851,042	20,086,295	0	0	4,190,038	16,495	17,949	0	152,294	20,001,852	
100	2310	Information Orig /Term	L8	630,284	157,571		0		79,738		296		0	392,679	
101	2410	Cable & Wire Facilities	L9	118,240,296	22,124,326	28,094,730	0	0	11,178,402	25,389	41,581	0	4,982	56,770,886	
102	Total 3100			L96-101	205,558,432	49,460,742	52,399,391	0	0	17,013,750	45,559	77,734	0	170,390	86,390,866

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	1,399,222	322,174	359,983	0	0	117,895	314	521	0	1,119	597,216	
111	2210	COE - Switching	L4	893,022	757,578		0		10,288		660		0	124,496	
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
113	2230	COE - Transmission	L6	3,646,091	661,275	1,348,341	0	0	281,266	1,107	1,205	0	10,223	1,342,674	
114	2310	Information Orig /Term	L8	41,559	10,390		0		5,258		20		0	25,891	
115	2410	Cable & Wire Facilities	L9	8,666,841	1,621,681	2,059,303	0	0	819,361	1,861	3,048	0	365	4,161,222	
116	Total 4340			L110-115	14,646,735	3,373,098	3,767,627	0	0	1,234,068	3,282	5,454	0	11,707	6,251,499

Plant Specific Expenses

117	6110	Network Support	L3	73,349	16,889	18,871	0	0	6,180	16	27	0	59	31,307
118	6120	General Support	L3	2,741,200	631,168	705,239	0	0	230,967	614	1,020	0	2,192	1,170,000
119	6210	COE - Switching - Eq. Acces	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	1,386,457	433,119	411,993	0	0	89,080	338	569	0	3,124	448,234
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	606,980	189,616	180,367	0	0	38,999	148	249	0	1,368	196,233
123	Total COE		L119-122	1,993,437	622,735	592,360	0	0	128,079	486	818	0	4,492	644,467
124	6310	IOT - Other	L64	0	0		0		0		0		0	0
125	6310	IOT - Customer Premise	Alloc 16	0					0		0		0	0
126	Total 6310		L124-125	0	0		0		0		0		0	0
127	6410	Cable & Wire Facilities	L9	1,986,614	371,722	472,034	0	0	187,814	427	699	0	84	953,834
128	Total Plant Specific		L117,118,123,126-127	6,794,600	1,642,514	1,788,504	0	0	553,040	1,543	2,564	0	6,827	2,799,608

[illegible]

Plant Date: 06/30/2021
Expense Date: 12 Mo. Ending 06/30/2021

Hargray Telephone Company
Study No.: 240523

Attachment #3

6623 Commercial Operations												
Cat 1 - Local Business Office												
End User service order processing												
152	Presubscription	Alloc 26	70,150	70,150								0
153	Directory Advertising	Alloc 27	2,972									2,972
154	All other	Alloc 28	394,531	188	94	0	0	189	566	3,633	1,180	388,682
155	End User payment & collecti	Alloc 21	365,267	128,819	142	0	0	19,027	0	1,664	0	215,615
156	End User billing inquiry	Alloc 30	300,303	545	109	0	0	328	2,837	0	148,733	147,751
157	IXC service order processing	Alloc 32	7,554	7,554	0	0	0	0	0	0	0	0
158	IXC payment and collection	Alloc 33	8,948	6,448	1,078	0	0	1,340	79	3	0	0
159	IXC billing inquiry	Alloc 34	12,435	12,435	0	0	0	0	0	0	0	0
160	Future Use											
161	Total Category 1	L152-160	1,162,160	226,139	1,423	0	0	20,884	3,482	5,300	149,913	755,020

Plant Date: 06/30/2021
Expense Date: 12 Mo. Ending 06/30/2021

Hargray Telephone Company
Study No.: 240523

Attachment #3

<u>Cat 2 - Revenue Accounting</u>													
162	Message Processing	Alloc 36	75,007	52,450		0		15,610		6,948		0	(1)
163	OB&C - Expense	Alloc 38	25,783	7,690		0		4,523		4,523		0	9,047
164	Future Use												
165	Future Use												
166	Future Use												
167	Carrier Access Billing	Alloc 44	58,789	29,395		0		14,697		14,697			0
168	Subscriber Line Charge	Alloc 29	1,357	1,357		0		0		0			0
169	Total Category 2	L162-168	160,936	90,892	0	0	0	34,830	0	26,168	0	0	9,046
170	Subtotal Categories 1 & 2	L161,169	1,323,096	317,031	1,423	0	0	55,714	3,482	31,468	149,913	0	764,066
<u>Category 3 - Other Commercial</u>													
171	Telcom Relay Service	Alloc 45	67,264	67,264		0		0		0			0
172	Other	L170	0	0	0	0	0	0	0	0	0	0	0
173	Total Commercial Operation	L170-172	1,390,360	384,295	1,423	0	0	55,714	3,482	31,468	149,913	0	764,066
174	Total Customer Operations	L144-146,151,173	2,111,826	658,900	1,423	0	0	96,272	3,482	31,566	149,913	0	1,170,271
175	Total Big Three Expenses	L123,126-127,130,174 (less L119)	11,753,162	2,956,882	2,522,318	0	0	889,171	5,664	35,191	149,913	9,104	5,184,920
<u>Corporate Operations Expenses</u>													
176	6710 Executive & Planning	L175	660	166	142	0	0	50	0	2	8	1	291
6720 General & Administrative													
177	Other Direct	Alloc 46	64,419	64,419	0	0	0	0	0	0	0	0	0
178	Direct to EAS	Alloc 31	0									0	0
179	Other	L175	7,007,655	1,762,999	1,503,896	0	0	530,155	3,377	20,982	89,383	5,428	3,091,435
180	Total 6720	L177-179	7,072,074	1,827,418	1,503,896	0	0	530,155	3,377	20,982	89,383	5,428	3,091,435
181	Total Corporate Operations	L176,180	7,072,734	1,827,584	1,504,038	0	0	530,205	3,377	20,984	89,391	5,429	3,091,726
182	Total Operating Expenses	L128,143,174,181	32,617,754	8,196,007	7,631,083	0	0	2,504,290	12,142	307,208	239,304	29,081	13,698,640

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	1,446,436	333,045	372,130	0	0	121,873	324	538	0	1,157	617,369
185	7240	Ad Valorem Taxes - Direct	Alloc 40	11,386	11,386	0	0	0	0	0	0	0	0	0
186		Total 7240	L184-185	1,457,822	344,431	372,130	0	0	121,873	324	538	0	1,157	617,369
187	7370	Special Charges	L181	0	0	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L182,183,186,187	34,075,576	8,540,438	8,003,213	0	0	2,626,163	12,466	307,746	239,304	30,238	14,316,009
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	24,213,743	6,587,571	5,142,100	0	0	1,784,784	10,012	304,292	239,304	18,002	10,127,679

Tax Adjustments

190	7210	Investment Tax Credits	L15	317,111	73,016	81,584	0	0	26,719	71	118	0	254	135,349
191		Future Use												
192		Total	L190-191	317,111	73,016	81,584	0	0	26,719	71	118	0	254	135,349
193	7340	AFUDC	L17	0	0	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
195		FIT Adjustments - Deduction	L15	0	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	0	0	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
198		SIT Adjustments - Deduction	L15	0	0	0	0	0	0	0	0	0	0	0
199		Total SIT Adjustments	L197-198	0	0	0	0	0	0	0	0	0	0	0
200	7500	Fixed Charges	L41	0	0	0	0	0	0	0	0	0	0	0
201	7540	Interest On Customer Dep	L41	1,625	301	435	0	0	147	0	1	0	1	740

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	34,077,201	8,540,739	8,003,648	0	0	2,626,310	12,466	307,747	239,304	30,239	14,316,749

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	14,014	13,914	30	0	2	0	68	100	
2 Circuits	3,672	3,617	16	0	1	0	38	55	
3 Circuit Miles	61,065	58,943	777	0	50	0	1,294	2,121.41	
4 Wideband Channels for COE Category 4.22	375	0	268	0	1	0	106	375	
5 STP Circuit Miles	0	0	0	0	0	0	0	0.00	
6 Percent of STP Circuit Miles to Total	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
6a Wideband Channels for CWF Category 2.4	375	0	268	0	1	0	106	375	

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	719,140	502,867		0		149,661		66,612		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	2,509,364	977,245	0	0	0	144,335	0	349	0	0	1,387,435
15 OB&C Expense	25,783	7,690		0		4,523		4,523		0	9,047

FIXED CHARGES / TAXES

	Total Company
16 Account 7210 - Amort of Inv Tax Credit	317,111
17 Account 7340 - AFUDC	0
18 Account 7500 - Fixed Charges	0
19 Account 7540 - Interest on Customer Deposits	1,625
20 FIT Adjustment - Addbacks	0
21 FIT Adjustment - Deducts	0
22 SIT Adjustment - Addbacks	0
23 SIT Adjustment - Deducts	0
24 Account 7100 (Input as a Negative Number)	0

MISCELLANEOUS DATA

	Total Company
25 STP Portion of COE Category 2	0.000000
26 DS1/VG Multiplexer, Account 2230, Category 4.23	0.000000
27 Account 6210, Common Channel Signalling Expense to Total 6210	0.000000
28 WBI Voice Data Lines	Prior Year 13,621 Current Year 12,714 Average 13,168 Percentage 0.781361
29 WBI Data Only Lines	3,527 3,842 3,685 0.218639
30 Total	17,148 16,556 16,852 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	40,903,816	25,985,702	14,816,921	0	3,448,737	8,269,577	9,987,886	7,895,380	1,560,410	112,868,429	243,617,029
2. Plant Under Construction	Part 69, Form 1, Ln 20	1,352,148	859,003	489,799	0	114,004	273,365	330,167	260,996	51,582	3,731,064	8,053,189
3. Net Investment	Part 69, Form 2, Ln 43	9,822,711	6,386,817	1,109,277	0	689,590	1,913,766	2,099,953	1,714,316	338,808	24,075,238	55,154,935
4. Rate of Return	Authorized Rate of Return	0.1037500	0.1037500	0.1037500	0.1037500	0.1037500	0.1037500	0.1037500	0.1037500	0.1037500		
5. Return	(Line 3 x 4)	1,019,106	662,632	115,087	0	71,545	198,553	217,870	177,860	35,151	2,497,804	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	1,019,106	662,632	115,087	0	71,545	198,553	217,870	177,860	35,151	2,497,804	
8. Fixed Charges	Part 69, Form 10, Ln 199	0	0	0	0	0	0	0	0	0	0	0
9. Investment Tax Credit	Part 69, Form 10, Ln 191	53,245	33,825	19,287	0	4,489	10,764	13,001	10,277	2,031	146,919	317,111
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)	965,861	628,807	95,800	0	67,056	187,789	204,869	167,583	33,120	2,350,885	
12. Federal Income Tax @ 26.58228%		256,748	167,151	25,466	0	17,825	49,919	54,459	44,547	8,804	624,919	
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)	1,290,008	838,775	145,680	0	90,563	251,333	275,785	225,139	44,495	3,161,777	
15. State Income Tax @ 4.16667%		67,895	44,146	7,667	0	4,766	13,228	14,515	11,849	2,342	166,409	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	1,290,504	840,104	128,933	0	89,647	250,936	273,843	223,979	44,266	3,142,213	
17. Expenses and Taxes (Prior to Corporate Cap)	Part 69, Form 10	5,883,278	2,825,800	2,496,597	0	477,816	986,690	1,336,212	1,018,587	201,311	15,226,291	33,001,673
18. Corporate Operations Limitation Impact	Part 69, Form 10, L182a	(795,416)	-351675								(1,147,091)	
19. Subtotal	(Lines 16+17+18)	6,378,366	3,314,229	2,625,530	0	567,463	1,237,626	1,610,055	1,242,566	245,577	17,221,413	
20. Gross Receipts Tax @ 0.00000%		0	0	0	0	0	0	0	0	0	0	
21. Subtotal	(Line 19+20)	6,378,366	3,314,229	2,625,530	0	567,463	1,237,626	1,610,055	1,242,566	245,577	17,221,412	
22. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	0	0	0	
23. Total Revenue Requirement Excluding - (MAG Shift)	(Lines 21+22)	6,378,366	3,314,229	2,625,530	0	567,463	1,237,626	1,610,055	1,242,566	245,577	17,221,412	

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

	Source	Common Line		Traffic Sensitive				WBI			Total Access	Total Company
		CAF BLS Voice	CAF BLS Data Only Loop	Local Switching	Information	Transport	Special Access	Voice-Data WBI Loop	Voice-Data WBI Transport	Data Only WBI Transport		
23. Total Revenue Requirement Excluding - (MAG Shift)	(Lines 21+22)	6,378,366	3,314,229	2,625,530	0	567,463	1,237,626	1,610,055	1,242,566	245,577	17,221,412	
24. Adjustment for Line Port Re-allocation	Frozen Amt	399,076		(399,076)							0	
25. TIC Revenues for 12 Months Ending 6/30/01						0					0	
26. Subtotal	(Lines 23+24+25)	6,777,442	3,314,229	2,226,454	0	567,463	1,237,626	1,610,055	1,242,566	245,577	17,221,412	
27. Frozen TIC Revenue		104,248	15,504	12,522	18	26,249	38,162	7,532	5,813	1,149	211,197	
28. Total Revised Revenue Requirement With MAG Adjustments (Line 23 + 24 + 25 + 27)		6,881,690	3,329,733	2,238,976	18	593,712	1,275,788	1,617,587	1,248,379	246,726	17,432,609	
29. Total Annual Expense Adjustment for DME (Line 24 + 27)		503,324	15,504	Total Switched Access Adjustment								
30. Total Monthly Expense Adjustment for DME (Line 29 / 12)		41,944	1,292									

	Switched Access
--	------------------------

				Total	Common Line			Switched Access			WBI					
					CAF BLS	CAF BLS							Voice-Data	Voice-Data	Data Only	
Ln	Acct	Description	Allocation	Interstate	Voice	Loop	Pay / Other	Local Sw	Information	Transport	Special Access	B & C	IX	Voice-Data WBI Loop	Transport	WBI Transport
1	2111	Land	L10	193,015	69,593	44,438	356	25,338	0	5,898	14,142		0	17,080	13,502	2,668
		General Support	L10	11,938,078	4,304,358	2,748,504	22,034	1,567,184	0	364,772	874,672		0	1,056,417	835,093	165,044
2a		General Purpose Computer	L180a	0	0	0	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	12,131,093	4,373,951	2,792,942	22,390	1,592,522	0	370,670	888,814	0	0	1,073,497	848,595	167,712
4	2210	COE - Switching	L48	13,435,094				13,180,270		254,824			0			0
5	2220	COE - Operator Systems	L53	0				0	0	0			0			0
6	2230	COE - Transmission	L63	31,403,317	7,726,321	1,755,926		0		2,738,398	3,368,248		0	8,884,642	5,786,217	1,143,565
7		Total COE	L4-6	44,838,411	7,726,321	1,755,926		13,180,270	0	2,993,222	3,368,248		0	8,884,642	5,786,217	1,143,565
8	2310	Information Orig/Term	L69	185,307	0		185,307									
9	2410	Cable & Wire Facilities	L76	55,377,467	28,474,026	21,359,442		0	0	74,574	3,987,886		0	0	1,237,053	244,486
10		Total COE, IOT & C&WF	L7-9	100,401,185	36,200,347	23,115,368	185,307	13,180,270	0	3,067,796	7,356,134		0	8,884,642	7,023,270	1,388,051
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	64,015,531		23,115,368		13,180,270	0	3,067,796	7,356,134			8,884,642	7,023,270	1,388,051
12		Total GSF, COE, IOT, C&WF	L3,10	112,532,278	40,574,298	25,908,310	207,697	14,772,792	0	3,438,466	8,244,948	0	0	9,958,139	7,871,865	1,555,763
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	58,993,253	40,574,298		207,697	14,772,792		3,438,466						
14	2680	Capital Leases	L83	271,684	97,957	62,550	501	35,666	0	8,301	19,906	0	0	24,042	19,005	3,756
15	2680	Leasehold Improvements	L12	64,467	23,244	14,842	119	8,463	0	1,970	4,723	0	0	5,705	4,510	891
16	2680	Amortizable Tangibles	L14-15	336,151	121,201	77,392	620	44,129	0	10,271	24,629	0	0	29,747	23,515	4,647
17	2690	Intangibles	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
18	2001	Plant In Service	L3,10,16,17	112,868,429	40,695,499	25,985,702	208,317	14,816,921	0	3,448,737	8,269,577	0	0	9,987,886	7,895,380	1,560,410
19	2002	Prop Held For Future Use	L18	0	0	0	0	0	0	0	0	0	0	0	0	0
20	2003	Plant Under Construction	L18	3,731,064	1,345,262	859,003	6,886	489,799	0	114,004	273,365	0	0	330,167	260,996	51,582
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	148,000	53,362	34,074	273	19,429	0	4,522	10,844	0	0	13,097	10,353	2,046
23	1402	Class B RTB Stock	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
24	1410	Other Noncurrent Assets	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
25	1438	Deferred Maint & Retirements	L90	0	0	0	0	0	0	0	0	0	0	0	0	0
26	1439	Def Non-Capital Equal Access	Direct	0				0								
27	1500	Other Jurisdictional Assets	L12	0	0	0	0	0	0	0	0	0	0	0	0	0

Plant Date: 12/31/2019
Expense Date: 12 Mo. Ending 12/31/2017

Hargray Telephone Company
Study No.: 240523

Attachment #5

28	CWC Cash Working Capital	L12	513,701	185,219	118,269	948	67,437	0	15,696	37,638	0	0	45,458	35,934	7,102
28a	CWC Disallowed for Corporate Cap	Input 13	(47,140)	(32,597)	(14,452)	(91)									
29	3100 Depreciation Reserve	L97	87,926,554	30,591,306	19,392,943	157,795	13,600,337	0	2,734,816	6,296,036	0	0	7,817,731	6,125,058	1,210,532
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	271,684	97,957	62,550	501	35,666	0	8,301	19,906	0	0	24,042	19,005	3,756
32	3420 Res - Leasehold Improvements	L15	40,430	14,578	9,308	75	5,307	0	1,235	2,962	0	0	3,578	2,828	559
33	3400 Res - Tangible Assets	L31-32	312,114	112,535	71,858	576	40,973	0	9,536	22,868	0	0	27,620	21,833	4,315
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	88,238,668	30,703,841	19,464,801	158,371	13,641,310	0	2,744,352	6,318,904	0	0	7,845,351	6,146,891	1,214,847
37	4040 Customer Deposits	L12	13,528	4,878	3,115	25	1,776	0	413	991	0	0	1,197	946	187
38	4100 Current Deferred Op Taxes	L104	0	0	0	0	0	0	0	0	0	0	0	0	0
39	4310 Other Long Term Liabilities	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
40	4340 Non-Current Def Oper Taxes	L111	4,886,620	1,764,254	1,127,863	8,998	641,223	0	148,604	357,763	0	0	430,107	340,510	67,298
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	24,075,238	9,773,772	6,386,817	48,939	1,109,277	0	689,590	1,913,766	0	0	2,099,953	1,714,316	338,808
44	Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	23,622,205	9,626,028	6,286,115	48,107	1,043,616	0	674,307	1,877,119	0	0	2,055,692	1,679,328	331,893

Attachment #5

Attachment #5

Tangible Assets - Capital Leases - Acct 2680

77	2110	General Support Facilities	L3	271,684	97,957	62,550	501	35,666	0	8,301	19,906	0	0	24,042	19,005	3,756
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	0
83	Total	2681	L77-82	271,684	97,957	62,550	501	35,666	0	8,301	19,906	0	0	24,042	19,005	3,756

Deferred Maint & Retirements Acct 1438

84	2110	General Support Facilities	L3	0	0	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	0
90	Total	1438	L84-89	0	0	0	0	0	0	0	0	0	0	0	0	0

Accumulated Depreciation - Acct 3100

91	2110	General Support Facilities	L2+L2a	6,647,279	2,396,722	1,530,403	12,269	872,629	0	203,110	487,029	0	0	588,227	464,991	91,899
92	2210	COE - Switching	L4	12,973,782				12,727,708		246,074			0			0
93	2220	COE - Operator Systems	L5	0				0	0	0			0			0
94	2230	COE - Transmission	L6	25,553,129	6,286,969	1,428,811		0	0	2,228,256	2,740,770		0	7,229,504	4,708,291	930,528
95	2310	Information Orig /Term	L8	145,526	0		145,526									
96	2410	Cable & Wire Facilities	L9	42,606,838	21,907,615	16,433,729		0	0	57,376	3,068,237		0	0	951,776	188,105
97	Total	3100	L91-96	87,926,554	30,591,306	19,392,943	157,795	13,600,337	0	2,734,816	6,296,036	0	0	7,817,731	6,125,058	1,210,532

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	535,884	193,216	123,377	989	70,349	0	16,374	39,263	0	0	47,421	37,486	7,409
106	2210	COE - Switching	L4	581,911				570,874		11,037			0			0
107	2220	COE - Operator Systems	L5	0				0	0	0			0			0
108	2230	COE - Transmission	L6	1,352,629	332,794	75,633		0	0	117,950	145,080		0	382,686	249,229	49,257
109	2310	Information Orig /Term	L8	8,009	0		8,009									
110	2410	Cable & Wire Facilities	L9	2,408,187	1,238,244	928,853		0	0	3,243	173,420		0	0	53,795	10,632
111	Total 4340		L105-110	4,886,620	1,764,254	1,127,863	8,998	641,223	0	148,604	357,763	0	0	430,107	340,510	67,298

Plant Specific Expenses

112	6110	Network Support	L12	33,246	11,987	7,654	61	4,364	0	1,016	2,436	0	0	2,942	2,326	460
113	6120	General Support	L3	1,199,465	432,475	276,153	2,214	157,461	0	36,650	87,882	0	0	106,142	83,905	16,583
114	6210	COE - Switching - Equal Access	Direct	0				0								
115	6210	COE - Switching - All Other	Alloc 6	828,763				813,044		15,719			0			0
116	6220	COE - Operator Systems	L5	0				0	0	0			0			0
117	6230	COE - Transmission	L6	363,973	89,550	20,352		0	0	31,739	39,039		0	102,975	67,064	13,254
118	Total COE		L114-117	1,192,736	89,550	20,352		813,044	0	47,458	39,039		0	102,975	67,064	13,254
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	752,438	386,890	290,220		0	0	1,013	54,185		0	0	16,808	3,322
123	Total Plant Specific		L112,113,118,121-122	3,177,885	920,902	594,379	2,275	974,869	0	86,137	183,542	0	0	212,059	170,103	33,619

Plant Non-Specific Expenses

124	6510	Other Prop Plant & Equip	L10	34,363	12,390	7,911	63	4,511	0	1,050	2,518	0	3,041	2,404	475
125	6530	Network Operations	L10	2,565,887	925,148	590,744	4,736	336,839	0	78,402	187,996	0	227,059	179,489	35,474
126	6540	Access	Direct	0								0			
126a	6540	Universal Service Assignment	Direct	793,161	793,161										
	6561	<u>Depreciation</u>													
127		Dep - Support Assets	L3	522,046	188,227	120,191	964	68,532	0	15,951	38,249	0	46,197	36,518	7,217
128		Dep - COE Switching	L4	357,162				350,388		6,774		0			0
129		Dep - COE Operator	L5	0				0	0	0		0			0
130		Dep - COE Transmission	L6	1,964,568	483,353	109,849		0	0	171,312	210,715	0	555,817	361,981	71,541
131		Dep - IOT	L8	24,090	0		24,090				0				
132		Dep - Cable & Wire Facilities	L9	1,618,762	832,335	624,367		0	0	2,180	116,572	0	0	36,161	7,147
133		Total 6561	L127-132	4,486,628	1,503,915	854,407	25,054	418,920	0	196,217	365,536	0	602,014	434,660	85,905
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	4,298	1,550	990	8	564	0	131	315	0	380	301	59
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	7,884,337	3,236,164	1,454,052	29,861	760,834	0	275,800	556,365	0	832,494	616,854	121,913

Customer Operations Expenses

139	6610	<u>Marketing</u>	L12	268,657	96,866	61,853	496	35,268	0	8,209	19,684	0	23,774	18,793	3,714
140	6621	<u>Operator</u>	Alloc 7	0				0	0			0		0	0
141		Outside Operator Services	Alloc 8	0				0	0			0		0	0
	6622	<u>Directory</u>													
142		Published Directory Expense	Direct	0					0						

6623 <u>Commercial Operations</u>								
<u>Cat 1 - Local Business Office</u>								
End User Service Order Processing								
143	Presubscription	L13	68,542	47,142	241	17,164	3,995	
144	Message Tel	Direct	184					184
145	Private Line	Direct	92					92
146	Total	L143-145	68,818	47,142	241	17,164	3,995	276
End User Payment and Collection								
147	Message Tel	Direct	100,838					100,838
148	Private Line	Direct	139					139
149	EUCL	Direct	25,028	25,028				
150	Total	L147-149	126,005	25,028				100,977
End User Billing Inquiry								
151	Message Tel	Direct	0					0
152	Private Line	Direct	106					106
153	EUCL	Direct	533	533				
154	Total	L151-153	639	533				106
IXC Service Order Processing								
155	Message Tel	L13	7,381	5,077	26	1,848	430	
156	Private Line	Direct	0				0	
157	Billing & Collection	Direct	0					0
158	Total	L155-157	7,381	5,077	26	1,848	430	0
IXC Payment and Collection								
159	Message Tel	L13	6,018	4,139	21	1,507	351	
160	Private Line	Direct	1,054				1,054	
161	Billing & Collection	Direct	282					282
162	Total	L159-161	7,354	4,139	21	1,507	351	1,054
IXC Billing Inquiry								
163	Message Tel	L13	12,150	8,356	43	3,043	708	
164	Private Line	Direct	0				0	
165	Billing & Collection	Direct	0					0
166	Total	L163-165	12,150	8,356	43	3,043	708	0
167	Future Use							
168	Total Category 1	L146,150,154,158,162,166	222,347	90,275	331	23,562	5,484	101,641

Cat 2 - Revenue Accounting													
169	Message Processing	Direct	52,922							52,922			
170	OB&C - Expense	Direct	7,759							7,759			
171	Future Use												
172	Future Use												
173	Carrier Access Billing	L11	29,659		10,710		6,107	0	1,421	3,408		4,116	3,254 643
174	Subscriber Line Charge	Direct	1,369	1,369									
175	Total Category 2	L169-174	91,709	1,369	10,710		6,107	0	1,421	3,408	60,681	4,116	3,254 643
176	Subtotal Customer Services	L140-142,168,175	314,056	91,644	10,710	331	29,669	0	6,905	4,462	162,322	0	4,116 3,254 643
Category 3 - Other Commercial													
177	Total Category 3	L176	67,264	19,627	2,294	71	6,354	0	1,479	956	34,766	0	882 697 138
178	Total Customer Services	L176-177	381,320	111,271	13,004	402	36,023	0	8,384	5,418	197,088	0	4,998 3,951 781
179	Total Customer Operations	L139,178	649,977	208,137	74,857	898	71,291	0	16,593	25,102	197,088	0	28,772 22,744 4,495
180	Total Big Three Expenses	L123-126,179 (less L114)	7,221,273	2,859,738	1,267,891	7,972	1,387,510	0	182,182	399,158	197,088	0	470,931 374,740 74,063
180a	Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177	5,557,214	2,234,069	919,937	4,799	1,160,501	0	129,344	287,146	162,040	0	337,191 269,019 53,168
Corporate Operations Expenses													
181 6710	Executive & Planning	L180	290	115	51	0	56	0	7	16	8	0	19 15 3
182 6720	General & Administrative	L180	3,140,397	1,243,647	551,382	3,467	603,402	0	79,228	173,586	85,710	0	204,799 162,967 32,209
182a	Disallowed Corp Operations Exp	L180	(1,147,091)	(793,205)	(351,675)	(2,211)							
183	Total Corporate Operations	L181-182	1,993,596	450,557	199,758	1,256	603,458	0	79,235	173,602	85,718	0	204,818 162,982 32,212
184	Total Operating Expenses	L123,138,179,183	13,705,795	4,815,760	2,323,046	34,290	2,410,452	0	457,765	938,611	282,806	0	1,278,143 972,683 192,239

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	655,501	236,345	150,916	1,210	86,052	0	20,029	48,027	0	0	58,006	45,854	9,062
187	7370	Special Charges	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L184-187	14,361,296	5,052,105	2,473,962	35,500	2,496,504	0	477,794	986,638	282,806	0	1,336,149	1,018,537	201,301

Tax Adjustments

189	7210	Investment Tax Credits	L12	146,919	52,974	33,825	271	19,287	0	4,489	10,764	0	0	13,001	10,277	2,031
190		Future Use														
191		Total	L189-190	146,919	52,974	33,825	271	19,287	0	4,489	10,764	0	0	13,001	10,277	2,031
192	7340	AFUDC	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
193		FIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	0	0	0	0	0	0	0	0	0	0	0	0	0
196		SIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
198		Total SIT Adjustments	L196-197	0	0	0	0	0	0	0	0	0	0	0	0	0
199	7500	Fixed Charges	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
200	7540	Interest On Customer Dep	L12	710	256	163	1	93	0	22	52	0	0	63	50	10

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
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	14,362,006	5,052,361	2,474,125	35,501	2,496,597	0	477,816	986,690	282,806	0	1,336,212	1,018,587	201,311

PART 36

[illegible]

Plant Date: 12/31/2019
Expense Date: 12 Mo. Ending 12/31/2019

Hargray Telephone Company
Study No.: 240523

Attachment #6

25 CWC Cash Working Capital	L189	1,099,754	311,800	201,901	0	0	84,248	441	14,202	10,899	793	475,470
26 3100 Depreciation Reserve	L102	186,739,974	47,084,254	40,842,300	0	0	16,236,078	38,438	73,983	0	147,185	82,317,736
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	586,409	142,426	129,258	0	0	51,819	122	229	0	454	262,101
29 3400 Res - Leasehold Improvment	L13	87,266	21,195	19,235	0	0	7,711	18	34	0	68	39,005
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	187,413,649	47,247,875	40,990,793	0	0	16,295,608	38,578	74,246	0	147,707	82,618,842
33 4040 Customer Deposits	L15	29,200	7,092	6,436	0	0	2,580	6	11	0	23	13,052
34 4100 Current Deferred Op Taxes	L109	0	0	0	0	0	0	0	0	0	0	0
35 4310 Other Long Term Liabilities	L175	0	0	0	0	0	0	0	0	0	0	0
36 4340 Non-Current Def Oper Taxes	L116	10,553,893	2,563,080	2,323,540	0	0	933,079	2,195	4,128	0	8,117	4,719,754
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	55,154,935	11,695,476	12,426,902	0	0	5,130,954	12,114	34,408	10,899	39,607	25,804,575
40 Total 2001 Less 2690	L 3, 10, 13	243,617,029	59,169,474	53,698,955	0	0	21,527,786	50,701	95,298	0	188,415	108,886,400
41 Total 2001 Less Associated R	L15-19,24 Less L32,36-38	54,084,381	11,390,768	12,231,437	0	0	5,049,286	11,679	20,217	0	38,837	25,342,157
Central Office Switching - Acct 2210												
42 2210 Cat 2 - Tandem Switching	Alloc 2	330,897	254,824		0		64,885		10,956		0	232
43 2210 Cat 3 - Local Switching	Alloc 3	15,506,200	13,180,270		0		117,571		746		0	2,207,613
44 2210 Cat 5 - Equal Access	Alloc 13	0	0		0		0		0			0
45 Total 2210	L42-44	15,837,097	13,435,094		0		182,456		11,702		0	2,207,845

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	741,226	185,307	0	93,773	348	0	461,798	
64		Total Category 1	L61-63	741,226	185,307	0	93,773	348	0	461,798	
65		Cat 2 - Customer Premise	Alloc 16	0		0		0	0	0	
66		Total 2310	L64-65	741,226	185,307	0	93,773	348	0	461,798	

Cable and Wire Facilities - Acct 2410

67	2410	Cat 1 - Exch Ln CWF	Alloc 17	114,594,104	28,474,026	209,400	0	0	14,409,110	13,960	53,531	0	0	71,434,077
68	2410	Cat 2.1 - Exch Trk CWF - EA	Alloc 5	3,477									3,477	0
69	2410	Cat 2.2 - Data Only Loop	Alloc 4	21,359,442		21,359,442	0		0			0	0	0
70	2410	Cat 2.3 - WBI Transport	Alloc 7	1,481,539		1,481,539	0		0			0	0	0
71	2410	Cat 2.4 - Exch Trk CWF - Wl	Alloc 68	5,285,388	0	3,777,291	0	0	14,094	0	0	0	0	1,494,003
72	2410	Cat 3 - IX C&WF	Alloc 18	93,889	73,029	1,195	0	0	14,388	77	120	0	3,090	1,990
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	6,375	1,545		0		308		3		0	4,519
74		Total 2410	L67-73	142,824,215	28,548,600	26,828,867	0	0	14,423,806	28,131	53,654	0	6,567	72,934,589

Tangible Assets - Capital Leases - Acct 2680

75	2110	General Support Facilities	L3	586,409	142,426	129,258	0	0	51,819	122	229	0	454	262,101
76	2210	COE - Switching	L4	0	0		0		0		0		0	0
77	2220	COE - Operator Systems	L5	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
80	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
81		Total 2681	L75-80	586,409	142,426	129,258	0	0	51,819	122	229	0	454	262,101

Tangible Assets - Leasehold Improvements - Acct 2680

82	2110	General Support Facilities	L3	139,146	33,796	30,671	0	0	12,296	29	54	0	108	62,192
83	2210	COE - Switching	L4	0	0		0		0		0		0	0
84	2220	COE - Operator Systems	L5	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
87	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
88		Total 2682	L82-87	139,146	33,796	30,671	0	0	12,296	29	54	0	108	62,192

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
91	2220	COE - Operator Systems	L5	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
94	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
95		Total 1438	L89-94	0	0	0	0	0	0	0	0	0	0	0

Accumulated Depreciation - Acct 3100

Plant Date: 12/31/2019
Expense Date: 12 Mo. Ending 12/31/2019

Hargray Telephone Company
Study No.: 240523

Attachment #6

96	2110	General Support Facilities	L3	14,347,593	3,484,730	3,162,549	0	0	1,267,858	2,986	5,613	0	11,097	6,412,760	
97	2210	COE - Switching	L4	15,293,309	12,973,782		0		176,191		11,300		0	2,132,036	
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
99	2230	COE - Transmission	L6	46,629,527	8,515,225	17,037,904	0	0	3,620,863	13,808	15,516	0	131,035	17,295,176	
100	2310	Information Orig /Term	L8	582,104	145,526		0		73,642		273		0	362,663	
101	2410	Cable & Wire Facilities	L9	109,887,441	21,964,991	20,641,847	0	0	11,097,524	21,644	41,281	0	5,053	56,115,101	
102	Total 3100			L96-101	186,739,974	47,084,254	40,842,300	0	0	16,236,078	38,438	73,983	0	147,185	82,317,736

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	1,156,661	280,929	254,955	0	0	102,211	241	452	0	895	516,978	
111	2210	COE - Switching	L4	685,948	581,911		0		7,903		507		0	95,627	
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
113	2230	COE - Transmission	L6	2,468,286	450,745	901,884	0	0	191,667	731	821	0	6,936	915,502	
114	2310	Information Orig /Term	L8	32,034	8,009		0		4,053		15		0	19,957	
115	2410	Cable & Wire Facilities	L9	6,210,964	1,241,486	1,166,701	0	0	627,245	1,223	2,333	0	286	3,171,690	
116	Total 4340			L110-115	10,553,893	2,563,080	2,323,540	0	0	933,079	2,195	4,128	0	8,117	4,719,754

Plant Specific Expenses

117	6110	Network Support	L3	71,759	17,429	15,817	0	0	6,341	15	28	0	55	32,074	
118	6120	General Support	L3	2,588,945	628,800	570,665	0	0	228,778	539	1,013	0	2,002	1,157,148	
119	6210	COE - Switching - Eq. Acces	Alloc 13	0	0		0		0		0			0	
120	6210	COE - Switching - All Other	L7	1,351,910	441,748	387,015	0	0	85,620	314	569	0	2,976	433,668	
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0	
122	6230	COE - Transmission	L7	593,727	194,005	169,968	0	0	37,602	138	250	0	1,307	190,457	
123	Total COE			L119-122	1,945,637	635,753	556,983	0	0	123,222	452	819	0	4,283	624,125
124	6310	IOT - Other	L64	0	0		0		0		0		0	0	
125	6310	IOT - Customer Premise	Alloc 16	0					0		0		0	0	
126	Total 6310			L124-125	0	0	0	0	0	0	0	0	0	0	
127	6410	Cable & Wire Facilities	L9	1,940,616	387,902	364,536	0	0	195,983	382	729	0	89	990,995	
128	Total Plant Specific			L117,118,123,126-127	6,546,957	1,669,884	1,508,001	0	0	554,324	1,388	2,589	0	6,429	2,804,342

[illegible]

Expense Date: 12 Mo. Ending 12/31/2019

Study No.: 240523

Attachment #6

152	Presubscription	Alloc 26	68,542	68,542								0
153	Directory Advertising	Alloc 27	2,904									2,904
154	All other	Alloc 28	385,490	184	92	0	0	184	553	3,550	1,153	379,775
155	End User payment & collecti	Alloc 21	356,894	125,866	139	0	0	18,590	0	1,626	0	210,673
156	End User billing inquiry	Alloc 30	293,419	533	106	0	0	320	2,772	0	145,324	144,364
157	IXC service order processing	Alloc 32	7,381	7,381	0	0	0	0	0	0	0	0
158	IXC payment and collection	Alloc 33	8,743	6,300	1,054	0	0	1,309	77	3	0	0
159	IXC billing inquiry	Alloc 34	12,150	12,150	0	0	0	0	0	0	0	0
160	Future Use											
161	Total Category 1	L152-160	1,135,523	220,956	1,391	0	0	20,403	3,402	5,179	146,477	0 737,716

<u>Cat 2 - Revenue Accounting</u>												
162	Message Processing	Alloc 36	75,683	52,922	0	0	15,750	7,010	0	1		
163	OB&C - Expense	Alloc 38	26,016	7,759	0	0	4,564	4,564	0	9,129		
164	Future Use											
165	Future Use											
166	Future Use											
167	Carrier Access Billing	Alloc 44	59,319	29,659	0	0	14,830	14,830		0		
168	Subscriber Line Charge	Alloc 29	1,369	1,369	0	0	0	0		0		
169	Total Category 2	L162-168	162,387	91,709	0	0	35,144	0	26,404	0	0	9,130
170	Subtotal Categories 1 & 2	L161,169	1,297,910	312,665	1,391	0	0	55,547	3,402	31,583	146,477	746,846
<u>Category 3 - Other Commercial</u>												
171	Telcom Relay Service	Alloc 45	67,264	67,264	0	0	0	0		0		
172	Other	L170	0	0	0	0	0	0	0	0	0	0
173	Total Commercial Operation	L170-172	1,365,174	379,929	1,391	0	0	55,547	3,402	31,583	146,477	746,846
174	Total Customer Operations	L144-146,151,173	2,071,014	648,586	1,391	0	0	95,227	3,402	31,679	146,477	1,144,253
175	Total Big Three Expenses	L123,126-127,130,174 (less L119)	11,495,518	3,017,366	2,143,672	0	0	903,832	5,389	35,393	146,477	8,655 5,234,735
<u>Corporate Operations Expenses</u>												
176	6710 Executive & Planning	L175	646	170	120	0	0	51	0	2	8	295
177	6720 General & Administrative											
177	Other Direct	Alloc 46	65,570	65,570	0	0	0	0	0	0	0	0
178	Direct to EAS	Alloc 31	0								0	0
179	Other	L175	6,848,764	1,797,677	1,277,150	0	0	538,482	3,211	21,086	87,268	5,156 3,118,734
180	Total 6720	L177-179	6,914,334	1,863,247	1,277,150	0	0	538,482	3,211	21,086	87,268	5,156 3,118,734
181	Total Corporate Operations	L176,180	6,914,980	1,863,417	1,277,270	0	0	538,533	3,211	21,088	87,276	5,156 3,119,029
182	Total Operating Expenses	L128,143,174,181	31,598,393	8,484,547	6,368,339	0	0	2,501,476	11,290	307,617	233,753	27,069 13,664,303

Operating Taxes

183	7100	Other Operating Income Exp	L15	0	0	0	0	0	0	0	0	0	0	
184	7240	Ad Valorem Taxes - Allocated	L15	1,390,269	337,667	306,448	0	0	122,854	289	544	0	1,075	621,392
185	7240	Ad Valorem Taxes - Direct	Alloc 40	11,386	11,386	0	0	0	0	0	0	0	0	0
186		Total 7240	L184-185	1,401,655	349,053	306,448	0	0	122,854	289	544	0	1,075	621,392
187	7370	Special Charges	L181	0	0	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L182,183,186,187	33,000,048	8,833,600	6,674,787	0	0	2,624,330	11,579	308,161	233,753	28,144	14,285,695
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	23,586,691	6,687,240	4,330,221	0	0	1,806,892	9,458	304,599	233,753	17,000	10,197,529

Tax Adjustments

190	7210	Investment Tax Credits	L15	317,111	77,020	69,899	0	0	28,022	66	124	0	245	141,735
191		Future Use												
192		Total	L190-191	317,111	77,020	69,899	0	0	28,022	66	124	0	245	141,735
193	7340	AFUDC	L17	0	0	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
195		FIT Adjustments - Deduction	L15	0	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	0	0	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
198		SIT Adjustments - Deduction	L15	0	0	0	0	0	0	0	0	0	0	0
199		Total SIT Adjustments	L197-198	0	0	0	0	0	0	0	0	0	0	0
200	7500	Fixed Charges	L41	0	0	0	0	0	0	0	0	0	0	0
201	7540	Interest On Customer Dep	L41	1,625	342	368	0	0	152	0	1	0	1	761

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	33,001,673	8,833,942	6,675,155	0	0	2,624,482	11,579	308,162	233,753	28,145	14,286,456

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	16,418	16,318	30	0	2	0	68	100	
2 Circuits	3,672	3,617	16	0	1	0	38	55	
3 Circuit Miles	61,065	58,943	777	0	50	0	1,294	2,121.41	
4 Wideband Channels for COE Category 4.22	375	0	268	0	1	0	106	375	
5 STP Circuit Miles	0	0	0	0	0	0	0	0.00	
6 Percent of STP Circuit Miles to Total	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
6a Wideband Channels for CWF Category 2.4	375	0	268	0	1	0	106	375	

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	719,140	502,867		0		149,661		66,612		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	2,509,364	977,245	0	0	0	144,335	0	349	0	0	1,387,435
15 OB&C Expense	26,016	7,759		0		4,564		4,564		0	9,129

FIXED CHARGES / TAXES

	Total Company
16 Account 7210 - Amort of Inv Tax Credit	317,111
17 Account 7340 - AFUDC	0
18 Account 7500 - Fixed Charges	0
19 Account 7540 - Interest on Customer Deposits	1,625
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

				<div>Total Company</div>
25 STP Portion of COE Category 2				0.000000
26 DS1/VG Multiplexer, Account 2230, Category 4.23				0.000000
27 Account 6210, Common Channel Signalling Expense to Total 6210				0.000000
	Prior Year	Current Year	Average	Percentage
28 WBI Voice Data Lines	16,374	14,592	15,483	0.834978
29 WBI Data Only Lines	2,882	3,238	3,060	0.165022
30 Total	19,256	17,830	18,543	1.000000

HARGRAY TELEPHONE COMPANY
SUMMARY OF ANNUAL INTERSTATE ACCESS SERVICE REVENUES
JULY 1, 2020 INTERSTATE TARIFF FILING

1. Projected Special Access Service Revenue (Per Tab 2 Excel Column F - Bottom of Spreadsheet)	\$1,341,907
2. Total Annual Interstate Special Access Revenue Requirement (Per Attachment 1 Special Access Column Line 30) (Excludes DSL as this is Non-Tariff)	\$1,341,972
3. Variance (Line 2 - Line 1) Due to rounding	\$65
4. Increase (Decrease) in Special Access Revenue as of Result of New Rates and Demand (Per Tab 2 Excel Column G - Bottom of Spreadsheet)	\$43,044

**HARGRAY TELEPHONE COMPANY
SPECIAL ACCESS SERVICE REVENUE
JULY 1, 2020 INTERSTATE TARIFF FILING**

<u>ELEMENT</u>	<u>PROPOSED DEMAND *</u>	<u>CURRENT RATE</u>	<u>CURRENT BILLING AMOUNT</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
SPECIAL VOICE CHANNEL TERM 2-WIRE	366.00	\$9.87	\$3,612.73	\$10.20	\$3,733.20	\$120.47
SPECIAL VOICE CHANNEL TERM.-FOUR WIRE	302.00	\$14.44	\$4,360.08	\$14.92	\$4,505.84	\$145.76
SPECIAL VOICE CHANNEL MILEAGE FACILITY	1,286.00	\$0.69	\$884.73	\$0.71	\$913.06	\$28.33
SPECIAL VOICE CHANNEL MILEAGE TERMINATION	114.00	\$7.90	\$900.22	\$8.16	\$930.24	\$30.02
SPECIAL VOICE BRIDGING - FOUR-WIRE	12.00	\$1.03	\$12.31	\$1.06	\$12.72	\$0.41
SPECIAL VOICE SELECTIVE SIGNALING	26.00	\$4.41	\$114.58	\$4.55	\$118.30	\$3.72
SPL DIGITAL DATA CHAN TERM 9.6 KBPS MO.	26.00	\$18.05	\$469.20	\$18.65	\$484.90	\$15.70
SPL DIGITAL DATA CHAN TERM 56.0 KBPS MO.	76.00	\$18.05	\$1,371.55	\$18.65	\$1,417.40	\$45.85
SPL DIGITAL DATA CHAN TERM 64.0 KBPS MO.	2.00	\$18.05	\$36.09	\$18.65	\$37.30	\$1.21
SPL DIG DATA CHAN MILE FACILITY 9.6 KBPS MO.	188.00	\$0.69	\$130.26	\$0.72	\$135.36	\$5.10
SPL DIG DATA CHAN MILE FACILITY 56.0 KBPS MO.	988.00	\$2.25	\$2,226.30	\$2.33	\$2,302.04	\$75.74
SPL DIG DATA CHAN MILE FACILITY 64.0 KBPS MO.	176.00	\$2.25	\$396.59	\$2.33	\$410.08	\$13.49
SPL DIG DATA CHAN MILEAGE TERM 9.6 KBPS MO.	26.00	\$7.89	\$205.26	\$8.16	\$212.16	\$6.90
SPL DIG DATA CHAN MILEAGE TERM 56.0 KBPS MO.	114.00	\$14.10	\$1,607.21	\$14.57	\$1,660.98	\$53.77
SPL DIG DATA CHAN MILEAGE TERM 64.0 KBPS MO.	2.00	\$14.10	\$28.20	\$14.57	\$29.14	\$0.94
SPL HIGH CAP CHAN TERM 1.544 MBPS MO.	2,002.00	\$62.74	\$125,589.62	\$64.83	\$129,763.73	\$4,174.11
SPL HC CHAN TERM 44.736 MBPS MO. [1 DS3]	93.00	\$612.23	\$56,815.05	\$632.55	\$58,700.64	\$1,885.59
SPL HIGH CAP CHAN MILE FACILITY 1.544 MBPS MO.	42,147.00	\$13.95	\$587,902.30	\$14.41	\$607,341.15	\$19,438.85
SPL HIGH CAP CHAN MILE FACILITY 44.736 MBPS MO.	1,862.00	\$134.11	\$249,773.44	\$138.56	\$258,054.14	\$8,280.70
SPL HIGH CAP CHAN MILE FACILITY 622.08 MBPS MO.	107.00	\$312.88	\$33,540.26	\$323.26	\$34,653.47	\$1,113.21
SPL HIGH CAP CHAN MILE TERM 1.544 MBPS MO.	2,573.00	\$57.44	\$147,782.37	\$59.35	\$152,695.68	\$4,913.31
SPL HIGH CAP CHAN MILE TERM 44.736 MBPS MO.	107.00	\$551.52	\$59,122.99	\$569.82	\$61,084.70	\$1,961.71
SPL HIGH CAPACITY MULTIPLEXING DS3 TO DS1	174.00	\$123.54	\$21,544.50	\$127.63	\$22,258.67	\$714.17
SPL HIGH CAPACITY MULTIPLEXING DS1 TO VOICE	10.00	\$45.63	\$438.00	\$47.14	\$452.54	\$14.54
TOTAL REVENUE			\$1,298,863.83		\$1,341,907.44	\$43,043.61

* As Required by F.C.C. Rules and Regulations Part 61.38 (b)(1)(ii)

Note that some rows have been hidden