The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
12/31/2022

S-1

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
1	Net Telecom Plant	S-2, Ln 45	36,380,739	8,054,007	4,663,350	23,663,381
2	Rate Base Adjustment #1	RECORDS	-	-	-	-
3	Rate Base Adjustment #2	RECORDS	-	-	-	-
4	Rate Base Adjustment #3	RECORDS	-	-	-	-
5	RATE BASE	Lns 1-2…4	36,380,739	8,054,007	4,663,350	23,663,381
6	Rate of Return	RECORDS		9.75%	9.75%	9.75%
7	RETURN ON RATE BASE	Ln 5 * Ln 6	3,547,122	785,266	454,677	2,307,180
8	Return Adjustment #1	RECORDS	-	-	-	-
9	Return Adjustment #2	RECORDS	-	-	-	-
10	NET RETURN	Ln 7 - 8…9	3,547,122	785,266	454,677	2,307,180
11	7300 Alw Fds Used Dur Const	S10, Ln 16	-	-	-	-
12	7300 Disallowance	-Ln 11	-	-	-	-
13	Fixed Charges	S-10, Ln 21	-	-	-	-
14	ITC Amortization	S-10, Ln 24	-	-	-	-
15	Amortization of Excess Def Taxes	S-10, Ln 25	-	-	-	-
16	Capitalized Payroll Taxes	S-10, Ln 28	82,972	17,933	11,655	53,383
17	Depreciation Adjustment	S-10, Ln 31	-	-	-	-
18	FIT Allowances/Disallowances	S-14, Ln 26	-	-	-	-
19	Income Adj 1	RECORDS	-	-	-	-
20	Income Adj 2	RECORDS	-	-	-	-
21	Total Misc Inc Adjustment	S-10, Ln 39	-	-	-	-
22	AFTER TAX INCOME	Note 1	3,464,150	767,332	443,021	2,253,796
23	State Income Tax	Ln 35	-	-	-	-
24	Net Federal Income Tax	Ln 38	321,740	203,974	117,765	-
25	Operating Expenses & Taxes	S-3, Ln 17	16,300,094	3,563,836	2,154,149	10,582,109
26	Uncollectibles	S-10, Ln 34	-	-	-	-
27	Other Adjustments	RECORDS	-	-	-	-
28	NET REVENUE REQUIREMENT	.n 10 + 23..26-11-2	20,168,956	4,553,076	2,726,590	12,889,289
29	Gross Receipts Tax	Note 2	-	-	-	-
30	Other Adjustments	RECORDS	-	-	-	-
31	REVENUE REQUIREMENT	Ln 28+29-30	20,168,956	4,553,076	2,726,590	12,889,289
31.1	Revised Rev Req based on MAG Order	Ln 31+notes 4 & 5				

	INCOME TAXES					
32	FIT Taxable Income	Ln 22 + Ln 37	1,532,093	971,307	560,787	
33	SIT Taxable Income	Note 3				
34	State Income Tax Rate	Ln 35 / Ln 33	21.0000%	0.0000%	0.0000%	0.0000%
35	State Income Tax Requirement					
			TOLL PORTION			
36	Federal Income Tax Rate	Ln 37 / Ln 32	21.0000%	21.0000%	21.0000%	
37	Gross Fed Inc Tax Requirement		321,740	203,974	117,765	
38	Net Fed Inc Tax Requirement	Ln 37-14-15	321,740	203,974	117,765	

Note 1: Ln 10-11….16+17….21
Note 2: Based on these Statutory Rates — 0.0000% 0.0000% 0.0000%
Note 3: If SIT is deductible for SIT, then Ln 32, otherwise 32+35

SEPARATED TELECOMMUNICATIONS PLANT SUMMARY
12 Month Study Period Ended
12/31/2022

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

S-2

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
1	2110 Land & Support Assets	S-4, Ln 14	8,362,931	1,807,547	1,174,756	5,380,628
2	2210 COE - Switching	S-5, Ln 38	1,730,917	180,076	-	1,550,841
3	2220 COE - Operator	S-5, Ln 26	-	-	-	-
4	2230 COE - Transmission	S-5, Ln 95	11,709,983	2,179,236	3,374,512	6,156,235
5	2310 - Info Orig/Term Equipment	S-6, Ln 13	-	-	-	-
6	2410 C&WF	S-7, Ln 55	26,081,040	6,182,880	2,177,206	17,720,953
7	Total COE, IOT, C&WF	Ln 2…6	39,521,940	8,542,193	5,551,718	25,428,028
8	Distribution of Line 7	Ln 7/7a	100.0000%	21.6138%	14.0472%	64.3390%
9	2680 Tangible Assets	S-8, Ln 31	196,105	42,386	27,547	126,172
10	TELECOM PLT IN SVC - EXCL 2690	Ln 1+7+9	48,080,976	10,392,126	6,754,022	30,934,828
11	Distribution of Line 10	Ln 10/10a	100.0000%	21.6138%	14.0472%	64.3390%
12	2690 Intangible Assets	S-8, Ln 35	1,102,433	238,278	154,861	709,294
13	2001 TELECOM PLANT IN SVC	Ln 10+12	49,183,408	10,630,404	6,908,882	31,644,122
14	Distribution of Line 13	Ln 13/13a	100.0000%	21.6138%	14.0472%	64.3390%
15	2110 Land Assets	S-4, Ln 13	-	-	-	-
16	2001 TPIS x/Land	Ln 13-15	49,183,408	10,630,404	6,908,882	31,644,122
17	Distribution of Line 16	Ln 16/16a	100.0000%	21.6138%	14.0472%	64.3390%
18	2002 Prop Hld Fut Telecom Use	S-9, Ln 14	-	-	-	-
19	2003 Plant Under Const - Short	S-9, Ln 18	6,072,252	1,312,444	852,980	3,906,827
20	2004 Plant Under Const - Long	S-9, Ln 21	-	-	-	-
21	2004 Disallowances	-Ln 20	-	-	-	-
22	2005 Telecom Plant Adjustment	S-9, Ln 25	-	-	-	-
23	TOTAL TELECOM PLANT	Ln 13+18..22	55,255,660	11,942,848	7,761,862	35,550,949
24	Net Equal Access Investment	S-9, Ln 38	-	-	-	-
25	1500 Other Juris Assets - Net	S-15, Ln 16	-	-	-	-
26	3100 Accumulated Depreciation	S-15, Ln 25	17,403,291	3,647,905	2,809,443	10,945,942
27	3200 Acc Dep-Hld for Fut Use	S-15, Ln 27	-	-	-	-
28	3400 Accum Amort - Tangible	S-15, Ln 28..29	-	-	-	-
29	3500 Accum Amort - Intangible	S-15, Ln 30	-	-	-	-
30	3600 Accum Amort - Other	S-15, Ln 31	-	-	-	-
31	4100 Net Cur Def Op Inc Taxes	S-15, Ln 43	-	-	-	-
32	4340 Noncur Def Oper Inc Tax	S-15, Ln 65	2,264,553	489,779	303,877	1,470,896
33	4360 Other Deferred Credits - Net	S-15, Ln 66	-	-	-	-
34	4370 Other Jur Liab & Def Credits - Net	S-15, Ln 68	-	-	-	-
35	NET TELECOM PLANT	Ln 23+24-25..34	35,587,817	7,805,163	4,648,543	23,134,111
36	Distribution of Line 35	Ln 35/35a	100.0000%	21.9321%	13.0622%	65.0057%
37	1402 Rural Tel Bank Stock	S-9, Ln 27	-	-	-	-
38	1220 Materials & Supplies	S-9, Ln 30	1,921,742	455,576	160,424	1,305,741
39	Cash Working Capital	S-9, Ln 33	575,120	126,299	72,473	376,348
40	Investment Allow/Disallow	S-9, Ln 42	-	-	-	-
41	Accum Depr/Amort Allow/Disallow	S-15, Ln 71	-	-	-	-
42	4040 Customer Deposits	S-15, Ln 34	-	-	-	-
43	4310 Other Long-term Liab.	S-15, Ln 56	1,703,940	333,031	218,090	1,152,819
44	Other Telecom Pl Adjust	RECORDS	-	-	-	-
45	NET TELECOM PLT & OTHER RATE BASE ITEMS	A+B..F+I-(G+H)	36,380,739	8,054,007	4,663,350	23,663,381
46	Distribution of Line 45	Ln 45/45a	100.0000%	22.1381%	12.8182%	65.0437%

check to support 36,380,738

SEPARATED EXPENSE SUMMARY
12 Month Study Period Ended
12/31/2022

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

S-3

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
1	Plant Spec Exp Accts 6210, 6220					
2	6230, 6310, 6410	S-11, Ln 32	3,423,763	705,985	573,598	2,144,180
3	Pl Nonspec Account 6530	S-12, Ln 23	780,742	168,748	109,672	502,322
4	Cust Oper Accts 6610, 6620	S-13, Ln 60	1,133,896	168,645	-	965,251
5	TOTAL BIG THREE EXPENSES	Ln 2..4	5,338,401	1,043,378	683,270	3,611,753
6	Distribution of Line 5	Ln 5/5a	100.0000%	19.5448%	12.7992%	67.6561%
7	Plant Specific Expenses	S-11, Ln 33	4,869,700	1,018,507	776,711	3,074,482
8	Plant Nonspecific Expenses	S-12, Ln 39	4,406,391	1,217,680	623,376	2,565,335
9	Customer Operations Expenses	S-13, Ln 60	1,133,896	168,645	-	965,251
10	Corporate Operations Expenses	S-14, Ln 22	5,792,859	1,132,201	741,437	3,919,221
11	7100 Other Oper Inc & Expenses	S-10, Ln 14	-	-	-	-
12	7300 Contributions	S-10, Ln 17	-	-	-	-
13	TOTAL OPERATING EXPENSES	Ln 7..12	16,202,846	3,537,032	2,141,525	10,524,289
14	Operating Taxes	S-14, Ln 31	97,248	26,804	12,624	57,820
15	Equal Access Expenses	S-14, Ln 35	-	-	-	-
16	Expense Allowances/Disallowances	S-14, Ln 38	-	-	-	-
17	TOTAL OPERATING EXP & TAXES	Ln 13+14..16	16,300,094	3,563,836	2,154,149	10,582,109
18	Distribution of Line 17	Ln 17/17a	100.0000%	21.8639%	13.2156%	64.9205%
19	Total Depr & Amort	S-12, Ln 38	3,277,022	703,912	513,057	2,060,052
20	Fixed Charges	S-10, Ln 21	-	-	-	-
21	TOTAL CASH OPER EXPENSES	Ln 17-19+20	13,023,072	2,859,924	1,641,091	8,522,057
22	Distribution of Line 21	Ln 21/21a	100.0000%	21.9604%	12.6014%	65.4381%
		check to support	16,202,845			

GENERAL SUPPORT FACILITIES
12 Month Study Period Ended
12/31/2022

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

S-4

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (l)
	SEPARATIONS FACTORS					
1	Carrier Classification	Records	b			
2	Big Three Expenses Distr	S3, Ln 6	100.0000%	19.5448%	12.7992%	67.6561%
3	Total COE, IOT, C&WF Distr	S2, Ln 8	100.0000%	21.6138%	14.0472%	64.3390%
4	Support Assets - DA Pct	Records	100.0000%	0.0000%	0.0000%	100.0000%
5	Land Assets - DA Pct	Records	100.0000%	0.0000%	0.0000%	100.0000%
	LAND & SUPPORT ASSETS SEPARATION					
6	2110 Land & Support Assets					
7	Support Assets	Note 1	8,362,931	1,807,547	1,174,756	5,380,628
8	Direct Assignment	Ln 8a*4	-	-	-	-
9	Total Support Assets	Ln 7..8	8,362,931	1,807,547	1,174,756	5,380,628
10	Distribution of Line 9	Ln 9/9a	100.0000%	21.6138%	14.0472%	64.3390%
11	Land	Note 1	-	-	-	-
12	Direct Assignment	Ln 12a*5	-	-	-	-
13	Total Land	Ln 11..12	-	-	-	-
14	TOTAL LAND & SUPPORT ASSETS	Ln 9+13	8,362,931	1,807,547	1,174,756	5,380,628
15	Distribution of Line 14	Ln 14/14a	100.0000%	21.6138%	14.0472%	64.3390%

Note 1: If Carrier Classification = A, then Ln 7a *Ln 2, Ln 11a * Ln 2
If Carrier Classification = B, then Ln 7a * Ln 3, Ln 11a * Ln 3

CENTRAL OFFICE EQUIPMENT
12 Month Study Period Ended
12/31/2022

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

S-5
SHEET 1 OF 3

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	2220 WSWS Pct - Switchboards	RECORDS	100.0000%	3.1500%		96.8500%
2	2220 WSWS Pct - Directory Assistance	RECORDS	100.0000%	3.1500%		96.8500%
3	2220 & 6620 Sub Line MOU Pct	RECORDS	100.0000%	8.5765%		91.4235%
4	2220 SOB Toll MOU Pct	RECORDS	100.0000%	0.0000%		100.0000%
5	2220 WSWS Pct - TSPS Oper Position	RECORDS	100.0000%	0.0000%		100.0000%
6	2220 Real Processor Time Pct - RTA	RECORDS	100.0000%	0.0000%		100.0000%
7	2220 Real Processor Time Pct - TSPS	RECORDS	100.0000%	0.0000%		100.0000%
8	2220 COE Cat 1 - DA Pct	RECORDS	100.0000%	0.0000%		100.0000%
9	2210 COE Cat 2 - MOU Pct	RECORDS	100.0000%	0.0000%		100.0000%
10	2210 COE Cat 2 - DA Pct	RECORDS	100.0000%	32.9300%	0.0000%	67.0700%
11	2210 COE Cat 3 - Trans Measured DEM Pct	RECORDS	100.0000%	8.5765%		91.4235%
12	2210 COE Cat 3 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	COE CATEGORIES 1-3 SEPARATION					
13	2220 Operator Systems					
14	Cat 1 - Operator Systems					
15	Loc, Toll, DSA, DSB and					
16	Traffic Switchboards	Ln 16a*1	-	-	-	-
17	Aux - Direct Assist	Ln 17a*2	-	-	-	-
18	Aux - Intercept	Ln 18a*3	-	-	-	-
19	Jt Exch & Toll SOB	Ln 19a*4	-	-	-	-
20	TSPS - Oper Position	Ln 20a*5	-	-	-	-
21	TSPS - RTA	Ln 21a*6	-	-	-	-
22	TSPS - Other	Ln 22a*7	-	-	-	-
23	Direct Assignment	Ln 23a*8	-	-	-	-
24	Total Cat 1	Ln 16..23	-	-	-	-
25	Distribution of Line 24	Ln 24/24a	0.0000%	0.0000%	0.0000%	0.0000%
26	TOTAL COE - OPERATOR	Ln 24	-	-	-	-
27	Distribution of Line 26	Ln 26/26a	0.0000%	0.0000%	0.0000%	0.0000%
28	2210 Central Office Switching					
29	Cat 2 - Tandem Switching	Ln 29a*9	-	-	-	-
30	Direct Assignment	Ln 30a*10	129,855	42,761	-	87,094
31	Total Cat 2	Ln 29..30	129,855	42,761	-	87,094
32	Distribution of Line 31	Ln 31/31a	100.0000%	32.9300%	0.0000%	67.0700%
33						
34	Cat 3 - Local Switching	Ln 34a*11	1,601,062	137,315	-	1,463,747
35	Direct Assignment	Ln 35a*12	-	-	-	-
36	Total Cat 3	Ln 34..35	1,601,062	137,315	-	1,463,747
37	Distribution of Line 36	Ln 36/36a	100.0000%	8.5765%	0.0000%	91.4235%
38	TOTAL COE - SWITCHING	Ln 31 + 36	1,730,917	180,076	-	1,550,841
39	Distribution of Line 38	Ln 38/38a	100.0000%	10.4035%	0.0000%	89.5965%

CENTRAL OFFICE EQUIPMENT
12 Month Study Period Ended
12/31/2022

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

S-5
SHEET 2 OF 3

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
40	2230 Cat 4.11 MOU Pct - WB Line	RECORDS	100.0000%	100.0000%		0.0000%
41	2230 COE Cat 4.11 - DA Pct	RECORDS	100.0000%	0.0000%	100.0000%	0.0000%
42	2230 COE MOU Pct - Ex Trk x/WB	RECORDS	100.0000%	0.0000%		100.0000%
43	2230 COE Cat 4.12 Ex Trk x/WB - Msg DA Pct	RECORDS	100.0000%	0.0000%		100.0000%
44	2230 COE Cat 4.12 Ex Trk x/WB - PL DA Pct	RECORDS	100.0000%		0.0000%	100.0000%
45	MOU Pct - Ex Trk WB	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
46	COE Cat 4.12 Ex Trk WB - MSG DA Pct	RECORDS	100.0000%	0.0000%		100.0000%
47	COE Cat 4.12 Ex Trk WB - PL DA Pct	RECORDS	100.0000%		100.0000%	0.0000%
48	2230 & 2410 Gross Allocator (Trans SPF)	RECORDS	100.0000%	25.0000%		75.0000%
49	2230 COE Cat 4.13 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
50	2230 COE Cat 4.21 - Furn to Others Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
51	2230 CMM Pct (COE Cat 4.22)	RECORDS	100.0000%	0.0000%		100.0000%
52	2230 COE Cat 4.22 - PL Pct	RECORDS	100.0000%		0.0000%	100.0000%
53	2230 COE Cat 4.22 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	COE CATEGORY 4 SEPARATION					
54	2230 Central Office - Transmission					
55	Cat 4.1 - Exchange Circuit					
56	4.11 Wideband - Line	Ln 56a*40	-	-		-
57	Direct Assignment	Ln 57a*41	2,845,207	-	2,845,207	-
58	4.12 Exch Trunk Excluding WB	Ln 58a*42	-	-		-
59	Ex Trk Excluding WB - Msg DA	Ln 59a*43	-	-		-
60	Ex Trk Excluding WB - PL DA	Ln 60a*44	-		-	-
61	Ex Trk Wideband	Ln 61a*45	-	-	-	-
62	Ex Trk Wideband - Msg DA	Ln 62a*46	-	-		-
63	Ex Trk Wideband - PL DA	Ln 63a*47	504,185		504,185	-
64	4.13 Exchange Line Excluding WB					
65	Joint MSG	Ln 75b*48	7,613,241	1,903,310	-	5,709,930
66	PL and Local	Ln 75c..i	69,138		1,528	67,610
67	Direct Assignment	Ln 67a*49	-	-	-	-
68	Cat 4.2 - Interexchange					
69	4.21 Furn to Others	Ln 69a*50	-	-	-	-
70	4.22 Wideband					
71	Joint MSG	Ln 71a*51	-	-	-	-
72	PL	Ln 72a*52	-	-	-	-
73	Direct Assignment	Ln 73a*53	-	-	-	-

Line	Description	Source	Total Company	Joint Msg	Interstate InterLATA PL	State/Local Other
	ASSIGNMENT OF COE CAT 4.13					
74	COE Cat 4.13 Working Loops	Records	10,056	9,966	2	89
75	COE Cat 4.13 Assigned Investment	Note 1	7,682,379	7,613,241	1,528	67,610

Note 1: Cost per Loop = 763.9597

CENTRAL OFFICE EQUIPMENT
12 Month Study Period Ended
12/31/2022

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

S-5
SHEET 3 OF 3

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
76	2230 Conversation Minutes Pct	RECORDS	100.0000%	42.2725%		57.7275%
77	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
78	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
79	2230 COE Cat 4.23 All Other - DA Pct	RECORDS	100.0000%	0.0000%	92.5900%	7.4100%
80	2230 Host / Remote MOU Miles Pct	RECORDS	100.0000%	0.0000%		100.0000%
81	2230 COE Cat 4.3 - WATS Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
82	2230 COE Cat 4.3 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	COE CATEGORY 4 SEPARATION					
83	4.23 All Other					
84	Joint MSG	Ln 101b*76	652,732	275,926		376,806
85	Dir Assigned MSG	Ln 101c..f	-	-		-
86	PL, TWX & Local	Ln 102c..i	-		-	-
87	Vacant	Ln 102j*77	-	-		-
88	Vacant	Ln 102k*78	-	-		-
89	Direct Assignment	Ln 89a*79	25,480	-	23,592	1,888
90	Cat 4.3 - Host / Remote MSG					
91	Joint (x/WATS)	Ln 91a*80	-	-		-
92	WATS	Ln 92a*81	-	-	-	-
93	Direct Assignment	Ln 93a*82	-	-	-	-
94	Total Cat 4	Ln 56..93	11,709,983	2,179,236	3,374,512	6,156,235
95	TOTAL COE TRANSMISSION	Ln 94	11,709,983	2,179,236	3,374,512	6,156,235
96	Distribution of Line 95	Ln 95/95a	100.0000%	18.6101%	28.8174%	52.5725%
97	TOTAL CENTRAL OFFICE EQUIP	Ln 26 + 38 + 95	13,440,900	2,359,313	3,374,512	7,707,076
98	Distribution of Line 97	Ln 97/97a	100.0000%	17.5532%	25.1063%	57.3405%

Line	Description	Source	Total Company	Joint Msg	Interstate InterLATA PL	State/Local Other
	ASSIGNMENT OF COE CAT 4.23					
99	COE Cat 4.23 Terms - MSG	RECORDS	1	1	-	-
100	PL, TWX & Local	RECORDS			-	-
101	COE Cat 4.23 - All Other MSG & Local	Note 1	652,732	652,732	-	-
102	All Other PL & TWX	Note 1			-	-

Note 1: Cost per termination = 652,732

INFORMATION ORIGIN/TERM EQUIPMENT
12 Month Study Period Ended
12/31/2022

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

S-6

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	2230 & 2410 Gross Allocator (Trans SPF)	RECORDS	100.0000%	25.0000%		75.0000%
2	2310 Sub Line MOU Pct	RECORDS	100.0000%	8.5765%	0.0000%	91.4235%
3	2310 IOT Cat 1 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
4	2310 IOT Cat 2 - State Pct	RECORDS	100.0000%			100.0000%
	IOT EQUIPMENT SEPARATION					
5	2310 Info Orig/Term Equipment					
6	Cat 1 - Other IOT	Ln 6a*1	-	-		-
7	Coinls Pub Tel Eq	Ln 7a*2	-	-	-	-
8	Direct Assignment	Ln 8a*3	-	-	-	-
9	Total Category 1	Ln 6..8	-	-	-	-
10	Distribution of Line 9	Ln 9/9a	0.0000%	0.0000%	0.0000%	0.0000%
11	Cat 2 - Cust Prem Equip	Ln 11a*4	-			-
12	Distribution of Line 11	Ln 11/11a	0.0000%	0.0000%	0.0000%	0.0000%
13	TOTAL INFO ORIG/TERM EQUIP	Ln 9 + 11	-	-	-	-
14	Distribution of Line 13	Ln 13/13a	0.0000%	0.0000%	0.0000%	0.0000%

CABLE & WIRE FACILITIES
12 Month Study Period Ended
12/31/2022

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

S-7
SHEET 1 OF 2

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	2230 & 2410 Gross Allocator Pct (Trans SPF)	RECORDS	100.0000%	25.0000%		75.0000%
2	2410 C&WF Cat 1 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	2410 C&WF MOU Pct - EX Trk x/WB	RECORDS	100.0000%	0.0000%		100.0000%
4	2410 C&WF Cat 2 Ex Trunk - MSG DA Pct	RECORDS	100.0000%	0.0000%		100.0000%
5	2410 C&WF Cat 2 Ex Trunk - PL DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
6	2410 MOU Pct - WB Line	RECORDS	100.0000%	100.0000%	0.0000%	0.0000%
7	2410 MOU Pct - Ex Trk WB	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
8	2410 C&WF Cat 2 WB Ln & Trk - MSG DA Pct	RECORDS	100.0000%	0.0000%		100.0000%
9	2410 C&WF Cat 2 WB Ln & Trk - PL DA Pct	RECORDS	100.0000%	0.0000%	100.0000%	0.0000%
	C&WF CAT 1-2 SEPARATION					
10	2410 Cable & Wire Facilities					
11	Cat 1 - Exch Line x/WB					
12	1.1 Intra PL & WATS	Ln 28e..i	197,026			197,026
13	1.2 Inter PL, WATS	Ln 28c..d	4,453		4,453	
14	1.3 Jointly Used	Ln 28b*1	22,186,016	5,546,504		16,639,512
15	Direct Assignment	Ln 15a*2	-	-	-	-
16	Total Category 1	Ln 12..15	22,387,495	5,546,504	4,453	16,836,538
17	Cat 2 - WB & Exch Trunk					
18	Ex Trk x/WB	Ln 18a*3	-	-		-
19	Ex Trk x/WB - MSG DA	Ln 19a*4	-	-		-
20	Ex Trk x/WB - PL DA	Ln 20a*5	-		-	-
21	WB Line	Ln 21a*6	-	-	-	-
22	WB Trunk	Ln 22a*7	-	-	-	-
23	WB Line & Trunk - MSG DA	Ln 23a*8	-	-		-
24	WB Line & Trunk - PL DA	Ln 24a*9	1,014,369		1,014,369	-
25	Total Category 2	Ln 18..23	1,014,369	-	1,014,369	-

Line	Description	Source	Total Company	Joint Msg Excl TWX	Interstate InterLATA PL & TWX	State/Local Other
	ASSIGNMENT OF C&WF CAT 1					
26	C&WF Cat 1 Working Loops	RECORDS	10,056	9,966	2	89
27	Distribution of Line 26	Ln 26/26a	100.0000%	99.1000%	0.0199%	0.8801%
28	Cat 1 - EX Line x/WB	Ln 28a*27	22,387,495	22,186,016	4,453	197,026

Note 1: Cost per loop = 2,226

CABLE & WIRE FACILITIES
12 Month Study Period Ended
12/31/2022

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

S-7
SHEET 2 OF 2

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
29	2410 CMM Pct (C&WF Cat 3 WB)	RECORDS	100.0000%	0.0000%		100.0000%
30	2410 C&WF Cat 3 WB - PL Pct	RECORDS	100.0000%		96.0041%	3.9959%
31	2410 C&WF Cat 3 WB - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
32	2410 CMM Pct - IX x/WB	RECORDS	100.0000%	42.2725%	0.0000%	57.7275%
33	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
34	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
35	2410 C&WF Cat 3 - DA Pct	RECORDS	100.0000%	0.0000%	98.6900%	1.3100%
36	2230 2410 Host/Remote MOU Miles Pct	RECORDS	100.0000%	0.0000%		100.0000%
37	2410 C&WF Cat 4 - WATS Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
38	2410 C&WF Cat 4 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	C&WF CAT 3-4 SEPARATION					
39	Cat 3 - Interexchange C&WF					
40	WB Joint MSG	Ln 40a*29	-	-		-
41	WB PL	Ln 41a*30	-		-	-
42	WB Direct Assignment	Ln 42a*31	-	-	-	-
43	Joint MSG x/WB	Ln 61b*32	1,505,415	636,376		869,038
44	Dir Assigned MSG x/WB	Ln 61c..f	-	-		
45	PL, TWX & Local x/WB	Ln 62c..i	-		-	-
46	Vacant	Ln 62j*33	-	-		-
47	Vacant	Ln 62k*34	-	-		-
48	Direct Assignment	Ln 48a*35	1,173,761	-	1,158,385	15,376
49	Total Category 3	Ln 40..48	2,679,176	636,376	1,158,385	884,415
50	Cat 4 Host/Remote C&WF					
51	Joint (x/WATS)	Ln 51a*36	-	-		-
52	WATS	Ln 52a*37	-	-	-	-
53	Direct Assignment	Ln 53a*38	-	-	-	-
54	Total Cateogry 4	Ln 51..53	-	-	-	-
55	TOTAL CABLE & WIRE FACILITIES	Ln 16+25+49+54	26,081,040	6,182,880	2,177,206	17,720,953
56	Distribution of Line 55	Ln 55/55a	100.0000%	23.7064%	8.3479%	67.9457%

Line	Description	Source	Total Company	Joint Msg Excl TWX	Interstate InterLATA	State/Local Other
	ASSIGNMENT OF C&WF CAT 3					
57	Equiv IX Circ Miles - MSG	RECORDS	1,000	1,000	-	-
58	-PL, TWX & Local	RECORDS			-	-
59	Distribution of Line 57	Ln 57/57a	100.0000%	100.0000%	0.0000%	
60	Distribution of Line 58	Ln 58/57a			0.0000%	0.0000%
61	Cat 3 - All Others x/WB - MSG	Ln 61a*59	1,505,415	1,505,415	-	
62	-PL, TWX & Local	Ln 61a*60			-	-

Note 1: Cost per circuit mile = 1,505.4149

AMORTIZABLE ASSETS
12 Month Study Period Ended
12/31/2022

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

S-8

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	Land & Support Assets Distr	S-4, Ln 15	100.0000%	21.6138%	14.0472%	64.3390%
2	2210 COE - Switch Distr	S-5, Ln 39	100.0000%	10.4035%	0.0000%	89.5965%
3	2220 COE - Operator Systems Distr	S-5, Ln 27	0.0000%	0.0000%	0.0000%	0.0000%
4	2230 COE - Transmission Distr	S-5, Ln 96	100.0000%	18.6101%	28.8174%	52.5725%
5	2310 IOT Distr	S-6, Ln 14	0.0000%	0.0000%	0.0000%	0.0000%
6	2410 C&WF Distr	S-7, Ln 56	100.0000%	23.7064%	8.3479%	67.9457%
7	2680 Capital Leases - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
8	2680 Leasehold Improve - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
9	2001 TPIS x/2690 Distr	S-2, Ln 11	100.0000%	21.6138%	14.0472%	64.3390%
10	2690 Intangible Assets - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	TANGIBLE ASSETS - CAPITAL LEASES SEP					
11	2680 Tangible Assets - Capital Leases					
12	2110 Land & Supt Assets	Ln 12a*1	196,105	42,386	27,547	126,172
13	2210 COE - Switching	Ln 13a*2	-	-	-	-
14	2220 COE - Operator	Ln 14a*3	-	-	-	-
15	2230 COE - Transmission	Ln 15a*4	-	-	-	-
16	2310 IOT	Ln 16a*5	-	-	-	-
17	2410 C&WF	Ln 17a*6	-	-	-	-
18	Direct Assignment	Ln 18a*7	-	-	-	-
19	TOTAL CAPITAL LEASES	Ln 12..18	196,105	42,386	27,547	126,172
20	Distribution of Line 19	Ln 19/19a	100.0000%	21.6138%	14.0472%	64.3390%
	TANGIBLE ASSETS - LEASEHLD IMPROVE SEP					
21	2680 Tangible Assets - Leasehld Improve					
22	2110 Land & Supt Assets	Ln 22a*1	-	-	-	-
23	2210 COE - Switching	Ln 23a*2	-	-	-	-
24	2220 COE - Operator	Ln 24a*3	-	-	-	-
25	2230 COE - Transmission	Ln 25a*4	-	-	-	-
26	2310 IOT	Ln 26a*5	-	-	-	-
27	2410 C&WF	Ln 27a*6	-	-	-	-
28	Direct Assignment	Ln 28a*8	-	-	-	-
29	TOTAL LEASEHOLD IMPROVEMENTS	Ln 22..28	-	-	-	-
30	Distribution of Line 29	Ln 29/29a	0.0000%	0.0000%	0.0000%	0.0000%
31	TOTAL TANGIBLE ASSETS	Ln 19 + 29	196,105	42,386	27,547	126,172
32	Distribution of Line 31	Ln 31/31a	100.0000%	21.6138%	14.0472%	64.3390%
	TANGIBLE ASSETS SEPARATION					
33	2690 Intangible Assets	Ln 33a*9	1,102,433	238,278	154,861	709,294
34	Direct Assignment	Ln 34a*10	-	-	-	-
35	TOTAL INTANGIBLE ASSETS	Ln 33..34	1,102,433	238,278	154,861	709,294
36	Distribution of Line 35	Ln 35/35a	100.0000%	21.6138%	14.0472%	64.3390%

TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS
12 Month Study Period Ended
12/31/2022

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

S-9

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.6138%	14.0472%	64.3390%
2	2002 Prop Hld Fut Use - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	2003 Tel Plant Under Construction - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
4	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
5	2005 Telecom Plt Adjust - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
6	2410 C&WF Distr	S-7, Ln 56	100.0000%	23.7064%	8.3479%	67.9457%
7	1220 Matl & Supplies - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
8	Total Cash Exp Distr	S-3, Ln 22	100.0000%	21.9604%	12.6014%	65.4381%
9	Cash Working Capital - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
10	Equal Access MOU Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
11	Invest Allow/Disallow - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	OTHER ACOUNTS SEPARATION					
12	2002 Prop Hld Fut Telecom Use	Ln 12a*1	-	-	-	-
13	Direct Assignment	Ln 13a*2	-	-	-	-
14	TOTAL PROP HLD FUT TELECOM USE	Ln 12..13	-	-	-	-
15	Distrubiton of Line 14	Ln 14/14a	0.0000%	0.0000%	0.0000%	0.0000%
16	2003 Plt Under Constr - Short	Ln 16a*1	6,072,252	1,312,444	852,980	3,906,827
17	Direct Assignment	Ln 17a*3	-	-	-	-
18	TOTAL PLT UNDER CONSTR - SHORT	Ln 16..17	6,072,252	1,312,444	852,980	3,906,827
19	Vacant	Ln 19a*1	-	-	-	-
20	Vacant	Ln 20a*4	-	-	-	-
21	Vacant	Ln 19..20	-	-	-	-
22	Distribution of Line 21	Ln 21/21a	0.0000%	0.0000%	0.0000%	0.0000%
23	2005 Telecom Plant Adjust	Ln 23a*1	-	-	-	-
24	Direct Assignment	Ln 24a*5	-	-	-	-
25	TOTAL TELECOM PLANT ADJUST	Ln 23..24	-	-	-	-
26	Distribution of Line 25	Ln 25/25a	0.0000%	0.0000%	0.0000%	0.0000%
	MISC ACCOUNT SEPARATION					
27	1402 Class B RTB Stock	Ln 27a*1	-	-	-	-
28	1220 Material & Supply x/CPE	Ln 28a*6	1,921,742	455,576	160,424	1,305,741
29	Direct Assignment	Ln 29a*7	-	-	-	-
30	TOTAL MATERIALS & SUPPLIES	Ln 28..29	1,921,742	455,576	160,424	1,305,741
31	Cash Working Capital	Ln 31a*8	575,120	126,299	72,473	376,348
32	Direct Assignment	Ln 32a*9	-	-	-	-
33	TOTAL CASH WORKING CAPITAL	Ln 31..32	575,120	126,299	72,473	376,348
	INVEST ALLOW/DISALLOW SEPARATION					
40	Investment Allow/Disallowances	Ln 40a*1	-	-	-	-
41	Direct Assignment	Ln 41a*11	-	-	-	-
42	TOTAL INVEST ALLOW/DISALLOWANCES	Ln 40..41	-	-	-	-

CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS
12 Month Study Period Ended
12/31/2022

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

S-10

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.6138%	14.0472%	64.3390%
2	7100 Other Oper Inc & Exp - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	Vacant					
4	Corp Oper Expenses Distr	S-14, Ln 23	100.0000%	19.5448%	12.7992%	67.6561%
5	2680 Capital Leases Distr	S-8, Ln 20	100.0000%	21.6138%	14.0472%	64.3390%
6	Net Telecom Plant Distr	S2, Ln 36	100.0000%	21.9321%	13.0622%	65.0057%
7	7210 ITC Amortization - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
8	Capitalized Payroll - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
9	Depreciation Adjustments - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
10	5301 Uncollectibles - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
11	Big Three Expenses Distr	S-3, Ln 6	100.0000%	19.5448%	12.7992%	67.6561%
	OTHER INCOME SEPARATION					
12	7100 Other Oper Inc & Expenses	Ln 12a*1	-	-	-	-
13	Direct Assignment	Ln 13a*2	-	-	-	-
14	TOTAL OTHER OPER INC & EXPENSES	Ln 12..13	-	-	-	-
15	7300 Nonoper Inc & Expenses					
16	7340 Alw Fds Used During Constr	Ln 16a*6	-	-	-	-
17	7370 Contributions	Ln 17a*4	-	-	-	-
18	7500 Interest and Related Items					
19	Interest on Capital Leases	Ln 19a*5	-	-	-	-
20	Fixed Charges Excl Capital Leases	Ln20a*6	-	-	-	-
21	TOTAL FIXED CHARGES	Ln 19..20	-	-	-	-
	INCOME TAX ADJUSTMENTS SEPARATIONS					
22	ITC Amortization	Ln 22a*1	-	-	-	-
23	Direct Assignment	Ln 23a*7	-	-	-	-
24	TOTAL ITC AMORTIZATION	Ln 22..23	-	-	-	-
25	Amortization of Excess Def Taxes	Ln 25a*1	-	-	-	-
26	Capitalized Payroll Taxes	Ln 26a*1	82,972	17,933	11,655	53,383
27	Direct Assignment	Ln 27a*8	-	-	-	-
28	TOTAL CAPITALIZED PAYROLL TAXES	Ln 26..27	82,972	17,933	11,655	53,383
29	Depreciation Adjustments	Ln 29a*1	-	-	-	-
30	Direct Assignment	Ln 30a*9	-	-	-	-
31	TOTAL DEPRECIATION ADJUSTMENTS	Ln 29..30	-	-	-	-
32	Uncollectibles	Ln 32a*1	-	-	-	-
33	Direct Assignment	Ln 33a*10	-	-	-	-
34	TOTAL UNCOLLECTIBLES	Ln 32..33	-	-	-	-
35	MISC Inc Adjustments					
36	Inc Adj Alloc on TPIS	Ln 36a*1	-	-	-	-
37	Inc Adj Alloc on Net Plant	Ln 37a*6	-	-	-	-
38	Inc Adj Alloc on Big 3 Exp	Ln 38a*11	-	-	-	-
39	TOTAL MISC INC ADJUSTMENTS	Ln 36..38	-	-	-	-

PLANT SPECIFIC EXPENSES
12 Month Study Period Ended
12/31/2022

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

S-11

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	2110 Land & Supt Assts Distr	S-4, Ln 15	100.0000%	21.6138%	14.0472%	64.3390%
2	6110 Network Supt Expenses - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	6120 General Supt Expenses - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
4	Total COE Distr	S-5, Ln 98	100.0000%	17.5532%	25.1063%	57.3405%
5	6210 COE Expenses - Switching	RECORDS	100.0000%	17.5532%	25.1063%	57.3405%
6	6230 COE Expenses - Transmission	RECORDS	100.0000%	17.5532%	25.1063%	57.3405%
7	2310 IOT Cat 1 - Other Distr	S-6, Ln 10	0.0000%	0.0000%	0.0000%	0.0000%
8	2310 IOT Cat 2 - CPE Distr	S-6, Ln 12	0.0000%	0.0000%	0.0000%	0.0000%
9	6310 IOT Exp - DA Pct	RECORDS	100.0000%	8.5765%	0.0000%	91.4235%
10	2410 C&WF Distr	S-7, Ln 56	100.0000%	23.7064%	8.3479%	67.9457%
11	6410 C&WF Expenses - DA#1 Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
12	6410 C&WF Expenses - DA#2 Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	PLANT SPECIFIC EXPENSES SEPARATION					
13	6110 Network Support Expenses	Ln 13a*1	-	-	-	-
14	Direct Assignment	Ln 14a*2	-	-	-	-
15	TOTAL NETWORK SUPPORT EXPENSES	Ln 13..14	-	-	-	-
16	6120 General Support Expenses	Ln 16a*1	1,445,937	312,522	203,113	930,302
17	Direct Assignment	Ln 17a*3	-	-	-	-
18	TOTAL GENERAL SUPPORT EXPENSES	Ln 16..17	1,445,937	312,522	203,113	930,302
19	6210, 6220, 6230 COE Expenses	Ln 19a*4	-	-	-	-
20	6210 Switching	Ln 20a*5	123,907	21,750	31,108	71,049
21	6230 Transmission	Ln 21a*6	1,593,361	279,686	400,034	913,641
22	TOTAL COE EXPENSES	Ln 19..21	1,717,268	301,436	431,142	984,690
23	6310 IOT Equip Expenses					
24	Cat 1 - Other IOT Eq Expenses	Ln 24a*7	(1)	-	-	-
25	Cat 2 - Cust Prem Equip Exp	Ln 25a*8	-	-	-	-
26	Direct Assignment	Ln 26a*9	-	-	-	-
27	TOTAL IOT EXPENSES	Ln 24..26	-	-	-	-
28	6410 C&WF Expenses	Ln 28a*10	1,706,495	404,549	142,456	1,159,490
29	Direct Assignment #1	Ln 29a*11	-	-	-	-
30	Direct Assignment #2	Ln 30a*12	-	-	-	-
31	TOTAL C&WF EXPENSES	Ln 28..30	1,706,495	404,549	142,456	1,159,490
32	Plant Spec Excp x/6110, 6120	Ln 22+27+31	3,423,763	705,985	573,598	2,144,180
33	TOTAL PLANT SPECIFIC OPERATING EXP	Ln 15+18+32	4,869,700	1,018,507	776,711	3,074,482

PLANT NON-SPECIFIC EXPENSES
12 Month Study Period Ended
12/31/2022

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

S-12

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.6138%	14.0472%	64.3390%
2	6510 Oth Prop Plt & Eq Exp - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	Total COE, IOT, C&WF Distr	S-2, Ln 8	100.0000%	21.6138%	14.0472%	64.3390%
4	6530 Network Oper Expenses - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
5.a	6540 Access Expenses Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
5.b	6540 USF Expenses Pct - Direct Interstate	RECORDS	100.0000%	100.0000%		
6	2110 Support Assets Distr	S-4, Ln 10	100.0000%	21.6138%	14.0472%	64.3390%
7	2210 COE - Switching Distr	S-5, Ln 39	100.0000%	10.4035%	0.0000%	89.5965%
8	2220 COE - Operator Distr	S-5, Ln 27	0.0000%	0.0000%	0.0000%	0.0000%
9	2220 COE - Transmission Distr	S-5, Ln 96	100.0000%	18.6101%	28.8174%	52.5725%
10	2310 IOT Distr	S-6, Ln 14	0.0000%	0.0000%	0.0000%	0.0000%
11	2410 C&WF Distr	S-7, Ln 56	100.0000%	23.7064%	8.3479%	67.9457%
12	6560 Depr & Amort Exp - DA Pct	RECORDS	100.0000%	18.6101%	28.8174%	52.5725%
13	2002 Prop Held Fut Tel Use Distr	S-9, Ln 15	0.0000%	0.0000%	0.0000%	0.0000%
14	2680 Capital Leases Distr	S-8, Ln 20	100.0000%	21.6138%	14.0472%	64.3390%
15	2680 Leasehold Improvements Distr	S-8, Ln 30	0.0000%	0.0000%	0.0000%	0.0000%
16	2690 Intangible Assets Distr	S-8, Ln 36	100.0000%	21.6138%	14.0472%	64.3390%
17	2005 Telecom Plt Adjustment	S-9, Ln 26	0.0000%	0.0000%	0.0000%	0.0000%
	PLANT NONSPECIFIC EXP SEPARATION					
18	6510 Oth Prop Plant & Eq Exp	Ln 18a*1	4,603	995	647	2,962
19	Direct Assignment	Ln 19a*2	-	-	-	-
20	TOTAL OTHER PROP PLANT & EQ EXP	Ln 18..19	4,603	995	647	2,962
21	6530 Network Operations Exp	Ln 21a*3	780,742	168,748	109,672	502,322
22	Direct Assignment	Ln 22a*4	-	-	-	-
23	TOTAL NETWORK OPERATIONS EXP	Ln 21..22	780,742	168,748	109,672	502,322
24.a	6540 Access Expense	Ln 24a*5.a	-	-	-	-
24.b	6540 USF Expense - Direct	Ln 24a*5.b	344,024	344,024	-	-
25	6560 Depr and Amort Expenses					
26	Depr - Support Assets	Ln 26a*6	891,116	192,604	125,177	573,335
27	Depr - COE - Switching	Ln 27a*7	47,597	4,952	-	42,646
28	Depr - COE - Operator	Ln 28a*8	-	-	-	-
29	Depr - COE - Transmission	Ln 29a*9	941,311	175,179	271,261	494,871
30	Depr - Info Orig/Term Equip	Ln 30a*10	-	-	-	-
31	Depr - Cable & Wire Facilities	Ln 31a*11	1,396,996	331,178	116,619	949,199
32	Direct Assignment	Ln 32a*12	-	-	-	-
33	Depr - Prop Hld Ft Tel Use	Ln 33a*13	-	-	-	-
34	Amort - Capital Leases	Ln 34a*14	-	-	-	-
35	Amort - Leasehold Improvements	Ln 35a*15	-	-	-	-
36	Amort - Intangible Assets	Ln 36a*16	-	-	-	-
37	Amort - Other	Ln 37a*17	-	-	-	-
38	TOTAL DEPR & AMORT EXPENSES	Ln 26..37	3,277,022	703,912	513,057	2,060,052
39	TOTAL PLANT NONSPEC OPER EXP	Ln 20+23+24+38	4,406,391	1,217,680	623,376	2,565,335

CUSTOMER OPERATIONS EXPENSES
12 Month Study Period Ended
12/31/2022

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

S-13
SHEET 1 OF 2

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	6610 Marketing Exp - Current Billings Pct	RECORDS	100.0000%	18.2321%	0.0000%	81.7679%
2	6610 Marketing Expenses - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	6620 WSWS - Tel Oper Svcs Pct	RECORDS	100.0000%	3.1500%	0.0000%	96.8500%
4	6620 Tel Oper Svcs - DA Pct	RECORDS	100.0000%	3.1500%	0.0000%	96.8500%
5	6620 Classified Directories Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
6	Vacant	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%
7	6620 Subscriber Line MOU Pct	RECORDS	100.0000%	8.5765%	0.0000%	91.4235%
8	6620 Foreign Directories Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
9	6620 Pub Dir Listings - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
10	6620 Cat 1 - Weight EU Svc Ord Proce Cont Pct	RECORDS	100.0000%	7.7891%	0.0000%	92.2109%
11	6620 Cat 1 - EU Billed Revenues Pct	RECORDS	100.0000%	1.5653%	0.0000%	98.4347%
12	6620 Cat 1 -Weight EU Bill Inq Cont Pct	RECORDS	100.0000%	3.7736%	0.0000%	96.2264%
13	6620 Cat 1 -Weight IX Svc Ord Proc Cont Pct	RECORDS	100.0000%	0.0000%	72.2222%	27.7778%
14	6620 Cat 1 -IX Billed Revenue Pct	RECORDS	100.0000%	55.8332%	2.4476%	41.7192%
15	6620 Cat 1 -Weight IX Bill Inq Cont Pct	RECORDS	100.0000%	60.0000%	0.0000%	40.0000%
16	6620 Cat 1 -Coin Revenues Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
17	6620 Cat 1 - Composite Result	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	MARKETING EXPENSES SEPARATION					
18	6610 Marketing Expenses	Ln 18a*1	238,534	43,490	-	195,044
19	Direct Assignment	Ln 19a*2	-	-	-	-
20	TOTAL MARKETING EXPENSES	Ln 18..19	238,534	43,490	-	195,044
	SERVICES EXPENSES SEPARATION					
21	6620 Services Expenses					
22	Telephone Operator Service:					
23	Tel Operator Svc	Ln 23a*3	-	-		-
24	Direct Assignment	Ln 24a*4	28,911	911		28,000
25	Total Tel Oper Svc Exp	Ln 23..24	28,911	911		28,000
26	Published Direct Listings:					
27	Classified	Ln 27a*5	256,447			256,447
28	Vacant	Ln 28a*6	-	-		-
29	Alpha	Ln 29a*7	179,752	15,416		164,335
30	Foreign	Ln 30a*8	-	-		-
31	Direct Assignment	Ln 31a*9	-	-		-
32	Total Publ Direct List	Ln 27..31	436,198	15,416	-	420,782
33	All Other:					
34	Cat 1 - LBOE EU Svc Ord Proc	Ln 34a*10	63,471	4,944	-	58,527
35	Cat 1 - LBOE EU Pmt & Collect	Ln 35a*11	129,443	2,026	-	127,417
36	Cat 1 - LBOE EU Bill Inq	Ln 36a*12	59,346	2,239	-	57,106
37	Cat 1 - LBOE IX Svc Ord Proc	Ln 37a*13	-	-	-	-
38	Cat 1 - LBOE IX Pmt & Collect	Ln 38a*14	-	-	-	-
39	Cat 1 - LBOE IX Bill Inq	Ln 39a*15	-	-	-	-
40	Cat 1 - LBOE Cn Col & Admin	Ln 40a*16	-	-	-	-
41	Cat 1 -Composite Result	Ln 41a*17	-	-	-	-
42	Total Cat 1 - LBOE	Ln 34..41	252,260	9,209	-	243,050

CUSTOMER OPERATIONS EXPENSES
12 Month Study Period Ended
12/31/2022

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

S-13
SHEET 2 OF 2

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
43	6620 Cat 2 - Msg Processinc/ Toll & Local Msgs Pct	RECORDS	100.0000%	51.6273%	0.0000%	48.3727%
44	6620 Cat 2 - Relative Users Pct	RECORDS	100.0000%	18.3802%	0.0000%	81.6198%
45	662 Cat 2 - CABs Pct	RECORDS	100.0000%	50.0000%	0.0000%	50.0000%
46	6620 All Other Cat 2 - DA Pct	RECORDS	100.0000%	100.0000%	0.0000%	0.0000%
47	6620 All Other Cat 3 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	SERVICES EXP SEPARATION (Cont'd)					
48	Cat 2 - CSE Msg Proc	Ln 48a*43	-	-		-
49	Cat 2 - CSE Other B&C	Ln 49a*44	71,585	13,158	-	58,428
50	Cat 2 - CSE CABs	Ln 50a*45	39,892	19,946		19,946
51	Cat 2 - Direct Assignment	Ln 51a*46	3,767	3,767	-	-
52	Total Cat 2 - CSE	Ln 48..51	115,245	36,871	-	78,374
53	Total All Other Cat 1 & 2	Ln 42+52	367,505	46,081	-	321,424
54	Distribution of Line 53	Ln 53/53a	100.0000%	12.5388%	0.0000%	87.4612%
55	Cat 3 - All Other CSE	Ln 55a*54	-	-	-	-
56.a	Cat 3 - TRS	Direct	62,748	62,748		
56.b	Cat 3 - Direct Assignment	Ln 56a*47	-	-	-	-
57	Total All Other Cat 3	Ln 55..56	62,748	62,748	-	-
58	Total All Other - Cat 1, 2, 3	Ln 53+57	430,252	108,828	-	321,424
59	TOTAL SERVICES EXPENSES	Ln 25+32+58	895,362	125,155	-	770,207
60	TOTAL CUSTOMER OPER EXPENSES	Ln 20+59	1,133,896	168,645	-	965,251

CORP OPERATIONS, TAXES & EQUAL ACCESS EXPENSE
12 Month Study Period Ended
12/31/2022

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

S-14

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	6710 EAS Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
2	Big Three Expenses Distr	S-3, Ln 6	100.0000%	19.5448%	12.7992%	67.6561%
3	6710 Exec & Planning Exp - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
4	6720 EAS Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
5	6720 Gen'l and Admin Exp - DA Pct	RECORDS	100.0000%	100.0000%	0.0000%	0.0000%
6	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.6138%	14.0472%	64.3390%
7	Operating Taxes #1 - GRT	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
8	Operating Taxes #2 - Regulatory Fees	RECORDS	100.0000%	100.0000%	0.0000%	0.0000%
9	Operating Taxes #3 - DA Pct All Other	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
10	Equal Access Invest Distr	S-9, Ln 39	0.0000%	0.0000%	0.0000%	0.0000%
11	Expense Allow/Disallow - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	CORPORATE OPER EXP SEPARATIONS					
12	6710 Exec & Plannng Expenses					
13	EAS	Ln 13a*1	-			-
14	All Other	Ln 14a*2	1,553,919	303,710	198,889	1,051,321
15	Direct Assignment	Ln 15a*3	-	-	-	-
16	TOTAL EXEC & PLANNING EXPENSES	Ln 13..15	1,553,919	303,710	198,889	1,051,321
17	6720 Gen'l and Admin Expenses					
18	EAS	Ln 18a*4	-	-	-	-
19.a	All Other	Ln 19a*2	4,238,939	828,491	542,549	2,867,900
19.b	NECA Requests & Cost Studies	Direct	-	-		
20	Direct Assignment	Ln 20a*5	-	-	-	-
21	TOTAL GEN'L AND ADMIN EXPENSES	Ln 18..20	4,238,939	828,491	542,549	2,867,900
22	TOTAL CORPORATE OPER EXPENSES	Ln 16+21	5,792,859	1,132,201	741,437	3,919,221
23	Distribution of Line 22	Ln 22/22a	100.0000%	19.5448%	12.7992%	67.6561%
	OPERATING TAXES SEPARATIONS					
24	7200 Operating Taxes					
25	Op Fed, State, Loc Income	See S-1				
26	FIT Allowances / Disallowances	Ln 26a*6	-	-	-	-
27	Other Oper Taxes	Ln 27a*6	89,868	19,424	12,624	57,820
28	Oper Taxes #1 GRT	Ln 28a*7	-	-	-	-
29	Oper Taxes #2 Regulatory Fees	Ln 29a*8	7,380	7,380	-	-
30	Oper Taxes #3 - Other	Ln 30a*9	-	-	-	-
31	TOTAL OPER TAXES w/ FIT, SIT	Ln 27..30	97,248	26,804	12,624	57,820
	ALLOWANCES AND DISALLOWANCES					
36	Expense Allowances / Disallowances	Ln 36a*6	-	-	-	-
37	Direct Assignment	Ln 37a*11	-	-	-	-
38	TOTAL EXPENSE ALLOW/DISALLOWANCES	Ln 36..37	-	-	-	-

Note 1: Calculated on the S-1

RESERVES & DEFERRALS
12 Month Study Period Ended
12/31/2022

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

S-15
SHEET 1 OF 2

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	1500 Other Juris Assets Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
2	2110 Support Assets Distr	S-4, Ln 10	100.0000%	21.6138%	14.0472%	64.3390%
3	2210 COE - Switching Distr	S-5, Ln 39	100.0000%	10.4035%	0.0000%	89.5965%
4	2220 COE - Operator Distr	S-5, Ln 27	0.0000%	0.0000%	0.0000%	0.0000%
5	2230 COE - Transmission Distr	S-5, Ln 96	100.0000%	18.6101%	28.8174%	52.5725%
6	2310 IOT Distr	S-6, Ln 14	0.0000%	0.0000%	0.0000%	0.0000%
7	2410 C&WF Distr	S-7, Ln 56	100.0000%	23.7064%	8.3479%	67.9457%
8	2001 TPIS x/Land	S-2, Ln 17	100.0000%	21.6138%	14.0472%	64.3390%
9	3100 Accum Depr - DA Pct	RECORDS	100.0000%	18.6101%	28.8174%	52.5725%
10	2002 Prop Hld Ftr Tel Use Distr	S-9, Ln 15	0.0000%	0.0000%	0.0000%	0.0000%
11	2680 Capital Leases Distr	S-8, Ln 20	100.0000%	21.6138%	14.0472%	64.3390%
12	2680 Leasehold Improvements	S-8, Ln 30	0.0000%	0.0000%	0.0000%	0.0000%
13	2690 Intangilbe Assets Distr	S-8, Ln 36	100.0000%	21.6138%	14.0472%	64.3390%
14	2005 Telecom Plt Adjustment	S-9, Ln 26	0.0000%	0.0000%	0.0000%	0.0000%
15	4040 Customer Deposits - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	RESERVES & DEFERRALS SEPARATION					
16	1500 Other Juris Assets - Net	Ln 16a*1	-	-	-	-
17	3100 Accum Depr - Tel Plt in Svc					
18	Support Assets	Ln 18a*2	2,676,844	578,568	376,021	1,722,255
19	COE - Switching	Ln 19a*3	793,126	82,513	-	710,613
20	COE - Operator	Ln 20a*4	-	-	-	-
21	COE - Transmission	Ln 21a*5	5,649,450	1,051,367	1,628,024	2,970,059
22	Info Orig/Term Equip	Ln 22a*6	-	-	-	-
23	C&WF	Ln 23a*7	7,727,568	1,831,930	645,086	5,250,553
24	Direct Assignment	Ln 24a*9	556,302	103,528	160,312	292,462
25	TOTAL ACCUMULATED DEPRECIATION	Ln 18..24	17,403,291	3,647,905	2,809,443	10,945,942
26	3200 Accum Depr Prop Hld					
27	For Future Telecom Use	Ln 27a*10	-	-	-	-
28	3400 Accum Amort - Capital Leases	Ln 28a*11	-	-	-	-
29	3400 Accum Amort - Leasehold Improvements	Ln 29a*12	-	-	-	-
30	3500 Accum Amort - Intangible	Ln 30a*13	-	-	-	-
31	3600 Accum Amort - Other	Ln 31a*14	-	-	-	-
32	4040 CustomerDeposits	Ln 32a*8	-	-	-	-
33	Direct Assignment	Ln 33a*15	-	-	-	-
34	TOTAL CUSTOMER DEPOSITS	Ln 32..33	-	-	-	-
35	4100 Net Cur Def Op Inc Taxes					
36	Support Assets	Ln 36a*2	-	-	-	-
37	COE - Switching	Ln 37a*3	-	-	-	-
38	COE - Operator	Ln 38a*4	-	-	-	-
39	COE - Transmission	Ln 39a*5	-	-	-	-
40	Info Orig/Term Equip	Ln 40a*6	-	-	-	-
41	C&WF	Ln 41a*7	-	-	-	-
42	Not Classified by Account	Ln 42a*8	-	-	-	-
43	TOTAL NET CUR DEF OP INC TAXES	Ln 36..42	-	-	-	-

RESERVES & DEFERRALS
12 Month Study Period Ended
12/31/2022

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

S-15
SHEET 2 OF 2

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
44	Big Three Expenses Distr	S-3, Ln 6	100.0000%	19.5448%	12.7992%	67.6561%
45	2110 Support Assets Distr	S-4, Ln 10	100.0000%	21.6138%	14.0472%	64.3390%
46	2210 COE - Switching Distr	S-5, Ln 39	100.0000%	10.4035%	0.0000%	89.5965%
47	2220 COE - Operator Distr	S-5, Ln 27	0.0000%	0.0000%	0.0000%	0.0000%
48	2230 COE - Transmission Distr	S-5, Ln 96	100.0000%	18.6101%	28.8174%	52.5725%
49	2310 IOT Distr	S-6, Ln 14	0.0000%	0.0000%	0.0000%	0.0000%
50	2410 C&WF Distr	S-7, Ln 56	100.0000%	23.7064%	8.3479%	67.9457%
51	2001 TPIS x/Land	S-2, Ln 17	100.0000%	21.6138%	14.0472%	64.3390%
52	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.6138%	14.0472%	64.3390%
53	4370 Other Juris Liab Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
54	Acc Depr/Amort Alw/Disallow - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
55	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.6138%	14.0472%	64.3390%
	RESERVES & DEFERRALS SEPARATION					
56	4310 Other Long-Term Liabilities	Ln 56a*44	1,703,940	333,031	218,090	1,152,819
57	4340 Net noncurrent Def Taxes					
58	Support Assets	Ln 58a*45	427,373	92,371	60,034	274,967
59	COE - Switching	Ln 59a*46	101,392	10,548	-	90,843
60	COE - Operator	Ln 60a*47	-	-	-	-
61	COE - Transmission	Ln 61a*48	483,362	89,954	139,292	254,116
62	Info Orig/Term Equip	Ln 62a*49	-	-	-	-
63	C&WF	Ln 63a*50	1,252,426	296,905	104,551	850,970
64	Not Classifed by Acct	Ln 64a*51	-	-	-	-
65	TOTAL NET NONCURRENT DEF TAXES	Ln 58..64	2,264,553	489,779	303,877	1,470,896
66	4360 Other Deferred Credits - Net	Ln 66a*52	-	-	-	-
67	4370 Other Juris Liabilities					
68	& Deferred Cr - Net	Ln 68a*53	-	-	-	-
	ACCUM DEPR & AMORT ALLOW/DISALLOW					
69	Accum Depr & Amort Allow/Disallow	Ln 69a*51	-	-	-	-
70	Direct Assignment	Ln 70a*54	-	-	-	-
71	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln 69..70	-	-	-	-

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
12/31/2022

A-1 SHEET 1 of 2

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)		(k)
1	Net Telecom Plant	2,281,181	2,527,600	4,808,780	110,230	-	840,202	34,326.81	984,759	-	6,923,818	12,717,357	12,717,357
2	Rate Base Adjustment #1	-	-	-	-	-	-	-	-	-	-	-	-
3	Rate Base Adjustment #2	-	-	-	-	-	-	-	-	-	-	-	-
4	Rate Base Adjustment #3	-	-	-	-	-	-	-	-	-	-	-	-
5	RATE BASE	2,281,181	2,527,600	4,808,780	110,230	-	840,202	34,326.81	984,759	-	6,923,818	12,717,357	12,717,357
		-	-	-	-	-	-	-	-	-	-	-	-
6	Rate of Return												
7	RETURN ON RATE BASE	222,415	246,441	468,856	10,747	-	81,920	3,346.86	96,014	-	675,072	1,239,942	1,239,942
		-	-	-	-	-	-	-	-	-	-	-	-
8	Return Adjustment #1	-	-	-	-	-	-	-	-	-	-	-	-
9	Return Adjustment #2	-	-	-	-	-	-	-	-	-	-	-	-
10	NET RETURN	222,415	246,441	468,856	10,747	-	81,920	3,346.86	96,014	-	675,072	1,239,942	1,239,942
		-	-	-	-	-	-	-	-	-	-	-	-
11	7300 Alw Fds Used Dur Cons	-	-	-	-	-	-	-	-	-	-	-	-
12	7300 Disallowance	-	-	-	-	-	-	-	-	-	-	-	-
13	Fixed Charges	-	-	-	-	-	-	-	-	-	-	-	-
14	ITC Amortization	-	-	-	-	-	-	-	-	-	-	-	-
15	Amortization of Excess Def T	-	-	-	-	-	-	-	-	-	-	-	-
16	Capitalized Payroll Taxes	5,115	6,540	11,655	288	-	1,915.28	89.77	2,293	-	15,640	29,589	29,589
17	Depreciation Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
18	FIT Allowances/Disallowance	-	-	-	-	-	-	-	-	-	-	-	-
19	Income Adj 1	-	-	-	-	-	-	-	-	-	-	-	-
20	Income Adj 2	-	-	-	-	-	-	-	-	-	-	-	-
21	Total Misc Inc Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
22	AFTER TAX INCOME	217,300	239,901	457,201	10,459	-	80,004	3,257	93,721	-	659,432	1,210,354	1,210,354
		-	-	-	-	-	-	-	-	-	-	-	-
23	State Income Tax	-	-	-	-	-	-	-	-	-	-	-	-
24	Net Federal Income Tax	45,633	50,379	96,012	2,780	-	21,267	866	24,913	-	175,292	296,217	296,217
25	Operating Expenses & Taxes	808,832	1,307,748	2,116,580	92,384	53,300.08	313,305	28,288	487,277	70,462.78	3,043,665	5,717,985	5,647,522
26	Uncollectibles	-	-	-	-	-	-	-	-	-	-	-	-
27	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
28	NET REVENUE REQUIREMI	1,076,880	1,604,568	2,681,448	105,912	53,300.08	416,492	32,501	608,204	70,462.78	3,894,029	7,254,145	7,183,682
29	Gross Receipts Tax	-	-	-	-	-	-	-	-	-	-	-	-
30	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
31	RRQ PRE MAG	1,076,880	1,604,568	2,681,448	105,912	53,300	416,492	32,501	608,204	70,463	3,894,029	7,254,145	7,183,682
32	RRQ PRE MAG Less AFUDC	1,076,880	1,604,568	2,681,448	105,912	53,300	416,492	32,501	608,204	70,463	3,894,029	7,254,145	7,183,682
32	Post ICC Reform MAG Adjus	14,181	21,130	35,311	(192,653)	702	(90,920)	428	(282,443)	-	247,132	-	-
33	RRQ POST MAG	1,091,061	1,625,699	2,716,760	(86,741)	54,002	325,572	32,929	325,761	70,463	4,141,161	7,254,145	7,183,682
	INCOME TAXES												
34	After Tax Income	217,300	239,901	457,201	10,459	-	80,004	3,257	93,721	-	659,432	1,210,354	1,210,354
35	Federal Income Tax Rate												
36	Gross up Tax Rate												
37	FIT Taxable Income	217,300	239,901	457,201	13,239	-	101,271	4,123	118,634	-	834,724	1,410,559	1,410,559
38	Federal Income Tax Requirer	45,633	50,379	96,012	2,780	-	21,267	866	24,913	-	175,292	296,217	296,217

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
12/31/2022

A-2 SHEET 1 of 2

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
1	2110 Land & Support Assets	515,567	659,189	1,174,756	29,056	-	193,045	9,048	231,150	-	1,576,397	2,982,303	2,982,303
		-	-	-	-	-	-	-	-	-	-	-	-
2	2210 COE - Switching	-	-	-	137,315	-	-	42,761	180,076	-	-	180,076	180,076
3	2220 COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
4	2230 COE - Transmission	529,305	2,845,207	3,374,512	-	-	275,926	-	275,926	-	1,903,310	5,553,748	5,553,748
5	2310 - Info Orig/Term Equipr	-	-	-	-	-	-	-	-	-	-	-	-
6	2410 C&WF	1,907,187	270,020	2,177,206	-	-	636,376	-	636,376	-	5,546,504	8,360,087	8,360,087
7	Total COE, IOT, C&WF	2,436,492	3,115,227	5,551,718	137,315	-	912,303	42,761	1,092,379	-	7,449,814	14,093,911	14,093,911
8	Distribution of Line 7	17.2875%	22.1034%	39.3909%	0.9743%	0.0000%	6.4730%	0.3034%	7.7507%	0.0000%	52.8584%		100.0000%
9	2680 Tangible Assets	12,090	15,458	27,547	681	-	4,527	212	5,420	-	36,965	69,933	69,933
10	TELECOM PLT IN SVC - EX	2,964,149	3,789,873	6,754,022	167,053	-	1,109,875	52,022	1,328,949	-	9,063,177	17,146,148	17,146,148
11	Distribution of Line 10	17.2875%	22.1034%	39.3909%	0.9743%	0.0000%	6.4730%	0.3034%	7.7507%	0.0000%	52.8584%		100.0000%
12	2690 Intangible Assets	67,964	86,897	154,861	3,830	-	25,448	1,193	30,471	-	207,807	393,138	393,138
13	2001 TELECOM PLANT IN S	3,032,113	3,876,770	6,908,882	170,883	-	1,135,323	53,215	1,359,420	-	9,270,983	17,539,286	17,539,286
14	Distribution of Line 13	17.2875%	22.1034%	39.3909%	0.9743%	0.0000%	6.4730%	0.3034%	7.7507%	0.0000%	52.8584%		100.0000%
15	2002 Prop Hld Fut Telecom	-	-	-	-	-	-	-	-	-	-	-	-
16	2003 Plant Under Const - Sh	374,349	478,631	852,980	21,097	-	140,169	6,570	167,836	-	1,144,609	2,165,425	2,165,425
17	2004 Plant Under Const - Lo	-	-	-	-	-	-	-	-	-	-	-	-
18	2004 Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
19	2005 Telecom Plant Adjustm	-	-	-	-	-	-	-	-	-	-	-	-
20	TOTAL TELECOM PLANT	3,406,461	4,355,401	7,761,862	191,980	-	1,275,491	59,785	1,527,256	-	10,415,592	19,704,711	19,704,711
21	Net Equal Access Investmer	-	-	-	-	-	-	-	-	-	-	-	-
22	1500 Other Juris Assets - Ne	-	-	-	-	-	-	-	-	-	-	-	-
23	3100 Accumulated Deprecia	1,031,080	1,721,980	2,753,060	74,790	-	400,541	23,290	498,622	-	3,205,666	6,457,348	6,457,348
24	3200 Acc Dep-Hld for Fut Us	-	-	-	-	-	-	-	-	-	-	-	-
25	3400 Accum Amort - Tangibl	-	-	-	-	-	-	-	-	-	-	-	-
26	3500 Accum Amort - Intangil	-	-	-	-	-	-	-	-	-	-	-	-
27	3600 Accum Amort - Other	-	-	-	-	-	-	-	-	-	-	-	-
28	4100 Net Cur Def Op Inc Ta	-	-	-	-	-	-	-	-	-	-	-	-
29	4340 Noncur Def Oper Inc T	139,780	164,097	303,877	9,528	-	51,814	2,967	64,310	-	425,470	793,656	793,656
30	4360 Other Deferred Credits	-	-	-	-	-	-	-	-	-	-	-	-
31	4370 Other Jur Liab & Def C	-	-	-	-	-	-	-	-	-	-	-	-
32	NET TELECOM PLANT (A)	2,235,602	2,469,324	4,704,925	107,662	-	823,136	33,527	964,324	-	6,784,456	12,453,706	12,453,706
33	Distribution of Line 33	17.9513%	19.8280%	37.7793%	0.8645%	0.0000%	6.6096%	0.2692%	7.7433%	0.0000%	54.4774%		100.0000%
34	1402 Rural Tel Bank Stock (	-	-	-	-	-	-	-	-	-	-	-	-
35	1220 Materials & Supplies (0	106,491	136,157	242,648	6,002	-	39,874	1,869	47,744	-	325,608	616,000	616,000
36	Cash Working Capital (D)	34,363	43,935	78,298	1,937	-	12,867	603	15,406	-	105,068	198,772	198,772
37	Investment Allow/Disallow (E	-	-	-	-	-	-	-	-	-	-	-	-
38	Accum Depr/Amort Allow/Dis	-	-	-	-	-	-	-	-	-	-	-	-
39	4040 Customer Deposits (G	-	-	-	-	-	-	-	-	-	-	-	-
40	4310 Other Long-term Liab.	95,275	121,816	217,091	5,369	-	35,674	1,672	42,716	-	291,314	551,121	551,121
41	Other Telecom Pl Adjust (I)	-	-	-	-	-	-	-	-	-	-	-	-
42	NET TELECOM PLANT AND	-	-	-	-	-	-	-	-	-	-	-	-
43	OTHER RATE BASE ITEMS	2,281,181	2,527,600	4,808,780	110,230	-	840,202	34,327	984,759	-	6,923,818	12,717,357	12,717,357
44	Distribution of Line 43	17.9375%	19.8752%	37.8127%	0.8668%	0.0000%	6.6067%	0.2699%	7.7434%	0.0000%	54.4438%	100.0000%	100.0000%

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
12/31/2022

A-2 SHEET 2 of 2

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
45	GSF, COE, IOT, C&WF Gros	2,952,059	3,774,415	6,726,474	166,371	-	1,105,348	51,810	1,323,529	-	9,026,211	17,076,215	17,076,215
46	Equal Access Adjustment		-										
47	GSF, COE, IOT, C&WF, Eq	2,952,059	3,774,415	6,726,474	166,371	-	1,105,348	51,810	1,323,529	-	9,026,211	17,076,215	17,076,215
48	Distribution of Line 47	17.2875%	22.1034%	39.3909%	0.9743%	0.0000%	6.4730%	0.3034%	7.7507%	0.0000%	52.8584%		100.0000%
49	GSF, COE, IOT, C&WF Gros	2,952,059	3,774,415	6,726,474	166,371	-	1,105,348	51,810	1,323,529	-	9,026,211	17,076,215	17,076,215
50	Distribution of Line 49	17.2875%	22.1034%	39.3909%	0.9743%	0.0000%	6.4730%	0.3034%	7.7507%	0.0000%	52.8584%		100.0000%
51	GSF, COE, IOT, C&WF, Eq A												
52	(Trans, Switch, CCL only)	-	3,774,415	3,774,415	166,371	-	1,105,348	-	1,271,719	-	9,026,211	14,072,346	14,072,346
53	Distribution of Line 52	0.0000%	26.8215%	26.8215%	1.1823%	0.0000%	7.8548%	0.0000%	9.0370%	0.0000%	64.1415%		100.0000%
54	GSF, COE, IOT, C&WF, Eq A												
55	(Special Access only)	2,952,059	-	2,952,059	-	-	-	-	-	-	-	2,952,059	2,952,059
56	Distribution of Line 55	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		100.0000%
57	COE, IOT, C&WF												
58	x/CCL, Ltd Pay, B&C, IX	2,436,492	3,115,227	5,551,718	137,315	-	912,303	-	1,049,618	-	-	6,601,336	6,601,336
59	Distribution of Line 58	36.9091%	47.1908%	84.0999%	2.0801%	0.0000%	13.8200%	0.0000%	15.9001%	0.0000%	0.0000%		100.0000%
60	C&WF Cat 1.3	-	-	-	-	-	-	-	-	-	5,546,504	5,546,504	5,546,504
61	Direct Assign - MSG (1.3)	-	-	-	-	-	-	-	-	-	-	-	-
62	COE, IOT, C&WF x/Cat 1.3	2,436,492	3,115,227	5,551,718	137,315	-	912,303	42,761	1,092,379	-	1,903,310	8,547,407	8,547,407
63	Distribution of Line 62	28.5056%	36.4464%	64.9521%	1.6065%	0.0000%	10.6734%	0.5003%	12.7802%	0.0000%	22.2677%	100.0000%	100.0000%

Note 1: Equal Access transfe
Basic for distribution

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
12/31/2022

A-3 SHEET 1 of 1

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
1	Plant Spec Exp Accts 6110, 6												
2	6210, 6220, 6230, 6310	278,710	479,864	758,574	45,330	-	108,786	14,116	168,232	-	868,412	1,795,218	1,795,218
3	Pl Nonspec Account 6510, 65	48,416	61,903	110,319	2,729	-	18,128	850	21,707	-	492,061	624,086	624,086
4	Cust Oper Accts 6610, 6620	22,282	29,942	52,224	1,320	30,917	8,769	132	41,137	40,872	34,412	168,645	127,773
5	TOTAL BIG THREE EXPENS	349,408	571,708	921,117	49,379	30,917	135,683	15,098	231,076	40,872	1,394,885	2,587,950	2,547,078
6	Distribution of Line 5	13.5014%	22.0912%	35.5925%	1.9080%	1.1946%	5.2429%	0.5834%	8.9289%	1.5793%	53.8992%	100.0000%	98.4207%
		-	-	-	-	-	-	-	-	-	-	-	-
7	Plant Specific Expenses	278,710	479,864	758,574	45,330	-	108,786	14,116	168,232	-	868,412	1,795,218	1,795,218
8	Plant Nonspecific Expenses	248,057	375,320	623,376	9,601	-	94,966	2,990	107,556	-	1,110,124	1,841,056	1,841,056
9	Customer Operations Expens	22,282	29,942	52,224	1,320	30,917	8,769	132	41,137	40,872	34,412	168,645	127,773
10	Corporate Operations Expens	252,967	413,909	666,875	35,749	22,383	98,233	10,931	167,296	29,591	1,009,876	1,873,638	1,844,047
11	7100 Other Oper Inc & Exper	-	-	-	-	-	-	-	-	-	-	-	-
12	7300 Contributions	-	-	-	-	-	-	-	-	-	-	-	-
13	TOTAL OPERATING EXPEN	802,016	1,299,033	2,101,049	92,000	53,300	310,753	28,169	484,221	70,463	3,022,824	5,678,557	5,608,094
		-	-	-	-	-	-	-	-	-	-	-	-
14	Operating Taxes	6,816	8,715	15,531	384	-	2,552	120	3,056	-	20,841	39,428	39,428
15	Equal Access Expenses	-	-	-	-	-	-	-	-	-	-	-	-
16	Expense Allowances/Disallov	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
17	TOTAL OPERATING EXP &	808,832	1,307,748	2,116,580	92,384	53,300	313,305	28,288	487,277	70,463	3,043,665	5,717,985	5,647,522
18	Distribution of Line 17	14.1454%	22.8708%	37.0162%	1.6157%	0.9321%	5.4793%	0.4947%	8.5218%	1.2323%	53.2297%	100.0000%	98.7677%

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
12/31/2022

A-4 SHEET 1 of 1

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
	APPORTIONMENT FACTORS												
1	COE, IOT, C&WF Dist	17.2875%	22.1034%	39.3909%	0.9743%	0.0000%	6.4730%	0.3034%	7.7507%	0.0000%	52.8584%	100.0000%	100.0000%
2	Support Assets - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	Land Assets - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	LAND & SUPPORT ASSETS APPORTI												
4	2110 Land & Support Assets												
5	Support Assets	515,567	659,189	1,174,756	29,056	-	193,045	9,048	231,150	-	1,576,397	2,982,303	2,982,303
6	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
7	Total Support Assets	515,567	659,189	1,174,756	29,056	-	193,045	9,048	231,150	-	1,576,397	2,982,303	2,982,303
8	Distribution of Line 7	17.2875%	22.1034%	39.3909%	0.9743%	0.0000%	6.4730%	0.3034%	7.7507%	0.0000%	52.8584%		100.0000%
9	Land Assets - Joint	-	-	-	-	-	-	-	-	-	-	-	-
10	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
11	Total Land Assets	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL LAND & SUPPORT A	515,567	659,189	1,174,756	29,056	-	193,045	9,048	231,150	-	1,576,397	2,982,303	2,982,303
13	Distribution of Line 12	17.2875%	22.1034%	39.3909%	0.9743%	0.0000%	6.4730%	0.3034%	7.7507%	0.0000%	52.8584%	100.0000%	100.0000%

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
12/31/2022

A-5 SHEET 1 of 3

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
	APPORTIONMENT FACTORS												
1	COE Cat 1 Intercept Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2	COE Cat 1 Other Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	COE Cat 1 - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	COE Cat 2 Access Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	COE Cat 2 Nonaccess Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
6	COE Cat 2 MSG-DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
7	Local Switching Pct	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
8	COE Cat 3 MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	COE Cat 3 PL - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	COE APPORTIONMENT												
10	2220 Operator Systems												
11	Cat 1 - Operator System												
12	Intercept	-	-	-	-	-	-	-	-	-	-	-	-
13	Directory Assistan	-	-	-	-	-	-	-	-	-	-	-	-
14	Other	-	-	-	-	-	-	-	-	-	-	-	-
15	Svc Obs Boards (f	-	-	-	-	-	-	-	-	-	-	-	-
16	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
17	Total Cat 1	-	-	-	-	-	-	-	-	-	-	-	-
18	Distribution of Line 17	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%
19	2210 Central Office Switching												
20	Cat 2 - Tandem Switchir												
21	Access	-	-	-	-	-	-	-	-	-	-	-	-
22	Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
23	Direct Assign-MSG	-	-	-	-	-	-	42,761	42,761	-	-	42,761	42,761
24	Direct Assign - PL	-	-	-	-	-	-	-	-	-	-	-	-
25	Total Cat 2	-	-	-	-	-	-	42,761	42,761	-	-	42,761	42,761
		-	-	-	-	-	-	-	-	-	-	-	-
26	Cat 3 - Local Switching	-	-	-	137,315	-	-	-	137,315	-	-	137,315	137,315
27	Direct Assign - MS	-	-	-	-	-	-	-	-	-	-	-	-
28	Direct Assign - PL	-	-	-	-	-	-	-	-	-	-	-	-
29	Total Cat 3	-	-	-	137,315	-	-	-	137,315	-	-	137,315	137,315
30	TOTAL COE - SWITCHING	-	-	-	137,315	-	-	42,761	180,076	-	-	180,076	180,076
31	Distribution of Line 30	0.0000%	0.0000%	0.0000%	76.2538%	0.0000%	0.0000%	23.7462%	100.0000%	0.0000%	0.0000%		100.0000%
32	COE Cat 1,2&3 xSOB (x/b..d	-	-	-	137,315	-	-	42,761	180,076	-	-	180,076	180,076
33	Distribution of Line 32	0.0000%	0.0000%	0.0000%	76.2538%	0.0000%	0.0000%	23.7462%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
12/31/2022

A-5 SHEET 2 of 3

Line	Description	SA x/DSL (a)	DSL (b)	Total SA ()	LS (d)	Info (e)	Transport (f)	Transport TS (g)	Total Switched (h)	B&C (i)	CCL (j)	Total 0	Total xB&C (k)
	APPORTIONMENT FACTORS												
34	Cat 4.11 WB Ln Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
35	Cat 4.11 WB Ln Pct - DA Pct	0.0000%	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
36	Cat 4.12 Ex Tr w/WB Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
37	Cat 4.12 Ex Tr x/WB MSG - D	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
38	Cat 4.12 Ex Tr x/WB PL - DA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
39	Cat 4.12 Ex Tr WB Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
40	Cat 4.12 Ex Tr WB MSG - DA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
41	Cat 4.12 Ex Tr WB PL - DA P	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
42	Cat 4.13 Ex Ln x/WB Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
43	Cat 4.13 Ex Ln x/WB - DA Pc	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
44	Cat 4.22 WB Access Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
45	Cat 4.22 WB PL TWX - Acce	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
46	Cat 4.22 WB MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
47	Cat 4.22 WB PL - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	COE APPORTIONMENT												
48	2230 Central Office - Transm												
49	Cat 4.1 - Exchange Circ												
50	4.11 Wideband - L	-	-	-	-	-	-	-	-	-	-	-	-
51	Direct Assign	-	-	-	-	-	-	-	-	-	-	-	-
52	- PL and	-	2,845,207	2,845,207	-	-	-	-	-	-	-	2,845,207	2,845,207
53	4.12 Exch Trunk a	-	-	-	-	-	-	-	-	-	-	-	-
54	Direct Assign	-	-	-	-	-	-	-	-	-	-	-	-
55		-	-	-	-	-	-	-	-	-	-	-	-
56	Ex Trk WB	-	-	-	-	-	-	-	-	-	-	-	-
57	Direct Assign	-	-	-	-	-	-	-	-	-	-	-	-
58		504,185	-	504,185	-	-	-	-	-	-	-	504,185	504,185
59	4.13 Ex Line x/WB		-										
60	Joint MSG	-	-	-	-	-	-	-	-	-	1,903,310	1,903,310	1,903,310
61	PL and Local	1,528	-	1,528	-	-	-	-	-	-	-	1,528	1,528
62	Direct Assign	-	-	-	-	-	-	-	-	-	-	-	-
63		-	-	-	-	-	-	-	-	-	-	-	-
64	Cat 4.2 - Interexchange		-										
65	4.21 Furn to Other	-	-	-	-	-	-	-	-	-	-	-	-
66		-	-	-	-	-	-	-	-	-	-	-	-
67	4.22 Wideband		-										
68	Joint MSG - A	-	-	-	-	-	-	-	-	-	-	-	-
69		-	-	-	-	-	-	-	-	-	-	-	-
70	PL TWX - Ac	-	-	-	-	-	-	-	-	-	-	-	-
71	I	-	-	-	-	-	-	-	-	-	-	-	-
72	Direct Assign	-	-	-	-	-	-	-	-	-	-	-	-
73		-	-	-	-	-	-	-	-	-	-	-	-

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
12/31/2022

A-5 SHEET 3 of 3

Line	Description	SA x/DSL (a)	DSL (b)	Total SA ()	LS (d)	Info (e)	Transport (f)	Transport TS (g)	Total Switched (h)	B&C (i)	CCL (j)	Total 0	Total xB&C (k)
	APPORTIONMENT FACTORS												
74	Cat 4.23 All Other Access Pc	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
75	Cat 4.23 All Other Nonaccess	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
76	Cat 4.23 All Other PL TWX A	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
77	Vacant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
78	Vacant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
79	Cat 4.23 All Other MSG - DA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
80	Cat 4.23 All Other PL - DA Pc	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
81	Cat 4.3 Host/Remote Joint Pc	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
82	Cat 4.3 Host/Remote WATS-	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
83	Cat 4.3 Host/Remote MSG-D	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
84	Cat 4.3 Host/Remote PL - DA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	COE CATEGORY 4 SEPARATI(												
85	4.23 All Other												
86	Jt Msg - Acce	-	-	-	-	-	275,926	-	275,926	-	-	275,926	275,926
87	N	-	-	-	-	-	-	-	-	-	-	-	-
88	PL, TWX - Ac	-	-	-	-	-	-	-	-	-	-	-	-
89		-	-	-	-	-	-	-	-	-	-	-	-
90	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
91	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
92	Direct Assign	-	-	-	-	-	-	-	-	-	-	-	-
93		23,592	-	23,592	-	-	-	-	-	-	-	23,592	23,592
94	Cat 4.3 - Host/Rem												
95	Joint	-	-	-	-	-	-	-	-	-	-	-	-
96	WATS - MSG	-	-	-	-	-	-	-	-	-	-	-	-
97	PL												
98	Direct Assign	-	-	-	-	-	-	-	-	-	-	-	-
99		-	-	-	-	-	-	-	-	-	-	-	-
100	Total Cat 4	529,305	2,845,207	3,374,512	-	-	275,926	-	275,926	-	1,903,310	5,553,748	5,553,748
101	TOTAL COE - Transmission	529,305	2,845,207	3,374,512	-	-	275,926	-	275,926	-	1,903,310	5,553,748	5,553,748
102	Distribution of Line 100	9.5306%	51.2304%	60.7610%	0.0000%	0.0000%	4.9683%	0.0000%	4.9683%	0.0000%	34.2707%		100.0000%
103	TOTAL CENTRAL OFFICE I	529,305	2,845,207	3,374,512	137,315	-	275,926	42,761	456,002	-	1,903,310	5,733,824	5,733,824
104	Distribution of Line 103	9.2313%	49.6215%	58.8527%	2.3948%	0.0000%	4.8123%	0.7458%	7.9529%	0.0000%	33.1944%	100.0000%	100.0000%

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
12/31/2022

A-6 SHEET 1 of 1

Line	Description	SA x/DSL (a)	DSL (b)	Total SA ()	LS (d)	Info (e)	Transport (f)	Transport TS (g)	Total Switched (h)	B&C (i)	CCL (j)	Total 0	Total xB&C (k)
	APPORTIONMENT FACTORS												
1	Equiv Loc Exch Sub Lines MS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2	Equiv Loc Exch Sub Lines PL	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	Cat 1 All Other IOT MSG - DA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
4	Cat 1 All Other IOT PL - DA F	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	Cat 2 CPS MSG Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6	Cat 2 CPE PL Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	IOT EQUIPMENT APPORTIONM												
7	2310 Info Orig/Term Equipme												
8	Cat 1 - Other IOT												
9	Public Telephone												
10	LTD Pay Telephon												
11	All Other IOT - MS	-	-	-	-	-	-	-	-	-	-	-	-
12		-	-	-	-	-	-	-	-	-	-	-	-
13	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
14	PL	-	-	-	-	-	-	-	-	-	-	-	-
15	Total Cat 1 - Other IOT	-	-	-	-	-	-	-	-	-	-	-	-
16	Distribution of Line 15	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%
17	Cat 2 CPE - MSG	-	-	-	-	-	-	-	-	-	-	-	-
18	-PL	-	-	-	-	-	-	-	-	-	-	-	-
19	Total Cat 2 - CPE	-	-	-	-	-	-	-	-	-	-	-	-
20	Distribution of Line 19	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%
21	TOTAL IOT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-
22	Distribution of Line 21	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
12/31/2022

A-7 SHEET 1 of 2

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
	APPORTIONMENT FACTORS												
1	Cat 1.3 Equiv Inter Loops Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
2	Cat 1.3 - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
3	Cat 2 Ex Trk x/WB Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	Cat 2 Ex Trk x/WB - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	Cat 2 WB Lin Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6	Cat 2 WB Trunk Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	Cat 2 WB Line & Trunk MSG	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Cat 2 WB Line & Trunk PL - [	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
	C&WF CAT 1-2 APPORTIONME												
9	2410 Cable & Wire Facilities												
10	Cat 1 - Exch Line x/WB												
11	1.1 Intra PL & WA	-	-	-	-	-	-	-	-	-	-	-	-
12	1.2 Inter PL & WA	4,453	-	4,453	-	-	-	-	-	-	-	4,453	4,453
13	1.3 Jointly Used	-	-	-	-	-	-	-	-	-	5,546,504	5,546,504	5,546,504
14	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
15		-	-	-	-	-	-	-	-	-	-	-	-
16	Total Category 1	4,453	-	4,453	-	-	-	-	-	-	5,546,504	5,550,957	5,550,957
17	Cat 2 - WB & Exch Trun												
18	Ex Trk w/WB	-	-	-	-	-	-	-	-	-	-	-	-
19	Direct Assign - MS	-	-	-	-	-	-	-	-	-	-	-	-
20		-	-	-	-	-	-	-	-	-	-	-	-
21	WB Line	-	-	-	-	-	-	-	-	-	-	-	-
22	WB Trunk	-	-	-	-	-	-	-	-	-	-	-	-
23	Direct Assign - MS	-	-	-	-	-	-	-	-	-	-	-	-
24	- PL	1,014,369	-	1,014,369	-	-	-	-	-	-	-	1,014,369	1,014,369
25	Total Category 2	1,014,369	-	1,014,369	-	-	-	-	-	-	-	1,014,369	1,014,369

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
12/31/2022

A-7 SHEET 2 of 2

Line	Description	SA x/DSL (a)	DSL (b)	Total SA ()	LS (d)	Info (e)	Transport (f)	Transport TS (g)	Total Switched (h)	B&C (i)	CCL (j)	Total 0	Total xB&C (k)
	APPORTIONMENT FACTORS												
26	Cat 3 Circuit Miles Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
27	Cat 3 WB Access MSG - DA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
28	Cat 3 WB Access PL - DA Pc	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
29	Cat 3 All Other Cir Miles Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
30	Vacant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
31	Vacant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
32	Cat 3 All Other MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
33	Cat 3 All Other PL - DA Pct	76.6900%	23.3100%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
34	Cat 4 Host/Remote Joint Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
35	Cat 4 Host/Remote WATS - M	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
36	Cat 4 Host/Remote MSG - DA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	C&WF CAT 3-4 APPORTIONME												
37	Cat 3 - Interexchange C												
38	Wideband:												
39	Jt MSG - Access	-	-	-	-	-	-	-	-	-	-	-	-
40	- Nona	-	-	-	-	-	-	-	-	-	-	-	-
41	PI/TWX - Access	-	-	-	-	-	-	-	-	-	-	-	-
42	- Nonac	-	-	-	-	-	-	-	-	-	-	-	-
43	Direct Assign - MS	-	-	-	-	-	-	-	-	-	-	-	-
44	-	-	-	-	-	-	-	-	-	-	-	-	-
45	All Other:	-	-	-	-	-	-	-	-	-	-	-	-
46	Jt MSG - Access	-	-	-	-	-	636,376	-	636,376	-	-	636,376	636,376
47	- Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
48	PI/TWX - Access	-	-	-	-	-	-	-	-	-	-	-	-
49	- Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
50	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
51	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
52	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
53	- PL	888,366	270,020	1,158,385	-	-	-	-	-	-	-	1,158,385	1,158,385
54	Total Category 3	888,366	270,020	1,158,385	-	-	636,376	-	636,376	-	-	1,794,762	1,794,762
55	Cat 4 - Host/Remote												
56	Joint (x/WATS)	-	-	-	-	-	-	-	-	-	-	-	-
57	WATS - MSG	-	-	-	-	-	-	-	-	-	-	-	-
58	- PL	-	-	-	-	-	-	-	-	-	-	-	-
59	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
60	- PL	-	-	-	-	-	-	-	-	-	-	-	-
61	Total Category 4	-	-	-	-	-	-	-	-	-	-	-	-
62	TOTAL CABLE & WIRE FAC	1,907,187	270,020	2,177,206	-	-	636,376	-	636,376	-	5,546,504	8,360,087	8,360,087
63	Distribution of Line 62	22.8130%	3.2299%	26.0429%	0.0000%	0.0000%	7.6121%	0.0000%	7.6121%	0.0000%	66.3451%	100.0000%	100.0000%

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
12/31/2022

A-8 SHEET 1 of 1

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
	APPORTIONMENT FACTORS												
1	Land & Support Assets Distr	17.2875%	22.1034%	39.3909%	0.9743%	0.0000%	6.4730%	0.3034%	7.7507%	0.0000%	52.8584%	100.0000%	100.0000%
2	2210 COE - Switch Distr	0.0000%	0.0000%	0.0000%	76.2538%	0.0000%	0.0000%	23.7462%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
3	2220 COE - Operator System	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	2230 COE - Transmission Di	9.5306%	51.2304%	60.7610%	0.0000%	0.0000%	4.9683%	0.0000%	4.9683%	0.0000%	34.2707%	100.0000%	100.0000%
5	2310 IOT Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6	2410 C&WF Distr	22.8130%	3.2299%	26.0429%	0.0000%	0.0000%	7.6121%	0.0000%	7.6121%	0.0000%	66.3451%	100.0000%	100.0000%
7	Capital Leases - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Leasehold Improve - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	GSF, COE, IOT, C&WF, Eq A	17.2875%	22.1034%	39.3909%	0.9743%	0.0000%	6.4730%	0.3034%	7.7507%	0.0000%	52.8584%	100.0000%	100.0000%
10	Intangible Assets - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	TANGIBLE ASSETS - APPORTION												
11	2680 Tangible Assets - Capit												
12	2110 Land & Supt Asse	12,090	15,458	27,547	681	-	4,527	212	5,420	-	36,965	69,933	69,933
13	2210 COE - Switching	-	-	-	-	-	-	-	-	-	-	-	-
14	2220 COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
15	2230 COE - Transmissi	-	-	-	-	-	-	-	-	-	-	-	-
16	2310 IOT	-	-	-	-	-	-	-	-	-	-	-	-
17	2410 C&WF	-	-	-	-	-	-	-	-	-	-	-	-
18	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL CAPITAL LEASES	12,090	15,458	27,547	681	-	4,527	212	5,420	-	36,965	69,933	69,933
20	Distribution of Line 19	17.2875%	22.1034%	39.3909%	0.9743%	0.0000%	6.4730%	0.3034%	7.7507%	0.0000%	52.8584%		100.0000%
21	IBLE ASSETS - APPORTION												
22	2680 Tangible Assets - Lease												
23	2110 Land & Supt Asse	-	-	-	-	-	-	-	-	-	-	-	-
24	2210 COE - Switching	-	-	-	-	-	-	-	-	-	-	-	-
25	2220 COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
	2230 COE - Transmissi	-	-	-	-	-	-	-	-	-	-	-	-
26	2310 IOT	-	-	-	-	-	-	-	-	-	-	-	-
27	2410 C&WF	-	-	-	-	-	-	-	-	-	-	-	-
28	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
29	TOTAL LEASEHOLD IMPRO	-	-	-	-	-	-	-	-	-	-	-	-
30	Distribution of Line 29	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%
31	TOTAL TANGIBLE ASSETS	12,090	15,458	27,547	681	-	4,527	212	5,420	-	36,965	69,933	69,933
32	Distribution of Line 31	17.2875%	22.1034%	39.3909%	0.9743%	0.0000%	6.4730%	0.3034%	7.7507%	0.0000%	52.8584%		100.0000%
	TANGIBLE ASSETS APPORTIONM												
33	2690 Intangible Assets	67,964	86,897	154,861	3,830	-	25,448	1,193	30,471	-	207,807	393,138	393,138
34	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
35	TOTAL INTANGIBLE ASSET	67,964	86,897	154,861	3,830	-	25,448	1,193	30,471	-	207,807	393,138	393,138
36	Distribution of Line 35	17.2875%	22.1034%	39.3909%	0.9743%	0.0000%	6.4730%	0.3034%	7.7507%	0.0000%	52.8584%	100.0000%	100.0000%

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
12/31/2022

A-9 SHEET 1 of 1

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
	APPORTIONMENT FACTORS												
1	2001 TPIS Distr	17.2875%	22.1034%	39.3909%	0.9743%	0.0000%	6.4730%	0.3034%	7.7507%	0.0000%	52.8584%	100.0000%	100.0000%
2	2002 Prop Hld Fut Use - DA I	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	2003 TPUC Short - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	Vacant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2005 Telecom Plt Adjust - DA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6	GSF, COE, IOT, C&WF, Eq A	17.2875%	22.1034%	39.3909%	0.9743%	0.0000%	6.4730%	0.3034%	7.7507%	0.0000%	52.8584%	100.0000%	100.0000%
7	1220 Matl & Supplies - DA Pc	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Cash Working Capital - DA P	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	Invest Allow/Disallow - DA Pc	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	OTHER ACOUNTS APPORTIONM												
10	2002 Prop Hld Fut Telecom U	-	-	-	-	-	-	-	-	-	-	-	-
11	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL PROP HLD FUT TEL	-	-	-	-	-	-	-	-	-	-	-	-
13	Distribution of Line 14	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
14	2003 Plt Under Constr - Shor	374,349	478,631	852,980	21,097	-	140,169	6,570	167,836	-	1,144,609	2,165,425	2,165,425
15	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
16	TOTAL PLT UNDER CONST	374,349	478,631	852,980	21,097	-	140,169	6,570	167,836	-	1,144,609	2,165,425	2,165,425
17	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
18	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
19	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
20	Distribution of Line 21	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
21	2005 Telecom Plant Adjust	-	-	-	-	-	-	-	-	-	-	-	-
22	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
23	TOTAL TELECOM PLANT A	-	-	-	-	-	-	-	-	-	-	-	-
24	Distribution of Line 25	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	MISC ACCOUNT APPORTIONM												
25	1402 Class B RTB Stock	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
26	1220 Material & Supply x/CP	106,491	136,157	242,648	6,002	-	39,874	1,869	47,744	-	325,608	616,000	616,000
27	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL MATERIALS & SUPP	106,491	136,157	242,648	6,002	-	39,874	1,869	47,744	-	325,608	616,000	616,000
29	Cash Working Capital	34,363	43,935	78,298	1,937	-	12,867	603	15,406	-	105,068	198,772	198,772
30	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
31	TOTAL CASH WORKING CA	34,363	43,935	78,298	1,937	-	12,867	603	15,406	-	105,068	198,772	198,772
32	TOTAL BLENDED CASH WC	34,363	43,935	78,298	1,937	-	12,867	603	15,406	-	105,068	198,772	198,772
	Disallowed CWC for Corpora												
	INVEST ALLOW/DISALLOW APPORTI												
38	Investment Allow/Disallowanc	-	-	-	-	-	-	-	-	-	-	-	-
39	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
40	TOTAL INVEST ALLOW/DIS	-	-	-	-	-	-	-	-	-	-	-	-

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
12/31/2022

A-10 SHEET 1 of 1

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
	APPORTIONMENT FACTORS												
1	GSF, COE, IOT, C&WF, Eq A	17.2875%	22.1034%	39.3909%	0.9743%	0.0000%	6.4730%	0.3034%	7.7507%	0.0000%	52.8584%	100.0000%	100.0000%
2	7100 Other Oper Inc & Exp -	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	GSF, COE, IOT, C&WF, Eq A	17.2875%	22.1034%	39.3909%	0.9743%	0.0000%	6.4730%	0.3034%	7.7507%	0.0000%	52.8584%	100.0000%	100.0000%
4	ITC Amortization - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2001 Tel Plt in Svc Distr	17.2875%	22.1034%	39.3909%	0.9743%	0.0000%	6.4730%	0.3034%	7.7507%	0.0000%	52.8584%	100.0000%	100.0000%
6	Capitalized Payroll - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	Depreciation Adjustments - D	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Uncollectibles - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	Net Telecom Plant Dist	17.9513%	19.8280%	37.7793%	0.8645%	0.0000%	6.6096%	0.2692%	7.7433%	0.0000%	54.4774%	100.0000%	100.0000%
10	4100 Net Cur Def Op Inc Tax	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
11	Big Three Expenses Distr	13.5014%	22.0912%	35.5925%	1.9080%	1.1946%	5.2429%	0.5834%	8.9289%	1.5793%	53.8992%	100.0000%	98.4207%
	OTHER INCOME APPORTIONME												
12	7100 Other Oper Inc & Exper	-	-	-	-	-	-	-	-	-	-	-	-
13	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
14	TOTAL OTHER OPER INC &	-	-	-	-	-	-	-	-	-	-	-	-
15	7300 Nonoper Inc & Expense												
16	Alw Fds Used During C	-	-	-	-	-	-	-	-	-	-	-	-
17	Contributions	-	-	-	-	-	-	-	-	-	-	-	-
18	Fixed Charges												
19	Interest on Capital Leas	-	-	-	-	-	-	-	-	-	-	-	-
20	Fixed Charges Excl Cap	-	-	-	-	-	-	-	-	-	-	-	-
21	TOTAL FIXED CHARGES	-	-	-	-	-	-	-	-	-	-	-	-
	INCOME TAX ADJUSTMENT APPORTI												
22	ITC Amortization	-	-	-	-	-	-	-	-	-	-	-	-
23	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
24	TOTAL ITC AMORTIZATION	-	-	-	-	-	-	-	-	-	-	-	-
25	Amortization of Excess Def T	-	-	-	-	-	-	-	-	-	-	-	-
26	Capitalized Payroll Taxes	5,115	6,540	11,655	288	-	1,915	90	2,293	-	15,640	29,589	29,589
27	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL CAPITALIZED PAYR	5,115	6,540	11,655	288	-	1,915	90	2,293	-	15,640	29,589	29,589
29	Depreciation Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
30	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
31	TOTAL DEPRECIATION AD	-	-	-	-	-	-	-	-	-	-	-	-
32	Uncollectibles	-	-	-	-	-	-	-	-	-	-	-	-
33	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
34	TOTAL UNCOLLECTIBLES	-	-	-	-	-	-	-	-	-	-	-	-
35	MISC Inc Adjustments												
39	TOTAL MISC INC ADJUSTM	-	-	-	-	-	-	-	-	-	-	-	-

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
12/31/2022

A-11 SHEET 1 of 1

Line	Description	SA x/DSL (a)	DSL (b)	Total SA ()	LS (d)	Info (e)	Transport (f)	Transport TS (g)	Total Switched (h)	B&C (i)	CCL (j)	Total 0	Total xB&C (k)
	APPORTIONMENT FACTORS												
1	GSF, COE, IOT, C&WF, Eq A	17.2875%	22.1034%	39.3909%	0.9743%	0.0000%	6.4730%	0.3034%	7.7507%	0.0000%	52.8584%	100.0000%	100.0000%
2	6110 Network Supt Expenses	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	2110 Land & Support Assets	17.2875%	22.1034%	39.3909%	0.9743%	0.0000%	6.4730%	0.3034%	7.7507%	0.0000%	52.8584%	100.0000%	100.0000%
4	6120 General Supt Expenses	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2210, 2220, 2230 COE Distr	9.2313%	49.6215%	58.8527%	2.3948%	0.0000%	4.8123%	0.7458%	7.9529%	0.0000%	33.1944%	100.0000%	100.0000%
6	COE Expenses - DA#1 Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	COE Expenses - DA#2 Pct	0.0000%	51.2304%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	6310 IOT Exp Cat 1 - Other D	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	6310 IOT Exp Cat 2 - CPE Ex	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
10	6310 IOT Exp - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
11	6410 C&WF Distr	22.8130%	3.2299%	26.0429%	0.0000%	0.0000%	7.6121%	0.0000%	7.6121%	0.0000%	66.3451%	100.0000%	100.0000%
12	6410 C&WF Expenses - DA #	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
13	6410 C&WF Expenses - DA#	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	PLANT SPECIFIC EXP APPORT												
14	6110 Network Support Exper	-	-	-	-	-	-	-	-	-	-	-	-
15	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
16	TOTAL NETWORK SUPPOR	-	-	-	-	-	-	-	-	-	-	-	-
17	6120 General Support Expen	89,141	113,973	203,113	5,024	-	33,377	1,564	39,965	-	272,557	515,635	515,635
18	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL GENERAL SUPPOR	89,141	113,973	203,113	5,024	-	33,377	1,564	39,965	-	272,557	515,635	515,635
20	6210, 6220, 6230 COE Exper	-	-	-	-	-	-	-	-	-	-	-	-
21	6210 Switching	-	-	-	40,306	-	-	12,552	52,858	-	-	52,858	52,858
22	6230 Transmission	64,781	348,223	413,005	-	-	33,770	-	33,770	-	232,945	679,720	679,720
23	TOTAL COE EXPENSES	64,781	348,223	413,005	40,306	-	33,770	12,552	86,629	-	232,945	732,579	732,579
24	6310 IOT Equip Expenses												
25	Cat 1 - Other IOT Eq Ex	-	-	-	-	-	-	-	-	-	-	-	-
26	Cat 2 - Cust Prem Equip	-	-	-	-	-	-	-	-	-	-	-	-
27	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL IOT EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-
29	6410 C&WF Expenses	124,788	17,668	142,456	-	-	41,638	-	41,638	-	362,910	547,005	547,005
30	Direct Assignment #1	-	-	-	-	-	-	-	-	-	-	-	-
31	Direct Assignment #2	-	-	-	-	-	-	-	-	-	-	-	-
32	TOTAL C&WF EXPENSES	124,788	17,668	142,456	-	-	41,638	-	41,638	-	362,910	547,005	547,005
33	Plant Spec Exp x/6110, 6120	189,570	365,891	555,460	40,306	-	75,409	12,552	128,267	-	595,856	1,279,583	1,279,583
34	TOTAL PLANT SPECIFIC OP	278,710	479,864	758,574	45,330	-	108,786	14,116	168,232	-	868,412	1,795,218	1,795,218

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
12/31/2022

A-12 SHEET 1 of 1

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
	APPORTIONMENT FACTORS												
1	COE, IOT, C&WF Distr	17.2875%	22.1034%	39.3909%	0.9743%	0.0000%	6.4730%	0.3034%	7.7507%	0.0000%	52.8584%	100.0000%	100.0000%
2	6510 Oth Prop Plt & Eq Exp -	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	6530 Network Oper Expense	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	6540 Access Expenses Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2110 Support Assets Distr	17.2875%	22.1034%	39.3909%	0.9743%	0.0000%	6.4730%	0.3034%	7.7507%	0.0000%	52.8584%	100.0000%	100.0000%
6	2210 COE - Switching Distr	0.0000%	0.0000%	0.0000%	76.2538%	0.0000%	0.0000%	23.7462%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
7	2220 COE - Operator Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	2220 COE - Transmission Di	9.5306%	51.2304%	60.7610%	0.0000%	0.0000%	4.9683%	0.0000%	4.9683%	0.0000%	34.2707%	100.0000%	100.0000%
9	2310 IOT Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
10	2410 C&WF Distr	22.8130%	3.2299%	26.0429%	0.0000%	0.0000%	7.6121%	0.0000%	7.6121%	0.0000%	66.3451%	100.0000%	100.0000%
11	6560 Depr & Amort Exp - DA	17.2875%	22.1034%	39.3909%	0.9743%	0.0000%	6.4730%	0.3034%	7.7507%	0.0000%	52.8584%	100.0000%	100.0000%
12	2002 Prop Held Fut Tel Use I	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
13	2680 Capital Leases Distr	17.2875%	22.1034%	39.3909%	0.9743%	0.0000%	6.4730%	0.3034%	7.7507%	0.0000%	52.8584%	100.0000%	100.0000%
14	2680 Leasehold Improvemen	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
15	2690 Intangible Assets Distr	17.2875%	22.1034%	39.3909%	0.9743%	0.0000%	6.4730%	0.3034%	7.7507%	0.0000%	52.8584%	100.0000%	100.0000%
16	2005 Telecom Plt Adjustment	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	PLANT NONSPECIFIC EXP APPOI												
17	6510 Oth Prop Plant & Eq Ex	284	363	647	16	-	106	5	127	-	868	1,642	1,642
18	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL OTHER PROP PLAN	284	363	647	16	-	106	5	127	-	868	1,642	1,642
20	6530 Network Operations Ex	48,132	61,540	109,672	2,713	-	18,022	845	21,580	-	147,168	278,420	278,420
21	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
22	TOTAL NETWORK OPERAT	48,132	61,540	109,672	2,713	-	18,022	845	21,580	-	147,168	278,420	278,420
23.a	6540 Access Expense	-	-	-	-	-	-	-	-	-	-	-	-
23.b	6540 USF Expense	-	-	-	-	-	-	-	-	-	344,024	344,024	344,024
24	TOTAL ACCOUNTS 6510, 65	48,416	61,903	110,319	2,729	-	18,128	850	21,707	-	492,061	624,086	624,086
25	6560 Depr and Amort Expens												
26	Depr - Support Assets	54,937	70,240	125,177	3,096	-	20,570	964	24,630	-	167,974	317,781	317,781
27	Depr - COE - Switching	-	-	-	3,776	-	-	1,176	4,952	-	-	4,952	4,952
28	Depr - COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
29	Depr - COE - Transmiss	42,548	228,713	271,261	-	-	22,180	-	22,180	-	152,998	446,440	446,440
30	Depr - Info Orig/Term E	-	-	-	-	-	-	-	-	-	-	-	-
31	Depr - Cable & Wire Fa	102,156	14,463	116,619	-	-	34,087	-	34,087	-	297,091	447,797	447,797
32	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
33	Depr - Prop Hld Ft Tel U	-	-	-	-	-	-	-	-	-	-	-	-
34	Amort - Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-
35	Amort - Leasehold Impr	-	-	-	-	-	-	-	-	-	-	-	-
36	Amort - Intangible Asset	-	-	-	-	-	-	-	-	-	-	-	-
37	Amort - Other	-	-	-	-	-	-	-	-	-	-	-	-
38	TOTAL DEPR & AMORT EXI	199,641	313,416	513,057	6,872	-	76,837	2,140	85,849	-	618,063	1,216,970	1,216,970
39	TOTAL PLANT NONSPEC O	248,057	375,320	623,376	9,601	-	94,966	2,990	107,556	-	1,110,124	1,841,056	1,841,056

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
12/31/2022

		48,416	61,903	110,319	2,729	-	18,128	850	21,707	-	492,061	624,086	624,086
												A-13	SHEET 1 of 2
		SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	(a)	(b)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
	APPORTIONMENT FACTORS												
1	GSF, COE, IOT, C&WF, Eq A	17.2875%	22.1034%	39.3909%	0.9743%	0.0000%	6.4730%	0.3034%	7.7507%	0.0000%	52.8584%	100.0000%	100.0000%
2	6610 Marketing Expenses - D	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	WSWS - Tel Oper Svcs Pct	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
4	6620 Tel Oper Svcs - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%
5	GSF, COE, IOT, C&WF, Eq A	0.0000%	26.8215%	26.8215%	1.1823%	0.0000%	7.8548%	0.0000%	9.0370%	0.0000%	64.1415%	100.0000%	100.0000%
6	GSF, COE, IOT, C&WF, Eq A	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
7	6620 All Other Cat 1 - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	MARKETING EXPENSES APPORTIO												
8	6610 Marketing Expenses	7,518	9,613	17,131	424	-	2,815	132	3,371	-	22,988	43,490	43,490
9	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
10	TOTAL MARKETING EXPEN	7,518	9,613	17,131	424	-	2,815	132	3,371	-	22,988	43,490	43,490
	SERVICES EXPENSES APPORTION												
11	6620 Services Expenses												
12	Telephone Operator Ser												
13	Tel Operator Svc	-	-	-	-	-	-	-	-	-	-	-	-
14	Direct Assignment	-	-	-	-	-	-	-	-	911	-	911	-
15	Total Tel Oper Svc Exp	-	-	-	-	-	-	-	-	911	-	911	-
16	Published Direct Listing	-	-	-	-	15,416	-	-	15,416	-	-	15,416	15,416
17	All Other:												
18	CAT 1_LBOE EU Presu	-	724	724	32	-	212	-	244	-	1,732	2,700	2,700
19	CAT 1 LBOE EU Co PL	-	-	-	-	-	-	-	-	-	-	-	-
20	CAT 1 LBOE EU IX PL	-	-	-	-	-	-	-	-	-	-	-	-
21	CAT 1 LBOE Co MSG	-	-	-	-	-	-	-	-	-	-	-	-
22	CAT 1 LBOE EU IX MS	-	-	-	-	-	-	-	-	6,312	-	6,312	-
23	CAT 1 LBOE EU Acces	-	-	-	-	-	-	-	-	-	197	197	197
24	Vacant												
25	CAT 1 LBOE IX PL	-	-	-	-	-	-	-	-	-	-	-	-
26	CAT 1 LBOE IX MSG	-	-	-	-	-	-	-	-	-	-	-	-
27	CAT 1 LBOE IX B&C	-	-	-	-	-	-	-	-	-	-	-	-
28	CAT 1 LBOE Coin Col -	-	-	-	-	-	-	-	-	-	-	-	-
29	CAT 1 LBOE Co Col - N	-	-	-	-	-	-	-	-	-	-	-	-
30	CAT 1 Composite Resu	-	-	-	-	-	-	-	-	-	-	-	-
31	Total Cat 1 - LBOE	-	724	724	32	-	212	-	244	6,312	1,929	9,209	2,897

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
12/31/2022

A-13 SHEET 2 of 2

Line	Description	SA x/DSL (a)	DSL (b)	Total SA ()	LS (d)	Info (e)	Transport (f)	Transport TS (g)	Total Switched (h)	B&C (i)	CCL (j)	Total 0	Total xB&C (k)
	APPORTIONMENT FACTORS												
32	6620 Cat 2 - CSE Other B&C	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%
33	COE, C&WF, IOT x/CCL, Ltd	36.9091%	47.1908%	84.0999%	2.0801%	0.0000%	13.8200%	0.0000%	15.9001%	0.0000%	0.0000%	100.0000%	100.0000%
34	6620 All Other Cat 2 - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
35.a	6620 All Other Cat 3 - TRS	11.7965%	16.2430%	28.0396%	0.7160%	24.7027%	4.7568%	0.0000%	30.1755%	32.6571%	9.1278%	100.0000%	67.3429%
35.b	6620 All Other Cat 3 - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	SERVICES EXP APPORTIONEMENT												
36	Cat 2 - CSE Msg Proc	-	-	-	-	-	-	-	-	-	-	-	-
37	Cat 2 - CSE Other B&C	-	-	-	-	-	-	-	-	13,158	-	13,158	-
38	Cat 2 - CSE CABs	7,362	9,413	16,775	415	-	2,757	-	3,171	-	-	19,946	19,946
39	Cat 2 - Direct Assignme	-	-	-	-	-	-	-	-	-	3,767	3,767	3,767
40	Total Cat 2 - CSE	7,362	9,413	16,775	415	-	2,757	-	3,171	13,158	3,767	36,871	23,714
41	Cat 2 Spec Acs Distr	0	-	0	-	-	-	-	-	-	-	0	0
42	Total 6620 x/Cat 3	7,362	10,137	17,499	447	15,416	2,969	-	18,832	20,381	5,696	62,408	42,027
43	Distribution of Line 42	11.7965%	16.2430%	28.0396%	0.7160%	24.7027%	4.7568%	0.0000%	30.1755%	32.6571%	9.1278%	100.0000%	67.3429%
44	Cat 3 - All Other CSE	-	-	-	-	-	-	-	-	-	-	-	-
1	Cat 3 - TRS	7,402	10,192	17,594	449	15,500	2,985	-	18,934	20,491	5,727	62,748	42,256
45	Cat 3 - Direct Assignme	-	-	-	-	-	-	-	-	-	-	-	-
46	Total All Other Cat 3	7,402	10,192	17,594	449	15,500	2,985	-	18,934	20,491	5,727	62,748	42,256
47	Total All Other - Cat 1, 2	14,764	20,329	35,093	896	15,500	5,953	-	22,350	39,961	11,424	108,828	68,867
48	TOTAL SERVICES EXPENS	14,764	20,329	35,093	896	30,917	5,953	-	37,766	40,872	11,424	125,155	84,283
49	TOTAL CUSTOMER OPER E	22,282	29,942	52,224	1,320	30,917	8,769	132	41,137	40,872	34,412	168,645	127,773

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
12/31/2022

A-14 SHEET 1 of 1

Line	Description	SA x/DSL (a)	DSL (b)	Total SA ()	LS (d)	Info (e)	Transport (f)	Transport TS (g)	Total Switched (h)	B&C (i)	CCL (j)	Total 0	Total xB&C (k)
	APPORTIONMENT FACTORS												
1	Big Three Expenses Distr	13.5014%	22.0912%	35.5925%	1.9080%	1.1946%	5.2429%	0.5834%	8.9289%	1.5793%	53.8992%	100.0000%	98.4207%
2	6710 Exec & Planning Exp - I	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	6720 Gen'l and Admin Exp - I	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	GSF, COE, IOT, C&WF, Eq A	17.2875%	22.1034%	39.3909%	0.9743%	0.0000%	6.4730%	0.3034%	7.7507%	0.0000%	52.8584%	100.0000%	100.0000%
5	Oper Taxes #1 GRT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6	Vacant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	Oper Taxes #3 - Other	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Expense Allow/Disallow - DA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	CORPORATE OPER EXP APPORTIC												
9	6710 Exec & Planning Expen												
10	All Other	67,858	111,030	178,888	9,590	6,004	26,351	2,932	44,877	7,938	270,897	502,598	494,661
11	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL EXEC & PLANNING I	67,858	111,030	178,888	9,590	6,004	26,351	2,932	44,877	7,938	270,897	502,598	494,661
13	6720 Gen'l and Admin Expen												
14	All Other	185,109	302,879	487,988	26,160	16,379	71,882	7,999	122,419	21,653	738,979	1,371,039	1,349,386
15	NECA Requests & Cost	-	-	-	-	-	-	-	-	-	-	-	-
16	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
17	TOTAL GEN'L AND ADMIN E	185,109	302,879	487,988	26,160	16,379	71,882	7,999	122,419	21,653	738,979	1,371,039	1,349,386
18	TOTAL CORPORATE OPER	252,967	413,909	666,875	35,749	22,383	98,233	10,931	167,296	29,591	1,009,876	1,873,638	1,844,047
19	TOTAL BLENDED CORPOR	252,967	413,909	666,875	35,749	22,383	98,233	10,931	167,296	29,591	1,009,876	1,873,638	1,844,047
19.1	Disallowed Corporate Caps												
	OPERATING TAXES APPORTIONI												
19	7200 Operating Taxes												
20	Op Fed, State, Loc Inco	-	-	-	-	-	-	-	-	-	-	-	-
21	FIT Allowances / Disallowanc	-	-	-	-	-	-	-	-	-	-	-	-
22	Other Oper Taxes	5,540	7,084	12,624	312	-	2,074	97	2,484	-	16,940	32,048	32,048
23	Oper Taxes #1 GRT	-	-	-	-	-	-	-	-	-	-	-	-
24	Oper Taxes #2 Regulat	1,276	1,631	2,907	72	-	478	22	572	-	3,901	7,380	7,380
25	Oper Taxes #3 - Other	-	-	-	-	-	-	-	-	-	-	-	-
26	TOTAL OPER TAXES w	6,816	8,715	15,531	384	-	2,552	120	3,056	-	20,841	39,428	39,428
	EQUAL ACCESS EXP APPORTION												
27	Equal Access Expenses												
28	Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-
29	Amortization Expense	-	-	-	-	-	-	-	-	-	-	-	-
30	TOTAL EQUAL ACCESS EX	-	-	-	-	-	-	-	-	-	-	-	-
	EXP ALW/DISALLOW APPORTION												
31	Expense Allowances / Disallo	-	-	-	-	-	-	-	-	-	-	-	-
32	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
33	TOTAL EXPENSE ALLOW/D	-	-	-	-	-	-	-	-	-	-	-	-

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
12/31/2022

A-15 SHEET 1 of 2

Line	Description	SA x/DSL (a)	DSL (b)	Total SA ()	LS (d)	Info (e)	Transport (f)	Transport TS (g)	Total Switched (h)	B&C (i)	CCL (j)	Total 0	Total xB&C (k)
	APPORTIOMENT FACTORS												
1	1500 Other Juris Assets Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2	2110 Support Assets Distr	17.2875%	22.1034%	39.3909%	0.9743%	0.0000%	6.4730%	0.3034%	7.7507%	0.0000%	52.8584%	100.0000%	100.0000%
3	2210 COE - Switching Distr	0.0000%	0.0000%	0.0000%	76.2538%	0.0000%	0.0000%	23.7462%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
4	2220 COE - Operator Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2230 COE - Transmission Di	9.5306%	51.2304%	60.7610%	0.0000%	0.0000%	4.9683%	0.0000%	4.9683%	0.0000%	34.2707%	100.0000%	100.0000%
6	2310 IOT Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	2410 C&WF Distr	22.8130%	3.2299%	26.0429%	0.0000%	0.0000%	7.6121%	0.0000%	7.6121%	0.0000%	66.3451%	100.0000%	100.0000%
8	3100 Accum Depr - DA Pct	17.2875%	22.1034%	39.3909%	0.9743%	0.0000%	6.4730%	0.3034%	7.7507%	0.0000%	52.8584%	100.0000%	100.0000%
9	GSF, COE, IOT, C&WF, Eq A	17.2875%	22.1034%	39.3909%	0.9743%	0.0000%	6.4730%	0.3034%	7.7507%	0.0000%	52.8584%	100.0000%	100.0000%
10	2680 Capital Leases Distr	17.2875%	22.1034%	39.3909%	0.9743%	0.0000%	6.4730%	0.3034%	7.7507%	0.0000%	52.8584%	100.0000%	100.0000%
11	2680 Leasehold Improvemen	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
12	2005 Telecom Plt Adjustment	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
13	4040 Customer Deposits - DA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	RESERVES & DEFERRAL APPORTIO												
14	1500 Other Juris Assets - Ne	-	-	-	-	-	-	-	-	-	-	-	-
15	3100 Accum Depr - Support A	165,025	210,996	376,021	9,300	-	61,791	2,896	73,987	-	504,580	954,589	954,589
16	COE - Switching	-	-	-	62,919	-	-	19,594	82,513	-	-	82,513	82,513
17	COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
18	COE - Transmissio	255,362	1,372,663	1,628,024	-	-	133,120	-	133,120	-	918,247	2,679,391	2,679,391
19	Info Orig/Term Equ	-	-	-	-	-	-	-	-	-	-	-	-
20	C&WF	565,082	80,004	645,086	-	-	188,552	-	188,552	-	1,643,377	2,477,016	2,477,016
21	Direct Assignment	45,611	58,317	103,929	2,571	-	17,078	800	20,449	-	139,462	263,840	263,840
22	TOTAL ACCUMULATED DE	1,031,080	1,721,980	2,753,060	74,790	-	400,541	23,290	498,622	-	3,205,666	6,457,348	6,457,348
23	3200 Accum Depr Prop Hld												
24	For Future Telecom Use	-	-	-	-	-	-	-	-	-	-	-	-
25	3400 Accum Amort Tangible												
26	Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-
27	Leasehold Improve	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL ACCUMULATED AM	-	-	-	-	-	-	-	-	-	-	-	-
29	3500 Accum Amort - Intangib	-	-	-	-	-	-	-	-	-	-	-	-
30	3600 Accum Amort - Other	-	-	-	-	-	-	-	-	-	-	-	-
31	4040 Customer Deposits	-	-	-	-	-	-	-	-	-	-	-	-
32	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
33	TOTAL CUSTOMER DEPOS	-	-	-	-	-	-	-	-	-	-	-	-

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
12/31/2022

A-15 SHEET 2 of 2

Line	Description	SA x/DSL (a)	DSL (b)	Total SA ()	LS (d)	Info (e)	Transport (f)	Transport TS (g)	Total Switched (h)	B&C (i)	CCL (j)	Total 0	Total xB&C (k)
	APPORTIONMENT FACTORS												
34	2110 Support Assets Distr	17.2875%	22.1034%	39.3909%	0.9743%	0.0000%	6.4730%	0.3034%	7.7507%	0.0000%	52.8584%	100.0000%	100.0000%
35	2210 COE - Switching Distr	0.0000%	0.0000%	0.0000%	76.2538%	0.0000%	0.0000%	23.7462%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
36	2220 COE - Operator Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
37	2230 COE - Transmission Di	9.5306%	51.2304%	60.7610%	0.0000%	0.0000%	4.9683%	0.0000%	4.9683%	0.0000%	34.2707%	100.0000%	100.0000%
38	2310 IOT Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
39	2410 C&WF Distr	22.8130%	3.2299%	26.0429%	0.0000%	0.0000%	7.6121%	0.0000%	7.6121%	0.0000%	66.3451%	100.0000%	100.0000%
40	2001 Tel Plt in Svc Distr	17.2875%	22.1034%	39.3909%	0.9743%	0.0000%	6.4730%	0.3034%	7.7507%	0.0000%	52.8584%	100.0000%	100.0000%
41	Big Three Expenses Distr	13.5014%	22.0912%	35.5925%	1.9080%	1.1946%	5.2429%	0.5834%	8.9289%	1.5793%	53.8992%	100.0000%	98.4207%
42	GSF, COE, IOT, C&WF, Eq A	17.2875%	22.1034%	39.3909%	0.9743%	0.0000%	6.4730%	0.3034%	7.7507%	0.0000%	52.8584%	100.0000%	100.0000%
43	4370 Other Juris Liab Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
44	Acc Depr/Amort Alw/Disallow	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	RESERVES & DEFERRAL APPORTIO												
45	4100 Net Cur Def Op Inc Tax												
46	Support Assets	-	-	-	-	-	-	-	-	-	-	-	-
47	COE - Switching	-	-	-	-	-	-	-	-	-	-	-	-
48	COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
49	COE - Transmission	-	-	-	-	-	-	-	-	-	-	-	-
50	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-	-
51	C&WF	-	-	-	-	-	-	-	-	-	-	-	-
52	Not Classified by Accou	-	-	-	-	-	-	-	-	-	-	-	-
53	TOTAL NET CUR DEF OP IN	-	-	-	-	-	-	-	-	-	-	-	-
54	Distribution of Line 53	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
55	4310 Other Long-Term Liabil	95,275	121,816	217,091	5,369	-	35,674	1,672	42,716	-	291,314	551,121	551,121
56	4340 Net noncurrent Def Tax												
57	Support Assets	26,347	33,687	60,034	1,485	-	9,865	462	11,812	-	80,559	152,405	152,405
58	COE - Switching	-	-	-	8,043	-	-	2,505	10,548	-	-	10,548	10,548
59	COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
60	COE - Transmission	21,849	117,444	139,292	-	-	11,390	-	11,390	-	78,564	229,246	229,246
61	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-	-
62	C&WF	91,584	12,966	104,551	-	-	30,559	-	30,559	-	266,346	401,456	401,456
63	Not Classified by Acct	-	-	-	-	-	-	-	-	-	-	-	-
64	TOTAL NET NONCURRENT	139,780	164,097	303,877	9,528	-	51,814	2,967	64,310	-	425,470	793,656	793,656
65	4360 Other Deferred Credits	-	-	-	-	-	-	-	-	-	-	-	-
66	4370 Other Juris Liabilities												
67	& Deferred Credits - NET	-	-	-	-	-	-	-	-	-	-	-	-
	ALLOW/DISALLOW APPORTIONM												
68	Accum Depr & Amort Allow/D	-	-	-	-	-	-	-	-	-	-	-	-
69	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
70	TOTAL ACC DEPR/AMORT	-	-	-	-	-	-	-	-	-	-	-	-

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 3, 2023
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
6/30/2024

S-1

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
1	Net Telecom Plant	S-2, Ln 45	41,375,102	9,155,844	5,036,385	27,182,873
2	Rate Base Adjustment #1	RECORDS	-	-	-	-
3	Rate Base Adjustment #2	RECORDS	-	-	-	-
4	Rate Base Adjustment #3	RECORDS	-	-	-	-
5	RATE BASE	Lns 1-2…4	41,375,102	9,155,844	5,036,385	27,182,873
6	Rate of Return	RECORDS		9.75%	9.75%	9.75%
7	RETURN ON RATE BASE	Ln 5 * Ln 6	4,034,072	892,695	491,048	2,650,330
8	Return Adjustment #1	RECORDS	-	-	-	-
9	Return Adjustment #2	RECORDS	-	-	-	-
10	NET RETURN	Ln 7 - 8…9	4,034,072	892,695	491,048	2,650,330
11	7300 Alw Fds Used Dur Const	S10, Ln 16	-	-	-	-
12	7300 Disallowance	-Ln 11	-	-	-	-
13	Fixed Charges	S-10, Ln 21	-	-	-	-
14	ITC Amortization	S-10, Ln 24	-	-	-	-
15	Amortization of Excess Def Taxes	S-10, Ln 25	-	-	-	-
16	Capitalized Payroll Taxes	S-10, Ln 28	82,972	17,985	11,472	53,515
17	Depreciation Adjustment	S-10, Ln 31	-	-	-	-
18	FIT Allowances/Disallowances	S-14, Ln 26	-	-	-	-
19	Income Adj 1	RECORDS	-	-	-	-
20	Income Adj 2	RECORDS	-	-	-	-
21	Total Misc Inc Adjustment	S-10, Ln 39	-	-	-	-
22	AFTER TAX INCOME	Note 1	3,951,100	874,709	479,576	2,596,815
23	State Income Tax	Ln 35	-	-	-	-
24	Net Federal Income Tax	Ln 38	360,000	232,518	127,482	-
25	Operating Expenses & Taxes	S-3, Ln 17	14,364,368	2,959,674	2,144,205	9,260,489
26	Uncollectibles	S-10, Ln 34	-	-	-	-
27	Other Adjustments	RECORDS	-	-	-	-
28	NET REVENUE REQUIREMENT	.n 10 + 23..26-11-2	18,758,440	4,084,887	2,762,735	11,910,819
29	Gross Receipts Tax	Note 2	-	-	-	-
30	Other Adjustments	RECORDS	-	-	-	-
31	REVENUE REQUIREMENT	Ln 28+29-30	18,758,440	4,084,887	2,762,735	11,910,819
31.1	Revised Rev Req based on MAG Order	Ln 31+notes 4 & 5				

	INCOME TAXES					
32	FIT Taxable Income	Ln 22 + Ln 37	1,714,285	1,107,227	607,058	
33	SIT Taxable Income	Note 3				
34	State Income Tax Rate	Ln 35 / Ln 33	21.0000%	0.0000%	0.0000%	0.0000%
35	State Income Tax Requirement					
			TOLL PORTION			
36	Federal Income Tax Rate	Ln 37 / Ln 32	21.0000%	21.0000%	21.0000%	
37	Gross Fed Inc Tax Requirement		360,000	232,518	127,482	
38	Net Fed Inc Tax Requirement	Ln 37-14-15	360,000	232,518	127,482	

Note 1: Ln 10-11….16+17….21
Note 2: Based on these Statutory Rates — 0.0000% 0.0000% 0.0000%
Note 3: If SIT is deductible for SIT, then Ln 32, otherwise 32+35

SEPARATED TELECOMMUNICATIONS PLANT SUMMARY
12 Month Study Period Ended
6/30/2024

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 3, 2023
Uncapped

S-2

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
1	2110 Land & Support Assets	S-4, Ln 14	9,548,839	2,069,847	1,320,209	6,158,783
2	2210 COE - Switching	S-5, Ln 38	2,123,491	220,918	-	1,902,573
3	2220 COE - Operator	S-5, Ln 26	-	-	-	-
4	2230 COE - Transmission	S-5, Ln 95	14,365,821	2,673,459	4,139,956	7,552,406
5	2310 - Info Orig/Term Equipment	S-6, Ln 13	523,750	130,937	-	392,812
6	2410 C&WF	S-7, Ln 55	32,640,590	7,737,824	2,725,088	22,177,678
7	Total COE, IOT, C&WF	Ln 2…6	49,653,651	10,763,139	6,865,044	32,025,469
8	Distribution of Line 7	Ln 7/7a	100.0000%	21.6764%	13.8259%	64.4977%
9	2680 Tangible Assets	S-8, Ln 31	371,227	80,469	51,325	239,433
10	TELECOM PLT IN SVC - EXCL 2690	Ln 1+7+9	59,573,717	12,913,455	8,236,578	38,423,684
11	Distribution of Line 10	Ln 10/10a	100.0000%	21.6764%	13.8259%	64.4977%
12	2690 Intangible Assets	S-8, Ln 35	970,926	210,462	134,239	626,225
13	2001 TELECOM PLANT IN SVC	Ln 10+12	60,544,643	13,123,917	8,370,817	39,049,909
14	Distribution of Line 13	Ln 13/13a	100.0000%	21.6764%	13.8259%	64.4977%
15	2110 Land Assets	S-4, Ln 13	-	-	-	-
16	2001 TPIS x/Land	Ln 13-15	60,544,643	13,123,917	8,370,817	39,049,909
17	Distribution of Line 16	Ln 16/16a	100.0000%	21.6764%	13.8259%	64.4977%
18	2002 Prop Hld Fut Telecom Use	S-9, Ln 14	-	-	-	-
19	2003 Plant Under Const - Short	S-9, Ln 18	4,784,251	1,037,055	661,464	3,085,732
20	2004 Plant Under Const - Long	S-9, Ln 21	-	-	-	-
21	2004 Disallowances	-Ln 20	-	-	-	-
22	2005 Telecom Plant Adjustment	S-9, Ln 25	-	-	-	-
23	TOTAL TELECOM PLANT	Ln 13+18..22	65,328,894	14,160,972	9,032,281	42,135,641
24	Net Equal Access Investment	S-9, Ln 38	-	-	-	-
25	1500 Other Juris Assets - Net	S-15, Ln 16	-	-	-	-
26	3100 Accumulated Depreciation	S-15, Ln 25	23,072,455	4,870,499	3,778,411	14,423,545
27	3200 Acc Dep-Hld for Fut Use	S-15, Ln 27	-	-	-	-
28	3400 Accum Amort - Tangible	S-15, Ln 28..29	-	-	-	-
29	3500 Accum Amort - Intangible	S-15, Ln 30	-	-	-	-
30	3600 Accum Amort - Other	S-15, Ln 31	-	-	-	-
31	4100 Net Cur Def Op Inc Taxes	S-15, Ln 43	-	-	-	-
32	4340 Noncur Def Oper Inc Tax	S-15, Ln 65	1,810,152	391,711	242,157	1,176,283
33	4360 Other Deferred Credits - Net	S-15, Ln 66	-	-	-	-
34	4370 Other Jur Liab & Def Credits - Net	S-15, Ln 68	-	-	-	-
35	NET TELECOM PLANT	Ln 23+24-25..34	40,446,287	8,898,761	5,011,713	26,535,813
36	Distribution of Line 35	Ln 35/35a	100.0000%	22.0014%	12.3910%	65.6075%
37	1402 Rural Tel Bank Stock	S-9, Ln 27	-	-	-	-
38	1220 Materials & Supplies	S-9, Ln 30	1,877,153	445,001	156,719	1,275,433
39	Cash Working Capital	S-9, Ln 33	424,388	86,287	58,896	279,206
40	Investment Allow/Disallow	S-9, Ln 42	-	-	-	-
41	Accum Depr/Amort Allow/Disallow	S-15, Ln 71	-	-	-	-
42	4040 Customer Deposits	S-15, Ln 34	-	-	-	-
43	4310 Other Long-term Liab.	S-15, Ln 56	1,372,726	274,205	190,942	907,579
44	Other Telecom Pl Adjust	RECORDS	-	-	-	-
45	NET TELECOM PLT & OTHER RATE BASE ITEMS	A+B..F+I-(G+H)	41,375,102	9,155,844	5,036,385	27,182,873
46	Distribution of Line 45	Ln 45/45a	100.0000%	22.1289%	12.1725%	65.6986%

check to support 41,375,102

SEPARATED EXPENSE SUMMARY
12 Month Study Period Ended
6/30/2024

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 3, 2023
Uncapped

S-3

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
1	Plant Spec Exp Accts 6210, 6220					
2	6230, 6310, 6410	S-11, Ln 32	2,516,103	519,767	415,934	1,580,402
3	Pl Nonspec Account 6530	S-12, Ln 23	640,101	138,751	88,499	412,850
4	Cust Oper Accts 6610, 6620	S-13, Ln 60	470,274	65,878	-	404,396
5	TOTAL BIG THREE EXPENSES	Ln 2..4	3,626,478	724,397	504,433	2,397,648
6	Distribution of Line 5	Ln 5/5a	100.0000%	19.9752%	13.9097%	66.1151%
7	Plant Specific Expenses	S-11, Ln 33	3,828,400	804,226	597,370	2,426,804
8	Plant Nonspecific Expenses	S-12, Ln 39	5,243,257	1,118,843	877,149	3,247,265
9	Customer Operations Expenses	S-13, Ln 60	470,274	65,878	-	404,396
10	Corporate Operations Expenses	S-14, Ln 22	4,725,189	943,867	657,261	3,124,062
11	7100 Other Oper Inc & Expenses	S-10, Ln 14	-	-	-	-
12	7300 Contributions	S-10, Ln 17	-	-	-	-
13	TOTAL OPERATING EXPENSES	Ln 7..12	14,267,120	2,932,814	2,131,780	9,202,526
14	Operating Taxes	S-14, Ln 31	97,248	26,860	12,425	57,963
15	Equal Access Expenses	S-14, Ln 35	-	-	-	-
16	Expense Allowances/Disallowances	S-14, Ln 38	-	-	-	-
17	TOTAL OPERATING EXP & TAXES	Ln 13+14..16	14,364,368	2,959,674	2,144,205	9,260,489
18	Distribution of Line 17	Ln 17/17a	100.0000%	20.6043%	14.9272%	64.4685%
19	Total Depr & Amort	S-12, Ln 38	4,614,818	977,395	791,184	2,846,238
20	Fixed Charges	S-10, Ln 21	-	-	-	-
21	TOTAL CASH OPER EXPENSES	Ln 17-19+20	9,749,550	1,982,279	1,353,021	6,414,251
22	Distribution of Line 21	Ln 21/21a	100.0000%	20.3320%	13.8778%	65.7902%
		check to support	14,267,120			

GENERAL SUPPORT FACILITIES
12 Month Study Period Ended
6/30/2024

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 3, 2023
Uncapped

S-4

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (l)
	SEPARATIONS FACTORS					
1	Carrier Classification	Records	b			
2	Big Three Expenses Distr	S3, Ln 6	100.0000%	19.9752%	13.9097%	66.1151%
3	Total COE, IOT, C&WF Distr	S2, Ln 8	100.0000%	21.6764%	13.8259%	64.4977%
4	Support Assets - DA Pct	Records	100.0000%	0.0000%	0.0000%	100.0000%
5	Land Assets - DA Pct	Records	100.0000%	0.0000%	0.0000%	100.0000%
	LAND & SUPPORT ASSETS SEPARATION					
6	2110 Land & Support Assets					
7	Support Assets	Note 1	9,548,839	2,069,847	1,320,209	6,158,783
8	Direct Assignment	Ln 8a*4	-	-	-	-
9	Total Support Assets	Ln 7..8	9,548,839	2,069,847	1,320,209	6,158,783
10	Distribution of Line 9	Ln 9/9a	100.0000%	21.6764%	13.8259%	64.4977%
11	Land	Note 1	-	-	-	-
12	Direct Assignment	Ln 12a*5	-	-	-	-
13	Total Land	Ln 11..12	-	-	-	-
14	TOTAL LAND & SUPPORT ASSETS	Ln 9+13	9,548,839	2,069,847	1,320,209	6,158,783
15	Distribution of Line 14	Ln 14/14a	100.0000%	21.6764%	13.8259%	64.4977%

Note 1: If Carrier Classification = A, then Ln 7a *Ln 2, Ln 11a * Ln 2
If Carrier Classification = B, then Ln 7a * Ln 3, Ln 11a * Ln 3

CENTRAL OFFICE EQUIPMENT
12 Month Study Period Ended
6/30/2024

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 3, 2023
Uncapped

S-5
SHEET 1 OF 3

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	2220 WSWS Pct - Switchboards	RECORDS	100.0000%	3.1500%		96.8500%
2	2220 WSWS Pct - Directory Assistance	RECORDS	100.0000%	3.1500%		96.8500%
3	2220 & 6620 Sub Line MOU Pct	RECORDS	100.0000%	8.5765%		91.4235%
4	2220 SOB Toll MOU Pct	RECORDS	100.0000%	0.0000%		100.0000%
5	2220 WSWS Pct - TSPS Oper Position	RECORDS	100.0000%	0.0000%		100.0000%
6	2220 Real Processor Time Pct - RTA	RECORDS	100.0000%	0.0000%		100.0000%
7	2220 Real Processor Time Pct - TSPS	RECORDS	100.0000%	0.0000%		100.0000%
8	2220 COE Cat 1 - DA Pct	RECORDS	100.0000%	0.0000%		100.0000%
9	2210 COE Cat 2 - MOU Pct	RECORDS	100.0000%	0.0000%		100.0000%
10	2210 COE Cat 2 - DA Pct	RECORDS	100.0000%	32.9300%	0.0000%	67.0700%
11	2210 COE Cat 3 - Trans Measured DEM Pct	RECORDS	100.0000%	8.5765%		91.4235%
12	2210 COE Cat 3 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	COE CATEGORIES 1-3 SEPARATION					
13	2220 Operator Systems					
14	Cat 1 - Operator Systems					
15	Loc, Toll, DSA, DSB and					
16	Traffic Switchboards	Ln 16a*1	-	-	-	-
17	Aux - Direct Assist	Ln 17a*2	-	-	-	-
18	Aux - Intercept	Ln 18a*3	-	-	-	-
19	Jt Exch & Toll SOB	Ln 19a*4	-	-	-	-
20	TSPS - Oper Position	Ln 20a*5	-	-	-	-
21	TSPS - RTA	Ln 21a*6	-	-	-	-
22	TSPS - Other	Ln 22a*7	-	-	-	-
23	Direct Assignment	Ln 23a*8	-	-	-	-
24	Total Cat 1	Ln 16..23	-	-	-	-
25	Distribution of Line 24	Ln 24/24a	0.0000%	0.0000%	0.0000%	0.0000%
26	TOTAL COE - OPERATOR	Ln 24	-	-	-	-
27	Distribution of Line 26	Ln 26/26a	0.0000%	0.0000%	0.0000%	0.0000%
28	2210 Central Office Switching					
29	Cat 2 - Tandem Switching	Ln 29a*9	-	-	-	-
30	Direct Assignment	Ln 30a*10	159,306	52,460	-	106,847
31	Total Cat 2	Ln 29..30	159,306	52,460	-	106,847
32	Distribution of Line 31	Ln 31/31a	100.0000%	32.9300%	0.0000%	67.0700%
33						
34	Cat 3 - Local Switching	Ln 34a*11	1,964,185	168,458	-	1,795,726
35	Direct Assignment	Ln 35a*12	-	-	-	-
36	Total Cat 3	Ln 34..35	1,964,185	168,458	-	1,795,726
37	Distribution of Line 36	Ln 36/36a	100.0000%	8.5765%	0.0000%	91.4235%
38	TOTAL COE - SWITCHING	Ln 31 + 36	2,123,491	220,918	-	1,902,573
39	Distribution of Line 38	Ln 38/38a	100.0000%	10.4035%	0.0000%	89.5965%

CENTRAL OFFICE EQUIPMENT
12 Month Study Period Ended
6/30/2024

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 3, 2023
Uncapped

S-5
SHEET 2 OF 3

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
40	2230 Cat 4.11 MOU Pct - WB Line	RECORDS	100.0000%	100.0000%		0.0000%
41	2230 COE Cat 4.11 - DA Pct	RECORDS	100.0000%	0.0000%	100.0000%	0.0000%
42	2230 COE MOU Pct - Ex Trk x/WB	RECORDS	100.0000%	0.0000%		100.0000%
43	2230 COE Cat 4.12 Ex Trk x/WB - Msg DA Pct	RECORDS	100.0000%	0.0000%		100.0000%
44	2230 COE Cat 4.12 Ex Trk x/WB - PL DA Pct	RECORDS	100.0000%		0.0000%	100.0000%
45	MOU Pct - Ex Trk WB	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
46	COE Cat 4.12 Ex Trk WB - MSG DA Pct	RECORDS	100.0000%	0.0000%		100.0000%
47	COE Cat 4.12 Ex Trk WB - PL DA Pct	RECORDS	100.0000%		100.0000%	0.0000%
48	2230 & 2410 Gross Allocator (Trans SPF)	RECORDS	100.0000%	25.0000%		75.0000%
49	2230 COE Cat 4.13 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
50	2230 COE Cat 4.21 - Furn to Others Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
51	2230 CMM Pct (COE Cat 4.22)	RECORDS	100.0000%	0.0000%		100.0000%
52	2230 COE Cat 4.22 - PL Pct	RECORDS	100.0000%		0.0000%	100.0000%
53	2230 COE Cat 4.22 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	COE CATEGORY 4 SEPARATION					
54	2230 Central Office - Transmission					
55	Cat 4.1 - Exchange Circuit					
56	4.11 Wideband - Line	Ln 56a*40	-	-		-
57	Direct Assignment	Ln 57a*41	3,490,503	-	3,490,503	-
58	4.12 Exch Trunk Excluding WB	Ln 58a*42	-	-		-
59	Ex Trk Excluding WB - Msg DA	Ln 59a*43	-	-		-
60	Ex Trk Excluding WB - PL DA	Ln 60a*44	-		-	-
61	Ex Trk Wideband	Ln 61a*45	-	-	-	-
62	Ex Trk Wideband - Msg DA	Ln 62a*46	-	-		-
63	Ex Trk Wideband - PL DA	Ln 63a*47	618,535		618,535	-
64	4.13 Exchange Line Excluding WB					
65	Joint MSG	Ln 75b*48	9,339,811	2,334,953	-	7,004,858
66	PL and Local	Ln 75c..i	84,941		1,975	82,966
67	Direct Assignment	Ln 67a*49	-	-	-	-
68	Cat 4.2 - Interexchange					
69	4.21 Furn to Others	Ln 69a*50	-	-	-	-
70	4.22 Wideband					
71	Joint MSG	Ln 71a*51	-	-	-	-
72	PL	Ln 72a*52	-	-	-	-
73	Direct Assignment	Ln 73a*53	-	-	-	-

Line	Description	Source	Total Company	Joint Msg	Interstate InterLATA PL	State/Local Other
	ASSIGNMENT OF COE CAT 4.13					
74	COE Cat 4.13 Working Loops	Records	9,542	9,456	2	84
75	COE Cat 4.13 Assigned Investment	Note 1	9,424,752	9,339,811	1,975	82,966

Note 1: Cost per Loop = 987.6865

CENTRAL OFFICE EQUIPMENT
12 Month Study Period Ended
6/30/2024

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 3, 2023
Uncapped

S-5
SHEET 3 OF 3

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
76	2230 Conversation Minutes Pct	RECORDS	100.0000%	42.2725%		57.7275%
77	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
78	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
79	2230 COE Cat 4.23 All Other - DA Pct	RECORDS	100.0000%	0.0000%	92.5900%	7.4100%
80	2230 Host / Remote MOU Miles Pct	RECORDS	100.0000%	0.0000%		100.0000%
81	2230 COE Cat 4.3 - WATS Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
82	2230 COE Cat 4.3 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	COE CATEGORY 4 SEPARATION					
83	4.23 All Other					
84	Joint MSG	Ln 101b*76	800,772	338,507		462,266
85	Dir Assigned MSG	Ln 101c..f	-	-		-
86	PL, TWX & Local	Ln 102c..i	-		-	-
87	Vacant	Ln 102j*77	-	-		-
88	Vacant	Ln 102k*78	-	-		-
89	Direct Assignment	Ln 89a*79	31,259	-	28,943	2,316
90	Cat 4.3 - Host / Remote MSG					
91	Joint (x/WATS)	Ln 91a*80	-	-		-
92	WATS	Ln 92a*81	-	-	-	-
93	Direct Assignment	Ln 93a*82	-	-	-	-
94	Total Cat 4	Ln 56..93	14,365,821	2,673,459	4,139,956	7,552,406
95	TOTAL COE TRANSMISSION	Ln 94	14,365,821	2,673,459	4,139,956	7,552,406
96	Distribution of Line 95	Ln 95/95a	100.0000%	18.6099%	28.8181%	52.5720%
97	TOTAL CENTRAL OFFICE EQUIP	Ln 26 + 38 + 95	16,489,312	2,894,377	4,139,956	9,454,979
98	Distribution of Line 97	Ln 97/97a	100.0000%	17.5530%	25.1069%	57.3400%

Line	Description	Source	Total Company	Joint Msg	Interstate InterLATA PL	State/Local Other
	ASSIGNMENT OF COE CAT 4.23					
99	COE Cat 4.23 Terms - MSG	RECORDS	1	1	-	-
100	PL, TWX & Local	RECORDS			-	-
101	COE Cat 4.23 - All Other MSG & Local	Note 1	800,772	800,772	-	-
102	All Other PL & TWX	Note 1			-	-

Note 1: Cost per termination = 800,772

INFORMATION ORIGIN/TERM EQUIPMENT
12 Month Study Period Ended
6/30/2024

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 3, 2023
Uncapped

S-6

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	2230 & 2410 Gross Allocator (Trans SPF)	RECORDS	100.0000%	25.0000%		75.0000%
2	2310 Sub Line MOU Pct	RECORDS	100.0000%	8.5765%	0.0000%	91.4235%
3	2310 IOT Cat 1 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
4	2310 IOT Cat 2 - State Pct	RECORDS	100.0000%			100.0000%
	IOT EQUIPMENT SEPARATION					
5	2310 Info Orig/Term Equipment					
6	Cat 1 - Other IOT	Ln 6a*1	523,750	130,937		392,812
7	Coinls Pub Tel Eq	Ln 7a*2	-	-	-	-
8	Direct Assignment	Ln 8a*3	-	-	-	-
9	Total Category 1	Ln 6..8	523,750	130,937	-	392,812
10	Distribution of Line 9	Ln 9/9a	100.0000%	25.0000%	0.0000%	75.0000%
11	Cat 2 - Cust Prem Equip	Ln 11a*4	-			-
12	Distribution of Line 11	Ln 11/11a	0.0000%	0.0000%	0.0000%	0.0000%
13	TOTAL INFO ORIG/TERM EQUIP	Ln 9 + 11	523,750	130,937	-	392,812
14	Distribution of Line 13	Ln 13/13a	100.0000%	25.0000%	0.0000%	75.0000%

CABLE & WIRE FACILITIES
12 Month Study Period Ended
6/30/2024

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 3, 2023
Uncapped

S-7
SHEET 1 OF 2

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	2230 & 2410 Gross Allocator Pct (Trans SPF)	RECORDS	100.0000%	25.0000%		75.0000%
2	2410 C&WF Cat 1 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	2410 C&WF MOU Pct - EX Trk x/WB	RECORDS	100.0000%	0.0000%		100.0000%
4	2410 C&WF Cat 2 Ex Trunk - MSG DA Pct	RECORDS	100.0000%	0.0000%		100.0000%
5	2410 C&WF Cat 2 Ex Trunk - PL DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
6	2410 MOU Pct - WB Line	RECORDS	100.0000%	100.0000%	0.0000%	0.0000%
7	2410 MOU Pct - Ex Trk WB	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
8	2410 C&WF Cat 2 WB Ln & Trk - MSG DA Pct	RECORDS	100.0000%	0.0000%		100.0000%
9	2410 C&WF Cat 2 WB Ln & Trk - PL DA Pct	RECORDS	100.0000%	0.0000%	100.0000%	0.0000%
	C&WF CAT 1-2 SEPARATION					
10	2410 Cable & Wire Facilities					
11	Cat 1 - Exch Line x/WB					
12	1.1 Intra PL & WATS	Ln 28e..i	246,642			246,642
13	1.2 Inter PL, WATS	Ln 28c..d	5,872		5,872	
14	1.3 Jointly Used	Ln 28b*1	27,765,580	6,941,395		20,824,185
15	Direct Assignment	Ln 15a*2	-	-	-	-
16	Total Category 1	Ln 12..15	28,018,094	6,941,395	5,872	21,070,827
17	Cat 2 - WB & Exch Trunk					
18	Ex Trk x/WB	Ln 18a*3	-	-		-
19	Ex Trk x/WB - MSG DA	Ln 19a*4	-	-		-
20	Ex Trk x/WB - PL DA	Ln 20a*5	-		-	-
21	WB Line	Ln 21a*6	-	-	-	-
22	WB Trunk	Ln 22a*7	-	-	-	-
23	WB Line & Trunk - MSG DA	Ln 23a*8	-	-		-
24	WB Line & Trunk - PL DA	Ln 24a*9	1,269,489		1,269,489	-
25	Total Category 2	Ln 18..23	1,269,489	-	1,269,489	-

Line	Description	Source	Total Company	Joint Msg Excl TWX	Interstate InterLATA PL & TWX	State/Local Other
	ASSIGNMENT OF C&WF CAT 1					
26	C&WF Cat 1 Working Loops	RECORDS	9,542	9,456	2	84
27	Distribution of Line 26	Ln 26/26a	100.0000%	99.0987%	0.0210%	0.8803%
28	Cat 1 - EX Line x/WB	Ln 28a*27	28,018,094	27,765,580	5,872	246,642

Note 1: Cost per loop = 2,936

CABLE & WIRE FACILITIES
12 Month Study Period Ended
6/30/2024

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 3, 2023
Uncapped

S-7
SHEET 2 OF 2

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
29	2410 CMM Pct (C&WF Cat 3 WB)	RECORDS	100.0000%	0.0000%		100.0000%
30	2410 C&WF Cat 3 WB - PL Pct	RECORDS	100.0000%		96.0041%	3.9959%
31	2410 C&WF Cat 3 WB - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
32	2410 CMM Pct - IX x/WB	RECORDS	100.0000%	42.2725%	0.0000%	57.7275%
33	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
34	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
35	2410 C&WF Cat 3 - DA Pct	RECORDS	100.0000%	0.0000%	98.6900%	1.3100%
36	2230 2410 Host/Remote MOU Miles Pct	RECORDS	100.0000%	0.0000%		100.0000%
37	2410 C&WF Cat 4 - WATS Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
38	2410 C&WF Cat 4 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	C&WF CAT 3-4 SEPARATION					
39	Cat 3 - Interexchange C&WF					
40	WB Joint MSG	Ln 40a*29	-	-		-
41	WB PL	Ln 41a*30	-		-	-
42	WB Direct Assignment	Ln 42a*31	-	-	-	-
43	Joint MSG x/WB	Ln 61b*32	1,884,036	796,429		1,087,607
44	Dir Assigned MSG x/WB	Ln 61c..f	-	-		
45	PL, TWX & Local x/WB	Ln 62c..i	-		-	-
46	Vacant	Ln 62j*33	-	-		-
47	Vacant	Ln 62k*34	-	-		-
48	Direct Assignment	Ln 48a*35	1,468,970	-	1,449,727	19,244
49	Total Category 3	Ln 40..48	3,353,006	796,429	1,449,727	1,106,851
50	Cat 4 Host/Remote C&WF					
51	Joint (x/WATS)	Ln 51a*36	-	-		-
52	WATS	Ln 52a*37	-	-	-	-
53	Direct Assignment	Ln 53a*38	-	-	-	-
54	Total Cateogry 4	Ln 51..53	-	-	-	-
55	TOTAL CABLE & WIRE FACILITIES	Ln 16+25+49+54	32,640,590	7,737,824	2,725,088	22,177,678
56	Distribution of Line 55	Ln 55/55a	100.0000%	23.7061%	8.3488%	67.9451%

Line	Description	Source	Total Company	Joint Msg Excl TWX	Interstate InterLATA	State/Local Other
	ASSIGNMENT OF C&WF CAT 3					
57	Equiv IX Circ Miles - MSG	RECORDS	1,000	1,000	-	-
58	-PL, TWX & Local	RECORDS			-	-
59	Distribution of Line 57	Ln 57/57a	100.0000%	100.0000%	0.0000%	
60	Distribution of Line 58	Ln 58/57a			0.0000%	0.0000%
61	Cat 3 - All Others x/WB - MSG	Ln 61a*59	1,884,036	1,884,036	-	
62	-PL, TWX & Local	Ln 61a*60			-	-

Note 1: Cost per circuit mile = 1,884.0364

AMORTIZABLE ASSETS
12 Month Study Period Ended
6/30/2024

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 3, 2023
Uncapped

S-8

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	Land & Support Assets Distr	S-4, Ln 15	100.0000%	21.6764%	13.8259%	64.4977%
2	2210 COE - Switch Distr	S-5, Ln 39	100.0000%	10.4035%	0.0000%	89.5965%
3	2220 COE - Operator Systems Distr	S-5, Ln 27	0.0000%	0.0000%	0.0000%	0.0000%
4	2230 COE - Transmission Distr	S-5, Ln 96	100.0000%	18.6099%	28.8181%	52.5720%
5	2310 IOT Distr	S-6, Ln 14	100.0000%	25.0000%	0.0000%	75.0000%
6	2410 C&WF Distr	S-7, Ln 56	100.0000%	23.7061%	8.3488%	67.9451%
7	2680 Capital Leases - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
8	2680 Leasehold Improve - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
9	2001 TPIS x/2690 Distr	S-2, Ln 11	100.0000%	21.6764%	13.8259%	64.4977%
10	2690 Intangible Assets - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	TANGIBLE ASSETS - CAPITAL LEASES SEP					
11	2680 Tangible Assets - Capital Leases					
12	2110 Land & Supt Assets	Ln 12a*1	371,227	80,469	51,325	239,433
13	2210 COE - Switching	Ln 13a*2	-	-	-	-
14	2220 COE - Operator	Ln 14a*3	-	-	-	-
15	2230 COE - Transmission	Ln 15a*4	-	-	-	-
16	2310 IOT	Ln 16a*5	-	-	-	-
17	2410 C&WF	Ln 17a*6	-	-	-	-
18	Direct Assignment	Ln 18a*7	-	-	-	-
19	TOTAL CAPITAL LEASES	Ln 12..18	371,227	80,469	51,325	239,433
20	Distribution of Line 19	Ln 19/19a	100.0000%	21.6764%	13.8259%	64.4977%
	TANGIBLE ASSETS - LEASEHLD IMPROVE SEP					
21	2680 Tangible Assets - Leasehld Improve					
22	2110 Land & Supt Assets	Ln 22a*1	-	-	-	-
23	2210 COE - Switching	Ln 23a*2	-	-	-	-
24	2220 COE - Operator	Ln 24a*3	-	-	-	-
25	2230 COE - Transmission	Ln 25a*4	-	-	-	-
26	2310 IOT	Ln 26a*5	-	-	-	-
27	2410 C&WF	Ln 27a*6	-	-	-	-
28	Direct Assignment	Ln 28a*8	-	-	-	-
29	TOTAL LEASEHOLD IMPROVEMENTS	Ln 22..28	-	-	-	-
30	Distribution of Line 29	Ln 29/29a	0.0000%	0.0000%	0.0000%	0.0000%
31	TOTAL TANGIBLE ASSETS	Ln 19 + 29	371,227	80,469	51,325	239,433
32	Distribution of Line 31	Ln 31/31a	100.0000%	21.6764%	13.8259%	64.4977%
	TANGIBLE ASSETS SEPARATION					
33	2690 Intangible Assets	Ln 33a*9	970,926	210,462	134,239	626,225
34	Direct Assignment	Ln 34a*10	-	-	-	-
35	TOTAL INTANGIBLE ASSETS	Ln 33..34	970,926	210,462	134,239	626,225
36	Distribution of Line 35	Ln 35/35a	100.0000%	21.6764%	13.8259%	64.4977%

TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS
12 Month Study Period Ended
6/30/2024

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 3, 2023
Uncapped

S-9

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.6764%	13.8259%	64.4977%
2	2002 Prop Hld Fut Use - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	2003 Tel Plant Under Construction - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
4	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
5	2005 Telecom Plt Adjust - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
6	2410 C&WF Distr	S-7, Ln 56	100.0000%	23.7061%	8.3488%	67.9451%
7	1220 Matl & Supplies - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
8	Total Cash Exp Distr	S-3, Ln 22	100.0000%	20.3320%	13.8778%	65.7902%
9	Cash Working Capital - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
10	Equal Access MOU Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
11	Invest Allow/Disallow - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	OTHER ACOUNTS SEPARATION					
12	2002 Prop Hld Fut Telecom Use	Ln 12a*1	-	-	-	-
13	Direct Assignment	Ln 13a*2	-	-	-	-
14	TOTAL PROP HLD FUT TELECOM USE	Ln 12..13	-	-	-	-
15	Distrubiton of Line 14	Ln 14/14a	0.0000%	0.0000%	0.0000%	0.0000%
16	2003 Plt Under Constr - Short	Ln 16a*1	4,784,251	1,037,055	661,464	3,085,732
17	Direct Assignment	Ln 17a*3	-	-	-	-
18	TOTAL PLT UNDER CONSTR - SHORT	Ln 16..17	4,784,251	1,037,055	661,464	3,085,732
19	Vacant	Ln 19a*1	-	-	-	-
20	Vacant	Ln 20a*4	-	-	-	-
21	Vacant	Ln 19..20	-	-	-	-
22	Distribution of Line 21	Ln 21/21a	0.0000%	0.0000%	0.0000%	0.0000%
23	2005 Telecom Plant Adjust	Ln 23a*1	-	-	-	-
24	Direct Assignment	Ln 24a*5	-	-	-	-
25	TOTAL TELECOM PLANT ADJUST	Ln 23..24	-	-	-	-
26	Distribution of Line 25	Ln 25/25a	0.0000%	0.0000%	0.0000%	0.0000%
	MISC ACCOUNT SEPARATION					
27	1402 Class B RTB Stock	Ln 27a*1	-	-	-	-
28	1220 Material & Supply x/CPE	Ln 28a*6	1,877,153	445,001	156,719	1,275,433
29	Direct Assignment	Ln 29a*7	-	-	-	-
30	TOTAL MATERIALS & SUPPLIES	Ln 28..29	1,877,153	445,001	156,719	1,275,433
31	Cash Working Capital	Ln 31a*8	424,388	86,287	58,896	279,206
32	Direct Assignment	Ln 32a*9	-	-	-	-
33	TOTAL CASH WORKING CAPITAL	Ln 31..32	424,388	86,287	58,896	279,206
	INVEST ALLOW/DISALLOW SEPARATION					
40	Investment Allow/Disallowances	Ln 40a*1	-	-	-	-
41	Direct Assignment	Ln 41a*11	-	-	-	-
42	TOTAL INVEST ALLOW/DISALLOWANCES	Ln 40..41	-	-	-	-

CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS
12 Month Study Period Ended
6/30/2024

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 3, 2023
Uncapped

S-10

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.6764%	13.8259%	64.4977%
2	7100 Other Oper Inc & Exp - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	Vacant					
4	Corp Oper Expenses Distr	S-14, Ln 23	100.0000%	19.9752%	13.9097%	66.1151%
5	2680 Capital Leases Distr	S-8, Ln 20	100.0000%	21.6764%	13.8259%	64.4977%
6	Net Telecom Plant Distr	S2, Ln 36	100.0000%	22.0014%	12.3910%	65.6075%
7	7210 ITC Amortization - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
8	Capitalized Payroll - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
9	Depreciation Adjustments - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
10	5301 Uncollectibles - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
11	Big Three Expenses Distr	S-3, Ln 6	100.0000%	19.9752%	13.9097%	66.1151%
	OTHER INCOME SEPARATION					
12	7100 Other Oper Inc & Expenses	Ln 12a*1	-	-	-	-
13	Direct Assignment	Ln 13a*2	-	-	-	-
14	TOTAL OTHER OPER INC & EXPENSES	Ln 12..13	-	-	-	-
15	7300 Nonoper Inc & Expenses					
16	7340 Alw Fds Used During Constr	Ln 16a*6	-	-	-	-
17	7370 Contributions	Ln 17a*4	-	-	-	-
18	7500 Interest and Related Items					
19	Interest on Capital Leases	Ln 19a*5	-	-	-	-
20	Fixed Charges Excl Capital Leases	Ln20a*6	-	-	-	-
21	TOTAL FIXED CHARGES	Ln 19..20	-	-	-	-
	INCOME TAX ADJUSTMENTS SEPARATIONS					
22	ITC Amortization	Ln 22a*1	-	-	-	-
23	Direct Assignment	Ln 23a*7	-	-	-	-
24	TOTAL ITC AMORTIZATION	Ln 22..23	-	-	-	-
25	Amortization of Excess Def Taxes	Ln 25a*1	-	-	-	-
26	Capitalized Payroll Taxes	Ln 26a*1	82,972	17,985	11,472	53,515
27	Direct Assignment	Ln 27a*8	-	-	-	-
28	TOTAL CAPITALIZED PAYROLL TAXES	Ln 26..27	82,972	17,985	11,472	53,515
29	Depreciation Adjustments	Ln 29a*1	-	-	-	-
30	Direct Assignment	Ln 30a*9	-	-	-	-
31	TOTAL DEPRECIATION ADJUSTMENTS	Ln 29..30	-	-	-	-
32	Uncollectibles	Ln 32a*1	-	-	-	-
33	Direct Assignment	Ln 33a*10	-	-	-	-
34	TOTAL UNCOLLECTIBLES	Ln 32..33	-	-	-	-
35	MISC Inc Adjustments					
36	Inc Adj Alloc on TPIS	Ln 36a*1	-	-	-	-
37	Inc Adj Alloc on Net Plant	Ln 37a*6	-	-	-	-
38	Inc Adj Alloc on Big 3 Exp	Ln 38a*11	-	-	-	-
39	TOTAL MISC INC ADJUSTMENTS	Ln 36..38	-	-	-	-

PLANT SPECIFIC EXPENSES
12 Month Study Period Ended
6/30/2024

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 3, 2023
Uncapped

S-11

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	2110 Land & Supt Assts Distr	S-4, Ln 15	100.0000%	21.6764%	13.8259%	64.4977%
2	6110 Network Supt Expenses - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	6120 General Supt Expenses - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
4	Total COE Distr	S-5, Ln 98	100.0000%	17.5530%	25.1069%	57.3400%
5	6210 COE Expenses - Switching	RECORDS	100.0000%	17.5530%	25.1069%	57.3400%
6	6230 COE Expenses - Transmission	RECORDS	100.0000%	17.5530%	25.1069%	57.3400%
7	2310 IOT Cat 1 - Other Distr	S-6, Ln 10	100.0000%	25.0000%	0.0000%	75.0000%
8	2310 IOT Cat 2 - CPE Distr	S-6, Ln 12	0.0000%	0.0000%	0.0000%	0.0000%
9	6310 IOT Exp - DA Pct	RECORDS	100.0000%	8.5765%	0.0000%	91.4235%
10	2410 C&WF Distr	S-7, Ln 56	100.0000%	23.7061%	8.3488%	67.9451%
11	6410 C&WF Expenses - DA#1 Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
12	6410 C&WF Expenses - DA#2 Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	PLANT SPECIFIC EXPENSES SEPARATION					
13	6110 Network Support Expenses	Ln 13a*1	-	-	-	-
14	Direct Assignment	Ln 14a*2	-	-	-	-
15	TOTAL NETWORK SUPPORT EXPENSES	Ln 13..14	-	-	-	-
16	6120 General Support Expenses	Ln 16a*1	1,312,297	284,459	181,436	846,402
17	Direct Assignment	Ln 17a*3	-	-	-	-
18	TOTAL GENERAL SUPPORT EXPENSES	Ln 16..17	1,312,297	284,459	181,436	846,402
19	6210, 6220, 6230 COE Expenses	Ln 19a*4	-	-	-	-
20	6210 Switching	Ln 20a*5	9,023	1,584	2,265	5,174
21	6230 Transmission	Ln 21a*6	1,250,788	219,552	314,034	717,203
22	TOTAL COE EXPENSES	Ln 19..21	1,259,812	221,135	316,300	722,377
23	6310 IOT Equip Expenses					
24	Cat 1 - Other IOT Eq Expenses	Ln 24a*7	62,896	15,724	-	47,172
25	Cat 2 - Cust Prem Equip Exp	Ln 25a*8	-	-	-	-
26	Direct Assignment	Ln 26a*9	-	-	-	-
27	TOTAL IOT EXPENSES	Ln 24..26	62,896	15,724	-	47,172
28	6410 C&WF Expenses	Ln 28a*10	1,193,396	282,908	99,634	810,854
29	Direct Assignment #1	Ln 29a*11	-	-	-	-
30	Direct Assignment #2	Ln 30a*12	-	-	-	-
31	TOTAL C&WF EXPENSES	Ln 28..30	1,193,396	282,908	99,634	810,854
32	Plant Spec Excp x/6110, 6120	Ln 22+27+31	2,516,103	519,767	415,934	1,580,402
33	TOTAL PLANT SPECIFIC OPERATING EXP	Ln 15+18+32	3,828,400	804,226	597,370	2,426,804

PLANT NON-SPECIFIC EXPENSES
12 Month Study Period Ended
6/30/2024

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 3, 2023
Uncapped

S-12

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.6764%	13.8259%	64.4977%
2	6510 Oth Prop Plt & Eq Exp - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	Total COE, IOT, C&WF Distr	S-2, Ln 8	100.0000%	21.6764%	13.8259%	64.4977%
4	6530 Network Oper Expenses - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
5.a	6540 Access Expenses Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
5.b	6540 USF Expenses Pct - Direct Interstate	RECORDS	100.0000%	100.0000%		
6	2110 Support Assets Distr	S-4, Ln 10	100.0000%	21.6764%	13.8259%	64.4977%
7	2210 COE - Switching Distr	S-5, Ln 39	100.0000%	10.4035%	0.0000%	89.5965%
8	2220 COE - Operator Distr	S-5, Ln 27	0.0000%	0.0000%	0.0000%	0.0000%
9	2220 COE - Transmission Distr	S-5, Ln 96	100.0000%	18.6099%	28.8181%	52.5720%
10	2310 IOT Distr	S-6, Ln 14	100.0000%	25.0000%	0.0000%	75.0000%
11	2410 C&WF Distr	S-7, Ln 56	100.0000%	23.7061%	8.3488%	67.9451%
12	6560 Depr & Amort Exp - DA Pct	RECORDS	100.0000%	18.6099%	28.8181%	52.5720%
13	2002 Prop Held Fut Tel Use Distr	S-9, Ln 15	0.0000%	0.0000%	0.0000%	0.0000%
14	2680 Capital Leases Distr	S-8, Ln 20	100.0000%	21.6764%	13.8259%	64.4977%
15	2680 Leasehold Improvements Distr	S-8, Ln 30	0.0000%	0.0000%	0.0000%	0.0000%
16	2690 Intangible Assets Distr	S-8, Ln 36	100.0000%	21.6764%	13.8259%	64.4977%
17	2005 Telecom Plt Adjustment	S-9, Ln 26	0.0000%	0.0000%	0.0000%	0.0000%
	PLANT NONSPECIFIC EXP SEPARATION					
18	6510 Oth Prop Plant & Eq Exp	Ln 18a*1	(18,332)	(3,974)	(2,535)	(11,824)
19	Direct Assignment	Ln 19a*2	-	-	-	-
20	TOTAL OTHER PROP PLANT & EQ EXP	Ln 18..19	(18,332)	(3,974)	(2,535)	(11,824)
21	6530 Network Operations Exp	Ln 21a*3	640,101	138,751	88,499	412,850
22	Direct Assignment	Ln 22a*4	-	-	-	-
23	TOTAL NETWORK OPERATIONS EXP	Ln 21..22	640,101	138,751	88,499	412,850
24.a	6540 Access Expense	Ln 24a*5.a	-	-	-	-
24.b	6540 USF Expense - Direct	Ln 24a*5.b	6,670	6,670	-	-
25	6560 Depr and Amort Expenses					
26	Depr - Support Assets	Ln 26a*6	1,021,823	221,495	141,276	659,053
27	Depr - COE - Switching	Ln 27a*7	56,791	5,908	-	50,883
28	Depr - COE - Operator	Ln 28a*8	-	-	-	-
29	Depr - COE - Transmission	Ln 29a*9	1,528,137	284,384	440,380	803,373
30	Depr - Info Orig/Term Equip	Ln 30a*10	-	-	-	-
31	Depr - Cable & Wire Facilities	Ln 31a*11	1,803,470	427,533	150,568	1,225,369
32	Direct Assignment	Ln 32a*12	204,596	38,075	58,961	107,560
33	Depr - Prop Hld Ft Tel Use	Ln 33a*13	-	-	-	-
34	Amort - Capital Leases	Ln 34a*14	-	-	-	-
35	Amort - Leasehold Improvements	Ln 35a*15	-	-	-	-
36	Amort - Intangible Assets	Ln 36a*16	-	-	-	-
37	Amort - Other	Ln 37a*17	-	-	-	-
38	TOTAL DEPR & AMORT EXPENSES	Ln 26..37	4,614,818	977,395	791,184	2,846,238
39	TOTAL PLANT NONSPEC OPER EXP	Ln 20+23+24+38	5,243,257	1,118,843	877,149	3,247,265

CUSTOMER OPERATIONS EXPENSES
12 Month Study Period Ended
6/30/2024

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 3, 2023
Uncapped

S-13
SHEET 1 OF 2

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	6610 Marketing Exp - Current Billings Pct	RECORDS	100.0000%	18.2321%	0.0000%	81.7679%
2	6610 Marketing Expenses - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	6620 WSWS - Tel Oper Svcs Pct	RECORDS	100.0000%	3.1500%	0.0000%	96.8500%
4	6620 Tel Oper Svcs - DA Pct	RECORDS	100.0000%	3.1500%	0.0000%	96.8500%
5	6620 Classified Directories Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
6	Vacant	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%
7	6620 Subscriber Line MOU Pct	RECORDS	100.0000%	8.5765%	0.0000%	91.4235%
8	6620 Foreign Directories Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
9	6620 Pub Dir Listings - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
10	6620 Cat 1 - Weight EU Svc Ord Proce Cont Pct	RECORDS	100.0000%	7.7891%	0.0000%	92.2109%
11	6620 Cat 1 - EU Billed Revenues Pct	RECORDS	100.0000%	1.5653%	0.0000%	98.4347%
12	6620 Cat 1 -Weight EU Bill Inq Cont Pct	RECORDS	100.0000%	3.7736%	0.0000%	96.2264%
13	6620 Cat 1 -Weight IX Svc Ord Proc Cont Pct	RECORDS	100.0000%	0.0000%	72.2222%	27.7778%
14	6620 Cat 1 -IX Billed Revenue Pct	RECORDS	100.0000%	55.8332%	2.4476%	41.7192%
15	6620 Cat 1 -Weight IX Bill Inq Cont Pct	RECORDS	100.0000%	60.0000%	0.0000%	40.0000%
16	6620 Cat 1 -Coin Revenues Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
17	6620 Cat 1 - Composite Result	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	MARKETING EXPENSES SEPARATION					
18	6610 Marketing Expenses	Ln 18a*1	43,118	7,861	-	35,257
19	Direct Assignment	Ln 19a*2	-	-	-	-
20	TOTAL MARKETING EXPENSES	Ln 18..19	43,118	7,861	-	35,257
	SERVICES EXPENSES SEPARATION					
21	6620 Services Expenses					
22	Telephone Operator Service:					
23	Tel Operator Svc	Ln 23a*3	-	-		-
24	Direct Assignment	Ln 24a*4	28,911	911		28,000
25	Total Tel Oper Svc Exp	Ln 23..24	28,911	911		28,000
26	Published Direct Listings:					
27	Classified	Ln 27a*5	117,870			117,870
28	Vacant	Ln 28a*6	-	-		-
29	Alpha	Ln 29a*7	82,619	7,086		75,533
30	Foreign	Ln 30a*8	-	-		-
31	Direct Assignment	Ln 31a*9	-	-		-
32	Total Publ Direct List	Ln 27..31	200,489	7,086	-	193,403
33	All Other:					
34	Cat 1 - LBOE EU Svc Ord Proc	Ln 34a*10	29,173	2,272	-	26,901
35	Cat 1 - LBOE EU Pmt & Collect	Ln 35a*11	59,496	931	-	58,564
36	Cat 1 - LBOE EU Bill Inq	Ln 36a*12	27,277	1,029	-	26,248
37	Cat 1 - LBOE IX Svc Ord Proc	Ln 37a*13	-	-	-	-
38	Cat 1 - LBOE IX Pmt & Collect	Ln 38a*14	-	-	-	-
39	Cat 1 - LBOE IX Bill Inq	Ln 39a*15	-	-	-	-
40	Cat 1 - LBOE Cn Col & Admin	Ln 40a*16	-	-	-	-
41	Cat 1 -Composite Result	Ln 41a*17	-	-	-	-
42	Total Cat 1 - LBOE	Ln 34..41	115,946	4,233	-	111,713

CUSTOMER OPERATIONS EXPENSES
12 Month Study Period Ended
6/30/2024

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 3, 2023
Uncapped

S-13
SHEET 2 OF 2

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
43	6620 Cat 2 - Msg Processinc/ Toll & Local Msgs Pct	RECORDS	100.0000%	51.6273%	0.0000%	48.3727%
44	6620 Cat 2 - Relative Users Pct	RECORDS	100.0000%	18.3802%	0.0000%	81.6198%
45	662 Cat 2 - CABs Pct	RECORDS	100.0000%	50.0000%	0.0000%	50.0000%
46	6620 All Other Cat 2 - DA Pct	RECORDS	100.0000%	100.0000%	0.0000%	0.0000%
47	6620 All Other Cat 3 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	SERVICES EXP SEPARATION (Cont'd)					
48	Cat 2 - CSE Msg Proc	Ln 48a*43	-	-		-
49	Cat 2 - CSE Other B&C	Ln 49a*44	32,903	6,048	-	26,855
50	Cat 2 - CSE CABs	Ln 50a*45	18,336	9,168		9,168
51	Cat 2 - Direct Assignment	Ln 51a*46	1,732	1,732	-	-
52	Total Cat 2 - CSE	Ln 48..51	52,970	16,947	-	36,023
53	Total All Other Cat 1 & 2	Ln 42+52	168,916	21,180	-	147,736
54	Distribution of Line 53	Ln 53/53a	100.0000%	12.5388%	0.0000%	87.4612%
55	Cat 3 - All Other CSE	Ln 55a*54	-	-	-	-
56.a	Cat 3 - TRS	Direct	28,841	28,841		
56.b	Cat 3 - Direct Assignment	Ln 56a*47	-	-	-	-
57	Total All Other Cat 3	Ln 55..56	28,841	28,841	-	-
58	Total All Other - Cat 1, 2, 3	Ln 53+57	197,756	50,020	-	147,736
59	TOTAL SERVICES EXPENSES	Ln 25+32+58	427,156	58,017	-	369,139
60	TOTAL CUSTOMER OPER EXPENSES	Ln 20+59	470,274	65,878	-	404,396

CORP OPERATIONS, TAXES & EQUAL ACCESS EXPENSE
12 Month Study Period Ended
6/30/2024

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 3, 2023
Uncapped

S-14

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	6710 EAS Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
2	Big Three Expenses Distr	S-3, Ln 6	100.0000%	19.9752%	13.9097%	66.1151%
3	6710 Exec & Planning Exp - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
4	6720 EAS Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
5	6720 Gen'l and Admin Exp - DA Pct	RECORDS	100.0000%	100.0000%	0.0000%	0.0000%
6	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.6764%	13.8259%	64.4977%
7	Operating Taxes #1 - GRT	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
8	Operating Taxes #2 - Regulatory Fees	RECORDS	100.0000%	100.0000%	0.0000%	0.0000%
9	Operating Taxes #3 - DA Pct All Other	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
10	Equal Access Invest Distr	S-9, Ln 39	0.0000%	0.0000%	0.0000%	0.0000%
11	Expense Allow/Disallow - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	CORPORATE OPER EXP SEPARATIONS					
12	6710 Exec & Plannng Expenses					
13	EAS	Ln 13a*1	-			-
14	All Other	Ln 14a*2	2,049,361	409,364	285,060	1,354,936
15	Direct Assignment	Ln 15a*3	-	-	-	-
16	TOTAL EXEC & PLANNING EXPENSES	Ln 13..15	2,049,361	409,364	285,060	1,354,936
17	6720 Gen'l and Admin Expenses					
18	EAS	Ln 18a*4	-	-	-	-
19.a	All Other	Ln 19a*2	2,675,828	534,502	372,200	1,769,125
19.b	NECA Requests & Cost Studies	Direct	-	-		
20	Direct Assignment	Ln 20a*5	-	-	-	-
21	TOTAL GEN'L AND ADMIN EXPENSES	Ln 18..20	2,675,828	534,502	372,200	1,769,125
22	TOTAL CORPORATE OPER EXPENSES	Ln 16+21	4,725,189	943,867	657,261	3,124,062
23	Distribution of Line 22	Ln 22/22a	100.0000%	19.9752%	13.9097%	66.1151%
	OPERATING TAXES SEPARATIONS					
24	7200 Operating Taxes					
25	Op Fed, State, Loc Income	See S-1				
26	FIT Allowances / Disallowances	Ln 26a*6	-	-	-	-
27	Other Oper Taxes	Ln 27a*6	89,868	19,480	12,425	57,963
28	Oper Taxes #1 GRT	Ln 28a*7	-	-	-	-
29	Oper Taxes #2 Regulatory Fees	Ln 29a*8	7,380	7,380	-	-
30	Oper Taxes #3 - Other	Ln 30a*9	-	-	-	-
31	TOTAL OPER TAXES w/ FIT, SIT	Ln 27..30	97,248	26,860	12,425	57,963
	ALLOWANCES AND DISALLOWANCES					
36	Expense Allowances / Disallowances	Ln 36a*6	-	-	-	-
37	Direct Assignment	Ln 37a*11	-	-	-	-
38	TOTAL EXPENSE ALLOW/DISALLOWANCES	Ln 36..37	-	-	-	-

Note 1: Calculated on the S-1

RESERVES & DEFERRALS
12 Month Study Period Ended
6/30/2024

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 3, 2023
Uncapped

S-15
SHEET 1 OF 2

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	1500 Other Juris Assets Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
2	2110 Support Assets Distr	S-4, Ln 10	100.0000%	21.6764%	13.8259%	64.4977%
3	2210 COE - Switching Distr	S-5, Ln 39	100.0000%	10.4035%	0.0000%	89.5965%
4	2220 COE - Operator Distr	S-5, Ln 27	0.0000%	0.0000%	0.0000%	0.0000%
5	2230 COE - Transmission Distr	S-5, Ln 96	100.0000%	18.6099%	28.8181%	52.5720%
6	2310 IOT Distr	S-6, Ln 14	100.0000%	25.0000%	0.0000%	75.0000%
7	2410 C&WF Distr	S-7, Ln 56	100.0000%	23.7061%	8.3488%	67.9451%
8	2001 TPIS x/Land	S-2, Ln 17	100.0000%	21.6764%	13.8259%	64.4977%
9	3100 Accum Depr - DA Pct	RECORDS	100.0000%	18.6099%	28.8181%	52.5720%
10	2002 Prop Hld Ftr Tel Use Distr	S-9, Ln 15	0.0000%	0.0000%	0.0000%	0.0000%
11	2680 Capital Leases Distr	S-8, Ln 20	100.0000%	21.6764%	13.8259%	64.4977%
12	2680 Leasehold Improvements	S-8, Ln 30	0.0000%	0.0000%	0.0000%	0.0000%
13	2690 Intangilbe Assets Distr	S-8, Ln 36	100.0000%	21.6764%	13.8259%	64.4977%
14	2005 Telecom Plt Adjustment	S-9, Ln 26	0.0000%	0.0000%	0.0000%	0.0000%
15	4040 Customer Deposits - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	RESERVES & DEFERRALS SEPARATION					
16	1500 Other Juris Assets - Net	Ln 16a*1	-	-	-	-
17	3100 Accum Depr - Tel Plt in Svc					
18	Support Assets	Ln 18a*2	3,841,844	832,775	531,168	2,477,901
19	COE - Switching	Ln 19a*3	730,560	76,004	-	654,556
20	COE - Operator	Ln 20a*4	-	-	-	-
21	COE - Transmission	Ln 21a*5	7,510,641	1,397,720	2,164,424	3,948,497
22	Info Orig/Term Equip	Ln 22a*6	-	-	-	-
23	C&WF	Ln 23a*7	10,181,673	2,413,682	850,045	6,917,947
24	Direct Assignment	Ln 24a*9	807,737	150,319	232,775	424,644
25	TOTAL ACCUMULATED DEPRECIATION	Ln 18..24	23,072,455	4,870,499	3,778,411	14,423,545
26	3200 Accum Depr Prop Hld					
27	For Future Telecom Use	Ln 27a*10	-	-	-	-
28	3400 Accum Amort - Capital Leases	Ln 28a*11	-	-	-	-
29	3400 Accum Amort - Leasehold Improvements	Ln 29a*12	-	-	-	-
30	3500 Accum Amort - Intangible	Ln 30a*13	-	-	-	-
31	3600 Accum Amort - Other	Ln 31a*14	-	-	-	-
32	4040 CustomerDeposits	Ln 32a*8	-	-	-	-
33	Direct Assignment	Ln 33a*15	-	-	-	-
34	TOTAL CUSTOMER DEPOSITS	Ln 32..33	-	-	-	-
35	4100 Net Cur Def Op Inc Taxes					
36	Support Assets	Ln 36a*2	-	-	-	-
37	COE - Switching	Ln 37a*3	-	-	-	-
38	COE - Operator	Ln 38a*4	-	-	-	-
39	COE - Transmission	Ln 39a*5	-	-	-	-
40	Info Orig/Term Equip	Ln 40a*6	-	-	-	-
41	C&WF	Ln 41a*7	-	-	-	-
42	Not Classified by Account	Ln 42a*8	-	-	-	-
43	TOTAL NET CUR DEF OP INC TAXES	Ln 36..42	-	-	-	-

RESERVES & DEFERRALS
12 Month Study Period Ended
6/30/2024

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 3, 2023
Uncapped

S-15
SHEET 2 OF 2

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
44	Big Three Expenses Distr	S-3, Ln 6	100.0000%	19.9752%	13.9097%	66.1151%
45	2110 Support Assets Distr	S-4, Ln 10	100.0000%	21.6764%	13.8259%	64.4977%
46	2210 COE - Switching Distr	S-5, Ln 39	100.0000%	10.4035%	0.0000%	89.5965%
47	2220 COE - Operator Distr	S-5, Ln 27	0.0000%	0.0000%	0.0000%	0.0000%
48	2230 COE - Transmission Distr	S-5, Ln 96	100.0000%	18.6099%	28.8181%	52.5720%
49	2310 IOT Distr	S-6, Ln 14	100.0000%	25.0000%	0.0000%	75.0000%
50	2410 C&WF Distr	S-7, Ln 56	100.0000%	23.7061%	8.3488%	67.9451%
51	2001 TPIS x/Land	S-2, Ln 17	100.0000%	21.6764%	13.8259%	64.4977%
52	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.6764%	13.8259%	64.4977%
53	4370 Other Juris Liab Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
54	Acc Depr/Amort Alw/Disallow - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
55	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.6764%	13.8259%	64.4977%
	RESERVES & DEFERRALS SEPARATION					
56	4310 Other Long-Term Liabilities	Ln 56a*44	1,372,726	274,205	190,942	907,579
57	4340 Net noncurrent Def Taxes					
58	Support Assets	Ln 58a*45	341,617	74,050	47,231	220,335
59	COE - Switching	Ln 59a*46	81,047	8,432	-	72,615
60	COE - Operator	Ln 60a*47	-	-	-	-
61	COE - Transmission	Ln 61a*48	386,372	71,903	111,345	203,124
62	Info Orig/Term Equip	Ln 62a*49	-	-	-	-
63	C&WF	Ln 63a*50	1,001,117	237,326	83,581	680,210
64	Not Classifed by Acct	Ln 64a*51	-	-	-	-
65	TOTAL NET NONCURRENT DEF TAXES	Ln 58..64	1,810,152	391,711	242,157	1,176,283
66	4360 Other Deferred Credits - Net	Ln 66a*52	-	-	-	-
67	4370 Other Juris Liabilities					
68	& Deferred Cr - Net	Ln 68a*53	-	-	-	-
	ACCUM DEPR & AMORT ALLOW/DISALLOW					
69	Accum Depr & Amort Allow/Disallow	Ln 69a*51	-	-	-	-
70	Direct Assignment	Ln 70a*54	-	-	-	-
71	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln 69..70	-	-	-	-

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
6/30/2024

A-1 SHEET 1 of 2

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)		(k)
1	Net Telecom Plant	2,547,084	2,657,939	5,205,023	142,092	-	932,140	44,248.91	1,118,481	-	7,868,725	14,192,229	14,192,229
2	Rate Base Adjustment #1	-	-	-	-	-	-	-	-	-	-	-	-
3	Rate Base Adjustment #2	-	-	-	-	-	-	-	-	-	-	-	-
4	Rate Base Adjustment #3	-	-	-	-	-	-	-	-	-	-	-	-
5	RATE BASE	2,547,084	2,657,939	5,205,023	142,092	-	932,140	44,248.91	1,118,481	-	7,868,725	14,192,229	14,192,229
		-	-	-	-	-	-	-	-	-	-	-	-
6	Rate of Return												
7	RETURN ON RATE BASE	248,341	259,149	507,490	13,854	-	90,884	4,314.27	109,052	-	767,201	1,383,742	1,383,742
		-	-	-	-	-	-	-	-	-	-	-	-
8	Return Adjustment #1	-	-	-	-	-	-	-	-	-	-	-	-
9	Return Adjustment #2	-	-	-	-	-	-	-	-	-	-	-	-
10	NET RETURN	248,341	259,149	507,490	13,854	-	90,884	4,314.27	109,052	-	767,201	1,383,742	1,383,742
		-	-	-	-	-	-	-	-	-	-	-	-
11	7300 Alw Fds Used Dur Cons	-	-	-	-	-	-	-	-	-	-	-	-
12	7300 Disallowance	-	-	-	-	-	-	-	-	-	-	-	-
13	Fixed Charges	-	-	-	-	-	-	-	-	-	-	-	-
14	ITC Amortization	-	-	-	-	-	-	-	-	-	-	-	-
15	Amortization of Excess Def T	-	-	-	-	-	-	-	-	-	-	-	-
16	Capitalized Payroll Taxes	5,074	6,397	11,472	281	-	1,896.49	87.66	2,266	-	15,720	29,457	29,457
17	Depreciation Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
18	FIT Allowances/Disallowance	-	-	-	-	-	-	-	-	-	-	-	-
19	Income Adj 1	-	-	-	-	-	-	-	-	-	-	-	-
20	Income Adj 2	-	-	-	-	-	-	-	-	-	-	-	-
21	Total Misc Inc Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
22	AFTER TAX INCOME	243,266	252,752	496,018	13,572	-	88,987	4,227	106,786	-	751,481	1,354,285	1,354,285
		-	-	-	-	-	-	-	-	-	-	-	-
23	State Income Tax	-	-	-	-	-	-	-	-	-	-	-	-
24	Net Federal Income Tax	51,086	53,078	104,164	3,608	-	23,655	1,124	28,386	-	199,761	332,311	332,311
25	Operating Expenses & Taxes	801,419	1,365,168	2,166,588	28,676	27,400.66	312,578	8,685	377,340	38,126.70	2,521,825	5,103,879	5,065,752
26	Uncollectibles	-	-	-	-	-	-	-	-	-	-	-	-
27	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
28	NET REVENUE REQUIREMI	1,100,846	1,677,395	2,778,241	46,138	27,400.66	427,117	14,123	514,778	38,126.70	3,488,787	6,819,932	6,781,805
29	Gross Receipts Tax	-	-	-	-	-	-	-	-	-	-	-	-
30	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
31	RRQ PRE MAG	1,100,846	1,677,395	2,778,241	46,138	27,401	427,117	14,123	514,778	38,127	3,488,787	6,819,932	6,781,805
32	RRQ PRE MAG Less AFUDC	1,100,846	1,677,395	2,778,241	46,138	27,401	427,117	14,123	514,778	38,127	3,488,787	6,819,932	6,781,805
32	Post ICC Reform MAG Adjus	14,645	22,314	36,959	(193,519)	365	(91,125)	188	(284,091)	-	247,132	-	-
33	RRQ POST MAG	1,115,490	1,699,710	2,815,200	(147,381)	27,765	335,992	14,311	230,687	38,127	3,735,919	6,819,932	6,781,805
	INCOME TAXES												
34	FIT Taxable Income	-	-	-	17,180	-	112,642	5,350	135,172	-	951,242	1,086,414	1,086,414
35	SIT Taxable Income	-	-	-	17,180	-	112,642	5,350	135,172	-	951,242	1,086,414	1,086,414
36	State Income Tax Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
37	State Income Tax Requireme	-	-	-	-	-	-	-	-	-	-	-	-
38	Federal Income Tax Rate	0.00%	0.00%	0.00%	21.00%	0.00%	42.00%	21.00%	84.00%	0.00%	21.00%	105.00%	105.00%
39	Gross Fed Inc Tax Requirem	-	-	-	3,608	-	23,655	1,124	28,386	-	199,761	228,147	228,147
40	Net Fed Inc Tax Requirement	-	-	-	3,608	-	23,655	1,124	28,386	-	199,761	228,147	228,147
	Note 1: Based on these Stat	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Note 2: Local Switching Supp	-	-	-	-	-	-	-	-	-	-	-	-

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
6/30/2024

34	After Tax Income	243,266	252,752	496,018	13,572	-	88,987	4,227	106,786	-	751,481	1,354,285	1,354,285
35	Federal Income Tax Rate												
36	Gross up Tax Rate												
37	FIT Taxable Income	243,266	252,752	496,018	17,180	-	112,642	5,350	135,172	-	951,242	1,582,432	1,582,432
38	Federal Income Tax Requirer	51,086	53,078	104,164	3,608	-	23,655	1,124	28,386	-	199,761	332,311	332,311

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
6/30/2024

A-2 SHEET 1 of 2

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
1	2110 Land & Support Assets	583,967	736,242	1,320,209	32,396	-	218,258	10,088	260,743	-	1,809,105	3,390,057	3,390,057
		-	-	-	-	-	-	-	-	-	-	-	-
2	2210 COE - Switching	-	-	-	168,458	-	-	52,460	220,918	-	-	220,918	220,918
3	2220 COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
4	2230 COE - Transmission	649,453	3,490,503	4,139,956	-	-	338,507	-	338,507	-	2,334,953	6,813,415	6,813,415
5	2310 - Info Orig/Term Equipr	-	-	-	-	-	-	-	-	-	130,937	130,937	130,937
6	2410 C&WF	2,387,157	337,931	2,725,088	-	-	796,429	-	796,429	-	6,941,395	10,462,912	10,462,912
7	Total COE, IOT, C&WF	3,036,609	3,828,435	6,865,044	168,458	-	1,134,936	52,460	1,355,854	-	9,407,285	17,628,183	17,628,183
8	Distribution of Line 7	17.2259%	21.7177%	38.9436%	0.9556%	0.0000%	6.4382%	0.2976%	7.6914%	0.0000%	53.3650%		100.0000%
9	2680 Tangible Assets	22,703	28,623	51,325	1,259	-	8,485	392	10,137	-	70,332	131,794	131,794
10	TELECOM PLT IN SVC - EX	3,643,279	4,593,299	8,236,578	202,114	-	1,361,679	62,940	1,626,733	-	11,286,722	21,150,033	21,150,033
11	Distribution of Line 10	17.2259%	21.7177%	38.9436%	0.9556%	0.0000%	6.4382%	0.2976%	7.6914%	0.0000%	53.3650%		100.0000%
12	2690 Intangible Assets	59,378	74,861	134,239	3,294	-	22,192	1,026	26,512	-	183,950	344,701	344,701
13	2001 TELECOM PLANT IN S	3,702,657	4,668,160	8,370,817	205,408	-	1,383,872	63,966	1,653,246	-	11,470,671	21,494,734	21,494,734
14	Distribution of Line 13	17.2259%	21.7177%	38.9436%	0.9556%	0.0000%	6.4382%	0.2976%	7.6914%	0.0000%	53.3650%		100.0000%
15	2002 Prop Hld Fut Telecom	-	-	-	-	-	-	-	-	-	-	-	-
16	2003 Plant Under Const - Sh	292,585	368,879	661,464	16,231	-	109,354	5,055	130,640	-	906,415	1,698,519	1,698,519
17	2004 Plant Under Const - Lo	-	-	-	-	-	-	-	-	-	-	-	-
18	2004 Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
19	2005 Telecom Plant Adjustm	-	-	-	-	-	-	-	-	-	-	-	-
20	TOTAL TELECOM PLANT	3,995,242	5,037,039	9,032,281	221,639	-	1,493,226	69,021	1,783,885	-	12,377,086	23,193,253	23,193,253
21	Net Equal Access Investmer	-	-	-	-	-	-	-	-	-	-	-	-
22	1500 Other Juris Assets - Ne	-	-	-	-	-	-	-	-	-	-	-	-
23	3100 Accumulated Deprecia	1,385,117	2,309,709	3,694,826	74,651	-	537,886	23,247	635,784	-	4,318,299	8,648,909	8,648,909
24	3200 Acc Dep-Hld for Fut Us	-	-	-	-	-	-	-	-	-	-	-	-
25	3400 Accum Amort - Tangibl	-	-	-	-	-	-	-	-	-	-	-	-
26	3500 Accum Amort - Intangil	-	-	-	-	-	-	-	-	-	-	-	-
27	3600 Accum Amort - Other	-	-	-	-	-	-	-	-	-	-	-	-
28	4100 Net Cur Def Op Inc Ta	-	-	-	-	-	-	-	-	-	-	-	-
29	4340 Noncur Def Oper Inc T	111,575	130,582	242,157	7,588	-	41,340	2,363	51,291	-	340,420	633,869	633,869
30	4360 Other Deferred Credits	-	-	-	-	-	-	-	-	-	-	-	-
31	4370 Other Jur Liab & Def C	-	-	-	-	-	-	-	-	-	-	-	-
32	NET TELECOM PLANT (A)	2,498,549	2,596,748	5,095,297	139,400	-	914,000	43,410	1,096,810	-	7,718,367	13,910,474	13,910,474
33	Distribution of Line 33	17.9616%	18.6676%	36.6292%	1.0021%	0.0000%	6.5706%	0.3121%	7.8848%	0.0000%	55.4860%		100.0000%
34	1402 Rural Tel Bank Stock (	-	-	-	-	-	-	-	-	-	-	-	-
35	1220 Materials & Supplies (0	103,652	130,680	234,331	5,750	-	38,740	1,791	46,281	-	321,108	601,720	601,720
36	Cash Working Capital (D)	25,009	31,530	56,539	1,387	-	9,347	432	11,167	-	77,476	145,182	145,182
37	Investment Allow/Disallow (E	-	-	-	-	-	-	-	-	-	-	-	-
38	Accum Depr/Amort Allow/Dis	-	-	-	-	-	-	-	-	-	-	-	-
39	4040 Customer Deposits (G	-	-	-	-	-	-	-	-	-	-	-	-
40	4310 Other Long-term Liab.	80,126	101,019	181,145	4,445	-	29,947	1,384	35,776	-	248,226	465,147	465,147
41	Other Telecom Pl Adjust (I)	-	-	-	-	-	-	-	-	-	-	-	-
42	NET TELECOM PLANT AND	-	-	-	-	-	-	-	-	-	-	-	-
43	OTHER RATE BASE ITEMS	2,547,084	2,657,939	5,205,023	142,092	-	932,140	44,249	1,118,481	-	7,868,725	14,192,229	14,192,229
44	Distribution of Line 43	17.9470%	18.7281%	36.6752%	1.0012%	0.0000%	6.5680%	0.3118%	7.8809%	0.0000%	55.4439%	100.0000%	100.0000%

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
6/30/2024

A-2 SHEET 2 of 2

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
45	GSF, COE, IOT, C&WF Gros	3,620,577	4,564,677	8,185,253	200,854	-	1,353,194	62,548	1,616,596	-	11,216,390	21,018,239	21,018,239
46	Equal Access Adjustment		-										
47	GSF, COE, IOT, C&WF, Eq	3,620,577	4,564,677	8,185,253	200,854	-	1,353,194	62,548	1,616,596	-	11,216,390	21,018,239	21,018,239
48	Distribution of Line 47	17.2259%	21.7177%	38.9436%	0.9556%	0.0000%	6.4382%	0.2976%	7.6914%	0.0000%	53.3650%		100.0000%
49	GSF, COE, IOT, C&WF Gros	3,620,577	4,564,677	8,185,253	200,854	-	1,353,194	62,548	1,616,596	-	11,216,390	21,018,239	21,018,239
50	Distribution of Line 49	17.2259%	21.7177%	38.9436%	0.9556%	0.0000%	6.4382%	0.2976%	7.6914%	0.0000%	53.3650%		100.0000%
51	GSF, COE, IOT, C&WF, Eq A												
52	(Trans, Switch, CCL only)	-	4,564,677	4,564,677	200,854	-	1,353,194	-	1,554,048	-	11,216,390	17,335,115	17,335,115
53	Distribution of Line 52	0.0000%	26.3320%	26.3320%	1.1587%	0.0000%	7.8061%	0.0000%	8.9647%	0.0000%	64.7033%		100.0000%
54	GSF, COE, IOT, C&WF, Eq A												
55	(Special Access only)	3,620,577	-	3,620,577	-	-	-	-	-	-	-	3,620,577	3,620,577
56	Distribution of Line 55	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		100.0000%
57	COE, IOT, C&WF												
58	x/CCL, Ltd Pay, B&C, IX	3,036,609	3,828,435	6,865,044	168,458	-	1,134,936	-	1,303,394	-	-	8,168,438	8,168,438
59	Distribution of Line 58	37.1749%	46.8686%	84.0435%	2.0623%	0.0000%	13.8942%	0.0000%	15.9565%	0.0000%	0.0000%		100.0000%
60	C&WF Cat 1.3	-	-	-	-	-	-	-	-	-	6,941,395	6,941,395	6,941,395
61	Direct Assign - MSG (1.3)	-	-	-	-	-	-	-	-	-	-	-	-
62	COE, IOT, C&WF x/Cat 1.3	3,036,609	3,828,435	6,865,044	168,458	-	1,134,936	52,460	1,355,854	-	2,465,890	10,686,788	10,686,788
63	Distribution of Line 62	28.4146%	35.8240%	64.2386%	1.5763%	0.0000%	10.6200%	0.4909%	12.6872%	0.0000%	23.0742%	100.0000%	100.0000%

Note 1: Equal Access transfe
Basic for distribution

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
6/30/2024

A-3 SHEET 1 of 1

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
1	Plant Spec Exp Accts 6110, 6												
2	6210, 6220, 6230, 6310	218,394	386,892	605,287	7,387	-	85,624	2,301	95,312	-	700,998	1,401,596	1,401,596
3	Pl Nonspec Account 6510, 65	38,025	47,940	85,965	2,109	-	14,212	657	16,978	-	124,469	227,412	227,412
4	Cust Oper Accts 6610, 6620	8,131	10,901	19,032	480	14,090	3,232	23	17,825	19,606	9,415	65,878	46,273
5	TOTAL BIG THREE EXPENS	264,550	445,734	710,284	9,977	14,090	103,067	2,981	130,115	19,606	834,883	1,694,887	1,675,281
6	Distribution of Line 5	15.6087%	26.2987%	41.9075%	0.5886%	0.8313%	6.0811%	0.1759%	7.6769%	1.1568%	49.2589%	100.0000%	98.8432%
		-	-	-	-	-	-	-	-	-	-	-	-
7	Plant Specific Expenses	218,394	386,892	605,287	7,387	-	85,624	2,301	95,312	-	700,998	1,401,596	1,401,596
8	Plant Nonspecific Expenses	318,211	537,767	855,978	11,009	-	123,828	3,428	138,265	-	1,001,750	1,995,992	1,995,992
9	Customer Operations Expens	8,131	10,901	19,032	480	14,090	3,232	23	17,825	19,606	9,415	65,878	46,273
10	Corporate Operations Expens	249,916	421,076	670,992	9,425	13,311	97,366	2,816	122,917	18,521	788,698	1,601,127	1,582,606
11	7100 Other Oper Inc & Exper	-	-	-	-	-	-	-	-	-	-	-	-
12	7300 Contributions	-	-	-	-	-	-	-	-	-	-	-	-
13	TOTAL OPERATING EXPEN	794,652	1,356,636	2,151,289	28,300	27,401	310,049	8,568	374,318	38,127	2,500,861	5,064,594	5,026,467
		-	-	-	-	-	-	-	-	-	-	-	-
14	Operating Taxes	6,767	8,532	15,299	375	-	2,529	117	3,022	-	20,965	39,285	39,285
15	Equal Access Expenses	-	-	-	-	-	-	-	-	-	-	-	-
16	Expense Allowances/Disallov	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
17	TOTAL OPERATING EXP &	801,419	1,365,168	2,166,588	28,676	27,401	312,578	8,685	377,340	38,127	2,521,825	5,103,879	5,065,752
18	Distribution of Line 17	15.7022%	26.7477%	42.4498%	0.5618%	0.5369%	6.1243%	0.1702%	7.3932%	0.7470%	49.4100%	100.0000%	99.2530%

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
6/30/2024

A-4 SHEET 1 of 1

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
	APPORTIONMENT FACTORS												
1	COE, IOT, C&WF Dist	17.2259%	21.7177%	38.9436%	0.9556%	0.0000%	6.4382%	0.2976%	7.6914%	0.0000%	53.3650%	100.0000%	100.0000%
2	Support Assets - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	Land Assets - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	LAND & SUPPORT ASSETS APPORTI												
4	2110 Land & Support Assets												
5	Support Assets	583,967	736,242	1,320,209	32,396	-	218,258	10,088	260,743	-	1,809,105	3,390,057	3,390,057
6	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
7	Total Support Assets	583,967	736,242	1,320,209	32,396	-	218,258	10,088	260,743	-	1,809,105	3,390,057	3,390,057
8	Distribution of Line 7	17.2259%	21.7177%	38.9436%	0.9556%	0.0000%	6.4382%	0.2976%	7.6914%	0.0000%	53.3650%		100.0000%
9	Land Assets - Joint	-	-	-	-	-	-	-	-	-	-	-	-
10	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
11	Total Land Assets	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL LAND & SUPPORT A	583,967	736,242	1,320,209	32,396	-	218,258	10,088	260,743	-	1,809,105	3,390,057	3,390,057
13	Distribution of Line 12	17.2259%	21.7177%	38.9436%	0.9556%	0.0000%	6.4382%	0.2976%	7.6914%	0.0000%	53.3650%	100.0000%	100.0000%

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
6/30/2024

A-5 SHEET 1 of 3

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
	APPORTIONMENT FACTORS												
1	COE Cat 1 Intercept Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2	COE Cat 1 Other Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	COE Cat 1 - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	COE Cat 2 Access Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	COE Cat 2 Nonaccess Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
6	COE Cat 2 MSG-DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
7	Local Switching Pct	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
8	COE Cat 3 MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	COE Cat 3 PL - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	COE APPORTIONMENT												
10	2220 Operator Systems												
11	Cat 1 - Operator System												
12	Intercept	-	-	-	-	-	-	-	-	-	-	-	-
13	Directory Assistan	-	-	-	-	-	-	-	-	-	-	-	-
14	Other	-	-	-	-	-	-	-	-	-	-	-	-
15	Svc Obs Boards (f	-	-	-	-	-	-	-	-	-	-	-	-
16	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
17	Total Cat 1	-	-	-	-	-	-	-	-	-	-	-	-
18	Distribution of Line 17	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%
19	2210 Central Office Switching												
20	Cat 2 - Tandem Switchir												
21	Access	-	-	-	-	-	-	-	-	-	-	-	-
22	Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
23	Direct Assign-MSG	-	-	-	-	-	-	52,460	52,460	-	-	52,460	52,460
24	Direct Assign - PL	-	-	-	-	-	-	-	-	-	-	-	-
25	Total Cat 2	-	-	-	-	-	-	52,460	52,460	-	-	52,460	52,460
		-	-	-	-	-	-	-	-	-	-	-	-
26	Cat 3 - Local Switching	-	-	-	168,458	-	-	-	168,458	-	-	168,458	168,458
27	Direct Assign - MS	-	-	-	-	-	-	-	-	-	-	-	-
28	Direct Assign - PL	-	-	-	-	-	-	-	-	-	-	-	-
29	Total Cat 3	-	-	-	168,458	-	-	-	168,458	-	-	168,458	168,458
30	TOTAL COE - SWITCHING	-	-	-	168,458	-	-	52,460	220,918	-	-	220,918	220,918
31	Distribution of Line 30	0.0000%	0.0000%	0.0000%	76.2538%	0.0000%	0.0000%	23.7462%	100.0000%	0.0000%	0.0000%		100.0000%
32	COE Cat 1,2&3 xSOB (x/b..d	-	-	-	168,458	-	-	52,460	220,918	-	-	220,918	220,918
33	Distribution of Line 32	0.0000%	0.0000%	0.0000%	76.2538%	0.0000%	0.0000%	23.7462%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
6/30/2024

A-5 SHEET 2 of 3

Line	Description	SA x/DSL (a)	DSL (b)	Total SA ()	LS (d)	Info (e)	Transport (f)	Transport TS (g)	Total Switched (h)	B&C (i)	CCL (j)	Total 0	Total xB&C (k)
	APPORTIONMENT FACTORS												
34	Cat 4.11 WB Ln Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
35	Cat 4.11 WB Ln Pct - DA Pct	0.0000%	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
36	Cat 4.12 Ex Tr w/WB Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
37	Cat 4.12 Ex Tr x/WB MSG - D	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
38	Cat 4.12 Ex Tr x/WB PL - DA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
39	Cat 4.12 Ex Tr WB Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
40	Cat 4.12 Ex Tr WB MSG - DA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
41	Cat 4.12 Ex Tr WB PL - DA P	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
42	Cat 4.13 Ex Ln x/WB Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
43	Cat 4.13 Ex Ln x/WB - DA Pc	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
44	Cat 4.22 WB Access Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
45	Cat 4.22 WB PL TWX - Acce	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
46	Cat 4.22 WB MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
47	Cat 4.22 WB PL - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	COE APPORTIONMENT												
48	2230 Central Office - Transm												
49	Cat 4.1 - Exchange Circ												
50	4.11 Wideband - L	-	-	-	-	-	-	-	-	-	-	-	-
51	Direct Assign	-	-	-	-	-	-	-	-	-	-	-	-
52	- PL and	-	3,490,503	3,490,503	-	-	-	-	-	-	-	3,490,503	3,490,503
53	4.12 Exch Trunk a	-	-	-	-	-	-	-	-	-	-	-	-
54	Direct Assign	-	-	-	-	-	-	-	-	-	-	-	-
55		-	-	-	-	-	-	-	-	-	-	-	-
56	Ex Trk WB	-	-	-	-	-	-	-	-	-	-	-	-
57	Direct Assign	-	-	-	-	-	-	-	-	-	-	-	-
58		618,535	-	618,535	-	-	-	-	-	-	-	618,535	618,535
59	4.13 Ex Line x/WB		-										
60	Joint MSG	-	-	-	-	-	-	-	-	-	2,334,953	2,334,953	2,334,953
61	PL and Local	1,975	-	1,975	-	-	-	-	-	-	-	1,975	1,975
62	Direct Assign	-	-	-	-	-	-	-	-	-	-	-	-
63		-	-	-	-	-	-	-	-	-	-	-	-
64	Cat 4.2 - Interexchange		-										
65	4.21 Furn to Other	-	-	-	-	-	-	-	-	-	-	-	-
66		-	-	-	-	-	-	-	-	-	-	-	-
67	4.22 Wideband		-										
68	Joint MSG - A	-	-	-	-	-	-	-	-	-	-	-	-
69		-	-	-	-	-	-	-	-	-	-	-	-
70	PL TWX - Ac	-	-	-	-	-	-	-	-	-	-	-	-
71	I	-	-	-	-	-	-	-	-	-	-	-	-
72	Direct Assign	-	-	-	-	-	-	-	-	-	-	-	-
73		-	-	-	-	-	-	-	-	-	-	-	-

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
6/30/2024

A-5 SHEET 3 of 3

Line	Description	SA x/DSL (a)	DSL (b)	Total SA ()	LS (d)	Info (e)	Transport (f)	Transport TS (g)	Total Switched (h)	B&C (i)	CCL (j)	Total 0	Total xB&C (k)
	APPORTIONMENT FACTORS												
74	Cat 4.23 All Other Access Pc	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
75	Cat 4.23 All Other Nonaccess	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
76	Cat 4.23 All Other PL TWX A	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
77	Vacant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
78	Vacant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
79	Cat 4.23 All Other MSG - DA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
80	Cat 4.23 All Other PL - DA Pc	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
81	Cat 4.3 Host/Remote Joint Pc	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
82	Cat 4.3 Host/Remote WATS-	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
83	Cat 4.3 Host/Remote MSG-D	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
84	Cat 4.3 Host/Remote PL - DA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	COE CATEGORY 4 SEPARATI(												
85	4.23 All Other												
86	Jt Msg - Acce	-	-	-	-	-	338,507	-	338,507	-	-	338,507	338,507
87	N	-	-	-	-	-	-	-	-	-	-	-	-
88	PL, TWX - Ac	-	-	-	-	-	-	-	-	-	-	-	-
89		-	-	-	-	-	-	-	-	-	-	-	-
90	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
91	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
92	Direct Assign	-	-	-	-	-	-	-	-	-	-	-	-
93		28,943	-	28,943	-	-	-	-	-	-	-	28,943	28,943
94	Cat 4.3 - Host/Rem												
95	Joint	-	-	-	-	-	-	-	-	-	-	-	-
96	WATS - MSG	-	-	-	-	-	-	-	-	-	-	-	-
97	PL												
98	Direct Assign	-	-	-	-	-	-	-	-	-	-	-	-
99		-	-	-	-	-	-	-	-	-	-	-	-
100	Total Cat 4	649,453	3,490,503	4,139,956	-	-	338,507	-	338,507	-	2,334,953	6,813,415	6,813,415
101	TOTAL COE - Transmission	649,453	3,490,503	4,139,956	-	-	338,507	-	338,507	-	2,334,953	6,813,415	6,813,415
102	Distribution of Line 100	9.5320%	51.2299%	60.7618%	0.0000%	0.0000%	4.9682%	0.0000%	4.9682%	0.0000%	34.2699%		100.0000%
103	TOTAL CENTRAL OFFICE I	649,453	3,490,503	4,139,956	168,458	-	338,507	52,460	559,424	-	2,334,953	7,034,333	7,034,333
104	Distribution of Line 103	9.2326%	49.6210%	58.8536%	2.3948%	0.0000%	4.8122%	0.7458%	7.9528%	0.0000%	33.1937%	100.0000%	100.0000%

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
6/30/2024

A-6 SHEET 1 of 1

Line	Description	SA x/DSL (a)	DSL (b)	Total SA ()	LS (d)	Info (e)	Transport (f)	Transport TS (g)	Total Switched (h)	B&C (i)	CCL (j)	Total 0	Total xB&C (k)
	APPORTIONMENT FACTORS												
1	Equiv Loc Exch Sub Lines MS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2	Equiv Loc Exch Sub Lines PL	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	Cat 1 All Other IOT MSG - DA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
4	Cat 1 All Other IOT PL - DA F	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	Cat 2 CPS MSG Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6	Cat 2 CPE PL Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	IOT EQUIPMENT APPORTIONM												
7	2310 Info Orig/Term Equipme												
8	Cat 1 - Other IOT												
9	Public Telephone												
10	LTD Pay Telephon												
11	All Other IOT - MS	-	-	-	-	-	-	-	-	-	-	-	-
12		-	-	-	-	-	-	-	-	-	-	-	-
13	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	130,937	130,937	130,937
14	PL	-	-	-	-	-	-	-	-	-	-	-	-
15	Total Cat 1 - Other IOT	-	-	-	-	-	-	-	-	-	130,937	130,937	130,937
16	Distribution of Line 15	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%		100.0000%
17	Cat 2 CPE - MSG	-	-	-	-	-	-	-	-	-	-	-	-
18	-PL	-	-	-	-	-	-	-	-	-	-	-	-
19	Total Cat 2 - CPE	-	-	-	-	-	-	-	-	-	-	-	-
20	Distribution of Line 19	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%
21	TOTAL IOT EQUIPMENT	-	-	-	-	-	-	-	-	-	130,937	130,937	130,937
22	Distribution of Line 21	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
6/30/2024

A-7 SHEET 1 of 2

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
	APPORTIONMENT FACTORS												
1	Cat 1.3 Equiv Inter Loops Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
2	Cat 1.3 - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
3	Cat 2 Ex Trk x/WB Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	Cat 2 Ex Trk x/WB - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	Cat 2 WB Lin Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6	Cat 2 WB Trunk Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	Cat 2 WB Line & Trunk MSG	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Cat 2 WB Line & Trunk PL - D	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
	C&WF CAT 1-2 APPORTIONME												
9	2410 Cable & Wire Facilities												
10	Cat 1 - Exch Line x/WB												
11	1.1 Intra PL & WAT	-	-	-	-	-	-	-	-	-	-	-	-
12	1.2 Inter PL & WAT	5,872	-	5,872	-	-	-	-	-	-	-	5,872	5,872
13	1.3 Jointly Used	-	-	-	-	-	-	-	-	-	6,941,395	6,941,395	6,941,395
14	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
15		-	-	-	-	-	-	-	-	-	-	-	-
16	Total Category 1	5,872	-	5,872	-	-	-	-	-	-	6,941,395	6,947,267	6,947,267
17	Cat 2 - WB & Exch Trun												
18	Ex Trk w/WB	-	-	-	-	-	-	-	-	-	-	-	-
19	Direct Assign - MS	-	-	-	-	-	-	-	-	-	-	-	-
20		-	-	-	-	-	-	-	-	-	-	-	-
21	WB Line	-	-	-	-	-	-	-	-	-	-	-	-
22	WB Trunk	-	-	-	-	-	-	-	-	-	-	-	-
23	Direct Assign - MS	-	-	-	-	-	-	-	-	-	-	-	-
24	- PL	1,269,489	-	1,269,489	-	-	-	-	-	-	-	1,269,489	1,269,489
25	Total Category 2	1,269,489	-	1,269,489	-	-	-	-	-	-	-	1,269,489	1,269,489

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
6/30/2024

A-7 SHEET 2 of 2

Line	Description	SA x/DSL (a)	DSL (b)	Total SA ()	LS (d)	Info (e)	Transport (f)	Transport TS (g)	Total Switched (h)	B&C (i)	CCL (j)	Total 0	Total xB&C (k)
	APPORTIONMENT FACTORS												
26	Cat 3 Circuit Miles Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
27	Cat 3 WB Access MSG - DA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
28	Cat 3 WB Access PL - DA Pc	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
29	Cat 3 All Other Cir Miles Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
30	Vacant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
31	Vacant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
32	Cat 3 All Other MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
33	Cat 3 All Other PL - DA Pct	76.6900%	23.3100%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
34	Cat 4 Host/Remote Joint Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
35	Cat 4 Host/Remote WATS - M	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
36	Cat 4 Host/Remote MSG - DA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	C&WF CAT 3-4 APPORTIONME												
37	Cat 3 - Interexchange C												
38	Wideband:												
39	Jt MSG - Access	-	-	-	-	-	-	-	-	-	-	-	-
40	- Nona	-	-	-	-	-	-	-	-	-	-	-	-
41	Pl/TWX - Access	-	-	-	-	-	-	-	-	-	-	-	-
42	- Nonac	-	-	-	-	-	-	-	-	-	-	-	-
43	Direct Assign - MS	-	-	-	-	-	-	-	-	-	-	-	-
44	-	-	-	-	-	-	-	-	-	-	-	-	-
45	All Other:	-	-	-	-	-	-	-	-	-	-	-	-
46	Jt MSG - Access	-	-	-	-	-	796,429	-	796,429	-	-	796,429	796,429
47	- Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
48	Pl/TWX - Access	-	-	-	-	-	-	-	-	-	-	-	-
49	- Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
50	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
51	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
52	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
53	- PL	1,111,795	337,931	1,449,727	-	-	-	-	-	-	-	1,449,727	1,449,727
54	Total Category 3	1,111,795	337,931	1,449,727	-	-	796,429	-	796,429	-	-	2,246,156	2,246,156
55	Cat 4 - Host/Remote												
56	Joint (x/WATS)	-	-	-	-	-	-	-	-	-	-	-	-
57	WATS - MSG	-	-	-	-	-	-	-	-	-	-	-	-
58	- PL	-	-	-	-	-	-	-	-	-	-	-	-
59	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
60	- PL	-	-	-	-	-	-	-	-	-	-	-	-
61	Total Category 4	-	-	-	-	-	-	-	-	-	-	-	-
62	TOTAL CABLE & WIRE FAC	2,387,157	337,931	2,725,088	-	-	796,429	-	796,429	-	6,941,395	10,462,912	10,462,912
63	Distribution of Line 62	22.8154%	3.2298%	26.0452%	0.0000%	0.0000%	7.6119%	0.0000%	7.6119%	0.0000%	66.3429%	100.0000%	100.0000%

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
6/30/2024

A-8 SHEET 1 of 1

Line	Description	SA x/DSL (a)	DSL (b)	Total SA ()	LS (d)	Info (e)	Transport (f)	Transport TS (g)	Total Switched (h)	B&C (i)	CCL (j)	Total 0	Total xB&C (k)
	APPORTIONMENT FACTORS												
1	Land & Support Assets Distr	17.2259%	21.7177%	38.9436%	0.9556%	0.0000%	6.4382%	0.2976%	7.6914%	0.0000%	53.3650%	100.0000%	100.0000%
2	2210 COE - Switch Distr	0.0000%	0.0000%	0.0000%	76.2538%	0.0000%	0.0000%	23.7462%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
3	2220 COE - Operator System	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	2230 COE - Transmission Di	9.5320%	51.2299%	60.7618%	0.0000%	0.0000%	4.9682%	0.0000%	4.9682%	0.0000%	34.2699%	100.0000%	100.0000%
5	2310 IOT Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
6	2410 C&WF Distr	22.8154%	3.2298%	26.0452%	0.0000%	0.0000%	7.6119%	0.0000%	7.6119%	0.0000%	66.3429%	100.0000%	100.0000%
7	Capital Leases - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Leasehold Improve - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	GSF, COE, IOT, C&WF, Eq A	17.2259%	21.7177%	38.9436%	0.9556%	0.0000%	6.4382%	0.2976%	7.6914%	0.0000%	53.3650%	100.0000%	100.0000%
10	Intangible Assets - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	TANGIBLE ASSETS - APPORTION												
11	2680 Tangible Assets - Capit												
12	2110 Land & Supt Asse	22,703	28,623	51,325	1,259	-	8,485	392	10,137	-	70,332	131,794	131,794
13	2210 COE - Switching	-	-	-	-	-	-	-	-	-	-	-	-
14	2220 COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
15	2230 COE - Transmissi	-	-	-	-	-	-	-	-	-	-	-	-
16	2310 IOT	-	-	-	-	-	-	-	-	-	-	-	-
17	2410 C&WF	-	-	-	-	-	-	-	-	-	-	-	-
18	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL CAPITAL LEASES	22,703	28,623	51,325	1,259	-	8,485	392	10,137	-	70,332	131,794	131,794
20	Distribution of Line 19	17.2259%	21.7177%	38.9436%	0.9556%	0.0000%	6.4382%	0.2976%	7.6914%	0.0000%	53.3650%		100.0000%
21	IBLE ASSETS - APPORTION												
22	2680 Tangible Assets - Lease												
23	2110 Land & Supt Asse	-	-	-	-	-	-	-	-	-	-	-	-
24	2210 COE - Switching	-	-	-	-	-	-	-	-	-	-	-	-
25	2220 COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
	2230 COE - Transmissi	-	-	-	-	-	-	-	-	-	-	-	-
26	2310 IOT	-	-	-	-	-	-	-	-	-	-	-	-
27	2410 C&WF	-	-	-	-	-	-	-	-	-	-	-	-
28	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
29	TOTAL LEASEHOLD IMPRO	-	-	-	-	-	-	-	-	-	-	-	-
30	Distribution of Line 29	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%
31	TOTAL TANGIBLE ASSETS	22,703	28,623	51,325	1,259	-	8,485	392	10,137	-	70,332	131,794	131,794
32	Distribution of Line 31	17.2259%	21.7177%	38.9436%	0.9556%	0.0000%	6.4382%	0.2976%	7.6914%	0.0000%	53.3650%		100.0000%
	TANGIBLE ASSETS APPORTIONM												
33	2690 Intangible Assets	59,378	74,861	134,239	3,294	-	22,192	1,026	26,512	-	183,950	344,701	344,701
34	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
35	TOTAL INTANGIBLE ASSET	59,378	74,861	134,239	3,294	-	22,192	1,026	26,512	-	183,950	344,701	344,701
36	Distribution of Line 35	17.2259%	21.7177%	38.9436%	0.9556%	0.0000%	6.4382%	0.2976%	7.6914%	0.0000%	53.3650%	100.0000%	100.0000%

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
6/30/2024

A-9 SHEET 1 of 1

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
	APPORTIONMENT FACTORS												
1	2001 TPIS Distr	17.2259%	21.7177%	38.9436%	0.9556%	0.0000%	6.4382%	0.2976%	7.6914%	0.0000%	53.3650%	100.0000%	100.0000%
2	2002 Prop Hld Fut Use - DA I	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	2003 TPUC Short - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	Vacant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2005 Telecom Plt Adjust - DA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6	GSF, COE, IOT, C&WF, Eq A	17.2259%	21.7177%	38.9436%	0.9556%	0.0000%	6.4382%	0.2976%	7.6914%	0.0000%	53.3650%	100.0000%	100.0000%
7	1220 Matl & Supplies - DA Pc	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Cash Working Capital - DA P	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	Invest Allow/Disallow - DA Pc	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	OTHER ACOUNTS APPORTIONM												
10	2002 Prop Hld Fut Telecom U	-	-	-	-	-	-	-	-	-	-	-	-
11	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL PROP HLD FUT TEL	-	-	-	-	-	-	-	-	-	-	-	-
13	Distribution of Line 14	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
14	2003 Plt Under Constr - Shor	292,585	368,879	661,464	16,231	-	109,354	5,055	130,640	-	906,415	1,698,519	1,698,519
15	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
16	TOTAL PLT UNDER CONST	292,585	368,879	661,464	16,231	-	109,354	5,055	130,640	-	906,415	1,698,519	1,698,519
17	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
18	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
19	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
20	Distribution of Line 21	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
21	2005 Telecom Plant Adjust	-	-	-	-	-	-	-	-	-	-	-	-
22	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
23	TOTAL TELECOM PLANT A	-	-	-	-	-	-	-	-	-	-	-	-
24	Distribution of Line 25	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	MISC ACCOUNT APPORTIONM												
25	1402 Class B RTB Stock	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
26	1220 Material & Supply x/CP	103,652	130,680	234,331	5,750	-	38,740	1,791	46,281	-	321,108	601,720	601,720
27	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL MATERIALS & SUPP	103,652	130,680	234,331	5,750	-	38,740	1,791	46,281	-	321,108	601,720	601,720
29	Cash Working Capital	25,009	31,530	56,539	1,387	-	9,347	432	11,167	-	77,476	145,182	145,182
30	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
31	TOTAL CASH WORKING CA	25,009	31,530	56,539	1,387	-	9,347	432	11,167	-	77,476	145,182	145,182
32	TOTAL BLENDED CASH WC	25,009	31,530	56,539	1,387	-	9,347	432	11,167	-	77,476	145,182	145,182
	Disallowed CWC for Corpora												
	INVEST ALLOW/DISALLOW APPORTI												
38	Investment Allow/Disallowanc	-	-	-	-	-	-	-	-	-	-	-	-
39	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
40	TOTAL INVEST ALLOW/DIS	-	-	-	-	-	-	-	-	-	-	-	-

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
6/30/2024

A-10 SHEET 1 of 1

Line	Description	SA x/DSL (a)	DSL (b)	Total SA ()	LS (d)	Info (e)	Transport (f)	Transport TS (g)	Total Switched (h)	B&C (i)	CCL (j)	Total 0	Total xB&C (k)
	APPORTIONMENT FACTORS												
1	GSF, COE, IOT, C&WF, Eq A	17.2259%	21.7177%	38.9436%	0.9556%	0.0000%	6.4382%	0.2976%	7.6914%	0.0000%	53.3650%	100.0000%	100.0000%
2	7100 Other Oper Inc & Exp -	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	GSF, COE, IOT, C&WF, Eq A	17.2259%	21.7177%	38.9436%	0.9556%	0.0000%	6.4382%	0.2976%	7.6914%	0.0000%	53.3650%	100.0000%	100.0000%
4	ITC Amortization - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2001 Tel Plt in Svc Distr	17.2259%	21.7177%	38.9436%	0.9556%	0.0000%	6.4382%	0.2976%	7.6914%	0.0000%	53.3650%	100.0000%	100.0000%
6	Capitalized Payroll - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	Depreciation Adjustments - D	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Uncollectibles - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	Net Telecom Plant Dist	17.9616%	18.6676%	36.6292%	1.0021%	0.0000%	6.5706%	0.3121%	7.8848%	0.0000%	55.4860%	100.0000%	100.0000%
10	4100 Net Cur Def Op Inc Tax	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
11	Big Three Expenses Distr	15.6087%	26.2987%	41.9075%	0.5886%	0.8313%	6.0811%	0.1759%	7.6769%	1.1568%	49.2589%	100.0000%	98.8432%
	OTHER INCOME APPORTIONME												
12	7100 Other Oper Inc & Exper	-	-	-	-	-	-	-	-	-	-	-	-
13	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
14	TOTAL OTHER OPER INC &	-	-	-	-	-	-	-	-	-	-	-	-
15	7300 Nonoper Inc & Expense												
16	Alw Fds Used During C	-	-	-	-	-	-	-	-	-	-	-	-
17	Contributions	-	-	-	-	-	-	-	-	-	-	-	-
18	Fixed Charges												
19	Interest on Capital Leas	-	-	-	-	-	-	-	-	-	-	-	-
20	Fixed Charges Excl Cap	-	-	-	-	-	-	-	-	-	-	-	-
21	TOTAL FIXED CHARGES	-	-	-	-	-	-	-	-	-	-	-	-
	INCOME TAX ADJUSTMENT APPORTI												
22	ITC Amortization	-	-	-	-	-	-	-	-	-	-	-	-
23	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
24	TOTAL ITC AMORTIZATION	-	-	-	-	-	-	-	-	-	-	-	-
25	Amortization of Excess Def T	-	-	-	-	-	-	-	-	-	-	-	-
26	Capitalized Payroll Taxes	5,074	6,397	11,472	281	-	1,896	88	2,266	-	15,720	29,457	29,457
27	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL CAPITALIZED PAYR	5,074	6,397	11,472	281	-	1,896	88	2,266	-	15,720	29,457	29,457
29	Depreciation Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
30	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
31	TOTAL DEPRECIATION ADJ	-	-	-	-	-	-	-	-	-	-	-	-
32	Uncollectibles	-	-	-	-	-	-	-	-	-	-	-	-
33	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
34	TOTAL UNCOLLECTIBLES	-	-	-	-	-	-	-	-	-	-	-	-
35	MISC Inc Adjustments												
39	TOTAL MISC INC ADJUSTM	-	-	-	-	-	-	-	-	-	-	-	-

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
6/30/2024

A-11 SHEET 1 of 1

Line	Description	SA x/DSL (a)	DSL (b)	Total SA ()	LS (d)	Info (e)	Transport (f)	Transport TS (g)	Total Switched (h)	B&C (i)	CCL (j)	Total 0	Total xB&C (k)
	APPORTIONMENT FACTORS												
1	GSF, COE, IOT, C&WF, Eq A	17.2259%	21.7177%	38.9436%	0.9556%	0.0000%	6.4382%	0.2976%	7.6914%	0.0000%	53.3650%	100.0000%	100.0000%
2	6110 Network Supt Expenses	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	2110 Land & Support Assets	17.2259%	21.7177%	38.9436%	0.9556%	0.0000%	6.4382%	0.2976%	7.6914%	0.0000%	53.3650%	100.0000%	100.0000%
4	6120 General Supt Expenses	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2210, 2220, 2230 COE Distr	9.2326%	49.6210%	58.8536%	2.3948%	0.0000%	4.8122%	0.7458%	7.9528%	0.0000%	33.1937%	100.0000%	100.0000%
6	COE Expenses - DA#1 Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	COE Expenses - DA#2 Pct	0.0000%	51.2299%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	6310 IOT Exp Cat 1 - Other D	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
9	6310 IOT Exp Cat 2 - CPE Ex	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
10	6310 IOT Exp - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
11	6410 C&WF Distr	22.8154%	3.2298%	26.0452%	0.0000%	0.0000%	7.6119%	0.0000%	7.6119%	0.0000%	66.3429%	100.0000%	100.0000%
12	6410 C&WF Expenses - DA #	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
13	6410 C&WF Expenses - DA#	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	PLANT SPECIFIC EXP APPORT												
14	6110 Network Support Exper	-	-	-	-	-	-	-	-	-	-	-	-
15	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
16	TOTAL NETWORK SUPPOR	-	-	-	-	-	-	-	-	-	-	-	-
17	6120 General Support Expen	80,255	101,182	181,436	4,452	-	29,995	1,386	35,834	-	248,625	465,895	465,895
18	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL GENERAL SUPPORT	80,255	101,182	181,436	4,452	-	29,995	1,386	35,834	-	248,625	465,895	465,895
20	6210, 6220, 6230 COE Exper	-	-	-	-	-	-	-	-	-	-	-	-
21	6210 Switching	-	-	-	2,935	-	-	914	3,849	-	-	3,849	3,849
22	6230 Transmission	50,861	273,355	324,217	-	-	26,510	-	26,510	-	182,859	533,586	533,586
23	TOTAL COE EXPENSES	50,861	273,355	324,217	2,935	-	26,510	914	30,359	-	182,859	537,435	537,435
24	6310 IOT Equip Expenses												
25	Cat 1 - Other IOT Eq Ex	-	-	-	-	-	-	-	-	-	15,724	15,724	15,724
26	Cat 2 - Cust Prem Equip	-	-	-	-	-	-	-	-	-	-	-	-
27	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL IOT EXPENSES	-	-	-	-	-	-	-	-	-	15,724	15,724	15,724
29	6410 C&WF Expenses	87,279	12,355	99,634	-	-	29,119	-	29,119	-	253,789	382,542	382,542
30	Direct Assignment #1	-	-	-	-	-	-	-	-	-	-	-	-
31	Direct Assignment #2	-	-	-	-	-	-	-	-	-	-	-	-
32	TOTAL C&WF EXPENSES	87,279	12,355	99,634	-	-	29,119	-	29,119	-	253,789	382,542	382,542
33	Plant Spec Exp x/6110, 6120	138,140	285,711	423,850	2,935	-	55,629	914	59,478	-	452,373	935,701	935,701
34	TOTAL PLANT SPECIFIC OP	218,394	386,892	605,287	7,387	-	85,624	2,301	95,312	-	700,998	1,401,596	1,401,596

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
6/30/2024

A-12 SHEET 1 of 1

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
	APPORTIONMENT FACTORS												
1	COE, IOT, C&WF Distr	17.2259%	21.7177%	38.9436%	0.9556%	0.0000%	6.4382%	0.2976%	7.6914%	0.0000%	53.3650%	100.0000%	100.0000%
2	6510 Oth Prop Plt & Eq Exp -	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	6530 Network Oper Expense	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	6540 Access Expenses Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2110 Support Assets Distr	17.2259%	21.7177%	38.9436%	0.9556%	0.0000%	6.4382%	0.2976%	7.6914%	0.0000%	53.3650%	100.0000%	100.0000%
6	2210 COE - Switching Distr	0.0000%	0.0000%	0.0000%	76.2538%	0.0000%	0.0000%	23.7462%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
7	2220 COE - Operator Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	2220 COE - Transmission Di	9.5320%	51.2299%	60.7618%	0.0000%	0.0000%	4.9682%	0.0000%	4.9682%	0.0000%	34.2699%	100.0000%	100.0000%
9	2310 IOT Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
10	2410 C&WF Distr	22.8154%	3.2298%	26.0452%	0.0000%	0.0000%	7.6119%	0.0000%	7.6119%	0.0000%	66.3429%	100.0000%	100.0000%
11	6560 Depr & Amort Exp - DA	17.2259%	21.7177%	38.9436%	0.9556%	0.0000%	6.4382%	0.2976%	7.6914%	0.0000%	53.3650%	100.0000%	100.0000%
12	2002 Prop Held Fut Tel Use I	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
13	2680 Capital Leases Distr	17.2259%	21.7177%	38.9436%	0.9556%	0.0000%	6.4382%	0.2976%	7.6914%	0.0000%	53.3650%	100.0000%	100.0000%
14	2680 Leasehold Improvemen	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
15	2690 Intangible Assets Distr	17.2259%	21.7177%	38.9436%	0.9556%	0.0000%	6.4382%	0.2976%	7.6914%	0.0000%	53.3650%	100.0000%	100.0000%
16	2005 Telecom Plt Adjustment	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	PLANT NONSPECIFIC EXP APPOI												
17	6510 Oth Prop Plant & Eq Ex	(1,121)	(1,413)	(2,535)	(62)	-	(419)	(19)	(501)	-	(3,473)	(6,508)	(6,508)
18	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL OTHER PROP PLAN	(1,121)	(1,413)	(2,535)	(62)	-	(419)	(19)	(501)	-	(3,473)	(6,508)	(6,508)
20	6530 Network Operations Ex	39,146	49,354	88,499	2,172	-	14,631	676	17,479	-	121,272	227,250	227,250
21	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
22	TOTAL NETWORK OPERAT	39,146	49,354	88,499	2,172	-	14,631	676	17,479	-	121,272	227,250	227,250
23.a	6540 Access Expense	-	-	-	-	-	-	-	-	-	-	-	-
23.b	6540 USF Expense	-	-	-	-	-	-	-	-	-	6,670	6,670	6,670
24	TOTAL ACCOUNTS 6510, 65	38,025	47,940	85,965	2,109	-	14,212	657	16,978	-	124,469	227,412	227,412
25	6560 Depr and Amort Expens												
26	Depr - Support Assets	62,490	78,785	141,276	3,467	-	23,356	1,080	27,902	-	193,593	362,771	362,771
27	Depr - COE - Switching	-	-	-	4,505	-	-	1,403	5,908	-	-	5,908	5,908
28	Depr - COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
29	Depr - COE - Transmiss	69,084	371,296	440,380	-	-	36,008	-	36,008	-	248,376	724,764	724,764
30	Depr - Info Orig/Term E	-	-	-	-	-	-	-	-	-	-	-	-
31	Depr - Cable & Wire Fa	131,896	18,672	150,568	-	-	44,005	-	44,005	-	383,529	578,101	578,101
32	Direct Assignment	16,715	21,074	37,789	927	-	6,247	289	7,463	-	51,783	97,036	97,036
33	Depr - Prop Hld Ft Tel U	-	-	-	-	-	-	-	-	-	-	-	-
34	Amort - Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-
35	Amort - Leasehold Impr	-	-	-	-	-	-	-	-	-	-	-	-
36	Amort - Intangible Asset	-	-	-	-	-	-	-	-	-	-	-	-
37	Amort - Other	-	-	-	-	-	-	-	-	-	-	-	-
38	TOTAL DEPR & AMORT EXI	280,186	489,827	770,013	8,899	-	109,616	2,771	121,286	-	877,281	1,768,580	1,768,580
39	TOTAL PLANT NONSPEC O	318,211	537,767	855,978	11,009	-	123,828	3,428	138,265	-	1,001,750	1,995,992	1,995,992

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
6/30/2024

		38,025	47,940	85,965	2,109	-	14,212	657	16,978	-	124,469	227,412	227,412
												A-13	SHEET 1 of 2
		SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	(a)	(b)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
	APPORTIONMENT FACTORS												
1	GSF, COE, IOT, C&WF, Eq A	17.2259%	21.7177%	38.9436%	0.9556%	0.0000%	6.4382%	0.2976%	7.6914%	0.0000%	53.3650%	100.0000%	100.0000%
2	6610 Marketing Expenses - D	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	WSWS - Tel Oper Svcs Pct	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
4	6620 Tel Oper Svcs - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%
5	GSF, COE, IOT, C&WF, Eq A	0.0000%	26.3320%	26.3320%	1.1587%	0.0000%	7.8061%	0.0000%	8.9647%	0.0000%	64.7033%	100.0000%	100.0000%
6	GSF, COE, IOT, C&WF, Eq A	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
7	6620 All Other Cat 1 - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	MARKETING EXPENSES APPORTIO												
8	6610 Marketing Expenses	1,354	1,707	3,061	75	-	506	23	605	-	4,195	7,861	7,861
9	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
10	TOTAL MARKETING EXPEN	1,354	1,707	3,061	75	-	506	23	605	-	4,195	7,861	7,861
	SERVICES EXPENSES APPORTION												
11	6620 Services Expenses												
12	Telephone Operator Ser												
13	Tel Operator Svc	-	-	-	-	-	-	-	-	-	-	-	-
14	Direct Assignment	-	-	-	-	-	-	-	-	911	-	911	-
15	Total Tel Oper Svc Exp	-	-	-	-	-	-	-	-	911	-	911	-
16	Published Direct Listing:	-	-	-	-	7,086	-	-	7,086	-	-	7,086	7,086
17	All Other:												
18	CAT 1_LBOE EU Presu	-	327	327	14	-	97	-	111	-	803	1,241	1,241
19	CAT 1 LBOE EU Co PL	-	-	-	-	-	-	-	-	-	-	-	-
20	CAT 1 LBOE EU IX PL	-	-	-	-	-	-	-	-	-	-	-	-
21	CAT 1 LBOE Co MSG	-	-	-	-	-	-	-	-	-	-	-	-
22	CAT 1 LBOE EU IX MS(	-	-	-	-	-	-	-	-	2,901	-	2,901	-
23	CAT 1 LBOE EU Acces:	-	-	-	-	-	-	-	-	-	91	91	91
24	Vacant												
25	CAT 1 LBOE IX PL	-	-	-	-	-	-	-	-	-	-	-	-
26	CAT 1 LBOE IX MSG	-	-	-	-	-	-	-	-	-	-	-	-
27	CAT 1 LBOE IX B&C	-	-	-	-	-	-	-	-	-	-	-	-
28	CAT 1 LBOE Coin Col -	-	-	-	-	-	-	-	-	-	-	-	-
29	CAT 1 LBOE Co Col - N	-	-	-	-	-	-	-	-	-	-	-	-
30	CAT 1 Composite Resu	-	-	-	-	-	-	-	-	-	-	-	-
31	Total Cat 1 - LBOE	-	327	327	14	-	97	-	111	2,901	894	4,233	1,332

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
6/30/2024

A-13 SHEET 2 of 2

Line	Description	SA x/DSL (a)	DSL (b)	Total SA ()	LS (d)	Info (e)	Transport (f)	Transport TS (g)	Total Switched (h)	B&C (i)	CCL (j)	Total 0	Total xB&C (k)
	APPORTIONMENT FACTORS												
32	6620 Cat 2 - CSE Other B&C	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%
33	COE, C&WF, IOT x/CCL, Ltd	37.1749%	46.8686%	84.0435%	2.0623%	0.0000%	13.8942%	0.0000%	15.9565%	0.0000%	0.0000%	100.0000%	100.0000%
34	6620 All Other Cat 2 - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
35.a	6620 All Other Cat 3 - TRS	11.6811%	15.8470%	27.5281%	0.6973%	24.2861%	4.6978%	0.0000%	29.6812%	33.7929%	8.9978%	100.0000%	66.2071%
35.b	6620 All Other Cat 3 - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	SERVICES EXP APPORTIONEMENT												
36	Cat 2 - CSE Msg Proc	-	-	-	-	-	-	-	-	-	-	-	-
37	Cat 2 - CSE Other B&C	-	-	-	-	-	-	-	-	6,048	-	6,048	-
38	Cat 2 - CSE CABs	3,408	4,297	7,705	189	-	1,274	-	1,463	-	-	9,168	9,168
39	Cat 2 - Direct Assignme	-	-	-	-	-	-	-	-	-	1,732	1,732	1,732
40	Total Cat 2 - CSE	3,408	4,297	7,705	189	-	1,274	-	1,463	6,048	1,732	16,947	10,899
41	Cat 2 Spec Acs Distr	0	-	0	-	-	-	-	-	-	-	0	0
42	Total 6620 x/Cat 3	3,408	4,624	8,032	203	7,086	1,371	-	8,660	9,860	2,625	29,176	19,317
43	Distribution of Line 42	11.6811%	15.8470%	27.5281%	0.6973%	24.2861%	4.6978%	0.0000%	29.6812%	33.7929%	8.9978%	100.0000%	66.2071%
44	Cat 3 - All Other CSE	-	-	-	-	-	-	-	-	-	-	-	-
1	Cat 3 - TRS	3,369	4,570	7,939	201	7,004	1,355	-	8,560	9,746	2,595	28,841	19,094
45	Cat 3 - Direct Assignme	-	-	-	-	-	-	-	-	-	-	-	-
46	Total All Other Cat 3	3,369	4,570	7,939	201	7,004	1,355	-	8,560	9,746	2,595	28,841	19,094
47	Total All Other - Cat 1, 2	6,777	9,194	15,971	405	7,004	2,726	-	10,134	18,695	5,220	50,020	31,326
48	TOTAL SERVICES EXPENS	6,777	9,194	15,971	405	14,090	2,726	-	17,220	19,606	5,220	58,017	38,411
49	TOTAL CUSTOMER OPER E	8,131	10,901	19,032	480	14,090	3,232	23	17,825	19,606	9,415	65,878	46,273

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
6/30/2024

A-14 SHEET 1 of 1

Line	Description	SA x/DSL (a)	DSL (b)	Total SA ()	LS (d)	Info (e)	Transport (f)	Transport TS (g)	Total Switched (h)	B&C (i)	CCL (j)	Total 0	Total xB&C (k)
	APPORTIONMENT FACTORS												
1	Big Three Expenses Distr	15.6087%	26.2987%	41.9075%	0.5886%	0.8313%	6.0811%	0.1759%	7.6769%	1.1568%	49.2589%	100.0000%	98.8432%
2	6710 Exec & Planning Exp - I	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	6720 Gen'l and Admin Exp - I	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	GSF, COE, IOT, C&WF, Eq A	17.2259%	21.7177%	38.9436%	0.9556%	0.0000%	6.4382%	0.2976%	7.6914%	0.0000%	53.3650%	100.0000%	100.0000%
5	Oper Taxes #1 GRT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6	Vacant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	Oper Taxes #3 - Other	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Expense Allow/Disallow - DA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	CORPORATE OPER EXP APPORTIC												
9	6710 Exec & Planning Expen												
10	All Other	108,391	182,625	291,016	4,088	5,773	42,228	1,221	53,310	8,033	342,066	694,425	686,392
11	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL EXEC & PLANNING I	108,391	182,625	291,016	4,088	5,773	42,228	1,221	53,310	8,033	342,066	694,425	686,392
13	6720 Gen'l and Admin Expen												
14	All Other	141,525	238,451	379,976	5,337	7,538	55,137	1,595	69,607	10,488	446,632	906,703	896,214
15	NECA Requests & Cost	-	-	-	-	-	-	-	-	-	-	-	-
16	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
17	TOTAL GEN'L AND ADMIN E	141,525	238,451	379,976	5,337	7,538	55,137	1,595	69,607	10,488	446,632	906,703	896,214
18	TOTAL CORPORATE OPER	249,916	421,076	670,992	9,425	13,311	97,366	2,816	122,917	18,521	788,698	1,601,127	1,582,606
19	TOTAL BLENDED CORPOR	249,916	421,076	670,992	9,425	13,311	97,366	2,816	122,917	18,521	788,698	1,601,127	1,582,606
19.1	Disallowed Corporate Caps												
	OPERATING TAXES APPORTIONI												
19	7200 Operating Taxes												
20	Op Fed, State, Loc Inco	-	-	-	-	-	-	-	-	-	-	-	-
21	FIT Allowances / Disallowanc	-	-	-	-	-	-	-	-	-	-	-	-
22	Other Oper Taxes	5,496	6,929	12,425	305	-	2,054	95	2,454	-	17,026	31,905	31,905
23	Oper Taxes #1 GRT	-	-	-	-	-	-	-	-	-	-	-	-
24	Oper Taxes #2 Regulatc	1,271	1,603	2,874	71	-	475	22	568	-	3,938	7,380	7,380
25	Oper Taxes #3 - Other	-	-	-	-	-	-	-	-	-	-	-	-
26	TOTAL OPER TAXES w	6,767	8,532	15,299	375	-	2,529	117	3,022	-	20,965	39,285	39,285
	EQUAL ACCESS EXP APPORTION												
27	Equal Access Expenses												
28	Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-
29	Amortization Expense	-	-	-	-	-	-	-	-	-	-	-	-
30	TOTAL EQUAL ACCESS EX	-	-	-	-	-	-	-	-	-	-	-	-
	EXP ALW/DISALLOW APPORTION												
31	Expense Allowances / Disallc	-	-	-	-	-	-	-	-	-	-	-	-
32	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
33	TOTAL EXPENSE ALLOW/D	-	-	-	-	-	-	-	-	-	-	-	-

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
6/30/2024

A-15 SHEET 1 of 2

Line	Description	SA x/DSL (a)	DSL (b)	Total SA ()	LS (d)	Info (e)	Transport (f)	Transport TS (g)	Total Switched (h)	B&C (i)	CCL (j)	Total 0	Total xB&C (k)
	APPORTIOMENT FACTORS												
1	1500 Other Juris Assets Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2	2110 Support Assets Distr	17.2259%	21.7177%	38.9436%	0.9556%	0.0000%	6.4382%	0.2976%	7.6914%	0.0000%	53.3650%	100.0000%	100.0000%
3	2210 COE - Switching Distr	0.0000%	0.0000%	0.0000%	76.2538%	0.0000%	0.0000%	23.7462%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
4	2220 COE - Operator Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2230 COE - Transmission Di	9.5320%	51.2299%	60.7618%	0.0000%	0.0000%	4.9682%	0.0000%	4.9682%	0.0000%	34.2699%	100.0000%	100.0000%
6	2310 IOT Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
7	2410 C&WF Distr	22.8154%	3.2298%	26.0452%	0.0000%	0.0000%	7.6119%	0.0000%	7.6119%	0.0000%	66.3429%	100.0000%	100.0000%
8	3100 Accum Depr - DA Pct	17.2259%	21.7177%	38.9436%	0.9556%	0.0000%	6.4382%	0.2976%	7.6914%	0.0000%	53.3650%	100.0000%	100.0000%
9	GSF, COE, IOT, C&WF, Eq A	17.2259%	21.7177%	38.9436%	0.9556%	0.0000%	6.4382%	0.2976%	7.6914%	0.0000%	53.3650%	100.0000%	100.0000%
10	2680 Capital Leases Distr	17.2259%	21.7177%	38.9436%	0.9556%	0.0000%	6.4382%	0.2976%	7.6914%	0.0000%	53.3650%	100.0000%	100.0000%
11	2680 Leasehold Improvemen	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
12	2005 Telecom Plt Adjustment	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
13	4040 Customer Deposits - DA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	RESERVES & DEFERRAL APPORTIO												
14	1500 Other Juris Assets - Ne	-	-	-	-	-	-	-	-	-	-	-	-
15	3100 Accum Depr - Support A	234,951	296,217	531,168	13,034	-	87,813	4,059	104,906	-	727,868	1,363,943	1,363,943
16	COE - Switching	-	-	-	57,956	-	-	18,048	76,004	-	-	76,004	76,004
17	COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
18	COE - Transmissio	339,542	1,824,881	2,164,424	-	-	176,976	-	176,976	-	1,220,744	3,562,143	3,562,143
19	Info Orig/Term Equ	-	-	-	-	-	-	-	-	-	-	-	-
20	C&WF	744,633	105,412	850,045	-	-	248,432	-	248,432	-	2,165,249	3,263,726	3,263,726
21	Direct Assignment	65,991	83,199	149,190	3,661	-	24,664	1,140	29,465	-	204,438	383,093	383,093
22	TOTAL ACCUMULATED DE	1,385,117	2,309,709	3,694,826	74,651	-	537,886	23,247	635,784	-	4,318,299	8,648,909	8,648,909
23	3200 Accum Depr Prop Hld												
24	For Future Telecom Use	-	-	-	-	-	-	-	-	-	-	-	-
25	3400 Accum Amort Tangible												
26	Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-
27	Leasehold Improve	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL ACCUMULATED AM	-	-	-	-	-	-	-	-	-	-	-	-
29	3500 Accum Amort - Intangib	-	-	-	-	-	-	-	-	-	-	-	-
30	3600 Accum Amort - Other	-	-	-	-	-	-	-	-	-	-	-	-
31	4040 Customer Deposits	-	-	-	-	-	-	-	-	-	-	-	-
32	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
33	TOTAL CUSTOMER DEPOS	-	-	-	-	-	-	-	-	-	-	-	-

The Chillicothe Telephone Company
Ohio: COSA 300597
PYCOS 2022 and TY 23-24 Tariff Filing
June 6, 2023
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
6/30/2024

A-15 SHEET 2 of 2

Line	Description	SA x/DSL (a)	DSL (b)	Total SA ()	LS (d)	Info (e)	Transport (f)	Transport TS (g)	Total Switched (h)	B&C (i)	CCL (j)	Total 0	Total xB&C (k)
	APPORTIONMENT FACTORS												
34	2110 Support Assets Distr	17.2259%	21.7177%	38.9436%	0.9556%	0.0000%	6.4382%	0.2976%	7.6914%	0.0000%	53.3650%	100.0000%	100.0000%
35	2210 COE - Switching Distr	0.0000%	0.0000%	0.0000%	76.2538%	0.0000%	0.0000%	23.7462%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
36	2220 COE - Operator Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
37	2230 COE - Transmission Di	9.5320%	51.2299%	60.7618%	0.0000%	0.0000%	4.9682%	0.0000%	4.9682%	0.0000%	34.2699%	100.0000%	100.0000%
38	2310 IOT Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
39	2410 C&WF Distr	22.8154%	3.2298%	26.0452%	0.0000%	0.0000%	7.6119%	0.0000%	7.6119%	0.0000%	66.3429%	100.0000%	100.0000%
40	2001 Tel Plt in Svc Distr	17.2259%	21.7177%	38.9436%	0.9556%	0.0000%	6.4382%	0.2976%	7.6914%	0.0000%	53.3650%	100.0000%	100.0000%
41	Big Three Expenses Distr	15.6087%	26.2987%	41.9075%	0.5886%	0.8313%	6.0811%	0.1759%	7.6769%	1.1568%	49.2589%	100.0000%	98.8432%
42	GSF, COE, IOT, C&WF, Eq A	17.2259%	21.7177%	38.9436%	0.9556%	0.0000%	6.4382%	0.2976%	7.6914%	0.0000%	53.3650%	100.0000%	100.0000%
43	4370 Other Juris Liab Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
44	Acc Depr/Amort Alw/Disallow	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	RESERVES & DEFERRAL APPORTIO												
45	4100 Net Cur Def Op Inc Tax												
46	Support Assets	-	-	-	-	-	-	-	-	-	-	-	-
47	COE - Switching	-	-	-	-	-	-	-	-	-	-	-	-
48	COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
49	COE - Transmission	-	-	-	-	-	-	-	-	-	-	-	-
50	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-	-
51	C&WF	-	-	-	-	-	-	-	-	-	-	-	-
52	Not Classified by Accou	-	-	-	-	-	-	-	-	-	-	-	-
53	TOTAL NET CUR DEF OP IN	-	-	-	-	-	-	-	-	-	-	-	-
54	Distribution of Line 53	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
55	4310 Other Long-Term Liabil	80,126	101,019	181,145	4,445	-	29,947	1,384	35,776	-	248,226	465,147	465,147
56	4340 Net noncurrent Def Tax												
57	Support Assets	20,892	26,340	47,231	1,159	-	7,808	361	9,328	-	64,722	121,282	121,282
58	COE - Switching	-	-	-	6,430	-	-	2,002	8,432	-	-	8,432	8,432
59	COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
60	COE - Transmission	17,467	93,878	111,345	-	-	9,104	-	9,104	-	62,799	183,248	183,248
61	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-	-
62	C&WF	73,216	10,365	83,581	-	-	24,427	-	24,427	-	212,899	320,907	320,907
63	Not Classified by Acct	-	-	-	-	-	-	-	-	-	-	-	-
64	TOTAL NET NONCURRENT	111,575	130,582	242,157	7,588	-	41,340	2,363	51,291	-	340,420	633,869	633,869
65	4360 Other Deferred Credits	-	-	-	-	-	-	-	-	-	-	-	-
66	4370 Other Juris Liabilities												
67	& Deferred Credits - NET	-	-	-	-	-	-	-	-	-	-	-	-
	ALLOW/DISALLOW APPORTIONM												
68	Accum Depr & Amort Allow/D	-	-	-	-	-	-	-	-	-	-	-	-
69	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
70	TOTAL ACC DEPR/AMORT	-	-	-	-	-	-	-	-	-	-	-	-