

COS-1(P)

Filing Date: 07/02/02

Filing Entity: IOWA NETWORK SERVICES, INC.

Transmittal Number :

COSA: INIAAN01

Rate-of Return TRP For Companies Filing Under CFR 61.38

Cost Analysis Summary

Test Year, 7/02 - 7/03

		Total Company (A)	Part 64 Adjustments (B)	Other Adjustments (C)	Subject to Separations (D)	Total Interstate (E)	Billing & Collection (F)
<b>Revenues</b>					<b>Calculated Field</b>		
100	Network Access	Enter Data	n/a	n/a	n/a	n/a	n/a
110	Uncollectibles	Enter Data	n/a	n/a	n/a	n/a	n/a
120	Common Line Support	Enter Data	n/a	n/a	n/a	n/a	n/a
130	Long Term	Enter Data	n/a	n/a	n/a	n/a	n/a
140	Transitional	Enter Data	n/a	n/a	n/a	n/a	n/a
150	Miscellaneous	Enter Data	n/a	n/a	n/a	n/a	n/a
160	Net Revenues	Enter Data	n/a	n/a	n/a	n/a	n/a
		Enter Data	----	----	----	----	----
<b>Expenses</b>		Enter Data	----	----	----	----	----
170	Plant Specific	Enter Data	n/a	n/a	n/a	4,809,814	0
171	Network Support	Enter Data	0	0	0	0	0
172	General Support	Enter Data	403,032	0	0	403,032	181,358
173	Central Office	Calculated Field	661,379	0	0	661,379	297,610
174	Operator Systems	Enter Data	0	0	0	0	0
175	COE Switching	Enter Data	661,379	0	0	661,379	297,610
176	COE Transmission	Enter Data	0	0	0	0	0
177	IOT	Enter Data	0	0	0	0	0
178	Cable & Wire Facilities	Enter Data	9,652,869	0	0	9,652,869	4,330,846
180	Plant Non-Sp. Less Dep/Amor	Enter Data	n/a	n/a	n/a	427,383	0
190	Depreciation / Amortization	Enter Data	2,347,923	0	0	2,381,133	1,071,472
200	Customer Operations	Enter Data	n/a	n/a	n/a	62,157	0
201	Marketing	Enter Data	0	0	0	0	0
202	Local Business Office	Enter Data	88,064	0	0	88,064	32,802
203	Revenue Accounting	Enter Data	58,709	0	0	58,709	29,355
204	Other Billing & Collection	Enter Data	0	0	0	0	0
210	Access	Enter Data	n/a	n/a	n/a	0	n/a
220	Corporate Operations	Enter Data	n/a	n/a	n/a	840,916	0
230	AFUDC	Enter Data	n/a	n/a	n/a	n/a	n/a
240	Other Exp. & Adjustments	Enter Data	n/a	n/a	n/a	11,860	0
250	Taxes Other than FIT	Enter Data	n/a	n/a	n/a	141,675	0
260	Total Exp and Other Taxes	Enter Data	n/a	n/a	n/a	7,365,277	0
		Enter Data	----	----	----	----	----
<b>FIT Adjustments</b>		Enter Data	----	----	----	----	----
270	Adjustment for FIT	Enter Data	567,403	0	0	567,403	255,322
280	Amortized ITC	Enter Data	0	0	0	0	0
290	Federal Income Taxes	Enter Data	n/a	n/a	n/a	0	n/a
		Enter Data	----	----	----	----	----
300	Total Expenses & Taxes	Enter Data	n/a	n/a	n/a	7,109,955	n/a
		Enter Data	----	----	----	----	----

COS-1(P)

Filing Date: 07/02/02

Filing Entity: IOWA NETWORK SERVICES, INC.

Transmittal Number :

COSA: INIAAN01

Rate-of Return TRP For Companies Filing Under CFR 61.38

Cost Analysis Summary

Test Year, 7/02 - 7/03

		Total Company (A)	Part 64 Adjustments (B)	Other Adjustments (C)	Subject to Separations (D)	Total Interstate (E)	Billing & Collection (F)
		----	----	----	----	----	----
<b>Telephone Plant in Service</b>	<b>Enter Data</b>						
310 General Support	<b>Enter Data</b>	3,000,404	0	0	3,000,404	1,350,133	0
320 Central Office Equip-Switch	<b>Calculated Fie</b>	24,966,596	0	0	24,966,596	11,234,568	0
321 Operator Systems	<b>Enter Data</b>	0	0	0	0	0	0
322 Tandem Switching	<b>Enter Data</b>	0	0	0	0	0	0
323 Local Switching Cat. 3	<b>Enter Data</b>	0	0	0	0	0	0
324 Equal Access	<b>Enter Data</b>	24,966,596	0	0	24,966,596	11,234,568	0
330 Central Office Equip-Trans	<b>Calculated Fie</b>	0	0	0	0	0	0
331 Subscriber Lines	<b>Enter Data</b>	0	0	0	0	0	0
332 Exchange Circuit	<b>Enter Data</b>	0	0	0	0	0	0
333 Interexchange Circuit	<b>Enter Data</b>	0	0	0	0	0	0
334 Host Remote	<b>Enter Data</b>	0	0	0	0	0	0
340 Cable & Wire	<b>Calculated Fie</b>	0	0	0	0	0	0
341 Subscriber Lines	<b>Enter Data</b>	0	0	0	0	0	0
342 Exchange	<b>Enter Data</b>	0	0	0	0	0	0
343 Interexchange	<b>Enter Data</b>	0	0	0	0	0	0
344 Host Remote	<b>Enter Data</b>	0	0	0	0	0	0
350 Info Orig/Term Equipment	<b>Enter Data</b>	0	0	0	0	0	0
360 Amortizable Assets	<b>Enter Data</b>	852,118	0	0	852,118	383,440	0
370 Total Plant In Service	<b>Calculated Fie</b>	28,819,118	0	0	28,819,118	12,968,141	0
		----	----	----	----	----	----
<b>Adjustments to TPIS</b>							
380 Depr / Amor Reserve	<b>Enter Data</b>	13,817,089	0	0	13,817,089	6,217,468	0
390 Accum Deferred Income Tax	<b>Enter Data</b>	2,199,347	0	0	2,199,347	989,672	0
400 Other Rate Base Adjust.	<b>Enter Data</b>	n/a	n/a	n/a	n/a	324,654	0
	<b>Enter Data</b>	----	----	----	----	----	----
<b>Return Data</b>	<b>Enter Data</b>	----	----	----	----	----	----
410 Average Rate Base	<b>Enter Data</b>	n/a	n/a	n/a	n/a	6,085,655	n/a
420 Return	<b>Enter Data</b>	n/a	n/a	n/a	n/a	n/a	n/a
430 Rate of Return	<b>Enter Data</b>	n/a	n/a	n/a	n/a	n/a	n/a

COS-1(P)

Filing Date: 07/02/02

Filing Entity: IOWA NETWORK SERVICES, INC.

Transmittal Number :

COSA: INIAAN01

		Interstate Inter- exchange (G)	ROR Regulated I/S Access (H)	Pay Phone (I)	Inside Wire (J)	BFP (K)	Total Common Line (L)
<b>Revenues</b>							
100	Network Access	Enter Data	n/a 7,949,129	0	0	0	0
110	Uncollectibles	Enter Data	n/a 0	0	0	0	0
120	Common Line Support	Enter Data	n/a 0	0	0	0	0
130	Long Term	Enter Data	n/a 0	0	0	0	0
140	Transitional	Enter Data	n/a 0	0	0	0	0
150	Miscellaneous	Enter Data	n/a 30,427	0	0	0	0
160	Net Revenues	Enter Data	n/a 7,979,556	0	0	0	0
		Enter Data	----	----	----	----	----
<b>Expenses</b>							
		Enter Data	----	----	----	----	----
170	Plant Specific	Enter Data	0 4,809,814	0	0	0	0
171	Network Support	Enter Data	0 0	0	0	0	0
172	General Support	Enter Data	0 181,358	0	0	0	0
173	Central Office	Calculated Fie	0 297,610	0	0	0	0
174	Operator Systems	Enter Data	0 0	0	0	0	0
175	COE Switching	Enter Data	0 297,610	0	0	0	0
176	COE Transmission	Enter Data	0 0	0	0	0	0
177	IOT	Enter Data	0 0	0	0	0	0
178	Cable & Wire Facilities	Enter Data	0 4,330,846	0	0	0	0
180	Plant Non-Sp. Less Dep/Amor	Enter Data	0 427,383	0	0	0	0
190	Depreciation / Amortization	Enter Data	0 1,071,472	0	0	0	0
200	Customer Operations	Enter Data	0 62,157	0	0	0	0
201	Marketing	Enter Data	0 0	0	0	0	0
202	Local Business Office	Enter Data	0 32,802	0	0	0	0
203	Revenue Accounting	Enter Data	0 29,355	0	0	0	0
204	Other Billing & Collection	Enter Data	0 0	0	0	0	0
210	Access	Enter Data	0 n/a	n/a	n/a	n/a	n/a
220	Corporate Operations	Enter Data	0 840,916	0	0	0	0
230	AFUDC	Enter Data	n/a 0	0	0	0	0
240	Other Exp. & Adjustments	Enter Data	0 11,860	0	0	0	0
250	Taxes Other than FIT	Enter Data	0 141,675	0	0	0	0
260	Total Exp and Other Taxes	Enter Data	0 7,365,277	0	0	0	0
		Enter Data	----	----	----	----	----
<b>FIT Adjustments</b>							
		Enter Data	----	----	----	----	----
270	Adjustment for FIT	Enter Data	0 255,322	0	0	0	0
280	Amortized ITC	Enter Data	0 0	0	0	0	0
290	Federal Income Taxes	Enter Data	n/a 122,045	0	0	0	0
		Enter Data	----	----	----	----	----
300	Total Expenses & Taxes	Enter Data	n/a 7,232,000	0	0	0	0
		Enter Data	----	----	----	----	----

COS-1(P)

Filing Date: 07/02/02

Filing Entity: IOWA NETWORK SERVICES, INC.

Transmittal Number :

COSA: INIAAN01

		Interstate Inter- exchange (G)	ROR Regulated I/S Access (H)	Pay Phone (I)	Inside Wire (J)	BFP (K)	Total Common Line (L)
		----	----	----	----	----	----
<b>Telephone Plant in Service</b>	<b>Enter Data</b>						
310 General Support	<b>Enter Data</b>	0	1,350,133	0	0	0	0
320 Central Office Equip-Switch	<b>Calculated Fie</b>	0	11,234,568	0	0	0	0
321 Operator Systems	<b>Enter Data</b>	0	0	0	0	0	0
322 Tandem Switching	<b>Enter Data</b>	0	0	0	0	0	0
323 Local Switching Cat. 3	<b>Enter Data</b>	0	0	0	0	0	0
324 Equal Access	<b>Enter Data</b>	0	11,234,568	0	0	0	0
330 Central Office Equip-Trans	<b>Calculated Fie</b>	0	0	0	0	0	0
331 Subscriber Lines	<b>Enter Data</b>	0	0	0	0	0	0
332 Exchange Circuit	<b>Enter Data</b>	0	0	0	0	0	0
333 Interexchange Circuit	<b>Enter Data</b>	0	0	0	0	0	0
334 Host Remote	<b>Enter Data</b>	0	0	0	0	0	0
340 Cable & Wire	<b>Calculated Fie</b>	0	0	0	0	0	0
341 Subscriber Lines	<b>Enter Data</b>	0	0	0	0	0	0
342 Exchange	<b>Enter Data</b>	0	0	0	0	0	0
343 Interexchange	<b>Enter Data</b>	0	0	0	0	0	0
344 Host Remote	<b>Enter Data</b>	0	0	0	0	0	0
350 Info Orig/Term Equipment	<b>Enter Data</b>	0	0	0	0	0	0
360 Amortizable Assets	<b>Enter Data</b>	0	383,440	0	0	0	0
370 Total Plant In Service	<b>Calculated Fie</b>	0	12,968,141	0	0	0	0
		----	----	----	----	----	----
<b>Adjustments to TPIS</b>							
380 Depr / Amor Reserve	<b>Enter Data</b>	0	6,217,468	0	0	0	0
390 Accum Deferred Income Tax	<b>Enter Data</b>	0	989,672	0	0	0	0
400 Other Rate Base Adjust.	<b>Enter Data</b>	0	324,654	0	0	0	0
	<b>Enter Data</b>	----	----	----	----	----	----
<b>Return Data</b>	<b>Enter Data</b>	----	----	----	----	----	----
410 Average Rate Base	<b>Enter Data</b>	n/a	6,085,655	0	0	0	0
420 Return	<b>Enter Data</b>	n/a	492,234	0	0	0	0
430 Rate of Return	<b>Enter Data</b>	11.25%	8.09%	0.00%	0.00%	0.00%	0.00%

Filing Date: 07/02/02  
Filing Entity: IOWA NETWORK SERVICES, INC.  
Transmittal Number :  
COSA: INIAAN01

			Local Switching (M)	Equal Access (N)	SS7 (O)	Information (P)	Tandem Switching (Q)	Local Transport (R)	Host Remote (S)	Total Switched Traffic Sensitive (T)	Special Access (U)
	<b>Revenues</b>	<b>Enter Data</b>									
100	Network Access	<b>Enter Data</b>	0	0	0	0	0	7,949,129	0	7,949,129	0
110	Uncollectibles	<b>Enter Data</b>	0	0	0	0	0	0	0	0	0
120	Common Line Support	<b>Enter Data</b>	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
130	Long Term	<b>Enter Data</b>	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
140	Transitional	<b>Enter Data</b>	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
150	Miscellaneous	<b>Enter Data</b>	0	0	0	0	0	30,427	0	30,427	0
160	Net Revenues	<b>Enter Data</b>	0	0	0	0	0	7,979,556	0	7,979,556	0
	<b>Expenses</b>	<b>Enter Data</b>	----	----	----	----	----	----	----	----	----
170	Plant Specific	<b>Enter Data</b>	0	0	0	0	0	4,809,815	0	4,809,815	0
171	Network Support	<b>Enter Data</b>	0	0	0	0	0	0	0	0	0
172	General Support	<b>Enter Data</b>	0	0	0	0	0	181,358	0	181,358	0
173	Central Office	<b>Calculated Fie</b>	0	0	0	0	0	297,610	0	297,610	0
174	Operator Systems	<b>Enter Data</b>	0	0	0	0	0	0	0	0	0
175	COE Switching	<b>Enter Data</b>	0	0	0	0	0	297,610	0	297,610	0
176	COE Transmission	<b>Enter Data</b>	0	0	0	0	0	0	0	0	0
177	IOT	<b>Enter Data</b>	0	0	0	0	0	0	0	0	0
178	Cable & Wire Facilities	<b>Enter Data</b>	0	0	0	0	0	4,330,847	0	4,330,847	0
180	Plant Non-Sp. Less Dep/Amor	<b>Enter Data</b>	0	0	0	0	0	427,383	0	427,383	0
190	Depreciation / Amortization	<b>Enter Data</b>	0	0	0	0	0	1,071,472	0	1,071,472	0
200	Customer Operations	<b>Enter Data</b>	0	0	0	0	0	62,157	0	62,157	0
201	Marketing	<b>Enter Data</b>	0	0	0	0	0	0	0	0	0
202	Local Business Office	<b>Enter Data</b>	0	0	0	0	0	32,802	0	32,802	0
203	Revenue Accounting	<b>Enter Data</b>	0	0	0	0	0	29,355	0	29,355	0
204	Other Billing & Collection	<b>Enter Data</b>	0	0	0	0	0	0	0	0	0
210	Access	<b>Enter Data</b>	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220	Corporate Operations	<b>Enter Data</b>	0	0	0	0	0	840,916	0	840,916	0
230	AFUDC	<b>Enter Data</b>	0	0	0	0	0	0	0	0	0
240	Other Exp. & Adjustments	<b>Enter Data</b>	0	0	0	0	0	11,860	0	11,860	0
250	Taxes Other than FIT	<b>Enter Data</b>	0	0	0	0	0	141,675	0	141,675	0
260	Total Exp and Other Taxes	<b>Enter Data</b>	0	0	0	0	0	7,365,278	0	7,365,278	0
	<b>FIT Adjustments</b>	<b>Enter Data</b>	----	----	----	----	----	----	----	----	----
270	Adjustment for FIT	<b>Enter Data</b>	0	0	0	0	0	255,322	0	255,322	0
280	Amortized ITC	<b>Enter Data</b>	0	0	0	0	0	0	0	0	0
290	Federal Income Taxes	<b>Enter Data</b>	0	0	0	0	0	122,045	0	122,045	0
300	Total Expenses & Taxes	<b>Enter Data</b>	0	0	0	0	0	7,232,001	0	7,232,001	0

COS-1(P)

Filing Date: 07/02/02

Filing Entity: IOWA NETWORK SERVICES, INC.

Transmittal Number :

COSA: INIAAN01

		Local Switching (M)	Equal Access (N)	SS7 (O)	Information (P)	Tandem Switching (Q)	Local Transport (R)	Host Remote (S)	Total Switched Traffic Sensitive (T)	Special Access (U)
	<b>Telephone Plant in Service</b>	----	----	----	----	----	----	----	----	----
310	General Support	0	0	0	0	0	1,350,133	0	1,350,133	0
320	Central Office Equip-Switch	0	0	0	0	0	11,234,568	0	11,234,568	0
321	Operator Systems	0	0	0	0	0	0	0	0	0
322	Tandem Switching	0	0	0	0	0	0	0	0	0
323	Local Switching Cat. 3	0	0	0	0	0	0	0	0	0
324	Equal Access	0	0	0	0	0	11,234,568	0	11,234,568	0
330	Central Office Equip-Trans	0	0	0	0	0	0	0	0	0
331	Subscriber Lines	0	0	0	0	0	0	0	0	0
332	Exchange Circuit	0	0	0	0	0	0	0	0	0
333	Interexchange Circuit	0	0	0	0	0	0	0	0	0
334	Host Remote	0	0	0	0	0	0	0	0	0
340	Cable & Wire	0	0	0	0	0	0	0	0	0
341	Subscriber Lines	0	0	0	0	0	0	0	0	0
342	Exchange	0	0	0	0	0	0	0	0	0
343	Interexchange	0	0	0	0	0	0	0	0	0
344	Host Remote	0	0	0	0	0	0	0	0	0
350	Info Orig/Term Equipment	0	0	0	0	0	0	0	0	0
360	Amortizable Assets	0	0	0	0	0	383,440	0	383,440	0
370	Total Plant In Service	0	0	0	0	0	12,968,141	0	12,968,141	0
		----	----	----	----	----	----	----	----	----
	<b>Adjustments to TPIS</b>	----	----	----	----	----	----	----	----	----
380	Depr / Amor Reserve	0	0	0	0	0	6,217,468	0	6,217,468	0
390	Accum Deferred Income Tax	0	0	0	0	0	989,672	0	989,672	0
400	Other Rate Base Adjust.	0	0	0	0	0	324,654	0	324,654	0
		----	----	----	----	----	----	----	----	----
	<b>Return Data</b>	----	----	----	----	----	----	----	----	----
410	Average Rate Base	0	0	0	0	0	6,085,655	0	6,085,655	0
420	Return	0	0	0	0	0	492,233	0	492,233	0
430	Rate of Return	0.00%	0.00%	0.00%	0.00%	0.00%	8.09%	0.00%	8.09%	0.00%

	Total Company (A)	Part 64 Adjustments (B)	Other Adjustments (C)	Subject to Separations (D)	Total Interstate (E)
Revenues					
100 Network Access	n/a	n/a	n/a	n/a	n/a
110 Uncollectibles	n/a	n/a	n/a	n/a	n/a
120 Common Line Support	n/a	n/a	n/a	n/a	n/a
130 Long Term	n/a	n/a	n/a	n/a	n/a
140 Transitional	n/a	n/a	n/a	n/a	n/a
150 Miscellaneous	n/a	n/a	n/a	n/a	n/a
160 Net Revenues	n/a	n/a	n/a	n/a	n/a
	----	----	----	----	----
Expenses					
170 Plant Specific	n/a	n/a	n/a	n/a	4,862,270
171 Network Support	0	0	0	0	0
172 General Support	354,116	0	0	354,116	165,215
173 Central Office	657,509	0	0	657,509	306,765
174 Operator Systems	0	0	0	0	0
175 COE Switching	657,509	0	0	657,509	306,765
176 COE Transmission	0	0	0	0	0
177 IOT	0	0	0	0	0
178 Cable & Wire Facilities	9,419,120	0	0	9,419,120	4,390,290
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	338,987
190 Depreciation / Amortization	1,931,796	0	0	1,931,796	928,569
200 Customer Operations	n/a	n/a	n/a	n/a	64,282
201 Marketing	0	0	0	0	0
202 Local Business Office	89,190	0	0	89,190	34,552
203 Revenue Accounting	59,460	0	0	59,460	29,730
204 Other Billing & Collection	0	0	0	0	0
210 Access	n/a	n/a	n/a	n/a	0
220 Corporate Operations	n/a	n/a	n/a	n/a	966,933
230 AFUDC	n/a	n/a	n/a	n/a	n/a
240 Other Exp. & Adjustments	n/a	n/a	n/a	n/a	9,425
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	158,560
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	7,329,026
	----	----	----	----	----
FIT Adjustments					
270 Adjustment for FIT	622,760	0	0	622,760	290,552
280 Amortized ITC	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	0
	----	----	----	----	----
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	7,038,474
	----	----	----	----	----

	Total Company (A)	Part 64 Adjustments (B)	Other Adjustments (C)	Subject to Separations (D)	Total Interstate (E)
-----					
<b>Telephone Plant in Service</b>					
310 General Support	3,046,429	0	0	3,046,429	1,421,330
320 Central Office Equip-Switch	24,468,556	0	0	24,468,556	11,415,951
321 Operator Systems	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0
323 Local Switching Cat. 3	0	0	0	0	0
324 Equal Access	24,468,556	0	0	24,468,556	11,415,951
330 Central Office Equip-Trans	0	0	0	0	0
331 Subscriber Lines	0	0	0	0	0
332 Exchange Circuit	0	0	0	0	0
333 Interexchange Circuit	0	0	0	0	0
334 Host Remote	0	0	0	0	0
340 Cable & Wire	0	0	0	0	0
341 Subscriber Lines	0	0	0	0	0
342 Exchange	0	0	0	0	0
343 Interexchange	0	0	0	0	0
344 Host Remote	0	0	0	0	0
350 Info Orig/Term Equipment	0	0	0	0	0
360 Amortizable Assets	845,817	0	0	845,817	394,621
370 Total Plant In Service	28,360,802	0	0	28,360,802	13,231,902
-----					
<b>Adjustments to TPIS</b>					
380 Depr / Amor Reserve	11,696,561	0	0	11,696,561	5,457,101
390 Accum Deferred Income Tax	2,288,806	0	0	2,288,806	1,067,856
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	330,718
-----					
<b>Return Data</b>					
410 Average Rate Base	Enter Data	n/a	n/a	n/a	7,037,663
420 Return	Enter Data	n/a	n/a	n/a	n/a
430 Rate of Return	Calculated Field	n/a	n/a	n/a	n/a



COS-1(H)  
**Filing Date:** 07/02/02  
**Filing Entity:** IOWA NETWORK SERVICES, I  
**Transmittal Number :** 0  
**COSA:** INIAAN01

		Billing & Collection (F)	Interstate Inter- exchange (G)	ROR Regulated I/S Access (H)	Pay Phone (I)	Inside Wire (J)	BFP (K)	Total Common Line (L)
<b>Revenues</b>								
100	Network Access	n/a	n/a	7,979,767	0	0	0	0
110	Uncollectibles	n/a	n/a	0	0	0	0	0
120	Common Line Support	n/a	n/a	0	0	0	0	0
130	Long Term	n/a	n/a	0	0	0	0	0
140	Transitional	n/a	n/a	0	0	0	0	0
150	Miscellaneous	n/a	n/a	0	0	0	0	0
160	Net Revenues	n/a	n/a	7,979,767	0	0	0	0
----								
<b>Expenses</b>								
----								
170	Plant Specific	0	0	4,862,270	0	0	0	0
171	Network Support	0	0	0	0	0	0	0
172	General Support	0	0	165,215	0	0	0	0
173	Central Office	0	0	306,765	0	0	0	0
174	Operator Systems	0	0	0	0	0	0	0
175	COE Switching	0	0	306,765	0	0	0	0
176	COE Transmission	0	0	0	0	0	0	0
177	IOT	0	0	0	0	0	0	0
178	Cable & Wire Facilities	0	0	4,390,290	0	0	0	0
180	Plant Non-Sp. Less Dep/Amor	0	0	338,987	0	0	0	0
190	Depreciation / Amortization	0	0	928,569	0	0	0	0
200	Customer Operations	0	0	64,282	0	0	0	0
201	Marketing	0	0	0	0	0	0	0
202	Local Business Office	0	0	34,552	0	0	0	0
203	Revenue Accounting	0	0	29,730	0	0	0	0
204	Other Billing & Collection	0	0	0	0	0	0	0
210	Access	n/a	0	n/a	n/a	n/a	n/a	n/a
220	Corporate Operations	0	0	966,933	0	0	0	0
230	AFUDC	n/a	n/a	0	0	0	0	0
240	Other Exp. & Adjustments	0	0	9,425	0	0	0	0
250	Taxes Other than FIT	0	0	158,560	0	0	0	0
260	Total Exp and Other Taxes	0	0	7,329,026	0	0	0	0
----								
<b>FIT Adjustments</b>								
----								
270	Adjustment for FIT	0	0	290,552	0	0	0	0
280	Amortized ITC	0	0	0	0	0	0	0
290	Federal Income Taxes	n/a	n/a	122,464	0	0	0	0
----								
300	Total Expenses & Taxes	n/a	n/a	7,160,938	0	0	0	0
----								

COS-1(H)  
Filing Date: 07/02/02  
Filing Entity: IOWA NETWORK SERVICES, I  
Transmittal Number: 0  
COSA: INIAAN01

		Billing & Collection (F)	Interstate Inter- exchange (G)	ROR Regulated I/S Access (H)	Pay Phone (I)	Inside Wire (J)	BFP (K)	Total Common Line (L)
Telephone Plant in Service		----	----	----	----	----	----	----
310	General Support	0	0	1,421,330	0	0	0	0
320	Central Office Equip-Switch	0	0	11,415,951	0	0	0	0
321	Operator Systems	0	0	0	0	0	0	0
322	Tandem Switching	0	0	0	0	0	0	0
323	Local Switching Cat. 3	0	0	0	0	0	0	0
324	Equal Access	0	0	11,415,951	0	0	0	0
330	Central Office Equip-Trans	0	0	0	0	0	0	0
331	Subscriber Lines	0	0	0	0	0	0	0
332	Exchange Circuit	0	0	0	0	0	0	0
333	Interexchange Circuit	0	0	0	0	0	0	0
334	Host Remote	0	0	0	0	0	0	0
340	Cable & Wire	0	0	0	0	0	0	0
341	Subscriber Lines	0	0	0	0	0	0	0
342	Exchange	0	0	0	0	0	0	0
343	Interexchange	0	0	0	0	0	0	0
344	Host Remote	0	0	0	0	0	0	0
350	Info Orig/Term Equipment	0	0	0	0	0	0	0
360	Amortizable Assets	0	0	394,621	0	0	0	0
370	Total Plant In Service	0	0	13,231,902	0	0	0	0
Adjustments to TPIS		----	----	----	----	----	----	----
380	Depr / Amor Reserve	0	0	5,457,101	0	0	0	0
390	Accum Deferred Income Tax	0	0	1,067,856	0	0	0	0
400	Other Rate Base Adjust.	0	0	330,718	0	0	0	0
Return Data		----	----	----	----	----	----	----
410	Average Rate Base	Enter Data	n/a	7,037,663	0	0	0	0
420	Return	Enter Data	n/a	528,277	0	0	0	0
430	Rate of Return	Calculated Field	n/a	0.00%	0.00%	0.00%	0.00%	0.00%



COS-1(H)  
Filing Date: 07/02/02  
Filing Entity: IOWA NETWORK SERVICES, I  
Transmittal Number: 0  
Page: 1  
COSA: INIAAN01

		Local Switching (M)	Equal Access (N)	SS7 (O)	Information (P)	Tandem Switching (Q)	Local Transport (R)	Host Remote (S)	Total Switched Traffic Sensitive (T)	Special Access (U)
Telephone Plant in Service										
310	General Support	0	0	0	0	0	1,421,330	0	1,421,330	0
320	Central Office Equip-Switch	0	0	0	0	0	11,415,951	0	11,415,951	0
321	Operator Systems	0	0	0	0	0	0	0	0	0
322	Tandem Switching	0	0	0	0	0	0	0	0	0
323	Local Switching Cat. 3	0	0	0	0	0	0	0	0	0
324	Equal Access	0	0	0	0	0	11,415,951	0	11,415,951	0
330	Central Office Equip-Trans	0	0	0	0	0	0	0	0	0
331	Subscriber Lines	0	0	0	0	0	0	0	0	0
332	Exchange Circuit	0	0	0	0	0	0	0	0	0
333	Interexchange Circuit	0	0	0	0	0	0	0	0	0
334	Host Remote	0	0	0	0	0	0	0	0	0
340	Cable & Wire	0	0	0	0	0	0	0	0	0
341	Subscriber Lines	0	0	0	0	0	0	0	0	0
342	Exchange	0	0	0	0	0	0	0	0	0
343	Interexchange	0	0	0	0	0	0	0	0	0
344	Host Remote	0	0	0	0	0	0	0	0	0
350	Info Orig/Term Equipment	0	0	0	0	0	0	0	0	0
360	Amortizable Assets	0	0	0	0	0	394,621	0	394,621	0
370	Total Plant In Service	0	0	0	0	0	13,231,902	0	13,231,902	0
Adjustments to TPIS										
380	Depr / Amor Reserve	0	0	0	0	0	5,457,101	0	5,457,101	0
390	Accum Deferred Income Tax	0	0	0	0	0	1,067,857	0	1,067,857	0
400	Other Rate Base Adjust.	0	0	0	0	0	330,718	0	330,718	0
Return Data										
410	Average Rate Base	Enter Data	0	0	0	0	7,037,662	0	7,037,662	0
420	Return	Enter Data	0	0	0	0	528,277	0	528,277	0
430	Rate of Return	Calculated Field	0.00%	0.00%	0.00%	0.00%	7.51%	0.00%	7.51%	0.00%

## COS-2

Filing Date: 07/02/02

Filing Entity: IOWA NETWORK SERVICES, INC.

Transmittal Number 0

COSA: INIAAN01

Rate-of-Return TRP

7/02 - 6/30

Versus 2001 Actual

Page 13 of 32

Common Line (A)	Traffic Sensitive Switched (B)	Traffic Sensitive Special (C)	Other Interstate (D)	Total Interstate (E)	Total Co. Subject to Separations (F)
Calculated Field	Calculated Field	Calculated Field	Calculated Field	Calculated Field	Calculated Field
except for rows 125 and 225	except for rows 125 and 225	except for rows 125 and 225	except for rows 125 and 225	except for rows 125 and 225	except for rows 125 and 225

Forecast: 7/02 - 6/30

## Revenue Requirement

100	Depreciation/Amortization	0	1,071,472	0	0	1,071,472	2,381,133
105	Expense Less Dep & Amor	0	6,152,131	0	0	7,223,602	n/a
110	Taxes Less FIT	0	141,675	0	0	n/a	n/a
115	Return	0	492,233	0	n/a	n/a	n/a
120	FIT	0	122,045	0	n/a	n/a	n/a
125	Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130	Revenue Requirement	0	7,979,556	0	n/a	n/a	n/a
135	Access Service Revenue	0	7,979,556	0	n/a	n/a	n/a

## Rate Base

140	Telephone Plant in Service	0	12,968,141	0	0	12,968,141	28,819,118
145	Rate Base Adjustments	0	324,654	0	0	324,654	n/a
150	Depreciation Reserves	0	6,217,468	0	0	6,217,468	13,817,089
155	Accum Deferred Income Tax	0	989,672	0	0	989,672	2,199,347
160	Average Rate Base	0	6,085,655	0	0	6,085,655	n/a

Actual: 1/01- 12/01

## Revenue Requirement

200	Depreciation/Amortization	0	928,569	0	0	928,569	1,931,796
205	Expense Less Dep & Amor	0	6,241,897	0	0	6,241,897	n/a
210	Taxes Less FIT	0	158,560	0	0	n/a	n/a
215	Return	0	791,737	0	n/a	n/a	n/a
220	FIT	0	258,186	0	n/a	n/a	n/a
225	Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
230	Revenue Requirement	0	8,378,949	0	n/a	n/a	n/a
235	Access Service Revenue	0	7,979,767	0	n/a	n/a	n/a

## Rate Base

240	Telephone Plant in Service	0	13,231,902	0	0	13,231,902	28,360,802
245	Rate Base Adjustments	0	330,718	0	0	330,718	n/a
250	Depreciation Reserves	0	5,457,101	0	0	5,457,101	11,696,561
255	Accum Deferred Income Tax	0	1,067,857	0	0	1,067,856	2,288,806
260	Average Rate Base	0	7,037,662	0	0	7,037,662	n/a

COS-2

Filing Date: 07/02/02

Filing Entity: IOWA NETWORK SERVICES, INC.

Transmittal Number

COSA: INIAAN01

Rate-of-Return TRP

7/02 - 6/30

Versus 2001 Actual

Page 14 of 32

	Common Line (A)	Traffic Sensitive Switched (B)	Traffic Sensitive Special (C)	Other Interstate (D)	Total Interstate (E)	Total Co. Subject to Separations (F)
	Enter Data	Enter Data	Enter Data	Enter Data	Calculated Field	Enter Data
<b>Forecast: 7/01 - 6/02</b>						
<b>Revenue Requirement</b>						
100 Depreciation/Amortization	0	1,001,063	0	0	1,001,063	2,281,683
105 Expense Less Dep & Amor	0	5,834,109	0	0	5,834,109	n/a
110 Taxes Less FIT	0	67,259	0	0	n/a	n/a
115 Return	0	682,487	0	0	n/a	n/a
120 FIT	0	202,045	0	0	n/a	n/a
125 Uncol., IDC & Other Adj.	0	5,641	0	0	n/a	n/a
130 Revenue Requirement	0	7,792,604	0	0	n/a	n/a
135 Access Service Revenue	0	7,792,604	0	0	n/a	n/a
	----	----	----	----	----	----
<b>Rate Base</b>						
140 Telephone Plant in Service	0	12,735,116	0	0	12,735,116	29,026,633
145 Rate Base Adjustments	0	2,785	0	0	2,785	n/a
150 Depreciation Reserves	0	5,632,976	0	0	5,632,976	12,839,013
155 Accum Deferred Income Tax	0	1,038,378	0	0	1,038,378	2,366,732
160 Average Rate Base	0	6,066,547	0	0	6,066,547	n/a
<b>Actual: 1/00 - 12/00</b>						
<b>Revenue Requirement</b>						
200 Depreciation/Amortization	0	893,191	0	0	893,191	2,034,787
205 Expense Less Dep & Amor	0	4,910,725	0	0	4,910,725	n/a
210 Taxes Less FIT	0	123,366	0	0	123,366	n/a
215 Return	0	758,603	0	0	758,603	n/a
220 FIT	0	121,095	0	0	121,095	n/a
225 Uncol., IDC & Other Adj.	0	12,587	0	0	12,587	n/a
230 Revenue Requirement	0	6,819,567	0	0	6,819,567	n/a
235 Access Service Revenue	0	6,993,007	0	0	n/a	n/a
	----	----	----	----	----	----
<b>Rate Base</b>						
240 Telephone Plant in Service	0	12,364,088	0	0	12,364,088	28,166,710
245 Rate Base Adjustments	0	284,518	0	0	284,518	n/a
250 Depreciation Reserves	0	4,855,595	0	0	4,855,595	11,061,566
255 Accum Deferred Income Tax	0	1,049,868	0	0	1,049,868	2,391,710
260 Average Rate Base	0	6,743,143	0	0	6,743,143	n/a

COS-2

Filing Date: 07/02/02

Filing Entity: IOWA NETWORK SERVICES, INC.

Transmittal Number 0

COSA: INIAAN01

Rate-of-Return TRP

7/02 - 6/30

Versus 2001 Actual

Page 15 of 32

	Common Line (A)	Traffic Sensitive Switched (B)	Traffic Sensitive Special (C)	Other Interstate (D)	Total Interstate (E)	Total Co. Subject to Separations (F)
<b>Forec: 7/00 - 6/01</b>						
<b>Revenue Requirement</b>						
100 Depreciation/Amortization	0	942,251	0	0	942,251	2,146,197
105 Expense Less Dep & Amor	0	5,161,136	0	0	5,161,136	n/a
110 Taxes Less FIT	0	127,298	0	0	n/a	n/a
115 Return	0	699,495	0	0	n/a	n/a
120 FIT	0	124,171	0	0	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	0	n/a	n/a
130 Revenue Requirement	0	7,054,351	0	0	n/a	n/a
135 Access Service Revenue	0	7,054,351	0	0	n/a	n/a
	----	----	----	----	----	----
<b>Rate Base</b>						
140 Telephone Plant in Service	0	12,719,681	0	0	12,719,681	28,972,036
145 Rate Base Adjustments	0	480,996	0	0	480,996	n/a
150 Depreciation Reserves	0	5,489,567	0	0	5,489,567	12,503,765
155 Accum Deferred Income Tax	0	1,493,374	0	0	1,493,374	3,401,507
160 Average Rate Base	0	6,217,736	0	0	6,217,736	n/a
	----	----	----	----	----	----
<b>Actual 1/99 - 12/99</b>						
<b>Revenue Requirement</b>						
200 Depreciation/Amortization	0	853,699	0	0	853,699	1,948,249
205 Expense Less Dep & Amor	0	4,390,777	0	0	4,390,777	n/a
210 Taxes Less FIT	0	187,746	0	0	187,746	n/a
215 Return	0	722,526	0	0	722,526	n/a
220 FIT	0	355,734	0	0	355,734	n/a
225 Uncol., IDC & Other Adj.	0	0	0	0	0	n/a
230 Revenue Requirement <b>Calculated Field</b>	0	6,510,482	0	0	6,510,482	n/a
235 Access Service Revenue <b>Enter Data</b>	0	6,602,581	0	n/a	n/a	n/a
	----	----	----	----	----	----
<b>Rate Base</b>						
	----	----	----	----	----	----
	<b>Enter Data</b>	<b>Enter Data</b>	<b>Enter Data</b>	<b>Enter Data</b>	<b>Calculated Field</b>	<b>Enter Data</b>
240 Telephone Plant in Service	0	11,837,295	0	0	11,837,295	27,014,192
245 Rate Base Adjustments	0	382,236	0	0	382,236	n/a
250 Depreciation Reserves	0	4,324,887	0	0	4,324,887	9,869,937
255 Accum Deferred Income Tax	0	1,470,420	0	0	1,470,420	3,355,681
260 Average Rate Base	0	6,424,224	0	0	6,424,224	n/a

REV-1  
Filing Date: 07/02/02  
Filing Entity: IOWA NETWORK SERVICE  
Transmittal Number: 0  
COSA: INIAAN01

Rate-of-Return TRP  
Switched Access Revenue  
Test Year, 7/02 - 7/03

Page 16 of 32		Minute or Message Rate (A)	Minute Miles Rate (B)	Line or Trunk Rate (C)	Minute or Message Demand (D)	Minute Miles Demand (E)	Line or Trunk Demand (F)	Access Revenue (G)	Revenue Requirement (H)
Common Line		Enter Data	Enter Data	Enter Data	Enter Data	Enter Data	Enter Data	Enter Data except rows 150 and 170	Enter Data
100	Line Port Element	n/a	n/a	0.00	n/a	n/a	0	0	n/a
110	Multi-line Business EUCL	n/a	n/a	0.00	n/a	n/a	0	0	n/a
120	Single Line Business EUCL	n/a	n/a	0.00	n/a	n/a	0	0	n/a
130	Residential EUCL	n/a	n/a	0.00	n/a	n/a	0	0	n/a
140	Special Access Surcharge	n/a	n/a	0.00	n/a	n/a	12	0	n/a
150	Terminating CCL Premium	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
160	Terminating CCL Non-Prem.	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
170	Originating CCL Premium	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
180	Originating CCL Non-Prem.	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
190	USF Contribution	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0
200	Common Line - - Total Calculated	n/a	n/a	n/a	n/a	n/a	n/a	0	0
Calculated Field									
Information		----	----	----	----	----	----	----	----
210	Directory Assistance	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
220	White Page Surcharge Prem.	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
230	White Pg. Surcharge Non-Prem.	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
240	Other Information	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
250	Information - - Total	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0
Local Switching		----	----	----	----	----	----	----	----
260	Premium	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
270	Non-Premium	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
280	Equal Access	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
290	Switching - - Total	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0
Local Transport		----	----	----	----	----	----	----	----
300	Premium LT Term.	0.010450	n/a	n/a	#####	n/a	n/a	7,949,129	n/a
310	Non-Prem. LT Term	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
320	Premium LT Facility	n/a	0.000000	n/a	n/a	0	n/a	0	n/a
330	Non-Prem. LT Facility	n/a	0.000000	n/a	n/a	0	n/a	0	n/a
340	Tandem Switching	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
350	TST Termination	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
360	TST Facility	n/a	0.000000	n/a	n/a	0	n/a	0	n/a
370	Premium Interconnection	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
380	Non-Prem. Interconnection	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
390	Installation NRC per Trunk	n/a	n/a	0.00	n/a	n/a	0	0	n/a



REV-1  
Filing Date: 07/02/02  
Filing Entity: IOWA NETWORK SERVICE  
Transmittal Number: 0  
COSA: INIAAN01

Rate-of-Return TRP  
Switched Access Revenue  
Test Year, 7/02 - 7/03

Page 17 of 32

	Termination Rate (A)	Circuit Rate (B)	Mileage Rate (C)	Termination Demand (D)	Circuit Demand (E)	Mileage Demand (F)	Access Revenue (G)	Revenue Requirement (H)
<b>Local Transport (Cont.)</b>								
380 DS3 Entrance Facility	n/a	0	n/a	n/a	0	n/a	0	n/a
390 DS3 Direct Term.	0.00	n/a	n/a	0	n/a	n/a	0	n/a
400 DS3 Direct Facility	n/a	n/a	0.00	n/a	n/a	0	0	n/a
410 DS1 Entrance Facility	n/a	0	n/a	n/a	0	n/a	0	n/a
420 DS1 Direct Term.	0	n/a	n/a	0	n/a	n/a	0	n/a
430 DS1 Direct Facility	n/a	n/a	0.00	n/a	n/a	0	0	n/a
440 VG Entrance Facility	n/a	0.00	n/a	n/a	0	n/a	0	n/a
450 VG Direct Term.	0.00	n/a	n/a	0	n/a	n/a	0	n/a
460 VG Direct Facility	n/a	n/a	0.00	n/a	n/a	0	0	n/a
470 Other Transport	n/a	n/a	n/a	n/a	n/a	n/a	0	n/a
480 Local Transport - - Total	n/a	n/a	n/a	n/a	n/a	n/a	7,949,129	8,238,188
<b>Special - - Voice Grade</b>								
490 2-Wire Chan. Term.	n/a	0	n/a	n/a	0	n/a	0	n/a
500 4-Wire Chan. Term.	n/a	0	n/a	n/a	0	n/a	0	n/a
510 Channel Mileage Term.	0	n/a	n/a	0	n/a	n/a	0	n/a
520 Channel Mileage Facility	n/a	n/a	0.00	n/a	n/a	0	0	n/a
530 Non-Recurring	n/a	0	n/a	n/a	0	n/a	0	n/a
<b>Special - - High Capacity</b>								
540 High Capacity Chan. Term.	n/a	0	n/a	n/a	0	n/a	0	n/a
550 Channel Mileage Term.	0	n/a	n/a	0	n/a	n/a	0	n/a
560 Channel Mileage Facility	n/a	n/a	0.00	n/a	n/a	0	0	n/a
570 Non-Recurring	n/a	0	n/a	n/a	0	n/a	0	n/a
580 Special Access - - Total Enter Data	n/a	n/a	n/a	n/a	n/a	n/a	0	0

Notes: A composite special access NRC should be used if the installation rates vary among the services. If the company does not file a particular rate, then the rate and demand = 0. Col. G equals Cols. (A x D) + (B x E) + (C x F).

REV-2  
Filing Date: 07/02/02  
Filing Entity: IOWA NETWORK SERVICES, INC.  
Transmittal Num: 0  
COSA: INIAAN01

Rate-of-Return TRP  
Revenues Summary  
Test Year, 7/02 - 7/03

Page 18 of 32

		Total Network Access (A) Calculated Field	Recurring without ICB (B) Enter Data	Non-Recurring without ICB (C) Enter Data	ICB (D) Enter Data
100	Carrier Common Line	0	0	0	0
110	Special Access	0	0	0	0
120	Local Switching	0	0	0	0
130	Equal Access	0	0	0	0
140	Information	0	0	0	0
150	Local Transport	7,949,129	7,918,702	30,427	0
160	Total TS - Switches <b>Calculated</b>	7,949,129	7,918,702	30,427	0

Notes : Col. A = Cols. B + C + D. If a particular category is inapplicable, then that category equals 0.

RTE-1  
Filing Date: 07/02/02  
Filing Entity: IOWA NETWORK SERVICES, INC.  
Transmittal N 0  
COSA: INIAAN01

Rate-of-Return TRP  
Percent Change in  
Historical Rate Levels

Page 19 of 32  
Switched Access

	7/1/01 Rate (A) Enter Data	Current Effective Rate (B) Enter Data	Proposed 7/1/02 Rate (C) Enter Data	% Change 7/1/01 to 7/1/02 (D) Calculated Field	% Change Current 7/1/02 (E) Calculated Field
100 Line Port	0.00000000	0.00000000	0.00000000	0.00%	0.00%
110 Premium CCL Term. (\$/MOU)	0.00000000	0.00000000	0.00000000	0.00%	0.00%
	----	----	----	----	----
120 N.P. CCL Term. (\$/MOU)	0.00000000	0.00000000	0.00000000	0.00%	0.00%
	----	----	----	----	----
130 Premium Switching (\$/MOU)	0.00000000	0.00000000	0.00000000	0.00%	0.00%
	----	----	----	----	----
140 N.P. Switching (\$/MOU)	0.00000000	0.00000000	0.00000000	0.00%	0.00%
	----	----	----	----	----
150 Equal Access	0.00000000	0.00000000	0.00000000	0.00%	0.00%
160 USF Contribution	0.00000000	0.00000000	0.00000000	0.00%	0.00%
170 Special Access Surcharge	0.00000000	0.00000000	0.00000000	0.00%	0.00%
	----	----	----	----	----
<b>End User Common Line</b>	----	----	----	----	----
180 Multi-line Business (\$/Month)	0	0.00	0.00	0.00%	0.00%
	----	----	----	----	----
190 Residential & Single Line Bus.	0	0.00	0.00	0.00%	0.00%

RTE-1  
Filing Date: 07/02/02  
Filing Entity: IOWA NETWORK SERVICES, INC.  
Transmittal N 0  
COSA: INIAAN01

Rate-of-Return TRP  
Percent Change in  
Historical Rate Levels

Page 20 of 32		7/1/01 Rate (A)	Current Effective Rate (B)	Proposed 7/1/02 Rate (C)	% Change 7/1/01 to 7/1/02 (D)	% Change Current 7/1/02 (E)
<b>Local Transport Rates</b>						
200	Prem. LT (\$/MOU, Avg. Mileage)	0.01045000	0.01045000	0.01045000	0.00%	0.00%
		----	----	----	----	----
210	N.P. LT (\$/MOU, Avg. Mileage)	0.00000000	0.00000000	0.00000000	0.00%	0.00%
		----	----	----	----	----
220	DS1 Entr. Facility ( \$/Circuit)	0	0.00	0.00	0.00%	0.00%
		----	----	----	----	----
230	DS1 Direct Trunk (\$/Circuit)	0	0.00	0.00	0.00%	0.00%
		----	----	----	----	----
240	Tdm Sw. Transport ((\$/Circuit)	0	0.00	0.00	0.00%	0.00%
		----	----	----	----	----
250	Tdm. Switching (\$/Tdm. MOU)	0.000000	0.000000	0.000000	0.00%	0.00%
		----	----	----	----	----
260	Prem. Interconnection (\$/MOU)	0.000000	0.000000	0.000000	0.00%	0.00%
		----	----	----	----	----
270	N.P. Interconnection (\$/MOU)	0.000000	0.000000	0.000000	0.00%	0.00%
		----	----	----	----	----
280	NRC (\$/Tk. Or Tks. Activated)	0.00	0.00	0.00	0.00%	0.00%
		----	----	----	----	----
290	2-Wire VG (\$/Cir., Avg. Mileage)	0.00	0.00	0.00	0.00%	0.00%
		----	----	----	----	----
300	4-Wire VG (\$/Cir., Avg. Mileage)	0.00	0.00	0.00	0.00%	0.00%

Notes: If Lines 170 & 180 or any other entry is inapplicable, then that rate is zero.

RTE-2  
Filing Date: 07/02/02  
Filing Entity: IOWA NETWORK SERVICES, INC Using 2001 Demand  
Transmittal Nu 0  
COSA: INIAAN01

Rate-of-Return  
Revenue Price-outs

		Revenue at 7/1/01 Rates (A) Enter Data	Revenue at Current Rate (B) Enter Data	Change in Revenue, Cols. B-A (C) Calculated Field	Revenue at 7/1/02 Rates (D) Enter Data	Change in Revenue, Cols. D-B (E) Calculated Field
Switched Access						
100	Line Port	0	0	0	0	0
110	Multi-line Business	0	0	0	0	0
		----	----	----	----	----
120	Residential & Single Line Bus	0	0	0	0	0
		----	----	----	----	----
130	Carrier Common Line	0	0	0	0	0
		----	----	----	----	----
140	Special Access	0	0	0	0	0
150	Special Access Surcharge					
		----	----	----	----	----
160	Local Switching	0	0	0	0	0
		----	----	----	----	----
170	Equal Access	0	0	0	0	0
		----	----	----	----	----
180	Information	0	0	0	0	0
		----	----	----	----	----
190	Local Transport	7,940,633	7,940,633	0	7,940,633	0
200	USF Contributions	0	0	0	0	0

Notes: If company belongs to the NECA common line pool, then revenue equals zero.

RTE-3  
Filing Date: 07/02/02  
Filing Entity: IOWA NETWORK SERVICES  
Transmittal Number: 0  
COSA: INIAAN01

Rate-of-Return TRP

COSA's for which Rates

are Averaged or Pooled

Page 22 of 32

		Residential	Carrier						
		Multi-line & Single Line	Common	Local	Local	Information	Equal	Special	
		Business (A)	Business (B)	Switching (D)	Transport (E)	(F)	Access (G)	Access (H)	
100	COSA								
110									
120									
130									
140									
150									
160									
170									
180									
190									
200									
210									
220									
230									

Notes: Companies should list all COSA's for which rates are averages or pooled.

DMD-1  
 Filing Date: 07/02/02  
 Filing Entity: IOWA NETWORK SERVICES, INC.  
 Transmittal Number: 0  
 COSA: INIAAN01  
 Page 1 of 3

Rate-of-Return TRP

Common Line

Minutes-of-Use

	Premium Originating	Premium Terminating	Premium Total	on-Premium Originating	on-Premium Terminating	on-Premium Total
	Enter Data	Enter Data	Calculated Field	Enter Data	Enter Data	Calculated Field
Historical	(A)	(B)	(C)	(D)	(E)	(F)
100 1st Qtr. 1998	0	0	0	0	0	0
110 2nd Qtr. 1998	0	0	0	0	0	0
120 3rd Qtr. 1998	0	0	0	0	0	0
130 4th Qtr. 1998	0	0	0	0	0	0
140 1st Qtr. 1999	0	0	0	0	0	0
150 2nd Qtr. 1999	0	0	0	0	0	0
160 3rd Qtr. 1999	0	0	0	0	0	0
170 4th Qtr. 1999	0	0	0	0	0	0
180 1st Qtr. 2000	0	0	0	0	0	0
190 2nd Qtr. 2000	0	0	0	0	0	0
200 3rd Qtr. 2000	0	0	0	0	0	0
210 4th Qtr. 2000	0	0	0	0	0	0
	----	----	----	----	----	----
220 Pycos Y 1/01 - 12/01	0	0	0	0	0	0
	----	----	----	----	----	----
230 Test Year, 7/02 - 6/03	0	0	0	0	0	0

DMD-1  
 Filing Date: 07/02/02  
 Filing Entity: IOWA NETWORK SERVICES, INC.  
 Transmittal Number: 0  
 COSA: INIAAN01  
 Page 2 of 3

Rate-of-Return TRP

Common Line

Minutes-of-Use

Historical	Total Originating (A) Enter Data	Total Terminating (B) Enter Data	Grand Total (C) Calculated Field	Chargeable Originating (D) Enter Data	Chargeable Terminating (E) Enter Data
100	1st Qtr. 1998	0	0	0	0
110	2nd Qtr. 1998	0	0	0	0
120	3rd Qtr. 1998	0	0	0	0
130	4th Qtr. 1998	0	0	0	0
140	1st Qtr. 1999	0	0	0	0
150	2nd Qtr. 1999	0	0	0	0
160	3rd Qtr. 1999	0	0	0	0
170	4th Qtr. 1999	0	0	0	0
180	1st Qtr. 2000	0	0	0	0
190	2nd Qtr. 2000	0	0	0	0
200	3rd Qtr. 2000	0	0	0	0
210	4th Qtr. 2000	0	0	0	0
----					
220	Pycos Y 1/01 - 12/01	0	0	0	0
----					
230	Test Year, 7/02 - 6/03	0	0	0	0



DMD-1  
Filing Date: 07/02/02  
Filing Entity: IOWA NETWORK SERVICES, INC.  
Transmittal Number: 0  
COSA: INIAAN01

Rate-of-Return TRP  
Traffic Sensitive  
Minutes-of-Use

Page 3 of 3		Premium Local Switching (A) Enter Data	Non-Premium Local Switching (B) Enter Data	Total Local Switching (C) Calculated Field	Total Chargeable Switching (D) Calculated Field	Total Tandem Switching* (E) Enter Data	Tandem Switching Transport ** (F) Enter Data
Historical							
100	1st Qtr. 1998	116,580,795	0	116,580,795	116,580,795	0	0
110	2nd Qtr. 1998	129,884,075	0	129,884,075	129,884,075	0	0
120	3rd Qtr. 1998	135,748,502	0	135,748,502	135,748,502	0	0
130	4th Qtr. 1998	154,536,912	0	154,536,912	154,536,912	0	0
140	1st Qtr. 1999	144,399,859	0	144,399,859	144,399,859	0	0
150	2nd Qtr. 1999	142,924,682	0	142,924,682	142,924,682	0	0
160	3rd Qtr. 1999	146,845,291	0	146,845,291	146,845,291	0	0
170	4th Qtr. 1999	154,869,100	0	154,869,100	154,869,100	0	0
180	1st Qtr. 2000	157,181,944	0	157,181,944	157,181,944	0	0
190	2nd Qtr. 2000	159,433,176	0	159,433,176	159,433,176	0	0
200	3rd Qtr. 2000	159,821,302	0	159,821,302	159,821,302	0	0
210	4th Qtr. 2000	170,843,879	0	170,843,879	170,843,879	0	0
		----	----	----	----	----	----
220	Pycos Y 1/01 - 12/01	759,869,242	0	759,869,242	759,869,242	0	0
		----	----	----	----	----	----
230	Test Year, 7/02 - 6/03	760,682,181	0	760,682,181	760,682,181	0	0

Notes: Local switching MOU are the same as the billable units for the interconnection charge.

\* Refers to the MOU switched at a company tandem, as discussed in Part 69. 11(f-g).

\*\* Refers to the MOU carried over non-dedicated trunks; i.e., tandem switched transport or common trunks.

**DMD-2**  
**Filing Date:** 7/2/02  
**Filing Entity:** IOWA NETWORK SERVICES, I Demand  
**Transmittal Number:** 0  
**COSA:** INIAAN01

**Rate-of-Return TRP**  
**Special Access**

Page 26 of 32

1/01 - 12/01/01 - 12/01/01 - 12/01/02 - 6/30 7/02 - 6/30 7/02 - 6/30  
 Channel Number of Interoffice Channel Number of Interoffice  
 Termination Circuits Miles Termination Circuits Miles  
 (A) (B) (C) (D) (E) (F)  
 Enter Data Enter Data Enter Data Enter Data Enter Data Enter Data

100	Metallic	0	0	0	0	0	0
110	Telegraph	0	0	0	0	0	0
120	VG less WATS	0	0	0	0	0	0
130	WATS	0	0	0	0	0	0
140	full-time Audio	0	0	0	0	0	0
150	High Capacity	0	0	0	0	0	0

**DMD-3**  
**Filing Date:** 07/02/02  
**Filing Entity:** IOWA NETWORK SERVICES, INC.  
**Transmittal Number:** 0  
**COSA:** INIAAN01

**Rate-of-Return TRP**  
**Common Line**  
**Revenue and Demand**

Page 27 of 32

			1/01 - 12/01 Historical Revenue (A)	1/01 - 12/01 Historical MOU or Line: (B)	7/02 - 6/30 Test Year Revenue (C)	7/02 - 6/30 Test Year MOU or Lines (D)
100	End User Common Line, Total	Enter Data	0	0	0	0
110	Line Port Element	Enter Data	0	0	0	0
120	Residential	Enter Data	0	0	0	0
130	Single Line Business	Enter Data	0	0	0	0
140	Multi-line Business	Enter Data	0	0	0	0
150	Special Access Surcharge	Enter Data	0	0	0	0
160	Carrier Common Line	Enter Data	0	0	0	0
170	Total Common Line Revenue	Calculate	0	n/a	0	n/a

**DMD-4**  
**Filing Date:** 07/02/02  
**Filing Entity:** IOWA NETWORK SERVICES, INC.  
**Transmittal Num** 0  
**COSA:** INIAAN01

**Rate-of-Return TRP**  
**Minutes-of-Use**  
**Historical vs. Forecast**

Page 1 of 1

Page 1 of 1

			Common Line MOU (A)		Traffic Sensitive MOU (B)	
100	Test Year	7/02 - 6/30	Calculated	0	Calculated	760,682,181
110	Pycos Yea	1/01 - 12/0	Calculated	0	Calculated	759,869,242
			----			----
120	Test Year	7/01 - 6/02	Enter Data	0	Enter Data	709,788,666
130	Pycos Yea	1/00 - 12/0	Enter Data	0	Calculated	647,280,301
			----			----
140	Test Year	7/00 - 6/01	Enter Data	0	Enter Data	667,878,634
150	Pycos Yea	1/99 - 12/9	Enter Data	0	Calculated	589,038,932
			----			----
160	Test Year	7/99 - 6/00	Enter Data	0	Enter Data	615,120,381
170	Pycos Yea	1/98 - 12/9	Enter Data	0	Calculated	536,750,284

Notes: Actual operating statistics should be reported for the PYCOS years.  
 These data should be consistent with those in Chart DMD-4 in previous TRPs.  
 If a forecast was not reported for any particular test year, then enter 0.

DMD-5

Filing Date: 07/02/02

Filing Entity: IOWA NETWORK SERVICES, INC.

Transmittal Number: 0

COSA: INIAAN01

Page 1 of 1

Rate-of-Return TRP

Minutes-of-Use

Direct Trunked Transport

		Test Year					
		1/01 - 12/01/01 - 12/01/01 - 12/07/02 - 6/30/02 - 6/30/02 - 6/30					
		VG	DSI	DS3	VG	DS1	DS3
		(A)	(B)	(C)	(D)	(E)	(F)
		Enter Data	Enter Data	Enter Data	Enter Data	Enter Data	Enter Data
100	Entrance Facility	0.00	0.00	0.00	0.00	0.00	0.00
110	Direct Trunked Transport	0.00	0.00	0.00	0.00	0.00	0.00

Notes: Demand should be annualized and reflect application of the percent interstate usage factor (PIU).

ERN-1  
 Filing Date: 07/02/02  
 Filing Entity: IOWA NETWORK SERVICES, INC.  
 Transmittal Number: 0  
 COSA: INIAAN01  
 Page 1 of 1

Rate-of-Return TRP  
 Rate-of-Return  
 Summary

	1999/2000	2001	7/02 - 6/30
	FCC Monitoring	Calendar	Test
	Period	Year	Year
	(A)	(B)	(C)
	Enter Data	Enter Data	Enter Data
100 Interstate Access, Total	12.82%	7.51%	8.09%
110 Carrier Common Line	0.00%	0.00%	0.00%
120 Special Access	0.00%	0.00%	0.00%
130 Local Switching	0.00%	0.00%	0.00%
140 Information	0.00%	0.00%	0.00%
150 Local Transport	12.82%	7.51%	8.09%
160 Traffic Sensitive Switched, Total	12.82%	7.51%	8.09%

Filing Date:  
Filing Entity  
Transmittal Number:  
COSA:  
Page 1 of 1

07/02/02  
Telephone Company  
0  
INIAAN01

Rate-of-Return TRP  
Base Study Factor

			Actual 1997 (A)	Actual 1998 (B)	Actual 1999 (C)	Actual 2000 (D)	Actual 2001 (E)	Prospective 2002 (F)
<b>Relative MOU's - Tandem Switching</b>								
100	Interstate	Enter Data	-	-	-	-	-	-
110	Total Company	Enter Data	-	-	-	-	-	-
120	IS Factor	Calculated Field	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
<b>Host/Remote MOU's</b>								
130	Interstate	Enter Data	-	-	-	-	-	-
140	Total Company	Enter Data	-	-	-	-	-	-
150	IS Factor	Calculated Field	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
<b>Host/Remote MOU Miles</b>								
160	Interstate	Enter Data	-	-	-	-	-	-
170	Total Company	Enter Data	-	-	-	-	-	-
180	IS Factor	Calculated Field	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
<b>Conversation Minutes</b>								
190	Interstate	Enter Data	392,868,721	536,750,284	589,038,932	647,280,301	759,869,242	760,682,181
200	Total Company	Enter Data	1,088,179,470	1,233,747,876	1,344,259,155	1,474,571,950	1,628,676,479	1,690,466,196
210	IS Factor	Calculated Field	36.1033%	43.5057%	43.8189%	43.8961%	46.6556%	44.9984%
<b>Conversation Minute Miles (000's)</b>								
220	Interstate	Enter Data	45,817,515	64,301,364	70,745,279	75,432,646	90,866,718	89,871,245
230	Total Company	Enter Data	131,699,954	145,493,503	159,861,553	171,432,414	194,949,374	200,310,756
240	IS Factor	Calculated Field	34.7893%	44.1954%	44.2541%	44.0014%	46.6104%	44.8659%

The above Base Study Factors apportion on the following investment:

	Part 32 Account	Part 36 Category
Relative MOU's-Tandem Switching	2210	COE Cat. 3
Host/Remote MOU's	2230	COE Cat. 4.3
Host/Remote MOU Miles	2410	C&WF Cat. 4
Conversation Minutes	2230	COE Cat. 4.23
Conversation Minutes Miles	2410	C&WF Cat. 3

RORDEM-1  
 Filing Date: 07/02/02  
 Filing Entity: IOWA NETWORK SERVICES, INC.  
 Transmittal No: 0  
 COSA: INIAAN01  
 Page 1 of 1

Rate-of-Return TRP  
 Verification of WDEM

Year	No. of art 36.125(e)							
	Interstate DE				Interstate Switched Historical		Interstate	
	MOU	MOU	MOU	MOU	DEM	Fact	Lin	WDEM
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Enter Data	Enter Data	Enter Data	Calculate	Calculated	Enter Data	Enter Data	Calculated
	Field	Field	Field	Field	Field	Field	Field	Field
1995	-	-	-	-	0.0000%		0	0.0000%
1996	-	-	-	-	0.0000%	-	0	0.0000%
1997	-	-	-	-	0.0000%	-	0	0.0000%
1998	-	-	-	-	0.0000%	-	0	0.0000%
1999	-	-	-	-	0.0000%	-	0	0.0000%
2000	-	-	-	-	0.0000%	-	0	0.0000%
2001	-	-	-	-	0.0000%	-	0	0.0000%