

COS-1(P)
 Filing Date: 6/15/2014
 Filing Entity: Bluffton Telephone Company
 Transmittal Number : 182
 COSA: 0512AN14

Rate-of Return TRP
 Cost Analysis Summary
 Test Year, 7/14 to 6/15

The switched access data formerly required in columns M-

	Total Company (A)	Part 64 Adjustments (B)	Other Adjustments (C)	Subject to Separations (D)	Total Interstate (E)	Billing & Collection (F)
Revenues						
100 Network Access	n/a	n/a	n/a	n/a	n/a	n/a
110 Uncollectibles	n/a	n/a	n/a	n/a	n/a	n/a
120 Common Line Support	n/a	n/a	n/a	n/a	n/a	n/a
130 Long Term	n/a	n/a	n/a	n/a	n/a	n/a
140 Transitional	n/a	n/a	n/a	n/a	n/a	n/a
150 Miscellaneous	n/a	n/a	n/a	n/a	n/a	n/a
160 Net Revenues	n/a	n/a	n/a	n/a	n/a	0
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Expenses						
170 Plant Specific	n/a	n/a	n/a	n/a	1,665,791	0
171 Network Support	51,620	(2,011)	0	49,609	19,461	0
172 General Support	692,036	(26,956)	0	665,080	260,911	0
173 Central Office	887,508	0	151,433	1,038,941	540,436	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	257,134	0	147,010	404,144	210,227	0
176 COE Transmission	630,374	0	4,423	634,797	330,209	0
177 IOT	262,283	(261,442)	(841)	0	0	0
178 Cable & Wire Facilities	2,578,508	(108)	48,430	2,626,830	844,983	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	1,793,561	0
190 Depreciation / Amortization	6,452,614	(26,198)	69,631	6,496,047	2,737,700	0
200 Customer Operations	n/a	n/a	n/a	n/a	1,006,303	232,775
201 Marketing	1,671,507	0	(317,243)	1,354,264	667,813	0
202 Local Business Office	629,643	0	(49,617)	580,026	256,588	171,623
203 Revenue Accounting	0	0	224,336	224,336	27,111	6,361
204 Other Billing & Collection	0	0	0	0	54,791	54,791
210 Access	n/a	n/a	n/a	n/a	0	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	959,215	53,917
230 AFUDC	n/a	n/a	n/a	n/a	n/a	n/a
240 Other Exp. & Adjustments	n/a	n/a	n/a	n/a	1,728	0
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	1,407,742	0
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	9,572,040	286,692
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FIT Adjustments						
270 Adjustment for FIT	0	0	0	0	0	0
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	0	0
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300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	9,572,040	286,692
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Telephone Plant in Service						
310 General Support	5,257,625	(211,871)	0	5,045,754	1,979,450	0
320 Central Office Equip-Switch	2,773,121	0	2,231,697	5,004,818	3,179,428	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	2,773,121	0	2,231,697	5,004,818	3,179,428	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	29,432,222	0	(160,075)	29,272,147	14,650,802	0
331 Subscriber Lines	19,188,454	0	(160,075)	19,028,379	4,763,872	0
332 Exchange Circuit	8,846,307	0	0	8,846,307	8,846,307	0
333 Interexchange Circuit	1,357,040	0	0	1,357,040	1,027,841	0
334 Host Remote	40,421	0	0	40,421	12,782	0
340 Cable & Wire	62,072,216	(7,783)	0	62,064,433	19,964,508	0
341 Subscriber Lines	55,417,651	(7,783)	0	55,409,868	13,872,203	0
342 Exchange	6,620,888	0	0	6,620,888	6,078,065	0
343 Interexchange	33,677	0	0	33,677	14,240	0
344 Host Remote	0	0	0	0	0	0
350 Info Orig/Term Equipment	3,057,266	(3,057,266)	0	0	0	0
360 Amortizable Assets	229,309	0	0	229,309	89,958	0
370 Total Plant In Service	102,821,758	(3,276,920)	2,071,622	101,616,460	39,864,146	0
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Adjustments to TPIS						
380 Depr / Amor Reserve	58,179,467	(3,173,153)	1,944,952	56,951,266	23,989,024	0
390 Accum Deferred Income Tax	0	1,894,617	8,902,928	10,797,545	4,231,209	0
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	1,541,422	0
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Return Data						
410 Average Rate Base	n/a	n/a	n/a	n/a	13,185,335	n/a
420 Return	n/a	n/a	n/a	n/a	n/a	n/a
430 Rate of Return	n/a	n/a	n/a	n/a	n/a	n/a

	WBIAS (G)	ROR Regulated I/S Access (H)	Pay Phone (I)	Inside Wire (J)	BFP (K)	Total Common Line (L)	Total Switched Traffic Sensitive (M)	Special Access (N)
Revenues								
100 Network Access	3,215,395	7,553,302	0	0	5,989,636	5,989,636	511,271	1,052,395
110 Uncollectibles	0	0	0	0	0	0	0	0
120 Common Line Support	n/a	0	0	0	0	0	n/a	n/a
130 Long Term	n/a	0	0	0	0	0	n/a	n/a
140 Transitional	n/a	0	0	0	0	0	n/a	n/a
150 Miscellaneous	0	0	0	0	0	0	0	0
160 Net Revenues	3,215,395	7,553,302	0	0	5,989,636	5,989,636	511,271	1,052,395
Expenses								
170 Plant Specific	430,208	1,235,583	0	0	829,650	829,650	234,196	171,737
171 Network Support	6,265	13,196	0	0	9,560	9,560	1,644	1,992
172 General Support	83,996	176,915	0	0	128,173	128,173	22,037	26,705
173 Central Office	199,384	341,052	0	0	106,971	106,971	210,515	23,566
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	210,227	0	0	0	0	210,227	0
176 COE Transmission	199,384	130,825	0	0	106,971	106,971	288	23,566
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	140,563	704,420	0	0	584,946	584,946	0	119,474
180 Plant Non-Sp. Less Dep/Amor	371,674	1,421,887	0	0	1,206,209	1,206,209	97,511	118,167
190 Depreciation / Amortization	1,170,641	1,567,059	0	0	1,208,512	1,208,512	103,009	255,538
200 Customer Operations	223,698	549,830	0	0	410,804	410,804	67,906	71,120
201 Marketing	214,992	452,821	0	0	328,064	328,064	56,405	68,352
202 Local Business Office	1,694	83,271	0	0	73,071	73,071	9,661	539
203 Revenue Accounting	7,012	13,738	0	0	9,669	9,669	1,840	2,229
204 Other Billing & Collection	0	0	0	0	0	0	0	0
210 Access	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	237,551	667,747	0	0	491,563	491,563	92,561	83,623
230 AFUDC	0	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	1,336	392	0	0	139,298	139,298	(139,382)	476
250 Taxes Other than FIT	397,081	1,010,661	0	0	797,243	797,243	48,509	164,908
260 Total Exp and Other Taxes	2,832,189	6,453,159	0	0	5,083,279	5,083,279	504,310	865,569
FIT Adjustments								
270 Adjustment for FIT	0	0	0	0	0	0	0	0
280 Amortized ITC	0	0	0	0	0	0	0	0
290 Federal Income Taxes	0	0	0	0	0	0	0	0
300 Total Expenses & Taxes	2,832,189	6,453,159	0	0	5,083,279	5,083,279	504,310	865,569
Telephone Plant in Service								
310 General Support	637,252	1,342,198	0	0	972,409	972,409	167,188	202,601
320 Central Office Equip-Switch	0	3,179,428	0	0	0	0	3,179,428	0
321 Operator Systems	0	0	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0	0	0
323 Local Switching Cat. 3	0	3,179,428	0	0	0	0	3,179,428	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	8,846,307	5,804,495	0	0	4,746,146	4,746,146	12,782	1,045,567
331 Subscriber Lines	0	4,763,872	0	0	4,746,146	4,746,146	0	17,726
332 Exchange Circuit	8,846,307	0	0	0	0	0	0	0
333 Interexchange Circuit	0	1,027,841	0	0	0	0	0	1,027,841
334 Host Remote	0	12,782	0	0	0	0	12,782	0
340 Cable & Wire	3,321,101	16,643,407	0	0	13,820,586	13,820,586	0	2,822,821
341 Subscriber Lines	0	13,872,203	0	0	13,820,586	13,820,586	0	51,617
342 Exchange	3,321,101	2,756,964	0	0	0	0	0	2,756,964
343 Interexchange	0	14,240	0	0	0	0	0	14,240
344 Host Remote	0	0	0	0	0	0	0	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360 Amortizable Assets	28,961	60,997	0	0	44,192	44,192	7,598	9,207
370 Total Plant In Service	12,833,621	27,030,525	0	0	19,583,333	19,583,333	3,366,996	4,080,196
Adjustments to TPIS								
380 Depr / Amor Reserve	8,558,494	15,430,530	0	0	10,197,901	10,197,901	3,089,351	2,143,278
390 Accum Deferred Income Tax	1,366,082	2,865,127	0	0	2,084,582	2,084,582	346,221	434,324
400 Other Rate Base Adjust.	497,230	1,044,192	0	0	755,654	755,654	130,453	158,085
Return Data								
410 Average Rate Base	3,406,275	9,779,060	0	0	8,056,504	8,056,504	61,877	1,660,679
420 Return	383,206	1,100,143	0	0	906,357	906,357	6,961	186,826
430 Rate of Return	11.25%	11.25%	0.00%	0.00%	11.25%	11.25%	11.25%	11.25%

	Total Company (A)	Part 64 Adjustments (B)	Other Adjustments (C)	Subject to Separations (D)	Total Interstate (E)	Billing & Collection (F)
Revenues						
100 Network Access	n/a	n/a	n/a	n/a	n/a	n/a
110 Uncollectibles	n/a	n/a	n/a	n/a	n/a	n/a
120 Common Line Support	n/a	n/a	n/a	n/a	n/a	n/a
130 Long Term	n/a	n/a	n/a	n/a	n/a	n/a
140 Transitional	n/a	n/a	n/a	n/a	n/a	n/a
150 Miscellaneous	n/a	n/a	n/a	n/a	n/a	n/a
160 Net Revenues	n/a	n/a	n/a	n/a	n/a	0
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Expenses						
170 Plant Specific	n/a	n/a	n/a	n/a	1,580,131	0
171 Network Support	49,615	(2,011)	0	47,604	18,400	0
172 General Support	665,163	(26,956)	0	638,207	246,677	0
173 Central Office	853,045	0	151,433	1,004,478	516,807	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	247,149	0	147,010	394,159	202,796	0
176 COE Transmission	605,896	0	4,423	610,319	314,011	0
177 IOT	252,099	(251,258)	(841)	0	0	0
178 Cable & Wire Facilities	2,478,382	(108)	48,430	2,526,704	798,247	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	1,756,742	0
190 Depreciation / Amortization	6,219,247	(436,274)	69,631	5,852,604	2,402,015	0
200 Customer Operations	n/a	n/a	n/a	n/a	963,514	225,597
201 Marketing	1,606,601	0	(317,243)	1,289,358	635,807	0
202 Local Business Office	605,193	0	(49,181)	556,012	245,965	164,563
203 Revenue Accounting	0	0	223,900	223,900	27,057	6,349
204 Other Billing & Collection	0	0	0	0	54,685	54,685
210 Access	n/a	n/a	n/a	n/a	0	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	936,007	51,262
230 AFUDC	n/a	n/a	n/a	n/a	n/a	n/a
240 Other Exp. & Adjustments	n/a	n/a	n/a	n/a	758	0
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	1,525,968	0
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	9,165,135	276,859
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FIT Adjustments						
270 Adjustment for FIT	0	0	0	0	0	0
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	0	0
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300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	9,165,135	276,859
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Telephone Plant in Service						
310 General Support	5,754,539	(539,117)	0	5,215,423	2,015,840	0
320 Central Office Equip-Switch	2,493,863	0	2,245,650	4,739,513	3,010,887	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	2,493,863	0	2,245,650	4,739,513	3,010,887	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	27,006,237	0	(211,091)	26,795,146	13,213,817	0
331 Subscriber Lines	17,981,050	0	(211,091)	17,769,959	4,448,819	0
332 Exchange Circuit	8,196,301	0	0	8,196,301	8,196,301	0
333 Interexchange Circuit	781,979	0	0	781,979	553,863	0
334 Host Remote	46,907	0	0	46,907	14,834	0
340 Cable & Wire	57,184,690	(9,170)	0	57,175,520	18,063,138	0
341 Subscriber Lines	51,616,591	(9,170)	0	51,607,421	12,920,237	0
342 Exchange	5,536,833	0	0	5,536,833	5,129,680	0
343 Interexchange	31,266	0	0	31,266	13,221	0
344 Host Remote	0	0	0	0	0	0
350 Info Orig/Term Equipment	2,914,224	(2,914,224)	0	0	0	0
360 Amortizable Assets	187,944	0	0	187,944	72,643	0
370 Total Plant In Service	95,541,496	(3,462,510)	2,034,559	94,113,545	36,376,325	0
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Adjustments to TPIS						
380 Depr / Amor Reserve	47,081,353	(3,049,172)	1,552,870	45,585,051	18,955,347	0
390 Accum Deferred Income Tax	0	1,295,702	8,582,387	9,878,089	3,817,862	0
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	1,747,377	0
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Return Data						
410 Average Rate Base	n/a	n/a	n/a	n/a	15,350,493	n/a
420 Return	n/a	n/a	n/a	n/a	n/a	n/a
430 Rate of Return	n/a	n/a	n/a	n/a	n/a	n/a

	WBIAS (G)	ROR Regulated I/S Access (H)	Pay Phone (I)	Inside Wire (J)	BFP (K)	Total Common Line (L)	Total Switched Traffic Sensitive (M)	Special Access (N)
Revenues								
100 Network Access	3,268,492	7,346,715	0	0	6,062,355	6,062,355	487,128	797,232
110 Uncollectibles	0	0	0	0	0	0	0	0
120 Common Line Support	n/a	0	0	0	0	0	n/a	n/a
130 Long Term	n/a	0	0	0	0	0	n/a	n/a
140 Transitional	n/a	0	0	0	0	0	n/a	n/a
150 Miscellaneous	0	0	0	0	0	0	0	0
160 Net Revenues	3,268,492	7,346,715	0	0	6,062,355	6,062,355	487,128	797,232
Expenses								
170 Plant Specific	417,117	1,163,014	0	0	807,954	807,954	226,541	128,519
171 Network Support	6,041	12,359	0	0	9,286	9,286	1,624	1,449
172 General Support	80,994	165,683	0	0	124,493	124,493	21,768	19,422
173 Central Office	194,776	322,031	0	0	105,327	105,327	203,149	13,555
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	202,796	0	0	0	0	202,796	0
176 COE Transmission	194,776	119,235	0	0	105,327	105,327	353	13,555
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	135,306	662,941	0	0	568,848	568,848	0	94,093
180 Plant Non-Sp. Less Dep/Amor	366,981	1,389,761	0	0	1,203,130	1,203,130	98,631	88,000
190 Depreciation / Amortization	1,027,517	1,374,498	0	0	1,114,295	1,114,295	93,259	166,944
200 Customer Operations	217,840	520,077	0	0	400,351	400,351	67,488	52,238
201 Marketing	208,761	427,046	0	0	320,879	320,879	56,107	50,060
202 Local Business Office	1,749	79,653	0	0	69,822	69,822	9,411	420
203 Revenue Accounting	7,330	13,378	0	0	9,650	9,650	1,970	1,758
204 Other Billing & Collection	0	0	0	0	0	0	0	0
210 Access	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	227,667	657,078	0	0	506,786	506,786	89,223	61,069
230 AFUDC	0	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	1,336	(578)	0	0	139,300	139,300	(140,340)	462
250 Taxes Other than FIT	479,394	1,046,574	0	0	862,953	862,953	47,106	136,515
260 Total Exp and Other Taxes	2,737,852	6,150,424	0	0	5,034,769	5,034,769	481,908	633,747
FIT Adjustments								
270 Adjustment for FIT	0	0	0	0	0	0	0	0
280 Amortized ITC	0	0	0	0	0	0	0	0
290 Federal Income Taxes	0	0	0	0	0	0	0	0
300 Total Expenses & Taxes	2,737,852	6,150,424	0	0	5,034,769	5,034,769	481,908	633,747
Telephone Plant in Service								
310 General Support	661,882	1,353,958	0	0	1,017,356	1,017,356	177,887	158,715
320 Central Office Equip-Switch	0	3,010,887	0	0	0	0	3,010,887	0
321 Operator Systems	0	0	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0	0	0
323 Local Switching Cat. 3	0	3,010,887	0	0	0	0	3,010,887	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	8,196,301	5,017,516	0	0	4,432,265	4,432,265	14,834	570,418
331 Subscriber Lines	0	4,448,819	0	0	4,432,265	4,432,265	0	16,555
332 Exchange Circuit	8,196,301	0	0	0	0	0	0	0
333 Interexchange Circuit	0	553,863	0	0	0	0	0	553,863
334 Host Remote	0	14,834	0	0	0	0	14,834	0
340 Cable & Wire	3,061,781	15,001,357	0	0	12,872,162	12,872,162	0	2,129,195
341 Subscriber Lines	0	12,920,237	0	0	12,872,162	12,872,162	0	48,075
342 Exchange	3,061,781	2,067,899	0	0	0	0	0	2,067,899
343 Interexchange	0	13,221	0	0	0	0	0	13,221
344 Host Remote	0	0	0	0	0	0	0	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360 Amortizable Assets	23,852	48,791	0	0	36,662	36,662	6,410	5,719
370 Total Plant In Service	11,943,816	24,432,509	0	0	18,358,445	18,358,445	3,210,018	2,864,047
Adjustments to TPIS								
380 Depr / Amor Reserve	6,547,527	12,407,820	0	0	8,178,341	8,178,341	2,981,552	1,247,927
390 Accum Deferred Income Tax	1,253,776	2,564,086	0	0	1,927,039	1,927,039	336,417	300,630
400 Other Rate Base Adjust.	574,289	1,173,088	0	0	881,030	881,030	154,347	137,711
Return Data								
410 Average Rate Base	4,716,802	10,633,691	0	0	9,134,095	9,134,095	46,396	1,453,201
420 Return	530,640	1,196,291	0	0	1,027,586	1,027,586	5,220	163,485
430 Rate of Return	11.25%	11.25%	0.00%	0.00%	11.25%	11.25%	11.25%	11.25%

COS-2
 Filing Date: 6/15/2014
 Filing Entity: Bluffton Telephone Company
 Transmittal Number: 182
 COSA 0512AN14

Rate-of-Return TRP
 7/14 - 6/15
 Versus 2013 Actual

Formulas on this form reflect changes to COS-1 (P) and COS-1 (H).

	Common Line (A)	Traffic Sensitive Switched (B)	Traffic Sensitive Special (C)	Other Interstate (D)	Total Interstate (E)	Total Co. Subject to Separations (F)
Forecast, 7/14 - 6/15						
Revenue Requirement						
100 Depreciation/Amortization	1,208,512	103,009	255,538	371,674	1,938,733	6,496,047
105 Expense Less Dep & Amor	3,077,524	352,792	445,123	2,721,800	8,164,298	n/a
110 Taxes Less FIT	797,243	48,509	164,908	397,081	n/a	n/a
115 Return	906,357	6,961	186,826	n/a	n/a	n/a
120 FIT	0	0	0	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	5,989,636	511,271	1,052,395	n/a	n/a	n/a
135 Access Service Revenue	5,989,636	511,271	1,052,395	n/a	n/a	n/a
	----	----	----	----	----	----
Rate Base						
140 Telephone Plant in Service	19,583,333	3,366,996	4,080,196	12,833,621	39,864,146	101,616,460
145 Rate Base Adjustments	755,654	130,453	158,085	497,230	1,541,422	n/a
150 Depreciation Reserves	10,197,901	3,089,351	2,143,278	8,558,494	23,989,024	56,951,266
155 Accum Deferred Income Tax	2,084,582	346,221	434,324	1,366,082	4,231,209	10,797,545
160 Average Rate Base	8,056,504	61,877	1,660,679	3,406,275	13,185,335	n/a
Actual, 1/13- 12/13						
Revenue Requirement						
200 Depreciation/Amortization	1,114,295	93,259	166,944	1,027,517	2,402,015	5,852,604
205 Expense Less Dep & Amor	3,057,521	341,543	330,288	1,507,800	5,237,152	n/a
210 Taxes Less FIT	862,953	47,106	136,515	479,394	n/a	n/a
215 Return	1,027,586	5,220	163,485	n/a	n/a	n/a
220 FIT	0	0	0	n/a	n/a	n/a
225 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
230 Revenue Requirement	6,062,355	487,128	797,232	n/a	n/a	n/a
235 Access Service Revenue	6,062,355	487,128	797,232	n/a	n/a	n/a
	----	----	----	----	----	----
Rate Base						
240 Telephone Plant in Service	18,358,445	3,210,018	2,864,047	11,943,816	36,376,325	94,113,545
245 Rate Base Adjustments	881,030	154,347	137,711	574,289	1,747,377	n/a
250 Depreciation Reserves	8,178,341	2,981,552	1,247,927	6,547,527	18,955,347	45,585,051
255 Accum Deferred Income Tax	1,927,039	336,417	300,630	1,253,776	3,817,862	9,878,089
260 Average Rate Base	9,134,095	46,396	1,453,201	4,716,802	15,350,494	n/a

COS-2
 Filing Date: 6/15/2014
 Filing Entity: Bluffton Telephone Company
 Transmittal Number: 182
 COSA 0512AN14

Rate-of-Return TRP
 7/14 - 6/15
 Versus 2013 Actual

Formulas on this form reflect changes to COS-1 (P) and COS-1 (H).

	Common Line (A)	Traffic Sensitive Switched (B)	Traffic Sensitive Special (C)	Other Interstate (D)	Total Interstate (E)	Total Co. Subject to Separations (F)
Forecast, 7/13 - 6/14						
Revenue Requirement						
100 Depreciation/Amortization	0	0	0	0	0	0
105 Expense Less Dep & Amor	0	0	0	0	0	n/a
110 Taxes Less FIT	0	0	0	0	n/a	n/a
115 Return	0	0	0	0	n/a	n/a
120 FIT	0	0	0	0	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	0	n/a	n/a
130 Revenue Requirement	0	0	0	0	n/a	n/a
135 Access Service Revenue	0	0	0	0	n/a	n/a
	----	----	----	----	----	----
Rate Base						
140 Telephone Plant in Service	0	0	0	0	0	0
145 Rate Base Adjustments	0	0	0	0	0	n/a
150 Depreciation Reserves	0	0	0	0	0	0
155 Accum Deferred Income Tax	0	0	0	0	0	0
160 Average Rate Base	0	0	0	0	0	n/a
Actual, 1/12 - 12/12						
Revenue Requirement						
200 Depreciation/Amortization	0	0	0	0	0	0
205 Expense Less Dep & Amor	0	0	0	0	0	n/a
210 Taxes Less FIT	0	0	0	0	0	n/a
215 Return	0	0	0	0	0	n/a
220 FIT	0	0	0	0	0	n/a
225 Uncol., IDC & Other Adj.	0	0	0	0	0	n/a
230 Revenue Requirement	0	0	0	0	0	n/a
235 Access Service Revenue	0	0	0	0	n/a	n/a
	----	----	----	----	----	----
Rate Base						
240 Telephone Plant in Service	0	0	0	0	0	0
245 Rate Base Adjustments	0	0	0	0	0	n/a
250 Depreciation Reserves	0	0	0	0	0	0
255 Accum Deferred Income Tax	0	0	0	0	0	0
260 Average Rate Base	0	0	0	0	0	n/a

COS-2
 Filing Date: 6/15/2014
 Filing Entity: Bluffton Telephone Company
 Transmittal Number: 182
 COSA 0512AN14

Rate-of-Return TRP
 7/14 - 6/15
 Versus 2013 Actual

Formulas on this form reflect changes to COS-1 (P) and COS-1 (H).

	Common Line (A)	Traffic Sensitive Switched (B)	Traffic Sensitive Special (C)	Other Interstate (D)	Total Interstate (E)	Total Co. Subject to Separations (F)
Forecast, 7/12 - 6/13						
Revenue Requirement						
100 Depreciation/Amortization	1,225,918	108,597	206,180	278,267	1,818,962	6,031,747
105 Expense Less Dep & Amor	2,880,332	444,455	412,525	1,868,064	7,146,072	n/a
110 Taxes Less FIT	280,218	36,579	48,406	114,963	n/a	n/a
115 Return	1,212,326	12,709	211,128	n/a	n/a	n/a
120 FIT	624,532	6,547	108,763	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	6,223,326	608,887	987,002	n/a	n/a	n/a
135 Access Service Revenue	6,223,326	608,887	987,002	n/a	n/a	n/a
	----	----	----	----	----	----
Rate Base						
140 Telephone Plant in Service	20,316,370	3,936,842	3,494,529	9,008,981	36,756,722	99,216,083
145 Rate Base Adjustments	725,060	140,500	124,715	321,516	1,311,791	n/a
150 Depreciation Reserves	8,611,315	3,643,466	1,458,074	4,854,559	18,567,414	45,493,115
155 Accum Deferred Income Tax	1,653,887	320,910	284,473	733,586	2,992,856	8,077,559
160 Average Rate Base	10,776,228	112,966	1,876,697	3,742,352	16,508,243	n/a
	----	----	----	----	----	----
	----	----	----	----	----	----
	----	----	----	----	----	----
	----	----	----	----	----	----
Actual, 1/11 - 12/11						
Revenue Requirement						
200 Depreciation/Amortization	1,060,335	95,199	177,180	712,537	2,045,251	5,309,897
205 Expense Less Dep & Amor	3,082,656	399,006	393,927	1,141,337	5,016,926	n/a
210 Taxes Less FIT	253,762	30,178	43,790	109,087	n/a	n/a
215 Return	1,094,767	12,875	190,119	n/a	n/a	n/a
220 FIT	563,571	6,563	97,872	n/a	n/a	n/a
225 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
230 Revenue Requirement	6,055,091	543,821	902,888	n/a	n/a	n/a
235 Access Service Revenue	6,055,091	543,821	902,888	n/a	n/a	n/a
	----	----	----	----	----	----
Rate Base						
240 Telephone Plant in Service	17,419,889	3,050,653	2,996,052	7,931,894	31,398,488	85,912,549
245 Rate Base Adjustments	473,186	82,866	81,383	215,459	852,894	n/a
250 Depreciation Reserves	6,655,852	2,755,470	1,128,486	3,750,556	14,290,364	36,026,967
255 Accum Deferred Income Tax	1,505,957	263,601	259,006	685,853	2,714,417	7,427,102
260 Average Rate Base	9,731,266	114,448	1,689,943	3,710,944	15,246,601	n/a

MAG-1

Filing Date: 6/15/2014

Filing Entity: Bluffton Telephone Compar

Transmittal Number : 182

COSA: 0512AN14

The switched access data formerly required on rows 13, 15, and 17 on the previous
The amount of frozen TIC revenue formerly required in column D is no longer
to carrier common line and special access are still required.

Access Element	Interstate Revenue Requirement Prior to Adjustments (A) Note 1	Frozen Line Port Transfer (B) Note 2	Universal Service Fund Contribution (C) Note 3	Interstate Revenue Requirement Subject to TIC Re-allocation (D) Cols. (A)+(B)+(C)	Frozen TIC Re-allocation (E) Note 4	Interstate Revenue Requirement Subject to Rate Making (F) Cols. (D)+(E)
Carrier Common Line	\$5,989,636			\$5,989,636		\$5,989,636
Special Access	<u>\$1,052,395</u>			<u>\$1,052,395</u>		\$1,052,395

Note 1: Source of Revenue Requirements in Column (A)

Carrier Common Line **TRP COS-1(P) Line 100, Column (L)**

Special Access **TRP COS-1(P) Line 100, Column U**

Note 2: Enter an amount equal to the amounts on the most recently filed Form MAG-1.

Note 3: Projected Amount per Account 6540

Note 4: Enter amounts equal to the amounts on the most recently filed Form MAG-1.

REV-1
 Filing Date: 6/15/2014
 Filing Entity: Bluffton Telephone Company
 Transmittal Number: 182
 COSA
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Rate-of-Return TRP
 Switched Access Revenue
 Test Year 7/14-6/15

Chages in ROR TRP for 2014 -2015
 Since the revenue requirements for switched access (end office and the associated rates for these elements are capped and subject to the elements, lines 190-480 are no longer be required on this tab. This i TRP forms so listing it here would be duplicative.

	----	----	----	----	----	----	----	----	----
Special - - Voice Grade									
490 2-Wire Chan. Term.	n/a	26.84	n/a	n/a	0	n/a	0	n/a	
500 4-Wire Chan. Term.	n/a	48.51	n/a	n/a	24	n/a	1,164	n/a	
510 Channel Mileage Term.	21.71	n/a	n/a	24	n/a	n/a	521	n/a	
520 Channel Mileage Facility	n/a	n/a	2.16	n/a	n/a	31.6	68	n/a	
530 Non-Recurring	n/a	0	n/a	n/a	0	n/a	0	n/a	
Special - - High Capacity									
540 High Capacity Chan. Term.	n/a	129.82	n/a	n/a	3619.92	n/a	469,938	n/a	
550 Channel Mileage Term.	69.29	n/a	n/a	3711.57	n/a	n/a	257,175	n/a	
560 Channel Mileage Facility	n/a	n/a	14.06	n/a	n/a	3383.46	47,571	n/a	
570 Non-Recurring	n/a	0	n/a	n/a	0	n/a	0	n/a	
580 Special Access - - Total	n/a	n/a	n/a	n/a	n/a	n/a	1,052,397	1,052,395	

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: 6/15/2014
Filing Entity: Bluffton Telephone Company
Transmittal Number: 182
COSA 0512AN14

Rate-of-Return TRP
Revenues Summary
Test Year 7/14 to 6/15

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	Total Network Access (A)	Recurring without ICB (B)	Non-Recurring without ICB (C)	ICB (D)
100 Common Line	5,989,636	5,989,636	0	0
110 Special Access	1,052,395	1,052,395	0	0

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

Changes in the ROR TRP for 2014-2015:

Since the revenue requirements for switched access (end office and transport elements) are frozen, and the associated rates for these elements are capped and subject to the ICC phase down for the end office elements, lines 120-160 are no longer required on this tab. This information will be found on the ICC TRP forms.

RTE-1

Filing Date: 6/15/2014
Filing Entity: Bluffton Telephone Company
Transmittal Number: 182
COSA 0512AN14

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

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	7/1/2013 Rate (A)	Current Effective Rate (B)	Proposed 7/1/2014 Rate (C)	% Change 7/1/2013 7/1/2014 (D)	% Change Current 7/1/2014 (E)
End User Common Line	----	----	----	----	----
150 Multi-line Business (\$/Month)	0	0.00	0.00	0.00%	0.00%
	----	----	----	----	----
160 Residential & Single Line Bus.	0	0.00	0.00	0.00%	0.00%

Suggested Changes:

Since the revenue requirements for switched access (end office and transport elements) are frozen, and the associated rates for elements are capped and subject to the ICC phase down for the end office elements, lines 100-140 and 170-270 should no longer be required on this tab. This information will be found on the ICC TRP forms so listing it here is unnecessary.

RTE-2

Filing Date:

6/15/2014

Filing Entity:

Bluffton Telephone Company

Transmittal Number:

182

COSA

0512AN14

Rate-of-Return

Revenue Price-outs

Using 2013 Demand

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	Revenue at 7/1/2013 Rates (A)	Revenue at Current Rate (B)	Change in Revenue, Cols. B-A (C)	Revenue at 7/1/2014 Rates (D)	Change in Revenue, Cols.(B)-(D) (E)
Switched Access					
100 Multi-line Business	0	0	0	0	0
	----	----	----	----	----
110 Residential & Single Line Bus.	0	0	0	0	0
	----	----	----	----	----
120 Common Line	0	0	0	0	0
	----	----	----	----	----
130 Special Access	1,019,667	1,019,667	0	1,052,397	32,730
	----	----	----	----	----

Notes: If company belongs to the NECA common line pool, then revenue = 0.

Changes in the ROR TRP for 2014-2015:

Since the revenue requirements for switched access (end office and transport elements) are frozen, and the associated rates for these elements are capped and subject to the ICC phase down for the end office elements, lines 140-170 are no longer required on this tab. This information will be found on the ICC TRP forms.

RTE-3

Filing Date:

6/15/2014

Filing Entity:

Bluffton Telephone Company

Transmittal Number:

182

COSA

0512AN14

Rate-of-Return TRP

**COSA's for which Rates
are Averaged or Pooled**

COSA	Multi-line Business (A)	Residential & Single Line Business (B)	Special Access New (C) Old(H)
100			
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.

Changes in the ROR TRP for 2014-2015:

Since the revenue requirements for switched access (end office and transport elements) are frozen, and the associated rates for these elements are capped and subject to the ICC phase down for the end office elements, columns D-G should no longer be required on this tab. This information will be found on the ICC TRP forms so listing it here would be duplicative and unnecessary.

RTE-3

ROR TRP 2014 Changes:

Filing Date: 6/15/2014
Filing Entity: Bluffton Tele
Transmittal Number: 182
COSA 0512AN14

COSA

100
110
120
130
140
150
160
170
180
190
200
210
220
230

Notes: Companies should list all CC

Changes in the ROR TRP for 2014-:
Since the revenue requirements for swit
associated rates for these elements are
columns D-G should no longer be requi
listing it here would be duplicative and u

DMD-2

#REF!

6/15/2014

Filing Entity:

Bluffton Telephone Company

Transmittal Number: 182

COSA

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Rate-of-Return TRP

Special Access

Demand

	1/13-12/13 Channel Terminations (A)	1/13-12/13 Number of Circuits (B)	1/13-12/13 Interoffice Miles (C)	7/14 - 6/15 Channel Terminations (D)	7/14 - 6/15 Number of Circuits (E)	7/14 - 6/15 Interoffice Miles (F)
100 Metallic	0	0	0	0	0	0
110 Telegraph	0	0	0	0	0	0
120 VG less WATS	24	24	32	24	24	32
130 WATS	0	0	0	0	0	0
140 full-time Audio	0	0	0	0	0	0
150 High Capacity	4201	4389	4061	3716	3802	3441

DMD-3

Filing Date: 6/15/2014

Filing Entity: Bluffton Telephone Company

Transmittal Number: 182

COSA 0512AN14

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Rate-of-Return TRP
Common Line
Revenue and Demand

	1/13-12/13 Historical Revenue (A)	1/13-12/13 Historical MOU or Lines (B)	7/14 - 6/15 Test Year Revenue (C)	7/14 - 6/15 Test Year MOU or Lines (D)
100 End User Common Line, Total	0	0	0	0
110 Residential	0	0	0	0
120 Single Line Business	0	0	0	0
130 Multi-line Business	0	0	0	0
140 Special Access Surcharge	0	0	0	0
150 Carrier Common Line	0	0	0	0
160 Total Common Line Revenue	0	n/a	0	n/a

ERN-1

Filing Date: 6/15/2014
Filing Entity: Bluffton Telephone Company
Transmittal Number: 182
COSA 0512AN14

Page 1 of 1

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

	2011/2012 FCC Monitoring Period (A)	2013 Calendar Year (B)	7/14 - 6/15 Test Year (C)	
100 Interstate Access, Total	12.52%	11.17%		n/a
110 Carrier Common Line	11.25%	11.25%	11.25%	
120 Special Access	14.80%	10.97%	11.25%	
130 Local Switching	8.85%	11.50%		n/a
140 Information	0.00%	0.00%		n/a
150 Local Transport	69.44%	11.43%		n/a
160 Traffic Sensitive Switched, Total	10.19%	11.50%		n/a