

COS-1(P)  
 Filing Date: 6/15/2014  
 Filing Entity: Fort Mill Telephone Company  
 Transmittal Number : 182  
 COSA: 0521AN14

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)
<b>Revenues</b>						
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	n/a
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<b>Expenses</b>						
170 Plant Specific	n/a	n/a	n/a	n/a	1,588,473	0
171 Network Support	13,173	(5,433)	18,765	26,505	10,538	0
172 General Support	213,610	(81,376)	216,456	348,690	138,624	0
173 Central Office	2,062,634	0	0	2,062,634	1,126,366	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	1,553,014	0	(370,999)	1,182,015	645,476	0
176 COE Transmission	509,620	0	370,999	880,619	480,890	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	953,210	(15,212)	(12,428)	925,570	312,945	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	1,248,338	0
190 Depreciation / Amortization	5,025,758	(367,822)	(183,738)	4,474,198	1,863,889	0
200 Customer Operations	n/a	n/a	n/a	n/a	990,051	596,019
201 Marketing	221,203	0	5,958	227,161	77,446	0
202 Local Business Office	1,477,500	0	48,457	1,525,957	571,566	346,099
203 Revenue Accounting	393,134	0	0	393,134	259,849	168,730
204 Other Billing & Collection	272,222	0	0	272,222	81,190	81,190
210 Access	n/a	n/a	n/a	n/a	0	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	716,696	111,623
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	56	0
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	467,391	0
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	6,874,894	707,642
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<b>FIT Adjustments</b>						
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	n/a
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300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	6,874,894	n/a
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<b>Telephone Plant in Service</b>						
310 General Support	8,613,112	(3,156,963)	0	5,456,150	2,169,138	0
320 Central Office Equip-Switch	6,358,599	(18,910)	(5,822,994)	516,696	332,533	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	6,358,599	(18,910)	(5,822,994)	516,696	332,533	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	21,772,270	(3,935,289)	5,855,288	23,692,269	12,887,534	0
331 Subscriber Lines	12,851,127	(3,935,289)	5,855,288	14,771,126	3,582,879	0
332 Exchange Circuit	6,356,942	0	0	6,356,942	6,908,731	0
333 Interexchange Circuit	2,561,337	0	0	2,561,337	2,395,055	0
334 Host Remote	2,864	0	0	2,864	869	0
340 Cable & Wire	62,805,658	(2,322,732)	0	60,482,927	20,449,908	0
341 Subscriber Lines	54,504,046	(2,322,732)	0	52,181,315	13,447,788	0
342 Exchange	8,258,595	0	0	8,258,595	6,967,261	0
343 Interexchange	41,761	0	0	41,761	34,522	0
344 Host Remote	1,256	0	0	1,256	337	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	170,974	0	0	170,974	67,972	0
370 Total Plant In Service	99,720,613	(9,433,893)	32,294	90,319,015	35,907,085	0
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<b>Adjustments to TPIS</b>						
380 Depr / Amor Reserve	64,204,888	(5,896,858)	28,540	58,336,570	23,674,744	0
390 Accum Deferred Income Tax	3,825,333	(356,386)	0	3,468,947	1,379,152	0
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	621,095	0
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<b>Return Data</b>						
410 Average Rate Base	n/a	n/a	n/a	n/a	11,474,284	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

	Interstate 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)
<b>Revenues</b>								
100 Network Access	n/a	6,501,000	0	0	4,148,433	4,148,433	766,344	1,585,624
110 Uncollectibles	n/a	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	n/a	0	0	0	0	0	0	0
160 Net Revenues	n/a	6,501,000	0	0	4,148,433	4,148,433	766,344	1,585,624
<b>Expenses</b>								
170 Plant Specific	307,096	1,281,377	0	0	400,397	400,397	679,145	201,835
171 Network Support	2,459	8,079	0	0	5,143	5,143	351	2,585
172 General Support	32,345	106,279	0	0	67,661	67,661	4,617	34,001
173 Central Office	257,795	868,571	0	0	129,010	129,010	673,663	65,898
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	645,476	0	0	0	0	645,476	0
176 COE Transmission	257,795	223,095	0	0	129,010	129,010	28,187	65,898
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	14,497	298,448	0	0	198,583	198,583	514	99,351
180 Plant Non-Sp. Less Dep/Amor	159,856	1,088,482	0	0	897,621	897,621	22,821	168,040
190 Depreciation / Amortization	538,059	1,325,830	0	0	842,180	842,180	59,708	423,942
200 Customer Operations	55,478	338,554	0	0	248,008	248,008	22,289	68,257
201 Marketing	18,070	59,376	0	0	37,801	37,801	2,580	18,995
202 Local Business Office	2,406	223,061	0	0	195,880	195,880	14,713	12,468
203 Revenue Accounting	35,002	56,117	0	0	14,327	14,327	4,996	36,794
204 Other Billing & Collection	0	0	0	0	0	0	0	0
210 Access	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	97,841	507,232	0	0	289,539	289,539	135,639	82,054
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	3,532	(3,476)	0	0	201,772	201,772	(210,937)	5,689
250 Taxes Other than FIT	104,261	363,130	0	0	231,611	231,611	16,371	115,149
260 Total Exp and Other Taxes	1,266,123	4,901,129	0	0	3,111,128	3,111,128	725,036	1,064,966
<b>FIT Adjustments</b>								
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	n/a	559,955	0	0	363,057	363,057	14,458	182,230
300 Total Expenses & Taxes	n/a	5,461,084	0	0	3,474,185	3,474,185	739,494	1,247,196
<b>Telephone Plant in Service</b>								
310 General Support	506,116	1,663,022	0	0	1,058,744	1,058,744	72,250	532,028
320 Central Office Equip-Switch	0	332,533	0	0	0	0	332,533	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	332,533	0	0	0	0	332,533	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	6,908,731	5,978,803	0	0	3,457,380	3,457,380	755,389	1,766,034
331 Subscriber Lines	0	3,582,879	0	0	3,457,380	3,457,380	0	125,499
332 Exchange Circuit	6,908,731	0	0	0	0	0	0	0
333 Interexchange Circuit	0	2,395,055	0	0	0	0	754,520	1,640,535
334 Host Remote	0	869	0	0	0	0	869	0
340 Cable & Wire	947,345	19,502,563	0	0	12,976,746	12,976,746	33,562	6,492,255
341 Subscriber Lines	0	13,447,788	0	0	12,976,746	12,976,746	0	471,042
342 Exchange	947,345	6,019,916	0	0	0	0	0	0
343 Interexchange	0	34,522	0	0	0	0	33,225	6,021,213
344 Host Remote	0	337	0	0	0	0	337	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360 Amortizable Assets	15,860	52,112	0	0	33,176	33,176	2,264	16,672
370 Total Plant In Service	8,378,052	27,529,033	0	0	17,526,046	17,526,046	1,195,998	8,806,989
<b>Adjustments to TPIS</b>								
380 Depr / Amor Reserve	5,967,098	17,707,646	0	0	11,162,767	11,162,767	932,051	5,612,828
390 Accum Deferred Income Tax	321,823	1,057,329	0	0	673,118	673,118	45,964	338,427
400 Other Rate Base Adjust.	144,917	476,178	0	0	303,154	303,154	20,687	152,337
<b>Return Data</b>								
410 Average Rate Base	n/a	9,240,236	0	0	5,993,315	5,993,315	238,670	3,008,071
420 Return	n/a	1,039,916	0	0	674,248	674,248	26,850	338,428
430 Rate of Return	11.25%	11.25%	0.00%	0.00%	11.25%	11.25%	11.25%	11.25%

COS-1(H)  
 Filing Date: 6/15/2014  
 Filing Entity: Fort Mill Telephone Company  
 Transmittal Number : 182  
 COSA: 0521AN14

Rate-of Return TRP  
 Cost Analysis Summary  
 Historical, Calendar Year 2013

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)
<b>Revenues</b>						
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	n/a
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<b>Expenses</b>						
170 Plant Specific	n/a	n/a	n/a	n/a	1,516,957	0
171 Network Support	13,127	(5,414)	17,430	25,143	9,929	0
172 General Support	202,845	(77,275)	213,291	338,861	133,811	0
173 Central Office	2,000,750	0	0	2,000,750	1,080,018	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	1,500,111	0	(322,919)	1,177,192	635,456	0
176 COE Transmission	500,639	0	322,919	823,558	444,562	0
177 IOT	72,892	(72,892)	0	0	0	0
178 Cable & Wire Facilities	895,969	(14,258)	(11,214)	870,497	293,199	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	1,217,210	0
190 Depreciation / Amortization	4,821,711	(566,859)	5,030	4,259,882	1,791,379	0
200 Customer Operations	n/a	n/a	n/a	n/a	1,021,749	620,373
201 Marketing	205,825	0	6,201	212,026	72,286	0
202 Local Business Office	1,537,827	0	47,487	1,585,314	594,501	360,250
203 Revenue Accounting	409,185	0	0	409,185	270,458	175,619
204 Other Billing & Collection	283,337	0	0	283,337	84,504	84,504
210 Access	n/a	n/a	n/a	n/a	0	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	893,686	147,612
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	55	0
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	433,578	0
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	6,874,614	767,985
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<b>FIT Adjustments</b>						
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	n/a
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300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	6,874,614	n/a
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<b>Telephone Plant in Service</b>						
310 General Support	8,774,326	(3,221,320)	0	5,553,006	2,192,794	0
320 Central Office Equip-Switch	6,544,631	(19,232)	(5,916,607)	608,792	391,804	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	6,544,631	(19,232)	(5,916,607)	608,792	391,804	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	18,773,312	(3,366,689)	5,953,163	21,359,786	11,466,985	0
331 Subscriber Lines	11,216,617	(3,366,689)	5,953,163	13,803,091	3,262,444	0
332 Exchange Circuit	5,117,672	0	0	5,117,672	5,822,755	0
333 Interexchange Circuit	2,436,183	0	0	2,436,183	2,380,885	0
334 Host Remote	2,840	0	0	2,840	901	0
340 Cable & Wire	56,941,481	(2,112,341)	0	54,829,140	18,467,412	0
341 Subscriber Lines	49,541,557	(2,112,341)	0	47,429,216	12,199,578	0
342 Exchange	7,350,009	0	0	7,350,009	6,228,573	0
343 Interexchange	46,413	0	0	46,413	38,321	0
344 Host Remote	3,502	0	0	3,502	940	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	170,974	0	0	170,974	67,515	0
370 Total Plant In Service	91,204,723	(8,719,582)	36,556	82,521,697	32,586,510	0
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<b>Adjustments to TPIS</b>						
380 Depr / Amor Reserve	58,389,061	(5,230,116)	32,223	53,191,168	21,407,961	0
390 Accum Deferred Income Tax	2,919,500	(255,269)	0	2,664,231	1,052,079	0
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	510,761	0
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<b>Return Data</b>						
410 Average Rate Base	n/a	n/a	n/a	n/a	10,637,231	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

	Interstate WBIAS	ROR Regulated I/S Access	Pay Phone	Inside Wire	BFP	Total Common Line	Total Switched Traffic Sensitive	Special Access
	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
<b>Revenues</b>								
100 Network Access	n/a	6,372,479	0	0	4,060,739	4,060,739	800,214	2,021,312
110 Uncollectibles	n/a	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	n/a	0	0	0	0	0	0	0
160 Net Revenues	n/a	6,372,479	0	0	4,060,739	4,060,739	800,214	2,021,312
<b>Expenses</b>								
170 Plant Specific	274,751	1,242,206	0	0	380,631	380,631	668,892	192,683
171 Network Support	2,246	7,683	0	0	4,898	4,898	372	2,413
172 General Support	30,275	103,536	0	0	66,000	66,000	5,019	32,517
173 Central Office	225,742	854,276	0	0	122,359	122,359	662,902	69,015
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	635,456	0	0	0	0	635,456	0
176 COE Transmission	225,742	218,820	0	0	122,359	122,359	27,446	69,015
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	16,488	276,711	0	0	187,374	187,374	599	88,738
180 Plant Non-Sp. Less Dep/Amor	151,350	1,065,860	0	0	878,212	878,212	25,090	162,558
190 Depreciation / Amortization	525,095	1,266,284	0	0	799,526	799,526	64,702	402,056
200 Customer Operations	54,493	346,883	0	0	253,900	253,900	24,110	68,873
201 Marketing	16,355	55,931	0	0	35,654	35,654	2,711	17,566
202 Local Business Office	2,454	231,797	0	0	203,334	203,334	15,483	12,980
203 Revenue Accounting	35,684	59,155	0	0	14,912	14,912	5,916	38,327
204 Other Billing & Collection	0	0	0	0	0	0	0	0
210 Access	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	114,353	631,721	0	0	359,944	359,944	170,863	100,914
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	3,532	(3,477)	0	0	201,771	201,771	(210,937)	5,689
250 Taxes Other than FIT	94,303	339,275	0	0	216,924	216,924	16,899	105,453
260 Total Exp and Other Taxes	1,217,877	4,888,752	0	0	3,090,908	3,090,908	759,619	1,038,226
<b>FIT Adjustments</b>								
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	n/a	519,304	0	0	339,441	339,441	14,208	344,080
300 Total Expenses & Taxes	n/a	5,408,056	0	0	3,430,349	3,430,349	773,827	1,382,306
<b>Telephone Plant in Service</b>								
310 General Support	496,117	1,696,677	0	0	1,081,574	1,081,574	82,245	532,858
320 Central Office Equip-Switch	0	391,804	0	0	0	0	391,804	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	391,804	0	0	0	0	391,804	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	5,822,755	5,644,230	0	0	3,156,116	3,156,116	707,939	1,780,175
331 Subscriber Lines	0	3,262,444	0	0	3,156,116	3,156,116	0	106,328
332 Exchange Circuit	5,822,755	0	0	0	0	0	0	0
333 Interexchange Circuit	0	2,380,885	0	0	0	0	707,038	1,673,847
334 Host Remote	0	901	0	0	0	0	901	0
340 Cable & Wire	1,038,517	17,428,895	0	0	11,801,974	11,801,974	37,706	5,589,215
341 Subscriber Lines	0	12,199,578	0	0	11,801,974	11,801,974	0	397,604
342 Exchange	1,038,517	5,190,056	0	0	0	0	0	0
343 Interexchange	0	38,321	0	0	0	0	36,766	5,191,611
344 Host Remote	0	940	0	0	0	0	940	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360 Amortizable Assets	15,275	52,240	0	0	33,302	33,302	2,532	16,406
370 Total Plant In Service	7,372,664	25,213,846	0	0	16,072,966	16,072,966	1,222,226	7,918,654
<b>Adjustments to TPIS</b>								
380 Depr / Amor Reserve	5,185,606	16,222,355	0	0	10,202,522	10,202,522	968,006	5,052,503
390 Accum Deferred Income Tax	238,024	814,055	0	0	518,908	518,908	39,497	255,650
400 Other Rate Base Adjust.	115,559	395,202	0	0	251,927	251,927	19,834	124,117
<b>Return Data</b>								
410 Average Rate Base	n/a	8,572,638	0	0	5,603,463	5,603,463	234,557	2,734,618
420 Return	n/a	964,423	0	0	630,390	630,390	26,387	639,006
430 Rate of Return	0.00%	11.25%	0.00%	0.00%	11.25%	11.25%	11.25%	23.37%

COS-2

Filing Date: 6/15/2014  
 Filing Entity: Fort Mill Telephone Company  
 Transmittal Number: 182  
 COSA: 0521AN14

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)
<b>Forecast, 7/14 - 6/15</b>						
<b>Revenue Requirement</b>						
100 Depreciation/Amortization	842,180	59,708	423,942	159,856	1,485,686	4,474,198
105 Expense Less Dep & Amor	2,037,337	648,957	525,875	1,869,504	6,407,503	n/a
110 Taxes Less FIT	231,611	16,371	115,149	104,261	n/a	n/a
115 Return	674,248	26,850	338,428	n/a	n/a	n/a
120 FIT	363,057	14,458	182,230	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	4,148,433	766,344	1,585,624	n/a	n/a	n/a
135 Access Service Revenue	4,148,433	766,344	1,585,624	n/a	n/a	n/a
	----	----	----	----	----	----
<b>Rate Base</b>						
140 Telephone Plant in Service	17,526,046	1,195,998	8,806,989	8,378,052	35,907,085	90,319,015
145 Rate Base Adjustments	303,154	20,687	152,337	144,917	621,095	n/a
150 Depreciation Reserves	11,162,767	932,051	5,612,828	5,967,098	23,674,744	58,336,570
155 Accum Deferred Income Tax	673,118	45,964	338,427	321,823	1,379,332	3,468,947
160 Average Rate Base	5,993,315	238,670	3,008,071	2,234,048	11,474,104	n/a
<b>Actual, 1/13- 12/13</b>						
<b>Revenue Requirement</b>						
200 Depreciation/Amortization	799,526	64,702	402,056	525,095	1,791,379	4,259,882
205 Expense Less Dep & Amor	2,074,458	678,018	530,717	1,366,464	4,649,657	n/a
210 Taxes Less FIT	216,924	16,899	105,453	94,303	n/a	n/a
215 Return	630,390	26,387	639,006	n/a	n/a	n/a
220 FIT	339,441	14,208	344,080	n/a	n/a	n/a
225 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
230 Revenue Requirement	4,060,739	800,214	2,021,312	n/a	n/a	n/a
235 Access Service Revenue	4,060,739	800,214	2,021,312	n/a	n/a	n/a
	----	----	----	----	----	----
<b>Rate Base</b>						
240 Telephone Plant in Service	16,072,966	1,222,226	7,918,654	7,372,664	32,586,510	82,521,697
245 Rate Base Adjustments	251,927	19,834	124,117	115,559	510,761	n/a
250 Depreciation Reserves	10,202,522	968,006	5,052,503	5,185,606	21,407,961	53,191,168
255 Accum Deferred Income Tax	518,908	39,497	255,650	238,024	1,052,079	2,664,231
260 Average Rate Base	5,603,463	234,557	2,734,618	2,064,593	10,637,231	n/a

COS-2  
 Filing Date: 6/15/2014  
 Filing Entity: Fort Mill Telephone Company  
 Transmittal Number: 182  
 COSA: 0521AN14

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)
<b>Forecast, 7/13 - 6/14</b>						
<b>Revenue Requirement</b>						
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
	----	----	----	----	----	----
<b>Rate Base</b>						
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
<b>Actual, 1/12 - 12/12</b>						
<b>Revenue Requirement</b>						
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
	----	----	----	----	----	----
<b>Rate Base</b>						
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: Fort Mill Telephone Company  
 Transmittal Number: 182  
 COSA: 0521AN14

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)
<b>Forecast, 7/12 - 6/13</b>						
<b>Revenue Requirement</b>						
100 Depreciation/Amortization	808,125	75,384	442,671	138,203	1,464,383	4,281,721
105 Expense Less Dep & Amor	2,218,851	774,141	688,178	1,612,831	6,620,181	n/a
110 Taxes Less FIT	235,840	21,530	117,327	90,904	n/a	n/a
115 Return	680,108	36,435	332,093	n/a	n/a	n/a
120 FIT	366,217	19,619	178,821	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	4,309,141	927,109	1,759,090	n/a	n/a	n/a
135 Access Service Revenue	4,309,141	927,109	1,759,090	n/a	n/a	n/a
	----	----	----	----	----	----
<b>Rate Base</b>						
140 Telephone Plant in Service	16,162,437	1,455,949	8,172,324	6,488,408	32,279,118	82,567,482
145 Rate Base Adjustments	272,428	24,541	137,750	109,366	544,085	n/a
150 Depreciation Reserves	10,052,527	1,126,283	5,187,775	4,399,263	20,765,848	52,117,023
155 Accum Deferred Income Tax	336,936	30,354	170,363	135,252	672,905	1,721,262
160 Average Rate Base	6,045,402	323,853	2,951,936	2,063,259	11,384,450	n/a
	----	----	----	----	----	----
	----	----	----	----	----	----
	----	----	----	----	----	----
	----	----	----	----	----	----
<b>Actual, 1/11 - 12/11</b>						
<b>Revenue Requirement</b>						
200 Depreciation/Amortization	764,484	66,859	400,441	340,085	1,571,869	3,945,977
205 Expense Less Dep & Amor	2,272,374	682,020	643,569	1,143,788	4,741,751	n/a
210 Taxes Less FIT	237,480	20,745	113,066	77,397	n/a	n/a
215 Return	701,352	36,704	330,299	n/a	n/a	n/a
220 FIT	377,655	19,763	177,855	n/a	n/a	n/a
225 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
230 Revenue Requirement	4,353,345	826,091	1,665,230	n/a	n/a	n/a
235 Access Service Revenue	4,353,345	826,091	1,665,230	n/a	n/a	n/a
	----	----	----	----	----	----
<b>Rate Base</b>						
240 Telephone Plant in Service	15,740,165	1,362,599	7,606,158	5,159,964	29,868,886	78,887,082
245 Rate Base Adjustments	208,153	18,020	100,586	68,237	394,996	n/a
250 Depreciation Reserves	9,277,998	1,016,851	4,559,998	3,262,400	18,117,247	47,136,493
255 Accum Deferred Income Tax	436,079	37,508	210,752	143,029	827,368	2,185,220
260 Average Rate Base	6,234,241	326,260	2,935,994	1,822,772	11,319,267	n/a

**MAG-1**

**Filing Date:** 6/15/2014

**Filing Entity:** Fort Mill Telephone Company

**Transmittal Number :** 182

**COSA:** 0521AN14

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	\$3,946,697	\$185,413	\$0	\$4,132,110	\$16,323	\$4,148,433
Special Access	<u>\$1,579,953</u>			<u>\$1,579,953</u>	<u>\$5,671</u>	\$1,585,624

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:

Fort Mill Telephone Company

Transmittal Number:

182

COSA  
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0521AN14

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 is TRP forms so listing it here would be duplicative.

	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)
<b>Common Line</b>								
100 Multi-line Business EUCL	n/a	n/a	0.00	n/a	n/a	0	0	n/a
110 Single Line Business EUCL	n/a	n/a	0.00	n/a	n/a	0	0	n/a
120 Residential EUCL	n/a	n/a	0.00	n/a	n/a	0	0	n/a
130 Special Access Surcharge	n/a	n/a	0.00	n/a	n/a	0	0	n/a
140 Terminating CCL Premium	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
150 Terminating CCL Non-Prem.	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
160 Originating CCL Premium	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
170 Originating CCL Non-Prem.	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
180 Common Line - - Total	n/a	n/a	n/a	n/a	n/a	n/a	0	0
<b>Special - - Voice Grade</b>								
490 2-Wire Chan. Term.	n/a	17.18	n/a	n/a	36	n/a	618	n/a
500 4-Wire Chan. Term.	n/a	24.58	n/a	n/a	60	n/a	1,475	n/a
510 Channel Mileage Term.	11.41	n/a	n/a	72	n/a	n/a	822	n/a
520 Channel Mileage Facility	n/a	n/a	1.12	n/a	n/a	240	269	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	70.03	n/a	n/a	6945	n/a	486,358	n/a
550 Channel Mileage Term.	40.45	n/a	n/a	3201	n/a	n/a	129,480	n/a
560 Channel Mileage Facility	n/a	n/a	7.79	n/a	n/a	6097	47,496	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	1,585,610	1585624

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: Fort Mill Telephone Company

Transmittal Number: 182

COSA 0521AN14

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Rate-of-Return TRP

Revenues Summary

Test Year 7/14 to 6/15

	Total Network Access (A)	Recurring without ICB (B)	Non-Recurring without ICB (C)	ICB (D)
100 Common Line	0	0	0	0
110 Special Access	1,585,610	1,585,610	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: Fort Mill Telephone Company  
 Transmittal Number: 182  
 COSA 0521AN14

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

Page 11 of 16

	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)
<b>End User Common Line</b>	----	----	----	----	----
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:

Fort Mill Telephone Company

Transmittal Number:

182

COSA

0521AN14

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)
<b>Switched Access</b>					
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	1,897,977	1,897,977	0	1,585,610	(312,367)
	----	----	----	----	----

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:**

**Fort Mill Telephone Company**

Transmittal Number:

**182**

COSA

**0521AN14**

**Rate-of-Return TRP**

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

**ROR TRP 2014 Changes:**

<b>COSA</b>	<b>Multi-line Business (A)</b>	<b>Residential &amp; Single Line Business (B)</b>	<b>Special Access New (C ) Old(H)</b>
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.

DMD-2

#REF!

6/15/2014

Filing Entity:

Fort Mill Telephone Company

Transmittal Number: 182

COSA

0521AN14

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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	105	80	240	96	72	240
130 WATS	0	0	0	0	0	0
140 full-time Audio	0	0	0	0	0	0
150 High Capacity	7442	3707	7290	7173	3570	6861

DMD-3

Filing Date: 6/15/2014

Filing Entity: Fort Mill Telephone Company

Transmittal Number: 182

COSA 0521AN14

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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)	#REF! Test Year Revenue (C)	#REF! 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: Fort Mill Telephone Company  
Transmittal Number: 182  
#REF! 0521AN14

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

Page 1 of 1

	2011/2012 FCC Monitoring Period (A)	2013 Calendar Year (B)	6/2015 Test Year (C)
100 Interstate Access, Total	12.20%	17.02%	11.25%
110 Carrier Common Line	11.25%	11.25%	11.25%
120 Special Access	15.07%	27.14%	11.25%
130 Local Switching	-100.00%	108.70%	11.25%
140 Information	0.00%	0.00%	0.00%
150 Local Transport	18.34%	23.49%	11.25%
160 Traffic Sensitive Switched, Total	4.68%	34.63%	11.25%