

COS-1(H)
Filing Date: 6/16/2014
Filing Entity: Badger Telecom, Inc.
Transmittal Number : 182
COSA: TDSTAN14

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)
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
Expenses						
170 Plant Specific	n/a	n/a	n/a	n/a	314,132	98
171 Network Support	8,581	0	0	8,581	2,851	0
172 General Support	235,248	0	0	235,248	78,166	97
173 Central Office	290,784	0	0	290,784	117,925	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	141,441	0	0	141,441	57,360	0
176 COE Transmission	149,343	0	0	149,343	60,565	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	389,226	0	0	389,226	115,190	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	216,038	0
190 Depreciation / Amortization	1,003,763	0	0	1,003,763	320,444	29
200 Customer Operations	n/a	n/a	n/a	n/a	113,698	25,600
201 Marketing	299,881	0	0	299,881	62,858	4
202 Local Business Office	80,932	0	0	80,932	13,276	6,770
203 Revenue Accounting	62,869	0	0	62,869	24,217	7,482
204 Other Billing & Collection	0	0	0	0	13,347	11,345
210 Access	n/a	n/a	n/a	n/a	58,782	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	256,804	10,250
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	(79)	0
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	64,484	4
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	1,285,521	35,980
FIT Adjustments						
270 Adjustment for FIT	(783)	0	0	(783)	(252)	(0)
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	0	(12,593)
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	1,285,773	n/a
Telephone Plant in Service						
310 General Support	1,080,993	0	0	1,080,993	359,182	448
320 Central Office Equip-Switch	2,258,563	0	0	2,258,563	857,644	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	2,258,563	0	0	2,258,563	857,644	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	4,426,519	0	0	4,426,519	2,086,213	0
331 Subscriber Lines	3,131,367	0	0	3,131,367	816,635	0
332 Exchange Circuit	767,392	0	0	767,392	903,245	0
333 Interexchange Circuit	488,963	0	0	488,963	361,797	0
334 Host Remote	38,797	0	0	38,797	4,537	0
340 Cable & Wire	14,642,524	0	0	14,642,524	4,333,407	0
341 Subscriber Lines	13,232,564	0	0	13,232,564	3,299,156	0
342 Exchange	740,416	0	0	740,416	493,858	0
343 Interexchange	608,747	0	0	608,747	533,282	0
344 Host Remote	60,797	0	0	60,797	7,110	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	189,379	0	0	189,379	62,925	4
370 Total Plant In Service	22,597,978	0	0	22,597,978	7,699,371	451
Adjustments to TPIS						
380 Depr / Amor Reserve	19,921,683	0	0	19,921,683	6,660,746	405
390 Accum Deferred Income Tax	446,694	0	0	446,694	148,209	6
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	428,285	25
Return Data						
410 Average Rate Base	n/a	n/a	n/a	n/a	1,318,701	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

Items on the previous version of this form are no longer used for rate setting, so these data are no longer required.

	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)
Revenues								
100 Network Access	n/a	1,328,750	0	0	869,279	869,279	179,345	280,127
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	0	1,328,750	0	0	869,279	869,279	179,345	280,127
Expenses								
170 Plant Specific	30,207	283,827	0	0	154,293	154,293	69,942	59,592
171 Network Support	299	2,552	0	0	1,584	1,584	366	602
172 General Support	8,195	69,873	0	0	43,364	43,364	10,032	16,477
173 Central Office	16,664	101,260	0	0	22,456	22,456	58,813	19,991
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	57,360	0	0	0	0	57,360	0
176 COE Transmission	16,664	43,900	0	0	22,456	22,456	1,453	19,991
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	5,048	110,142	0	0	86,889	86,889	730	22,522
180 Plant Non-Sp. Less Dep/Amor	16,508	199,530	0	0	146,132	146,132	20,208	33,190
190 Depreciation / Amortization	30,959	289,456	0	0	207,266	207,266	11,015	71,176
200 Customer Operations	9,739	78,359	0	0	45,522	45,522	13,258	19,579
201 Marketing	6,598	56,260	0	0	34,913	34,913	8,077	13,266
202 Local Business Office	0	6,506	0	0	5,554	5,554	952	0
203 Revenue Accounting	3,140	13,595	0	0	3,053	3,053	4,229	6,314
204 Other Billing & Collection	0	2,002	0	0	2,002	2,002	0	0
210 Access	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	22,516	224,038	0	0	137,980	137,980	41,244	44,815
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	(3)	(76)	0	0	(60)	(60)	(1)	(15)
250 Taxes Other than FIT	6,575	57,906	0	0	37,040	37,040	7,184	13,682
260 Total Exp and Other Taxes	116,501	1,133,040	0	0	728,173	728,173	162,849	242,017
FIT Adjustments								
270 Adjustment for FIT	(26)	(225)	0	0	(140)	(140)	(32)	(53)
280 Amortized ITC	0	0	0	0	0	0	0	0
290 Federal Income Taxes	(40,766)	68,577	0	0	49,436	49,436	5,785	13,357
300 Total Expenses & Taxes	n/a	1,201,843	0	0	777,749	777,749	168,666	255,427
Telephone Plant in Service								
310 General Support	37,659	321,076	0	0	199,264	199,264	46,099	75,712
320 Central Office Equip-Switch	0	857,644	0	0	0	0	857,644	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	857,644	0	0	0	0	857,644	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	574,019	1,512,194	0	0	773,519	773,519	50,060	688,615
331 Subscriber Lines	0	816,635	0	0	773,519	773,519	0	43,115
332 Exchange Circuit	574,019	329,226	0	0	0	0	0	329,226
333 Interexchange Circuit	0	361,797	0	0	0	0	45,523	316,274
334 Host Remote	0	4,537	0	0	0	0	4,537	0
340 Cable & Wire	189,921	4,143,486	0	0	3,268,746	3,268,746	27,461	847,279
341 Subscriber Lines	0	3,299,156	0	0	3,268,746	3,268,746	0	30,410
342 Exchange	189,921	303,937	0	0	0	0	0	303,937
343 Interexchange	0	533,282	0	0	0	0	20,351	512,931
344 Host Remote	0	7,110	0	0	0	0	7,110	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360 Amortizable Assets	6,605	56,316	0	0	34,951	34,951	8,086	13,280
370 Total Plant In Service	808,204	6,890,716	0	0	4,276,480	4,276,480	989,350	1,624,886
Adjustments to TPIS								
380 Depr / Amor Reserve	712,330	5,948,011	0	0	3,616,852	3,616,852	930,346	1,400,813
390 Accum Deferred Income Tax	15,451	132,752	0	0	82,669	82,669	18,831	31,252
400 Other Rate Base Adjust.	44,957	383,302	0	0	237,883	237,883	55,033	90,386
Return Data								
410 Average Rate Base	n/a	1,193,256	0	0	814,843	814,843	95,206	283,207
420 Return	n/a	127,133	0	0	91,670	91,670	10,711	24,752
430 Rate of Return	11.25%	10.65%	0.00%	0.00%	11.25%	11.25%	11.25%	8.74%

COS-1(P)
 Filing Date: 6/16/2014
 Filing Entity: Badger Telecom, Inc.
 Transmittal Number : 182
 COSA: TDSTAN14

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	295,387	76
171 Network Support	8,092	0	0	8,092	2,669	0
172 General Support	221,741	0	0	221,741	73,206	76
173 Central Office	278,425	0	0	278,425	112,593	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	137,113	0	0	137,113	55,448	0
176 COE Transmission	141,312	0	0	141,312	57,145	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	366,340	0	0	366,340	106,919	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	206,024	0
190 Depreciation / Amortization	1,278,317	0	0	1,278,317	427,845	18
200 Customer Operations	n/a	n/a	n/a	n/a	107,388	24,255
201 Marketing	282,600	0	0	282,600	59,215	3
202 Local Business Office	75,982	0	0	75,982	12,492	6,369
203 Revenue Accounting	59,139	0	0	59,139	23,127	7,212
204 Other Billing & Collection	0	0	0	0	12,555	10,671
210 Access	n/a	n/a	n/a	n/a	58,782	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	241,190	9,640
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	(78)	0
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	62,701	3
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	1,340,458	33,993
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FIT Adjustments						
270 Adjustment for FIT	(783)	0	0	(783)	(252)	(0)
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	0	(11,897)
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300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	1,340,710	n/a
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Telephone Plant in Service						
310 General Support	1,050,234	0	0	1,050,234	346,428	361
320 Central Office Equip-Switch	2,246,093	0	0	2,246,093	852,909	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	2,246,093	0	0	2,246,093	852,909	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	4,954,302	0	0	4,954,302	2,319,980	0
331 Subscriber Lines	3,483,708	0	0	3,483,708	909,042	0
332 Exchange Circuit	858,628	0	0	858,628	989,171	0
333 Interexchange Circuit	565,868	0	0	565,868	416,376	0
334 Host Remote	46,099	0	0	46,099	5,391	0
340 Cable & Wire	15,383,181	0	0	15,383,181	4,488,814	0
341 Subscriber Lines	13,974,452	0	0	13,974,452	3,483,049	0
342 Exchange	743,546	0	0	743,546	473,764	0
343 Interexchange	605,311	0	0	605,311	525,000	0
344 Host Remote	59,872	0	0	59,872	7,001	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	210,810	0	0	210,810	68,690	3
370 Total Plant In Service	23,844,618	0	0	23,844,618	8,076,821	365
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Adjustments to TPIS						
380 Depr / Amor Reserve	20,787,264	0	0	20,787,264	6,887,836	333
390 Accum Deferred Income Tax	323,491	0	0	323,491	106,617	3
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	305,577	14
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Return Data						
410 Average Rate Base	n/a	n/a	n/a	n/a	1,387,945	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

Items on the previous version of this form are no longer used for rate setting, so these data are no longer required.

	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)
Revenues								
100 Network Access	n/a	1,377,816	0	0	928,421	928,421	135,714	313,681
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	0	1,377,816	0	0	928,421	928,421	135,714	313,681
Expenses								
170 Plant Specific	28,652	266,658	0	0	145,849	145,849	66,792	54,017
171 Network Support	291	2,378	0	0	1,500	1,500	327	552
172 General Support	7,961	65,169	0	0	41,097	41,097	8,955	15,116
173 Central Office	15,924	96,669	0	0	21,162	21,162	56,858	18,648
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	55,448	0	0	0	0	55,448	0
176 COE Transmission	15,924	41,221	0	0	21,162	21,162	1,411	18,648
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	4,477	102,443	0	0	82,090	82,090	652	19,701
180 Plant Non-Sp. Less Dep/Amor	16,028	189,995	0	0	141,529	141,529	18,031	30,436
190 Depreciation / Amortization	59,231	368,596	0	0	250,018	250,018	16,802	101,776
200 Customer Operations	9,578	73,555	0	0	43,392	43,392	11,979	18,185
201 Marketing	6,446	52,769	0	0	33,276	33,276	7,251	12,239
202 Local Business Office	0	6,123	0	0	5,269	5,269	853	0
203 Revenue Accounting	3,132	12,783	0	0	2,962	2,962	3,875	5,946
204 Other Billing & Collection	0	1,884	0	0	1,884	1,884	0	0
210 Access	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	21,495	210,055	0	0	131,041	131,041	38,351	40,663
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	1,126	(1,204)	0	0	31,046	31,046	(35,467)	3,218
250 Taxes Other than FIT	6,817	55,881	0	0	36,439	36,439	6,265	13,177
260 Total Exp and Other Taxes	142,927	1,163,538	0	0	779,315	779,315	122,752	261,471
FIT Adjustments								
270 Adjustment for FIT	(27)	(225)	0	0	(142)	(142)	(31)	(52)
280 Amortized ITC	0	0	0	0	0	0	0	0
290 Federal Income Taxes	(50,015)	75,076	0	0	52,237	52,237	4,547	18,292
300 Total Expenses & Taxes	n/a	1,238,839	0	0	831,693	831,693	127,330	279,815
Telephone Plant in Service								
310 General Support	37,666	308,401	0	0	194,469	194,469	42,388	71,544
320 Central Office Equip-Switch	0	852,909	0	0	0	0	852,909	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	852,909	0	0	0	0	852,909	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	646,662	1,673,319	0	0	859,371	859,371	57,284	756,664
331 Subscriber Lines	0	909,042	0	0	859,371	859,371	0	49,671
332 Exchange Circuit	646,662	342,510	0	0	0	0	0	342,510
333 Interexchange Circuit	0	416,376	0	0	0	0	51,893	364,483
334 Host Remote	0	5,391	0	0	0	0	5,391	0
340 Cable & Wire	187,807	4,301,007	0	0	3,447,296	3,447,296	27,353	826,358
341 Subscriber Lines	0	3,483,049	0	0	3,447,296	3,447,296	0	35,753
342 Exchange	187,807	285,957	0	0	0	0	0	285,957
343 Interexchange	0	525,000	0	0	0	0	20,351	504,648
344 Host Remote	0	7,001	0	0	0	0	7,001	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360 Amortizable Assets	7,477	61,210	0	0	38,599	38,599	8,412	14,199
370 Total Plant In Service	879,611	7,196,846	0	0	4,539,735	4,539,735	988,345	1,668,765
Adjustments to TPIS								
380 Depr / Amor Reserve	750,756	6,136,748	0	0	3,790,104	3,790,104	938,146	1,408,498
390 Accum Deferred Income Tax	11,505	95,109	0	0	60,156	60,156	12,923	22,029
400 Other Rate Base Adjust.	33,201	272,362	0	0	171,587	171,587	37,516	63,259
Return Data								
410 Average Rate Base	n/a	1,237,351	0	0	861,062	861,062	74,792	301,497
420 Return	n/a	139,202	0	0	96,869	96,869	8,414	33,918
430 Rate of Return	11.25%	11.25%	0.00%	0.00%	11.25%	11.25%	11.25%	11.25%

MAG-1

Filing Date: 6/16/2014
Filing Entity: Badger Telecom, Inc.
Transmittal Number : 182
COSA: TDSTAN14

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	\$897,315	\$20,813		\$918,128	\$10,293	\$928,421
Special Access	<u>\$310,449</u>			<u>\$310,449</u>	<u>\$3,232</u>	\$313,681

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.

COS-2

Filing Date: 6/16/2014
 Filing Entity: Badger Telecom, Inc.
 Transmittal Number: 182
 COSA: TDSTAN14

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	250,018	16,802	101,776	16,028	384,624	1,278,317
105 Expense Less Dep & Amor	492,857	99,686	146,518	170,100	1,277,756	n/a
110 Taxes Less FIT	36,439	6,265	13,177	6,817	n/a	n/a
115 Return	96,869	8,414	33,918	n/a	n/a	n/a
120 FIT	52,237	4,547	18,292	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	928,421	135,714	313,681	n/a	n/a	n/a
135 Access Service Revenue	928,421	135,714	313,681	n/a	n/a	n/a
	----	----	----	----	----	----
Rate Base						
140 Telephone Plant in Service	4,539,735	988,345	1,668,765	879,975	8,076,821	23,844,618
145 Rate Base Adjustments	171,587	37,516	63,259	33,215	305,577	n/a
150 Depreciation Reserves	3,790,104	938,146	1,408,498	751,088	6,887,836	20,787,264
155 Accum Deferred Income Tax	60,156	12,923	22,029	11,508	106,617	323,491
160 Average Rate Base	861,062	74,792	301,497	150,594	1,387,945	n/a
Actual, 1/13- 12/13						
Revenue Requirement						
200 Depreciation/Amortization	207,266	11,015	71,176	30,987	320,444	1,003,763
205 Expense Less Dep & Amor	483,868	144,651	157,160	114,915	900,593	n/a
210 Taxes Less FIT	37,040	7,184	13,682	6,579	n/a	n/a
215 Return	91,670	10,711	24,752	n/a	n/a	n/a
220 FIT	49,436	5,785	13,357	n/a	n/a	n/a
225 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
230 Revenue Requirement	869,279	179,345	280,127	n/a	n/a	n/a
235 Access Service Revenue	869,279	179,345	280,127	n/a	n/a	n/a
	----	----	----	----	----	----
Rate Base						
240 Telephone Plant in Service	4,276,480	989,350	1,624,886	808,655	7,699,371	22,597,978
245 Rate Base Adjustments	237,883	55,033	90,386	44,982	428,285	n/a
250 Depreciation Reserves	3,616,852	930,346	1,400,813	712,735	6,660,746	19,921,683
255 Accum Deferred Income Tax	82,669	18,831	31,252	15,457	148,209	446,694
260 Average Rate Base	814,843	95,206	283,207	125,445	1,318,701	n/a

COS-2
 Filing Date: 6/16/2014
 Filing Entity: Badger Telecom, Inc.
 Transmittal Number: 182
 COSA: TDSTAN14

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	224,086	14,036	84,551	42,919	365,592	1,115,723
105 Expense Less Dep & Amor	475,223	141,574	152,412	112,902	882,110	n/a
110 Taxes Less FIT	36,676	6,861	13,500	6,645	n/a	n/a
115 Return	92,708	9,900	28,935	n/a	n/a	n/a
120 FIT	49,995	5,348	15,609	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	878,688	177,718	295,006	n/a	n/a	n/a
135 Access Service Revenue	878,688	177,718	295,006	n/a	n/a	n/a
	----	----	----	----	----	----
Rate Base						
140 Telephone Plant in Service	4,350,163	987,954	1,639,134	829,768	7,807,020	22,951,556
145 Rate Base Adjustments	218,004	49,609	82,217	41,545	391,374	n/a
150 Depreciation Reserves	3,669,733	932,905	1,404,663	723,670	6,730,972	20,187,326
155 Accum Deferred Income Tax	74,361	16,660	27,898	14,003	132,921	401,211
160 Average Rate Base	824,073	87,997	288,790	133,640	1,334,501	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: 6/16/2014
 Filing Entity: Badger Telecom, Inc.
 Transmittal Number: 182
 COSA: TDSTAN14

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	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, 1/11 - 12/11						
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	n/a	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

REV-1
 Filing Date: 6/16/2014
 Filing Entity: Badger Telecom, Inc.
 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 transport elements) are the associated rates for these elements are capped and subject to the ICC phase down for th office elements, lines 190-480 are no longer be required on this tab. This information will be the ICC 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)
Common Line								
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
Special - - Voice Grade								
490 2-Wire Chan. Term.	n/a	35.27	n/a	n/a	0.00	n/a	0	n/a
500 4-Wire Chan. Term.	n/a	56.43	n/a	n/a	24.00	n/a	1,354	n/a
510 Channel Mileage Term.	25.25	n/a	n/a	0.00	n/a	n/a	0	n/a
520 Channel Mileage Facility	n/a	n/a	2.51	n/a	n/a	0.00	0	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	167.73	n/a	n/a	360.00	n/a	60,383	n/a
550 Channel Mileage Term.	53.84	n/a	n/a	324.00	n/a	n/a	17,444	n/a
560 Channel Mileage Facility	n/a	n/a	10.37	n/a	n/a	4,231.20	43,878	n/a
570 Non-Recurring	n/a	386.83	n/a	n/a	5.00	n/a	1,934	n/a
580 Special Access - - Total	n/a	n/a	n/a	n/a	n/a	n/a	227,866	\$313,681

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).

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REV-2

Filing Date: 6/16/2014
Filing Entity: Badger Telecom, Inc.
Transmittal Number: 182
COSA TDSTAN14

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	0	0	0	0
110 Special Access	227,866	222,267	5,599	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: 6/16/2014
Filing Entity: Badger Telecom, Inc.
Transmittal Number: 182
COSA TDSTAN14

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)	9.20	9.20	9.20	0.00%	0.00%
	----	----	----	----	----
160 Residential & Single Line Bus.	6.50	6.50	6.50	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: 6/16/2014
 Filing Entity: Badger Telecom, Inc.
 Transmittal Number: 182
 COSA TDSTAN14

Rate-of-Return
 Revenue Price-outs
 Using 2013 Demand

	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	194,845	194,845	0	227,866	33,021
	----	----	----	----	----

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: 6/16/2014
Filing Entity: Badger Telecom, Inc.
Transmittal Number: 182
COSA: TDSTAN14

**Rate-of-Return TRP
COSA's for which Rates
are Averaged or Pooled**

ROR TRP 2014 Changes:

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.

DMD-2

#REF!

6/16/2014

Filing Entity:

Badger Telecom, Inc.

Transmittal Number: 182

COSA

TDSTAN14

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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	24.00	0.00	0.00	24.00	0.00	0.00
130 WATS	0	0	0	0	0	0
140 full-time Audio	0	0	0	0	0	0
150 High Capacity	696.00	864.00	8,589.48	480.00	600.00	5,930.16

DMD-3

Filing Date:

6/16/2014

Filing Entity:

Badger Telecom, Inc.

Transmittal Number: 182

COSA

TDSTAN14

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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:

6/16/2014

Filing Entity:

Badger Telecom, Inc.

Transmittal Number:

182

COSA:

TDSTAN14

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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	0.00%	0.00%	0.00%
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	0.00%	0.00%	0.00%
160 Traffic Sensitive Switched, Total	0.00%	0.00%	0.00%