

COS-1(H)
 Filing Date: 6/16/2014
 Filing Entity: Nelson-Ball Ground Telephone
 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	429,528	72
171 Network Support	190	0	0	190	72	0
172 General Support	284,277	0	0	284,277	107,574	72
173 Central Office	194,465	0	0	194,465	94,858	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	93,968	0	0	93,968	45,837	0
176 COE Transmission	100,496	0	0	100,496	49,021	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	725,471	0	0	725,471	227,025	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	313,845	0
190 Depreciation / Amortization	1,311,416	0	0	1,311,416	540,580	11
200 Customer Operations	n/a	n/a	n/a	n/a	168,278	30,741
201 Marketing	357,042	0	0	357,042	105,320	4
202 Local Business Office	117,305	0	0	117,305	18,968	8,913
203 Revenue Accounting	70,241	0	0	70,241	28,545	8,702
204 Other Billing & Collection	0	0	0	0	15,445	13,122
210 Access	n/a	n/a	n/a	n/a	87,523	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	388,184	13,120
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	(1,700)	0
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	62,124	2
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	1,900,840	43,946
FIT Adjustments						
270 Adjustment for FIT	(225)	0	0	(225)	(93)	(0)
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	0	(15,381)
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	1,900,934	n/a
Telephone Plant in Service						
310 General Support	1,641,381	0	0	1,641,381	621,118	414
320 Central Office Equip-Switch	3,934,794	0	0	3,934,794	1,468,347	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	3,934,794	0	0	3,934,794	1,468,347	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	5,385,914	0	0	5,385,914	3,892,811	0
331 Subscriber Lines	3,526,137	0	0	3,526,137	1,037,429	0
332 Exchange Circuit	791,407	0	0	791,407	2,071,635	0
333 Interexchange Circuit	922,573	0	0	922,573	680,566	0
334 Host Remote	145,797	0	0	145,797	103,181	0
340 Cable & Wire	18,359,451	0	0	18,359,451	5,745,310	0
341 Subscriber Lines	16,477,690	0	0	16,477,690	4,138,869	0
342 Exchange	979,387	0	0	979,387	780,252	0
343 Interexchange	724,361	0	0	724,361	700,208	0
344 Host Remote	178,013	0	0	178,013	125,980	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	223,151	0	0	223,151	84,443	3
370 Total Plant In Service	29,544,691	0	0	29,544,691	11,812,029	417
Adjustments to TPIS						
380 Depr / Amor Reserve	23,797,360	0	0	23,797,360	8,784,520	338
390 Accum Deferred Income Tax	1,414,340	0	0	1,414,340	535,616	13
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	105,050	4
Return Data						
410 Average Rate Base	n/a	n/a	n/a	n/a	2,596,942	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)
Revenues								
100 Network Access	n/a	1,841,483	0	0	1,182,433	1,182,433	173,818	485,232
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	1,841,483	0	0	1,182,433	1,182,433	173,818	485,232
Expenses								
170 Plant Specific	50,303	379,153	0	0	221,232	221,232	72,234	85,687
171 Network Support	13	59	0	0	32	32	12	15
172 General Support	18,741	88,761	0	0	48,169	48,169	17,666	22,925
173 Central Office	21,030	73,827	0	0	11,047	11,047	48,353	14,428
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	45,837	0	0	0	0	45,837	0
176 COE Transmission	21,030	27,991	0	0	11,047	11,047	2,516	14,428
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	10,519	216,506	0	0	161,984	161,984	6,203	48,319
180 Plant Non-Sp. Less Dep/Amor	39,456	274,389	0	0	188,933	188,933	37,192	48,264
190 Depreciation / Amortization	134,642	405,927	0	0	223,335	223,335	50,131	132,461
200 Customer Operations	23,133	114,404	0	0	61,234	61,234	24,872	28,298
201 Marketing	18,360	86,960	0	0	47,190	47,190	17,307	22,459
202 Local Business Office	0	10,054	0	0	7,844	7,844	2,210	0
203 Revenue Accounting	4,773	15,070	0	0	3,884	3,884	5,347	5,839
204 Other Billing & Collection	0	2,323	0	0	2,316	2,316	7	0
210 Access	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	48,070	326,994	0	0	200,723	200,723	57,184	69,086
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	14,293	(15,993)	0	0	65,755	65,755	(99,691)	17,943
250 Taxes Other than FIT	13,246	48,876	0	0	27,354	27,354	7,078	14,445
260 Total Exp and Other Taxes	323,143	1,533,752	0	0	988,566	988,566	149,000	396,185
FIT Adjustments								
270 Adjustment for FIT	(16)	(77)	0	0	(42)	(42)	(15)	(20)
280 Amortized ITC	0	0	0	0	0	0	0	0
290 Federal Income Taxes	(113,094)	107,733	0	0	67,868	67,868	8,692	31,173
300 Total Expenses & Taxes	n/a	1,641,562	0	0	1,056,476	1,056,476	157,707	427,379
Telephone Plant in Service								
310 General Support	108,210	512,494	0	0	278,123	278,123	102,002	132,369
320 Central Office Equip-Switch	0	1,468,347	0	0	0	0	1,468,347	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	1,468,347	0	0	0	0	1,468,347	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	1,670,040	2,222,771	0	0	877,232	877,232	199,833	1,145,706
331 Subscriber Lines	0	1,037,429	0	0	877,232	877,232	0	160,197
332 Exchange Circuit	1,670,040	401,595	0	0	0	0	3,678	397,917
333 Interexchange Circuit	0	680,566	0	0	0	0	92,974	587,593
334 Host Remote	0	103,181	0	0	0	0	103,181	0
340 Cable & Wire	266,205	5,479,105	0	0	4,099,317	4,099,317	156,981	1,222,808
341 Subscriber Lines	0	4,138,869	0	0	4,099,317	4,099,317	0	39,553
342 Exchange	266,205	514,048	0	0	0	0	6,040	508,008
343 Interexchange	0	700,208	0	0	0	0	24,961	675,247
344 Host Remote	0	125,980	0	0	0	0	125,980	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360 Amortizable Assets	14,721	69,719	0	0	37,836	37,836	13,876	18,007
370 Total Plant In Service	2,059,176	9,752,436	0	0	5,292,507	5,292,507	1,941,039	2,518,890
Adjustments to TPIS								
380 Depr / Amor Reserve	1,312,491	7,471,691	0	0	3,980,119	3,980,119	1,726,670	1,764,903
390 Accum Deferred Income Tax	93,627	441,976	0	0	239,467	239,467	88,288	114,221
400 Other Rate Base Adjust.	18,313	86,733	0	0	47,069	47,069	17,263	22,402
Return Data								
410 Average Rate Base	n/a	1,925,501	0	0	1,119,990	1,119,990	143,344	662,168
420 Return	n/a	199,999	0	0	125,999	125,999	16,126	57,874
430 Rate of Return	11.25%	10.39%	0.00%	0.00%	11.25%	11.25%	11.25%	8.74%

COS-1(P)
 Filing Date: 6/16/2014
 Filing Entity: Nelson-Ball Ground Telephone
 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	404,085	57
171 Network Support	187	0	0	187	70	0
172 General Support	268,436	0	0	268,436	101,147	57
173 Central Office	183,742	0	0	183,742	89,081	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	88,394	0	0	88,394	42,854	0
176 COE Transmission	95,349	0	0	95,349	46,227	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	683,098	0	0	683,098	213,787	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	300,340	0
190 Depreciation / Amortization	1,321,808	0	0	1,321,808	540,373	11
200 Customer Operations	n/a	n/a	n/a	n/a	159,085	29,127
201 Marketing	337,131	0	0	337,131	99,425	3
202 Local Business Office	110,599	0	0	110,599	17,856	8,389
203 Revenue Accounting	66,074	0	0	66,074	27,275	8,392
204 Other Billing & Collection	0	0	0	0	14,529	12,344
210 Access	n/a	n/a	n/a	n/a	87,523	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	365,780	12,362
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	(1,700)	0
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	61,755	2
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	1,829,719	41,558
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FIT Adjustments						
270 Adjustment for FIT	(225)	0	0	(225)	(93)	(0)
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	0	(14,545)
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300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	1,829,811	n/a
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Telephone Plant in Service						
310 General Support	1,668,913	0	0	1,668,913	628,571	351
320 Central Office Equip-Switch	3,772,168	0	0	3,772,168	1,407,660	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	3,772,168	0	0	3,772,168	1,407,660	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	5,630,630	0	0	5,630,630	3,914,343	0
331 Subscriber Lines	3,620,417	0	0	3,620,417	1,107,147	0
332 Exchange Circuit	929,778	0	0	929,778	2,001,971	0
333 Interexchange Circuit	926,854	0	0	926,854	696,535	0
334 Host Remote	153,582	0	0	153,582	108,690	0
340 Cable & Wire	18,600,052	0	0	18,600,052	5,821,154	0
341 Subscriber Lines	16,684,644	0	0	16,684,644	4,192,513	0
342 Exchange	1,013,965	0	0	1,013,965	803,593	0
343 Interexchange	723,651	0	0	723,651	699,225	0
344 Host Remote	177,792	0	0	177,792	125,824	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	264,441	0	0	264,441	98,077	3
370 Total Plant In Service	29,936,203	0	0	29,936,203	11,869,805	354
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Adjustments to TPIS						
380 Depr / Amor Reserve	24,274,159	0	0	24,274,159	8,917,147	288
390 Accum Deferred Income Tax	1,162,556	0	0	1,162,556	437,940	8
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	221,266	7
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Return Data						
410 Average Rate Base	n/a	n/a	n/a	n/a	2,735,984	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)
Revenues								
100 Network Access	n/a	1,849,462	0	0	1,168,585	1,168,585	155,509	525,367
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	1,849,462	0	0	1,168,585	1,168,585	155,509	525,367
Expenses								
170 Plant Specific	45,123	358,905	0	0	208,849	208,849	67,038	83,018
171 Network Support	12	59	0	0	32	32	11	16
172 General Support	16,706	84,385	0	0	45,807	45,807	16,023	22,555
173 Central Office	18,592	70,489	0	0	10,632	10,632	45,227	14,630
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	42,854	0	0	0	0	42,854	0
176 COE Transmission	18,592	27,634	0	0	10,632	10,632	2,372	14,630
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	9,814	203,973	0	0	152,378	152,378	5,777	45,817
180 Plant Non-Sp. Less Dep/Amor	35,169	265,171	0	0	183,956	183,956	33,732	47,484
190 Depreciation / Amortization	126,533	413,830	0	0	228,648	228,648	45,048	140,133
200 Customer Operations	20,755	109,203	0	0	58,464	58,464	22,716	28,023
201 Marketing	16,430	82,996	0	0	45,051	45,051	15,759	22,183
202 Local Business Office	0	9,468	0	0	7,457	7,457	2,010	0
203 Revenue Accounting	4,326	14,558	0	0	3,778	3,778	4,940	5,840
204 Other Billing & Collection	0	2,185	0	0	2,178	2,178	7	0
210 Access	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	42,803	310,614	0	0	191,155	191,155	52,309	67,151
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	14,294	(15,994)	0	0	65,757	65,757	(99,691)	17,941
250 Taxes Other than FIT	12,553	49,200	0	0	27,333	27,333	6,758	15,109
260 Total Exp and Other Taxes	297,230	1,490,930	0	0	964,161	964,161	127,910	398,859
FIT Adjustments								
270 Adjustment for FIT	(15)	(77)	0	0	(42)	(42)	(15)	(21)
280 Amortized ITC	0	0	0	0	0	0	0	0
290 Federal Income Taxes	(104,025)	125,513	0	0	71,563	71,563	9,665	44,285
300 Total Expenses & Taxes	n/a	1,616,521	0	0	1,035,766	1,035,766	137,590	443,165
Telephone Plant in Service								
310 General Support	103,824	524,397	0	0	284,675	284,675	99,544	140,178
320 Central Office Equip-Switch	0	1,407,660	0	0	0	0	1,407,660	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	1,407,660	0	0	0	0	1,407,660	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	1,574,346	2,339,998	0	0	900,314	900,314	200,882	1,238,801
331 Subscriber Lines	0	1,107,147	0	0	900,314	900,314	0	206,834
332 Exchange Circuit	1,574,346	427,625	0	0	0	0	4,111	423,515
333 Interexchange Circuit	0	696,535	0	0	0	0	88,082	608,453
334 Host Remote	0	108,690	0	0	0	0	108,690	0
340 Cable & Wire	267,198	5,553,956	0	0	4,149,086	4,149,086	157,293	1,247,577
341 Subscriber Lines	0	4,192,513	0	0	4,149,086	4,149,086	0	43,427
342 Exchange	267,198	536,395	0	0	0	0	6,517	529,878
343 Interexchange	0	699,225	0	0	0	0	24,953	674,272
344 Host Remote	0	125,824	0	0	0	0	125,824	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360 Amortizable Assets	16,209	81,865	0	0	44,442	44,442	15,538	21,884
370 Total Plant In Service	1,961,576	9,907,875	0	0	5,378,516	5,378,516	1,880,918	2,648,441
Adjustments to TPIS								
380 Depr / Amor Reserve	1,260,952	7,655,907	0	0	4,099,849	4,099,849	1,686,812	1,869,247
390 Accum Deferred Income Tax	72,557	365,374	0	0	197,964	197,964	69,705	97,704
400 Other Rate Base Adjust.	36,579	184,680	0	0	100,281	100,281	35,014	49,386
Return Data								
410 Average Rate Base	n/a	2,071,274	0	0	1,180,984	1,180,984	159,415	730,876
420 Return	n/a	233,018	0	0	132,861	132,861	17,934	82,224
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: Nelson-Ball Ground Telephone

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	\$1,101,617	\$20,797		\$1,122,414	\$46,171	\$1,168,585
Special Access	<u>\$507,062</u>			<u>\$507,062</u>	<u>\$18,305</u>	\$525,367

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: Nelson-Ball Ground Telephone
 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	228,648	45,048	140,133	35,169	448,998	1,321,808
105 Expense Less Dep & Amor	708,180	76,104	243,616	326,234	1,767,964	n/a
110 Taxes Less FIT	27,333	6,758	15,109	12,553	n/a	n/a
115 Return	132,861	17,934	82,224	n/a	n/a	n/a
120 FIT	71,563	9,665	44,285	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	1,168,585	155,509	525,367	n/a	n/a	n/a
135 Access Service Revenue	1,168,585	155,509	525,367	n/a	n/a	n/a
	----	----	----	----	----	----
Rate Base						
140 Telephone Plant in Service	5,378,516	1,880,918	2,648,441	1,961,930	11,869,805	29,936,203
145 Rate Base Adjustments	100,281	35,014	49,386	36,586	221,266	n/a
150 Depreciation Reserves	4,099,849	1,686,812	1,869,247	1,261,240	8,917,147	24,274,159
155 Accum Deferred Income Tax	197,964	69,705	97,704	72,566	437,940	1,162,556
160 Average Rate Base	1,180,984	159,415	730,876	664,709	2,735,984	n/a
Actual, 1/13- 12/13						
Revenue Requirement						
200 Depreciation/Amortization	223,335	50,131	132,461	134,653	540,580	1,311,416
205 Expense Less Dep & Amor	737,878	91,791	249,279	219,188	1,298,136	n/a
210 Taxes Less FIT	27,354	7,078	14,445	13,247	n/a	n/a
215 Return	125,999	16,126	57,874	n/a	n/a	n/a
220 FIT	67,868	8,692	31,173	n/a	n/a	n/a
225 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
230 Revenue Requirement	1,182,433	173,818	485,232	n/a	n/a	n/a
235 Access Service Revenue	1,182,433	173,818	485,232	n/a	n/a	n/a
	----	----	----	----	----	----
Rate Base						
240 Telephone Plant in Service	5,292,507	1,941,039	2,518,890	2,059,593	11,812,029	29,544,691
245 Rate Base Adjustments	47,069	17,263	22,402	18,317	105,050	n/a
250 Depreciation Reserves	3,980,119	1,726,670	1,764,903	1,312,829	8,784,520	23,797,360
255 Accum Deferred Income Tax	239,467	88,288	114,221	93,640	535,616	1,414,340
260 Average Rate Base	1,119,990	143,344	662,168	671,441	2,596,942	n/a

COS-2
 Filing Date: 6/16/2014
 Filing Entity: Nelson-Ball Ground Telephone
 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	224,162	47,590	135,280	129,768	536,800	1,306,449
105 Expense Less Dep & Amor	693,169	135,661	238,713	203,427	1,270,971	n/a
110 Taxes Less FIT	27,278	6,948	14,693	12,800	n/a	n/a
115 Return	127,906	16,687	68,813	n/a	n/a	n/a
120 FIT	68,895	8,993	37,064	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	1,141,409	215,879	494,564	n/a	n/a	n/a
135 Access Service Revenue	1,141,409	215,879	494,564	n/a	n/a	n/a
	----	----	----	----	----	----
Rate Base						
140 Telephone Plant in Service	5,319,137	1,918,002	2,574,061	2,003,369	11,814,570	29,681,051
145 Rate Base Adjustments	67,520	24,223	32,834	25,180	149,757	n/a
150 Depreciation Reserves	4,021,902	1,711,243	1,810,968	1,285,709	8,829,822	23,965,627
155 Accum Deferred Income Tax	227,814	82,653	110,388	86,371	507,226	1,343,311
160 Average Rate Base	1,136,941	148,329	685,540	656,469	2,627,278	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: Nelson-Ball Ground Telephone
 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: Nelson-Ball Ground Telephone
 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	60.00	n/a	3,386	n/a
510 Channel Mileage Term.	25.25	n/a	n/a	60.00	n/a	n/a	1,515	n/a
520 Channel Mileage Facility	n/a	n/a	2.51	n/a	n/a	168.00	422	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	1,080.00	n/a	181,148	n/a
550 Channel Mileage Term.	53.84	n/a	n/a	1,152.00	n/a	n/a	62,024	n/a
560 Channel Mileage Facility	n/a	n/a	10.37	n/a	n/a	2,621.76	27,188	n/a
570 Non-Recurring	n/a	386.83	n/a	n/a	12.00	n/a	4,642	n/a
580 Special Access - - Total	n/a	n/a	n/a	n/a	n/a	n/a	308,054	\$525,367

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: Nelson-Ball Ground Telephone
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	308,054	299,747	8,307	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: Nelson-Ball Ground Telephone
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:

Nelson-Ball Ground Telephone

Transmittal Number:

182

COSA

TDSTAN14

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	263,250	263,250	0	308,054	44,804
	----	----	----	----	----

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:

Nelson-Ball Ground Telephone

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

Filing Date: 6/16/2014
Filing Entity: Nelson-Ball Ground Telephone
Transmittal Number: 182
COSA TDSTAN14

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	60.00	60.00	163.80	60.00	60.00	168.00
130 WATS	0	0	0	0	0	0
140 full-time Audio	0	0	0	0	0	0
150 High Capacity	1,164.00	1,248.00	2,825.64	1,080.00	1,152.00	2,621.76

DMD-3

Filing Date:

6/16/2014

Filing Entity:

Nelson-Ball Ground Telephone

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:

Nelson-Ball Ground Telephone

Transmittal Number:

182

COSA

TDSTAN14

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	N/A	N/A	N/A
110 Carrier Common Line	N/A	N/A	N/A
120 Special Access	N/A	N/A	N/A
130 Local Switching	N/A	N/A	N/A
140 Information	N/A	N/A	N/A
150 Local Transport	N/A	N/A	N/A
160 Traffic Sensitive Switched, Total	N/A	N/A	N/A