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Year Ended 6/30/13

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REVENUE REQUIREMENT SUMMARY

S-1
Part 36
6/16/2014

Ln	Description	Total Operating	Allocation Basis	Interstate		Intrastate		Other
				Message Toll	Special Access	Message Toll	Special Access	
Revenue Requirement Summary								
1	Net Investment for Settlement	8,607,458	S-2, Ln23	7,265,947	-	1,341,513	-	-
2	Rate of Return		Input	11.25%	0.00%	11.25%	0.00%	0.00%
3	Return on Investment	968,339	Ln1*2	817,419	-	150,920	-	-
4	Federal Operating Income Tax	498,842	Ln19	421,095	-	77,747	-	-
5	Less: Federal ITC Amortization	-	Ln17	-	-	-	-	-
6	Net Federal Income Tax	498,842	Ln4-5	421,095	-	77,747	-	-
7	State and Local Income Tax	159,405	Ln22	134,561	-	24,844	-	-
8	Less State ITC Amortization	-	Ln21	-	-	-	-	-
9	Net State Income Tax	159,405	Ln7-8	134,561	-	24,844	-	-
10	Operating Expense and Tax	6,507,882	S-8, Ln15	5,805,866	-	702,018	-	-
10a	Uncollectibles	60,783		60,783		-		
11	Basis For Gross Receipts Tax	8,195,251	Ln3+6+9+10+10a	7,239,724	-	955,529	-	-
12	Gross Receipts Tax Rate		Input	0.00%	0.00%	0.00%	0.00%	0.00%
13	Gross Receipts Tax	-	Ln11*12	-	-	-	-	-
14	Total Revenue Requirement	8,195,251	Ln11+13	7,239,724	-	955,529	-	-
15	Return on Investment	968,339	Ln3	817,419	-	150,920	-	-
16	Interest and Related Items Excl Non-Oper	-	S-12, Ln8	-	-	-	-	-
17	Federal ITC Amortization	-	S-12, Ln9	-	-	-	-	-
18	Federal Taxable Income	1,467,181	34.00%	1,238,514	-	228,667	-	-
19	Federal Income Tax	498,842	Ln18	421,095	-	77,747	-	-
20	State ITC Amortization	-	S-12, Ln10	-	-	-	-	-
21	State Taxable Income	1,626,586	9.80%	1,373,075	-	253,511	-	-
22	State Income Tax	159,405	Ln21	134,561	-	24,844	-	-

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Year Ended 6/30/13

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Summary of Net Telephone Plant, M&S and Working Capital

S-2
Part 36
6/16/2014

Ln	Description	Total Operating	Allocation Basis	Interstate		Intrastate		Other
				Message Toll	Special Access	Message Toll	Special Access	
Net Investment Summary								
1	General Support Facilities	5,730,688	S-3, Ln3	5,237,080	-	493,609	-	-
2	Central Office Switching Equipment	6,122,514	S-4, Ln11	4,835,880	-	1,286,635	-	-
3	Operator Systems Equipment	-	S-4, Ln7	-	-	-	-	-
4	Central Office Transmission Equipment	5,431,530	S-4, Ln17	4,290,105	-	1,141,426	-	-
5	Information Orig/Term Equipment	-	S-5, Ln6	-	-	-	-	-
6	Cable and Wire Facilities	1,893,470	S-5, Ln12	1,751,278	-	142,192	-	-
7	Tangible Assets	-	S-6, Ln8	-	-	-	-	-
8	Intangible Assets	-	S-6, Ln9	-	-	-	-	-
9	Total Plant In Service	<u>19,178,202</u>	Ln1-8	<u>16,114,343</u>	-	<u>3,063,862</u>	-	-
10	% Distribution	100.000%	Ln9	84.024%	0.000%	15.976%	0.000%	0.000%
11	Plant Under Construction	-	S-6, Ln5	-	-	-	-	-
12	Goodwill	-	S-3, Ln5	-	-	-	-	-
13	Total Property, Plant & Equipment	<u>19,178,202</u>	Ln9-12	<u>16,114,343</u>	-	<u>3,063,862</u>	-	-
14	% Distribution	100.000%	Ln13	84.024%	0.000%	15.976%	0.000%	0.000%
15	Accumulated Depreciation	(10,750,962)	S-7, Ln16	(9,028,614)	-	(1,722,349)	-	-
16	Accumulated Amortization	-	S-7, Ln19	-	-	-	-	-
17	Operating Deferred Income Tax	-	S-7, Ln20	-	-	-	-	-
18	Net Telephone Plant	<u>8,427,240</u>	Ln13-17	<u>7,085,729</u>	-	<u>1,341,513</u>	-	-
19	% Distribution	100.000%	Ln18	84.081%	0.000%	15.919%	0.000%	0.000%
20	Materials and Supplies	-	S-6, Ln6	-	-	-	-	-
21	Equal Access Equipment	-	S-6, Ln7	-	-	-	-	-
22	Cash Working Capital	<u>180,218</u>	S-3, Ln6	<u>180,218</u>	-	-	-	-
23	Net Telephone Plant, M&S & CWC	<u>8,607,458</u>	Ln18-22	<u>7,265,947</u>	-	<u>1,341,513</u>	-	-
24	% Distribution	100.000%	Ln23	84.415%	0.000%	15.586%	0.000%	0.000%

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Year Ended 6/30/13

General Support Assets

Part 36

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6/16/2014

Ln	Description	Total Operating	Allocation Basis	Interstate		Intrastate		Other
				Message Toll	Special Access	Message Toll	Special Access	
	Basis for General Support Facilities							
1a	COE, Info Orig/Term, C&WF	13,447,514	S-2, Ln2-6	10,877,263	-	2,570,253	-	-
1	Big Three Expenses	3,572,652	S-8, Ln2-7	3,264,925	-	307,728	-	-
2	% Distribution	100.000%	Ln1	91.387%	0.000%	8.613%	0.000%	0.000%
3	General Support Assets	5,730,688	Ln1	5,237,080	-	493,609	-	-
4	% Distribution	100.000%	Ln3	91.387%	0.000%	8.613%	0.000%	0.000%
5	Goodwill	-	Direct					-
6	Cash Working Capital	180,218		180,218				

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Year Ended 6/30/13

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Central Office Equipment Separation

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Part 36
 6/16/2014

Ln	Description	Total Operating	Allocation Basis	Interstate		Intrastate		Other
				Message Toll	Special Access	Message Toll	Special Access	
Separation Factors								
1	Operator Work Seconds	0.0000%	Input	0.00%	0.00%	0.00%	0.00%	0.00%
2	Loop Factor	100.0000%	Input	25.00%	0.00%	75.00%	0.00%	0.00%
3	Rel MOU's-Tandem Switching	#####	Input	941,500,994	-	250,495,833	-	-
4	Dial Equipment Minutes	#####	Input	941,500,994	-	250,495,833	-	-
5	Rel IX Trunk	100.0000%	Input	78.99%	0.00%	21.01%	0.00%	-
6	Host/Remote MOU Miles	0.00%	Input	0.00%	0.00%	0.00%	0.00%	0.00%
7	Operator Systems Equipment	-	Ln1	-	-	-	-	-
8	% Distribution	0.000%	Ln7	0.000%	0.000%	0.000%	0.000%	0.000%
9	Tandem Switching Equipment	6,122,514	Ln3	4,835,880	-	1,286,635	-	-
10	Local Switching Equipment	-	Ln4	-	-	-	-	-
11	Total Switching	<u>6,122,514</u>	Ln9-10	<u>4,835,880</u>	-	<u>1,286,635</u>	-	-
12	% Distribution	100.000%	Ln11	78.985%	0.000%	21.015%	0.000%	0.000%
13	Exchange Circuit	-	Direct	-	-	-	-	-
14	Subscriber Circuit	-	Ln2	-	-	-	-	-
15	Interexchange Circuit	5,431,530	Ln5	4,290,105	-	1,141,426	-	-
16	Host/Remote Circuit	-	Ln6	-	-	-	-	-
17	Total Transmission	<u>5,431,530</u>	Ln13-16	<u>4,290,105</u>	-	<u>1,141,426</u>	-	-
18	% Distribution	100.000%	Ln17	78.985%	0.000%	21.015%	0.000%	0.000%
19	Total Central Office Equipment	<u>11,554,045</u>	Ln7+11+17	<u>9,125,985</u>	-	<u>2,428,061</u>	-	-
20	% Distribution	100.000%	Ln19	78.985%	0.000%	21.015%	0.000%	0.000%

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Year Ended 6/30/13

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**Information Orig/Term and C&WF
Separation**

**S-5
Part 36
6/16/2014**

Ln	Description	Total Operating	Allocation Basis	Interstate		Intrastate		Other
				Message Toll	Special Access	Message Toll	Special Access	
Separations Factors								
1	Subscriber Plant Factor	100.00%	Input	25.00%	0.00%	75.00%	0.00%	0.00%
2	Equivalent Loops	100.00%	Input	25.00%	0.00%	75.00%	0.00%	0.00%
3	Rel MOU's-Exchange Trunk	100.00%	Input	0.00%	0.00%	0.00%	0.00%	100.00%
4	IX Circuit Miles	100.00%	Input	92.49%	0.00%	7.51%	0.00%	0.00%
5	Host/Remote MOU Miles	0.00%	Input	0.00%	0.00%	0.00%	0.00%	0.00%
6	Information Origination/Termination	-	Ln1	-	-	-	-	-
7	% Distribution	0.000%	Ln6	0.000%	0.000%	0.000%	0.000%	0.000%
Cable & Wire Facilities								
8	Subscriber Line	-	Ln2	-	-	-	-	-
9	Exchange Trunk	-	Ln3	-	-	-	-	-
10	Interexchange Trunk	1,893,470	Ln4	1,751,278	-	142,192	-	-
11	Host/Remote	-	Ln5	-	-	-	-	-
12	Total Cable & Wire Facilities	<u>1,893,470</u>	Ln8-11	<u>1,751,278</u>	-	<u>142,192</u>	-	-
13	% Distribution	100.000%	Ln12	92.490%	0.000%	7.510%	0.000%	0.000%

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Year Ended 6/30/13

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Other Telephone Plant Separation

S-6
Part 36
 6/16/2014

Ln	Description	Total Operating	Allocation Basis	Interstate		Intrastate		Other
				Message Toll	Special Access	Message Toll	Special Access	
	Allocation Factor							
1	Telephone Plant in Service	19,178,202	S-2, Ln9	16,114,343	-	3,063,862	-	-
2	Cable & Wire Facilities	1,893,470	S-5, Ln12	1,751,278	-	142,192	-	-
3	Equal Access MOU's	-	Input	-	-	-	-	-
4	General Support, COE, IOT and C&W	19,178,202	S-7, Ln7	16,114,343	-	3,063,862	-	-
5	Plant Under Construction	-	Ln1	-	-	-	-	-
6	Materials and Supplies	-	Ln2	-	-	-	-	-
7	Equal Access Equipment	-	Ln3	-	-	-	-	-
8	Tangible Assets	-	Ln4	-	-	-	-	-
9	Intangible Assets	-	Ln4	-	-	-	-	-

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Year Ended 6/30/13

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**Accumulated Depreciation / Amortization
Separation**

**S-7
Part 36
6/16/2014**

Ln	Description	Total Operating	Allocation Basis	Interstate		Intrastate		Other
				Message Toll	Special Access	Message Toll	Special Access	
Separation Factors								
1	General Support Facilities	5,730,688	S-3, Ln3	5,237,080	-	493,609	-	-
2	Central Office Equipment-Operator	-	S-4, Ln7	-	-	-	-	-
3	Central Office Equipment-Switching	6,122,514	S-4, Ln11	4,835,880	-	1,286,635	-	-
4	Central Office Equipment-Transmission	5,431,530	S-4, Ln17	4,290,105	-	1,141,426	-	-
5	Information Orig/Term Equipment	-	S-5, Ln6	-	-	-	-	-
6	Cable & Wire Facilities	1,893,470	S-5, Ln12	1,751,278	-	142,192	-	-
7	General Support, COE, IOT and C&W	19,178,202	Ln1-6	16,114,343	-	3,063,862	-	-
8	Tangible Assets	-	S-6, Ln8	-	-	-	-	-
9	Intangible Assets	-	S-6, Ln9	-	-	-	-	-
Accumulated Depreciation								
10	General Support	(1,725,996)	Ln1	(1,577,328)	-	(148,667)	-	-
11	COE Operator	-	Ln2	-	-	-	-	-
12	COE Switching	(3,888,863)	Ln3	(3,071,626)	-	(817,237)	-	-
13	COE Transmission	(2,745,190)	Ln4	(2,168,294)	-	(576,897)	-	-
14	Information Orig/Term	-	Ln5	-	-	-	-	-
15	Cable & Wire Facilities	(2,390,914)	Ln6	(2,211,366)	-	(179,548)	-	-
16	Total Accumulated Depreciation	<u>(10,750,962)</u>	Ln10-15	<u>(9,028,614)</u>	-	<u>(1,722,349)</u>	-	-
Accumulated Amortization								
17	Tangible Assets	-	Ln8	-	-	-	-	-
18	Intangible Assets	-	Ln9	-	-	-	-	-
19	Total Accumulated Amortization	<u>-</u>	Ln17-18	<u>-</u>	-	<u>-</u>	-	-
20	Total Accum Depr & Amort	<u>(10,750,962)</u>		<u>(9,028,614)</u>	-	<u>(1,722,349)</u>	-	-
21	% Distribution	100.000%	Ln20	83.980%	0.000%	16.020%	0.000%	0.000%
22	Net Operating Deferred Income Tax	-	Ln7	-	-	-	-	-

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Year Ended 6/30/13

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Summary of Operating Expense and Tax

S-8
Part 36
6/16/2014

Ln	Description	Total Operating	Allocation Basis	Interstate		Intrastate		Other
				Message Toll	Special Access	Message Toll	Special Access	
	Operating Expense and Tax Summary							
1	General Support Expense	637,941	S-9, Ln5	582,993	-	54,949	-	-
2	Central Office Expense	52,325	S-9, Ln6	41,329	-	10,996	-	-
3	Information Orig/Term Expense	-	S-9, Ln7	-	-	-	-	-
4	Cable & Wire Facilities Expense	3,308,760	S-9, Ln8	3,060,286	-	248,475	-	-
5	Network Operations Expense	142,750	S-10, Ln9	115,466	-	27,284	-	-
6	Marketing Expense	-	S-11, Ln10	-	-	-	-	-
7	Services Expense	68,818	S-11, Ln22	47,844	-	20,973	-	-
8	Corporate Expense	587,561	S-12, Ln5	536,952	-	50,609	-	-
9	Subtotal Operating Expenses	<u>4,798,155</u>	Ln1-8	<u>4,384,870</u>	-	<u>413,286</u>	-	-
10	% Distribution	100.000%	Ln9	91.387%	0.000%	8.613%	0.000%	0.000%
11	Depreciation and Amortization	1,709,727	S-10, Ln21	1,420,996	-	288,732	-	-
12	Other Operating Tax	-	S-12, Ln11	-	-	-	-	-
13	Equal Access Expense	-	S-12, Ln7	-	-	-	-	-
14	Rent Revenue		S-12, Ln12					
15	Total Operating Expense and Tax	<u>6,507,882</u>	Ln9-14	<u>5,805,866</u>	-	<u>702,018</u>	-	-
16	% Distribution	100.000%	Ln15	89.213%	0.000%	10.787%	0.000%	0.000%

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Year Ended 6/30/13

Plant Specific Operations Expense
Separations

S-9
Part 36
6/16/2014

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Ln	Description	Total Operating	Allocation Basis	Interstate		Intrastate		Other
				Message Toll	Special Access	Message Toll	Special Access	
	Allocation Factors							
1	General Support Assets	5,730,688	S-3, Ln3	5,237,080	-	493,609	-	-
2	Central Office Equipment	11,554,045	S-4, Ln19	9,125,985	-	2,428,061	-	-
3	Information Orig/Term Equipment	-	S-5, Ln6	-	-	-	-	-
4	Cable & Wire Facilities	1,893,470	S-5, Ln12	1,751,278	-	142,192	-	-
5	General Support Expense	637,941	Ln1	582,993	-	54,949	-	-
6	Central Office Expense	52,325	Ln2	41,329	-	10,996	-	-
7	Information Orig/Term Expense	-	Ln3	-	-	-	-	-
8	Cable & Wire Facilities	3,308,760	Ln4	3,060,286	-	248,475	-	-
9	Total Plant Specific Expense	<u>3,999,027</u>	Ln5-8	<u>3,684,608</u>	-	<u>314,420</u>	-	-
10	% Distribution	<u>100.000%</u>	Ln9	<u>92.138%</u>	<u>0.000%</u>	<u>7.862%</u>	<u>0.000%</u>	<u>0.000%</u>
11	Plant Specific excl General Support	<u>3,361,085</u>	Ln6-8	<u>3,101,615</u>	-	<u>259,471</u>	-	-
12	% Distribution	<u>100.000%</u>	Ln11	<u>92.280%</u>	<u>0.000%</u>	<u>7.720%</u>	<u>0.000%</u>	<u>0.000%</u>

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Plant Nonspecific Operations Expense
Separations

S-10
Part 36
6/16/2014

Ln	Description	Total Operating	Allocation Basis	Interstate		Intrastate		Other
				Message Toll	Special Access	Message Toll	Special Access	
Allocation Factors								
1	General Support Facilities	5,730,688	S-3, Ln3	5,237,080	-	493,609	-	-
2	Central Office Equipment-Operator	-	S-4, Ln7	-	-	-	-	-
3	Central Office Equipment-Switching	6,122,514	S-4, Ln11	4,835,880	-	1,286,635	-	-
4	Central Office Equipment-Transmission	5,431,530	S-4, Ln17	4,290,105	-	1,141,426	-	-
5	Information Orig/Term Equipment	-	S-5, Ln6	-	-	-	-	-
6	Cable & Wire Facilities	1,893,470	S-5, Ln12	1,751,278	-	142,192	-	-
7	COE, IOT, and C&W	13,447,514	Ln2-6	10,877,263	-	2,570,253	-	-
8	Gen Supp, COE, IOT and C&W	19,178,202	Ln1-6	16,114,343	-	3,063,862	-	-
9	Network Operations Expense	142,750	Ln7	115,466	-	27,284	-	-
Depreciation Expense								
10	General Support Facilities	334,449	Ln1	305,641	-	28,808	-	-
11	Central Office Equipment-Operator	-	Ln2	-	-	-	-	-
12	Central Office Equipment-Switching	700,370	Ln3	553,189	-	147,182	-	-
13	Central Office Equipment-Transmission	459,518	Ln4	362,952	-	96,567	-	-
14	Information Orig/Term Equipment	-	Ln5	-	-	-	-	-
15	Cable & Wire Facilities	215,389	Ln6	199,214	-	16,175	-	-
16	Total Depreciation Expense	<u>1,709,727</u>	Ln10-15	<u>1,420,996</u>	-	<u>288,732</u>	-	-
17	% Distribution	100.000%	Ln16	83.113%	0.000%	16.888%	0.000%	0.000%
Amortization Expense								
18	Tangible Assets	-	Ln8	-	-	-	-	-
19	Intangible Assets	-	Ln8	-	-	-	-	-
20	Total Amortization Expense	<u>-</u>	Ln18-19	<u>-</u>	-	<u>-</u>	-	-
21	Total Depreciation & Amortization	<u>1,709,727</u>	Ln20	<u>1,420,996</u>	-	<u>288,732</u>	-	-
22	% Distribution	100.000%	Ln21	83.113%	0.000%	16.888%	0.000%	0.000%

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Customer Operations Expense Separations

S-11

Part 36

6/16/2014

Ln	Description	Total Operating	Allocation Basis	Interstate		Intrastate		Other
				Message Toll	Special Access	Message Toll	Special Access	
Allocation Factors								
1	Subscriber Line Usage	100.00%	Input	25.00%	0.00%	75.00%	0.00%	0.00%
2	Operator Services	0.00%	Input	0.00%	0.00%	0.00%	0.00%	0.00%
3	End User Billed Revenue	-	Input	-	-	-	-	-
4	IX Carrier Billed Revenue	7,001,955	Input	4,867,882	-	2,134,073	-	-
5	Business Office Contacts	-	Input	-	-	-	-	-
6	Billing Inquiry Contacts	-	Input	-	-	-	-	-
7	IX Carrier Service Order Contacts	7,001,955	Input	4,867,882	-	2,134,073	-	-
8	IX Carrier Billing Inquiry Contacts	7,001,955	Input	4,867,882	-	2,134,073	-	-
9	Carrier Access Billing Factor	100%	Input	50%	0%	50%	0%	0%
Customer Operations Expenses								
10	Marketing	-	Ln1	-	-	-	-	-
11	Operator Services	-	Ln2	-	-	-	-	-
12	Directory	-	Ln1	-	-	-	-	-
Local Business Office								
13	End User Service Order	-	Ln5	-	-	-	-	-
14	End User Payment & Collection	-	Ln3	-	-	-	-	-
15	End User Billing Inquiry	-	Ln3	-	-	-	-	-
16	IX Carrier Service Order	22,939	Ln7	15,948	-	6,991	-	-
17	IX Carrier Payment & Collection	22,939	Ln8	15,948	-	6,991	-	-
18	IX Carrier Billing Inquiry	22,939	Ln8	15,948	-	6,991	-	-
Customer Services								
19	Other Billing & Collection	-	Ln5	-	-	-	-	-
20	End User Common Line	-	Direct	-	-	-	-	-
21	Carrier Access Billing	-	Ln9	-	-	-	-	-
22	Total Services Expense	<u>68,818</u>	Ln13-21	<u>47,844</u>	-	<u>20,973</u>	-	-
23	% Distribution	<u>99.999%</u>	Ln22	<u>69.523%</u>	<u>0.000%</u>	<u>30.476%</u>	<u>0.000%</u>	<u>0.000%</u>
24	Total Customer Operations Expense	<u>68,818</u>	Ln10-21	<u>47,844</u>	-	<u>20,973</u>	-	-
25	% Distribution	<u>99.999%</u>	Ln24	<u>69.523%</u>	<u>0.000%</u>	<u>30.476%</u>	<u>0.000%</u>	<u>0.000%</u>

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Year Ended 6/30/13

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**Other Operating Expense and Tax
Separations**

**S-12
Part 36
6/16/2014**

Ln	Description	Total Operating	Allocation Basis	Interstate		Intrastate		Other
				Message Toll	Special Access	Message Toll	Special Access	
	Allocation Factors							
1	Big Three Expense	3,572,652	S-3, Ln1	3,264,925	-	307,728	-	-
2	Telephone Plant In Service	19,178,202	S-2, Ln9	16,114,343	-	3,063,862	-	-
3	Equal Access MOU's	-	Input	-	-	-	-	-
4	Net Telephone Plant	8,427,240	S-2, Ln18	7,085,729	-	1,341,513	-	-
5	Corporate Operating Expense	587,561	Ln1	536,952	-	50,609	-	-
6	% Distribution	100.000%	Ln5	91.387%	0.000%	8.613%	0.000%	0.000%
7	Equal Access Expense	-	Ln3	-	-	-	-	-
8	Interest Expense	-	Ln4	-	-	-	-	-
9	Federal ITC Amortization	-	Ln2	-	-	-	-	-
10	State ITC Amortization	-	Ln2	-	-	-	-	-
11	Operating Taxes Other	-	Ln2	-	-	-	-	-

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Ln	Description A	Investment B	Average Rate Base			Accumulated Depreciation F	Depreciation G
			Exchange C	Inter- Exchange D	Host/Remote E		
1	General Support Facilities	5,730,688				(1,725,996)	334,449
2	Operator Systems Equipment	-				-	-
3	Central Office Switching Equipment	6,122,514		6,122,514		(3,888,863)	700,370
4	Central Office Transmission Equipment	5,431,530	-	5,431,530	-	(2,745,190)	459,518
5	Information Orig/Term Equipment	-				-	-
6	Cable and Wire Facilities	1,893,470	-	1,893,470	-	(2,390,914)	215,389
7	Tangible Assets	-				-	-
8	Intangible Assets	-				-	-
9	Total	19,178,202	-	13,447,514	-	(10,750,962)	1,709,727
10	Plant Under Construction	-		Deferred Tax		-	
11	Goodwill	-					
12	Materials and Supplies	-					
13	Equal Access Equipment	-	IS	St			
14	Cash Working Capital	180,218	0.0411	0.0000			
		Expense				Expense	Rate
15	General Support Expense	637,941			FIT	-	0.340
16	Central Office Expense	52,325			SIT	-	0.098
17	Information Orig/Term Expense	-			Gross Receipts Tax		0.000
18	Cable & Wire Facilities Expense	3,308,760					ITC
19	Network Operations Expense	142,750			Federal		
20	Access Charge Expense	-			State		
21	Marketing Expense	-					
22	Operator Services	-					
23	Directory	-	Billing	Svc Order	Pay& Coll	Bill Inq	
24	End User Services	-					
25	IX Carrier Services	68,818	-	22,939	22,939	22,939	Cabs billings
26	Corporate Expense	587,561	(269,719)				
27	Total	4,798,155		60%	6%	34%	
28	Other Operating Tax	-					
29	Equal Access Expense	-					
30	Interest Expense	-					
31	Rent Revenue	-					
	Part 36 Factors	Total	IS Message Toll	IS Special Access	ST Message Toll	ST Special Access	Other
32	Loops	100.00%	25.00%	0.00%	75.00%	0.00%	0.00%
33	Switch MOU (000s)	1,191,996,828	941,500,994	-	250,495,833	-	-
34	Circuits	100.00%	78.99%	0.00%	21.01%	0.00%	0.00%
	Transport MOU (000s)	1,242,030,305	1,148,759,009		93,271,295		
35	Circuit Miles	100.00%	92.49%	0.00%	7.51%	0.00%	0.00%
36	Host Remote	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
37	Operator	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
38	S.O. Contacts	-	-	-	-	-	-
39	EU Billed Revenue	-	-	-	-	-	-
40	IX Contacts	7,001,955	4,867,882	-	2,134,073	-	-
41	IX Billed Revenue	7,001,955	4,867,882	-	2,134,073	-	-
42	CABs	100%	50%	0%	50%	0%	0%
43	Equal Access MOU	-	-	-	-	-	-
44	Rate of Return		11.25%	0.00%	11.25%	0.00%	0.00%
45	Uncollectible	60,783	60,783	0.00%	-	0.00%	0.00%

79.0%
69.5%

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Year Ended 6/30/13

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Cash Working Capital Worksheet

CWC

Part 36

6/16/2014

Ln	Description	Total Operating	Allocation Basis	Interstate		Intrastate		Other
				Message Toll	Special Access	Message Toll	Special Access	
	Operating Expense and Tax Summary							
1	Plant Specific Expenses	3,999,027	S-9, Ln11	3,684,608	-	314,420	-	-
2	Plant Non-Specific excl Depr & Amort	142,750	S-10, Ln9	115,466	-	27,284	-	-
3	Customer Expenses	68,818	S-11, Ln24	47,844	-	20,973	-	-
4	Corporate Expenses	587,561	S-12, Ln5	536,952	-	50,609	-	-
5	Equal Access Expenses	-	S-12, Ln7	-	-	-	-	-
6	Interest Expense	-	S-12, Ln8	-	-	-	-	-
7	Federal Income Tax	-	S-12, Ln9	-	-	-	-	-
8	State Income Tax	-	S-12, Ln10	-	-	-	-	-
9	Other Operating Tax	-	S-12, Ln11	-	-	-	-	-
10	Total Cash Working Capital Expense	<u>4,798,155</u>	Ln1-9	<u>4,384,870</u>	-	<u>413,286</u>	-	-
11	CWC Ratio		Input	<u>4.110%</u>	<u>0.000%</u>	<u>0.000%</u>	<u>0.000%</u>	
12	Cash Working Capital	<u><u>180,218</u></u>	Ln10*Ln11	<u><u>180,218</u></u>	-	-	-	-