

**MIEAC**

Year Ended 6/30/15

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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	5,013,319	S-2, Ln23	3,758,468	-	1,254,849	-	-
2	Rate of Return		Input	11.25%	0.00%	11.25%	0.00%	0.00%
3	Return on Investment	563,999	Ln1*2	422,828	-	141,171	-	-
4	Federal Operating Income Tax	290,544	Ln19	217,820	-	72,724	-	-
5	Less: Federal ITC Amortization	-	Ln17	-	-	-	-	-
6	Net Federal Income Tax	290,544	Ln4-5	217,820	-	72,724	-	-
7	State and Local Income Tax	92,844	Ln22	69,605	-	23,239	-	-
8	Less State ITC Amortization	-	Ln21	-	-	-	-	-
9	Net State Income Tax	92,844	Ln7-8	69,605	-	23,239	-	-
10	Operating Expense and Tax	5,978,046	S-8, Ln15	4,632,223	-	1,345,824	-	-
10a	Uncollectibles	40,590		40,590		-		
11	Basis For Gross Receipts Tax	6,966,023	Ln3+6+9+10+10a	5,383,066	-	1,582,958	-	-
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	6,966,023	Ln11+13	5,383,066	-	1,582,958	-	-
15	Return on Investment	563,999	Ln3	422,828	-	141,171	-	-
16	Interest and Related Items Excl Non-Oper	-	S-12, Ln8	-	-	-	-	-
17	Federal ITC Amortization	-	S-12, Ln9	-	-	-	-	-
18	Federal Taxable Income	854,543	34.00%	640,648	-	213,895	-	-
19	Federal Income Tax	290,544	Ln18	217,820	-	72,724	-	-
20	State ITC Amortization	-	S-12, Ln10	-	-	-	-	-
21	State Taxable Income	947,387	9.80%	710,253	-	237,134	-	-
22	State Income Tax	92,844	Ln21	69,605	-	23,239	-	-

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Year Ended 6/30/15

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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	5,830,225	S-3, Ln3	4,764,459	-	1,065,765	-	-
2	Central Office Switching Equipment	6,131,928	S-4, Ln11	4,283,309	-	1,848,619	-	-
3	Operator Systems Equipment	-	S-4, Ln7	-	-	-	-	-
4	Central Office Transmission Equipment	5,431,530	S-4, Ln17	3,794,063	-	1,637,467	-	-
5	Information Orig/Term Equipment	-	S-5, Ln6	-	-	-	-	-
6	Cable and Wire Facilities	1,903,470	S-5, Ln12	1,626,021	-	277,449	-	-
7	Tangible Assets	-	S-6, Ln8	-	-	-	-	-
8	Intangible Assets	-	S-6, Ln9	-	-	-	-	-
9	Total Plant In Service	<u>19,297,153</u>	Ln1-8	<u>14,467,852</u>	-	<u>4,829,300</u>	-	-
10	% Distribution	100.000%	Ln9	74.974%	0.000%	25.026%	0.000%	0.000%
11	Plant Under Construction	-	S-6, Ln5	-	-	-	-	-
12	Goodwill	-	S-3, Ln5	-	-	-	-	-
13	Total Property, Plant & Equipment	<u>19,297,153</u>	Ln9-12	<u>14,467,852</u>	-	<u>4,829,300</u>	-	-
14	% Distribution	100.000%	Ln13	74.974%	0.000%	25.026%	0.000%	0.000%
15	Accumulated Depreciation	(14,377,693)	S-7, Ln16	(10,803,243)	-	(3,574,451)	-	-
16	Accumulated Amortization	-	S-7, Ln19	-	-	-	-	-
17	Operating Deferred Income Tax	-	S-7, Ln20	-	-	-	-	-
18	Net Telephone Plant	<u>4,919,460</u>	Ln13-17	<u>3,664,609</u>	-	<u>1,254,849</u>	-	-
19	% Distribution	100.000%	Ln18	74.492%	0.000%	25.508%	0.000%	0.000%
20	Materials and Supplies	-	S-6, Ln6	-	-	-	-	-
21	Equal Access Equipment	-	S-6, Ln7	-	-	-	-	-
22	Cash Working Capital	<u>93,859</u>	S-3, Ln6	<u>93,859</u>	-	-	-	-
23	Net Telephone Plant, M&S & CWC	<u>5,013,319</u>	Ln18-22	<u>3,758,468</u>	-	<u>1,254,849</u>	-	-
24	% Distribution	100.000%	Ln23	74.970%	0.000%	25.030%	0.000%	0.000%

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**S-3**

**Year Ended 6/30/15**

**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	13,466,928	S-2, Ln2-6	9,703,393	-	3,763,535	-	-
1	Big Three Expenses	1,641,751	S-8, Ln2-7	1,341,639	-	300,112	-	-
2	% Distribution	100.000%	Ln1	81.720%	0.000%	18.280%	0.000%	0.000%
3	General Support Assets	5,830,225	Ln1	4,764,459	-	1,065,765	-	-
4	% Distribution	100.000%	Ln3	81.720%	0.000%	18.280%	0.000%	0.000%
5	Goodwill	-	Direct					-
6	Cash Working Capital	93,859		93,859				

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**Year Ended 6/30/15**

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**Central Office Equipment Separation**

**S-4**  
**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	697,235,394	Input	487,036,780	-	210,198,614	-	-
4	Dial Equipment Minutes	697,235,394	Input	487,036,780	-	210,198,614	-	-
5	Rel IX Trunk	100.0000%	Input	69.85%	0.00%	30.15%	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	6,131,928	Ln3	4,283,309	-	1,848,619	-	-
10	Local Switching Equipment	-	Ln4	-	-	-	-	-
11	Total Switching	<u>6,131,928</u>	Ln9-10	<u>4,283,309</u>	-	<u>1,848,619</u>	-	-
12	% Distribution	100.000%	Ln11	69.853%	0.000%	30.147%	0.000%	0.000%
13	Exchange Circuit	-	Direct	-	-	-	-	-
14	Subscriber Circuit	-	Ln2	-	-	-	-	-
15	Interexchange Circuit	5,431,530	Ln5	3,794,063	-	1,637,467	-	-
16	Host/Remote Circuit	-	Ln6	-	-	-	-	-
17	Total Transmission	<u>5,431,530</u>	Ln13-16	<u>3,794,063</u>	-	<u>1,637,467</u>	-	-
18	% Distribution	100.000%	Ln17	69.853%	0.000%	30.147%	0.000%	0.000%
19	Total Central Office Equipment	<u>11,563,459</u>	Ln7+11+17	<u>8,077,372</u>	-	<u>3,486,086</u>	-	-
20	% Distribution	100.000%	Ln19	69.853%	0.000%	30.147%	0.000%	0.000%

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**Year Ended 6/30/15**

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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	85.42%	0.00%	14.58%	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	1,903,470	Ln4	1,626,021	-	277,449	-	-
11	Host/Remote	-	Ln5	-	-	-	-	-
12	Total Cable & Wire Facilities	<u>1,903,470</u>	Ln8-11	<u>1,626,021</u>	-	<u>277,449</u>	-	-
13	% Distribution	100.000%	Ln12	85.424%	0.000%	14.576%	0.000%	0.000%

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**Year Ended 6/30/15**

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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	19,297,153	S-2, Ln9	14,467,852	-	4,829,300	-	-
2	Cable & Wire Facilities	1,903,470	S-5, Ln12	1,626,021	-	277,449	-	-
3	Equal Access MOU's	-	Input	-	-	-	-	-
4	General Support, COE, IOT and C&W	19,297,153	S-7, Ln7	14,467,852	-	4,829,300	-	-
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 6/30/15**

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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	5,830,225	S-3, Ln3	4,764,459	-	1,065,765	-	-
2	Central Office Equipment-Operator	-	S-4, Ln7	-	-	-	-	-
3	Central Office Equipment-Switching	6,131,928	S-4, Ln11	4,283,309	-	1,848,619	-	-
4	Central Office Equipment-Transmission	5,431,530	S-4, Ln17	3,794,063	-	1,637,467	-	-
5	Information Orig/Term Equipment	-	S-5, Ln6	-	-	-	-	-
6	Cable & Wire Facilities	1,903,470	S-5, Ln12	1,626,021	-	277,449	-	-
7	General Support, COE, IOT and C&W	19,297,153	Ln1-6	14,467,852	-	4,829,300	-	-
8	Tangible Assets	-	S-6, Ln8	-	-	-	-	-
9	Intangible Assets	-	S-6, Ln9	-	-	-	-	-
Accumulated Depreciation								
10	General Support	(2,353,750)	Ln1	(1,923,485)	-	(430,266)	-	-
11	COE Operator	-	Ln2	-	-	-	-	-
12	COE Switching	(5,382,772)	Ln3	(3,760,004)	-	(1,622,768)	-	-
13	COE Transmission	(3,553,951)	Ln4	(2,482,526)	-	(1,071,425)	-	-
14	Information Orig/Term	-	Ln5	-	-	-	-	-
15	Cable & Wire Facilities	(3,087,219)	Ln6	(2,637,228)	-	(449,992)	-	-
16	Total Accumulated Depreciation	<u>(14,377,693)</u>	Ln10-15	<u>(10,803,243)</u>	-	<u>(3,574,451)</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>(14,377,693)</u>		<u>(10,803,243)</u>	-	<u>(3,574,451)</u>	-	-
21	% Distribution	100.000%	Ln20	75.139%	0.000%	24.861%	0.000%	0.000%
22	Net Operating Deferred Income Tax	-	Ln7	-	-	-	-	-

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**Year Ended 6/30/15**

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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	682,993	S-9, Ln5	558,142	-	124,851	-	-
2	Central Office Expense	57,896	S-9, Ln6	40,442	-	17,454	-	-
3	Information Orig/Term Expense	-	S-9, Ln7	-	-	-	-	-
4	Cable & Wire Facilities Expense	1,236,903	S-9, Ln8	1,056,613	-	180,291	-	-
5	Network Operations Expense	267,643	S-10, Ln9	192,846	-	74,797	-	-
6	Marketing Expense	-	S-11, Ln10	-	-	-	-	-
7	Services Expense	79,310	S-11, Ln22	51,738	-	27,570	-	-
8	Corporate Expense	469,779	S-12, Ln5	383,903	-	85,876	-	-
9	Subtotal Operating Expenses	<u>2,794,523</u>	Ln1-8	<u>2,283,684</u>	-	<u>510,839</u>	-	-
10	% Distribution	100.000%	Ln9	81.720%	0.000%	18.280%	0.000%	0.000%
11	Depreciation and Amortization	3,183,523	S-10, Ln21	2,348,539	-	834,985	-	-
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>5,978,046</u>	Ln9-14	<u>4,632,223</u>	-	<u>1,345,824</u>	-	-
16	% Distribution	100.000%	Ln15	77.487%	0.000%	22.513%	0.000%	0.000%

MIEAC  
Year Ended 6/30/15

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	5,830,225	S-3, Ln3	4,764,459	-	1,065,765	-	-
2	Central Office Equipment	11,563,459	S-4, Ln19	8,077,372	-	3,486,086	-	-
3	Information Orig/Term Equipment	-	S-5, Ln6	-	-	-	-	-
4	Cable & Wire Facilities	1,903,470	S-5, Ln12	1,626,021	-	277,449	-	-
5	General Support Expense	682,993	Ln1	558,142	-	124,851	-	-
6	Central Office Expense	57,896	Ln2	40,442	-	17,454	-	-
7	Information Orig/Term Expense	-	Ln3	-	-	-	-	-
8	Cable & Wire Facilities	1,236,903	Ln4	1,056,613	-	180,291	-	-
9	Total Plant Specific Expense	<u>1,977,792</u>	Ln5-8	<u>1,655,197</u>	-	<u>322,596</u>	-	-
10	% Distribution	<u>100.000%</u>	Ln9	<u>83.689%</u>	<u>0.000%</u>	<u>16.311%</u>	<u>0.000%</u>	<u>0.000%</u>
11	Plant Specific excl General Support	<u>1,294,799</u>	Ln6-8	<u>1,097,055</u>	-	<u>197,745</u>	-	-
12	% Distribution	<u>100.000%</u>	Ln11	<u>84.728%</u>	<u>0.000%</u>	<u>15.272%</u>	<u>0.000%</u>	<u>0.000%</u>

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**Year Ended 6/30/15**

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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	5,830,225	S-3, Ln3	4,764,459	-	1,065,765	-	-
2	Central Office Equipment-Operator	-	S-4, Ln7	-	-	-	-	-
3	Central Office Equipment-Switching	6,131,928	S-4, Ln11	4,283,309	-	1,848,619	-	-
4	Central Office Equipment-Transmission	5,431,530	S-4, Ln17	3,794,063	-	1,637,467	-	-
5	Information Orig/Term Equipment	-	S-5, Ln6	-	-	-	-	-
6	Cable & Wire Facilities	1,903,470	S-5, Ln12	1,626,021	-	277,449	-	-
7	COE, IOT, and C&W	13,466,928	Ln2-6	9,703,393	-	3,763,535	-	-
8	Gen Supp, COE, IOT and C&W	19,297,153	Ln1-6	14,467,852	-	4,829,300	-	-
9	Network Operations Expense	267,643	Ln7	192,846	-	74,797	-	-
Depreciation Expense								
10	General Support Facilities	352,850	Ln1	288,349	-	64,501	-	-
11	Central Office Equipment-Operator	-	Ln2	-	-	-	-	-
12	Central Office Equipment-Switching	1,354,843	Ln3	946,393	-	408,451	-	-
13	Central Office Equipment-Transmission	943,497	Ln4	659,057	-	284,440	-	-
14	Information Orig/Term Equipment	-	Ln5	-	-	-	-	-
15	Cable & Wire Facilities	532,333	Ln6	454,740	-	77,593	-	-
16	Total Depreciation Expense	<u>3,183,523</u>	Ln10-15	<u>2,348,539</u>	-	<u>834,985</u>	-	-
17	% Distribution	100.000%	Ln16	73.772%	0.000%	26.228%	0.000%	0.000%
Amortization Expense								
18	Tangible Assets	-	Ln8	-	-	-	-	-
19	Intangible Assets	-	Ln8	-	-	-	-	-
20	Total Amortization Expense	-	Ln18-19	-	-	-	-	-
21	Total Depreciation & Amortization	<u>3,183,523</u>	Ln20	<u>2,348,539</u>	-	<u>834,985</u>	-	-
22	% Distribution	100.000%	Ln21	73.772%	0.000%	26.228%	0.000%	0.000%

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Year Ended 6/30/15

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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	5,529,265	Input	3,607,074	-	1,922,191	-	-
5	Business Office Contacts	-	Input	-	-	-	-	-
6	Billing Inquiry Contacts	-	Input	-	-	-	-	-
7	IX Carrier Service Order Contacts	5,529,265	Input	3,607,074	-	1,922,191	-	-
8	IX Carrier Billing Inquiry Contacts	5,529,265	Input	3,607,074	-	1,922,191	-	-
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	26,437	Ln7	17,246	-	9,190	-	-
17	IX Carrier Payment & Collection	26,437	Ln8	17,246	-	9,190	-	-
18	IX Carrier Billing Inquiry	26,437	Ln8	17,246	-	9,190	-	-
Customer Services								
19	Other Billing & Collection	-	Ln5	-	-	-	-	-
20	End User Common Line	-	Direct	-	-	-	-	-
21	Carrier Access Billing	-	Ln9	-	-	-	-	-
22	Total Services Expense	<u>79,310</u>	Ln13-21	<u>51,738</u>	-	<u>27,570</u>	-	-
23	% Distribution	<u>99.998%</u>	Ln22	<u>65.235%</u>	<u>0.000%</u>	<u>34.762%</u>	<u>0.000%</u>	<u>0.000%</u>
24	Total Customer Operations Expense	<u>79,310</u>	Ln10-21	<u>51,738</u>	-	<u>27,570</u>	-	-
25	% Distribution	<u>99.998%</u>	Ln24	<u>65.235%</u>	<u>0.000%</u>	<u>34.762%</u>	<u>0.000%</u>	<u>0.000%</u>

**MIEAC**

**Year Ended 6/30/15**

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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	1,641,751	S-3, Ln1	1,341,639	-	300,112	-	-
2	Telephone Plant In Service	19,297,153	S-2, Ln9	14,467,852	-	4,829,300	-	-
3	Equal Access MOU's	-	Input	-	-	-	-	-
4	Net Telephone Plant	4,919,460	S-2, Ln18	3,664,609	-	1,254,849	-	-
5	Corporate Operating Expense	469,779	Ln1	383,903	-	85,876	-	-
6	% Distribution	100.000%	Ln5	81.720%	0.000%	18.280%	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	Average Rate Base				Host/Remote E	Accumulated Depreciation F	Depreciation G
		Investment B	Exchange C	Inter- Exchange D	Exchange D			
1	General Support Facilities	5,830,225					(2,353,750)	352,850
2	Operator Systems Equipment	-					-	-
3	Central Office Switching Equipment	6,131,928		6,131,928			(5,382,772)	1,354,843
4	Central Office Transmission Equipment	5,431,530	-	5,431,530	-		(3,553,951)	943,497
5	Information Orig/Term Equipment	-					-	-
6	Cable and Wire Facilities	1,903,470	-	1,903,470	-		(3,087,219)	532,333
7	Tangible Assets	-					-	-
8	Intangible Assets	-					-	-
9	Total	19,297,153	-	13,466,928	-		(14,377,693)	3,183,523
10	Plant Under Construction	-		Deferred Tax			-	-
11	Goodwill	-					-	-
12	Materials and Supplies	-					-	-
13	Equal Access Equipment	-	IS	St			-	-
14	Cash Working Capital	93,859	0.0411	0.0000			-	-
		<b>Expense</b>					<b>Expense</b>	<b>Rate</b>
15	General Support Expense	682,993				FIT	-	0.340
16	Central Office Expense	57,896				SIT	-	0.098
17	Information Orig/Term Expense	-				Gross Receipts Tax	-	0.000
18	Cable & Wire Facilities Expense	1,236,903						ITC
19	Network Operations Expense	267,643				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	79,310	-	26,437	26,437	26,437	26,437	Cabs billings
26	Corporate Expense	469,779	(100,000)					
27	Total	2,794,523		60%	6%	34%		
28	Other Operating Tax	-						
29	Equal Access Expense	-						
30	Interest Expense	-						
31	Rent Revenue	-						
	Part 36 Factors	<b>Total</b>	<b>IS Message Toll</b>	<b>IS Special Access</b>	<b>ST Message Toll</b>	<b>ST Special Access</b>	<b>Other</b>	
32	Loops	100.00%	25.00%	0.00%	75.00%	0.00%	0.00%	
33	Switch MOU (000s)	697,235,394	487,036,780	-	210,198,614	-	-	
34	Circuits	100.00%	69.85%	0.00%	30.15%	0.00%	0.00%	
	Transport MOU (000s)	567,632,515	484,894,605		82,737,909			
35	Circuit Miles	100.00%	85.42%	0.00%	14.58%	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	5,529,265	3,607,074	-	1,922,191	-	-	
41	IX Billed Revenue	5,529,265	3,607,074	-	1,922,191	-	-	
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	40,590	40,590	0.00%	-	0.00%	0.00%	

69.9%  
65.2%

**MIEAC**

Year Ended 6/30/15

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Input**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	1,977,792	S-9, Ln11	1,655,197	-	322,596	-	-
2	Plant Non-Specific excl Depr & Amort	267,643	S-10, Ln9	192,846	-	74,797	-	-
3	Customer Expenses	79,310	S-11, Ln24	51,738	-	27,570	-	-
4	Corporate Expenses	469,779	S-12, Ln5	383,903	-	85,876	-	-
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>2,794,523</u>	Ln1-9	<u>2,283,684</u>	-	<u>510,839</u>	-	-
11	CWC Ratio		Input	4.110%	0.000%	0.000%	0.000%	
12	Cash Working Capital	<u>93,859</u>	Ln10*Ln11	<u>93,859</u>	-	-	-	-