

COS-1(P)
 Filing Date: 6/16/2016
 Filing Entity: Iowa Network Access Division
 Transmittal Number : None
 COSA: INIAAN16

COS-1(P)
 Rate-of Return TRP
 Cost Analysis Summary
 Test Year, 7/16 to 6/17
 COSA:

	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	n/a
Expenses						
170 Plant Specific	n/a	n/a	n/a	n/a	11,975,728	0
171 Network Support	0	0	0	0	0	0
172 General Support	73,269	0	0	73,269	65,013	0
173 Central Office	345,168	0	0	345,168	306,276	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	345,168	0	0	345,168	306,276	0
176 COE Transmission	0	0	0	0	0	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	12,840,050	0	0	12,840,050	11,604,439	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	215,220	0
190 Depreciation / Amortization	1,386,896	0	0	1,386,896	1,230,626	0
200 Customer Operations	n/a	n/a	n/a	n/a	77,684	0
201 Marketing	32,276	0	0	32,276	0	0
202 Local Business Office	0	0	0	0	0	0
203 Revenue Accounting	92,764	0	0	92,764	77,684	0
204 Other Billing & Collection	0	0	0	0	0	0
210 Access	n/a	n/a	n/a	n/a	0	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	2,436,732	0
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	16,568,321	0
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	93,016	0
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	32,597,327	0
FIT Adjustments						
270 Adjustment for FIT	103,291	0	0	103,291	91,652	0
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	0	n/a
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	32,505,675	n/a
Telephone Plant in Service						
310 General Support	7,550,098	0	0	7,550,098	6,699,384	0
320 Central Office Equip-Switch	28,234,815	0	0	28,234,815	25,053,431	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	0	0	0	0	0	0
324 Equal Access	28,234,815	0	0	28,234,815	25,053,431	0
330 Central Office Equip-Trans	0	0	0	0	0	0
331 Subscriber Lines	0	0	0	0	0	0
332 Exchange Circuit	0	0	0	0	0	0
333 Interexchange Circuit	0	0	0	0	0	0
334 Host Remote	0	0	0	0	0	0
340 Cable & Wire	0	0	0	0	0	0
341 Subscriber Lines	0	0	0	0	0	0
342 Exchange	0	0	0	0	0	0
343 Interexchange	0	0	0	0	0	0
344 Host Remote	0	0	0	0	0	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	1,250,756	0	0	1,250,756	1,109,826	0
370 Total Plant In Service	37,035,669	0	0	37,035,669	32,862,641	0
Adjustments to TPIS						
380 Depr / Amor Reserve	34,212,893	0	0	34,212,893	30,357,923	0
390 Accum Deferred Income Tax	(863,163)	0	0	(863,163)	(771,230)	0
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	588,879	0
Return Data						
410 Average Rate Base	n/a	n/a	n/a	n/a	3,864,827	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 Inter- exchange (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	22,475,651	0	0	0	0	22,475,651	0
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	20,731	0	0	0	0	20,731	0
160 Net Revenues	n/a	22,496,382	0	0	0	0	22,496,382	0
Expenses								
170 Plant Specific	0	11,975,728	0	0	0	0	11,975,728	0
171 Network Support	0	0	0	0	0	0	0	0
172 General Support	0	65,013	0	0	0	0	65,013	0
173 Central Office	0	306,276	0	0	0	0	306,276	0
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	306,276	0	0	0	0	306,276	0
176 COE Transmission	0	0	0	0	0	0	0	0
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	0	11,604,439	0	0	0	0	11,604,439	0
180 Plant Non-Sp. Less Dep/Amor	0	215,220	0	0	0	0	215,220	0
190 Depreciation / Amortization	0	1,230,626	0	0	0	0	1,230,626	0
200 Customer Operations	0	77,684	0	0	0	0	77,684	0
201 Marketing	0	0	0	0	0	0	0	0
202 Local Business Office	0	0	0	0	0	0	0	0
203 Revenue Accounting	0	77,684	0	0	0	0	77,684	0
204 Other Billing & Collection	0	0	0	0	0	0	0	0
210 Access	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	0	2,436,732	0	0	0	0	2,436,732	0
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	0	16,568,321	0	0	0	0	16,568,321	0
250 Taxes Other than FIT	0	93,016	0	0	0	0	93,016	0
260 Total Exp and Other Taxes	0	32,597,327	0	0	0	0	32,597,327	0
FIT Adjustments								
270 Adjustment for FIT	0	91,652	0	0	0	0	91,652	0
280 Amortized ITC	0	0	0	0	0	0	0	0
290 Federal Income Taxes	n/a	(3,465,483)	0	0	0	0	(3,465,483)	0
300 Total Expenses & Taxes	n/a	29,040,192	0	0	0	0	29,040,192	0
Telephone Plant in Service								
310 General Support	0	6,699,384	0	0	0	0	6,699,384	0
320 Central Office Equip-Switch	0	25,053,431	0	0	0	0	25,053,431	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	0	0	0	0	0	0	0
324 Equal Access	0	25,053,431	0	0	0	0	25,053,431	0
330 Central Office Equip-Trans	0	0	0	0	0	0	0	0
331 Subscriber Lines	0	0	0	0	0	0	0	0
332 Exchange Circuit	0	0	0	0	0	0	0	0
333 Interexchange Circuit	0	0	0	0	0	0	0	0
334 Host Remote	0	0	0	0	0	0	0	0
340 Cable & Wire	0	0	0	0	0	0	0	0
341 Subscriber Lines	0	0	0	0	0	0	0	0
342 Exchange	0	0	0	0	0	0	0	0
343 Interexchange	0	0	0	0	0	0	0	0
344 Host Remote	0	0	0	0	0	0	0	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360 Amortizable Assets	0	1,109,826	0	0	0	0	1,109,826	0
370 Total Plant In Service	0	32,862,641	0	0	0	0	32,862,641	0
Adjustments to TPIS								
380 Depr / Amor Reserve	0	30,357,923	0	0	0	0	30,357,923	0
390 Accum Deferred Income Tax	0	(771,230)	0	0	0	0	(771,230)	0
400 Other Rate Base Adjust.	0	588,879	0	0	0	0	588,879	0
Return Data								
410 Average Rate Base	n/a	3,864,827	0	0	0	0	3,864,827	0
420 Return	n/a	(6,635,462)	0	0	0	0	(6,635,462)	0
430 Rate of Return	11.00%	-171.69%	0.00%	0.00%	0.00%	0.00%	-171.69%	0.00%

	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	n/a
Expenses						
170 Plant Specific	n/a	n/a	n/a	n/a	12,294,407	0
171 Network Support	0	0	0	0	0	0
172 General Support	345,694	0	0	345,694	296,225	0
173 Central Office	415,218	0	0	415,218	355,800	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	415,218	0	0	415,218	355,800	0
176 COE Transmission	0	0	0	0	0	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	13,582,033	0	0	13,582,033	11,642,382	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	249,201	0
190 Depreciation / Amortization	1,814,373	0	0	1,814,373	1,554,734	0
200 Customer Operations	n/a	n/a	n/a	n/a	77,976	0
201 Marketing	32,276	0	0	32,276	0	0
202 Local Business Office	0	0	0	0	0	0
203 Revenue Accounting	97,645	0	0	97,645	77,976	0
204 Other Billing & Collection	0	0	0	0	0	0
210 Access	n/a	n/a	n/a	n/a	0	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	2,144,140	0
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	19,837,869	0
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	4,087,345	0
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	40,245,672	0
FIT Adjustments						
270 Adjustment for FIT	53,046	0	0	53,046	45,455	0
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	0	n/a
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	40,200,217	n/a
Telephone Plant in Service						
310 General Support	7,550,098	0	0	7,550,098	6,699,384	0
320 Central Office Equip-Switch	28,234,815	0	0	28,234,815	25,053,431	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	0	0	0	0	0	0
324 Equal Access	28,234,815	0	0	28,234,815	25,053,431	0
330 Central Office Equip-Trans	0	0	0	0	0	0
331 Subscriber Lines	0	0	0	0	0	0
332 Exchange Circuit	0	0	0	0	0	0
333 Interexchange Circuit	0	0	0	0	0	0
334 Host Remote	0	0	0	0	0	0
340 Cable & Wire	0	0	0	0	0	0
341 Subscriber Lines	0	0	0	0	0	0
342 Exchange	0	0	0	0	0	0
343 Interexchange	0	0	0	0	0	0
344 Host Remote	0	0	0	0	0	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	1,250,756	0	0	1,250,756	1,109,826	0
370 Total Plant In Service	37,035,669	0	0	37,035,669	32,862,641	0
Adjustments to TPIS						
380 Depr / Amor Reserve	34,212,893	0	0	34,212,893	30,357,923	0
390 Accum Deferred Income Tax	(869,163)	0	0	(869,163)	(771,230)	0
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	588,879	0
Return Data						
410 Average Rate Base	n/a	n/a	n/a	n/a	3,864,827	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 Inter- exchange (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	20,096,315	0	0	0	0	20,096,315	0
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	19,642	0	0	0	0	19,642	0
160 Net Revenues	n/a	20,115,957	0	0	0	0	20,115,957	0
Expenses								
170 Plant Specific	0	12,294,407	0	0	0	0	12,294,407	0
171 Network Support	0	0	0	0	0	0	0	0
172 General Support	0	296,225	0	0	0	0	296,225	0
173 Central Office	0	355,800	0	0	0	0	355,800	0
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	355,800	0	0	0	0	355,800	0
176 COE Transmission	0	0	0	0	0	0	0	0
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	0	11,642,382	0	0	0	0	11,642,382	0
180 Plant Non-Sp. Less Dep/Amor	0	249,201	0	0	0	0	249,201	0
190 Depreciation / Amortization	0	1,554,734	0	0	0	0	1,554,734	0
200 Customer Operations	0	77,976	0	0	0	0	77,976	0
201 Marketing	0	0	0	0	0	0	0	0
202 Local Business Office	0	0	0	0	0	0	0	0
203 Revenue Accounting	0	77,976	0	0	0	0	77,976	0
204 Other Billing & Collection	0	0	0	0	0	0	0	0
210 Access	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	0	2,144,140	0	0	0	0	2,144,140	0
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	0	19,837,869	0	0	0	0	19,837,869	0
250 Taxes Other than FIT	0	4,087,345	0	0	0	0	4,087,345	0
260 Total Exp and Other Taxes	0	40,245,672	0	0	0	0	40,245,672	0
FIT Adjustments								
270 Adjustment for FIT	0	45,455	0	0	0	0	45,455	0
280 Amortized ITC	0	0	0	0	0	0	0	0
290 Federal Income Taxes	n/a	(6,859,558)	0	0	0	0	(6,859,558)	0
300 Total Expenses & Taxes	n/a	33,340,659	0	0	0	0	33,340,659	0
Telephone Plant in Service								
310 General Support	0	6,699,384	0	0	0	0	6,699,384	0
320 Central Office Equip-Switch	0	25,053,431	0	0	0	0	25,053,431	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	0	0	0	0	0	0	0
324 Equal Access	0	25,053,431	0	0	0	0	25,053,431	0
330 Central Office Equip-Trans	0	0	0	0	0	0	0	0
331 Subscriber Lines	0	0	0	0	0	0	0	0
332 Exchange Circuit	0	0	0	0	0	0	0	0
333 Interexchange Circuit	0	0	0	0	0	0	0	0
334 Host Remote	0	0	0	0	0	0	0	0
340 Cable & Wire	0	0	0	0	0	0	0	0
341 Subscriber Lines	0	0	0	0	0	0	0	0
342 Exchange	0	0	0	0	0	0	0	0
343 Interexchange	0	0	0	0	0	0	0	0
344 Host Remote	0	0	0	0	0	0	0	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360 Amortizable Assets	0	1,109,826	0	0	0	0	1,109,826	0
370 Total Plant In Service	0	32,862,641	0	0	0	0	32,862,641	0
Adjustments to TPIS								
380 Depr / Amor Reserve	0	30,357,923	0	0	0	0	30,357,923	0
390 Accum Deferred Income Tax	0	(771,230)	0	0	0	0	(771,230)	0
400 Other Rate Base Adjust.	0	588,879	0	0	0	0	588,879	0
Return Data								
410 Average Rate Base	n/a	3,864,827	0	0	0	0	3,864,827	0
420 Return	n/a	(13,270,157)	0	0	0	0	(13,270,157)	0
430 Rate of Return	0.00%	-343.36%	0.00%	0.00%	0.00%	0.00%	-343.36%	0.00%

COS-2
 Filing Date: 6/16/2016
 Filing Entity: Iowa Network Access Division
 Transmittal Number: None
 COSA: INIAAN16

Rate-of-Return TRP
 7/16- 6/17
 Versus 2015 Actual

	Common Line (A)	Traffic Sensitive Switched (B)	Traffic Sensitive Special (C)	Other Interstate (D)	Total Interstate (E)	Total Co. Subject to Separations (F)
Forecast, 7/16- 6/17						
Revenue Requirement						
100 Depreciation/Amortization	0	1,230,626	0	0	1,230,626	1,386,896
105 Expense Less Dep & Amor	0	31,273,685	0	0	32,504,311	n/a
110 Taxes Less FIT	0	93,016	0	0	n/a	n/a
115 Return	0	(6,635,462)	0	n/a	n/a	n/a
120 FIT	0	(3,465,483)	0	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	0	22,496,382	0	n/a	n/a	n/a
135 Access Service Revenue	0	22,496,382	0	n/a	n/a	n/a
	---	---	---	---	---	---
Rate Base						
140 Telephone Plant in Service	0	32,862,641	0	0	32,862,641	37,035,669
145 Rate Base Adjustments	0	588,879	0	0	588,879	n/a
150 Depreciation Reserves	0	30,357,923	0	0	30,357,923	34,212,893
155 Accum Deferred Income Tax	0	(771,230)	0	0	(771,230)	(863,163)
160 Average Rate Base	0	3,864,827	0	0	3,864,827	n/a
	---	---	---	---	---	---
Actual, 1/15- 12/15						
Revenue Requirement						
200 Depreciation/Amortization	0	1,554,734	0	0	1,554,734	1,814,373
205 Expense Less Dep & Amor	0	34,603,593	0	0	34,603,593	n/a
210 Taxes Less FIT	0	4,087,345	0	0	n/a	n/a
215 Return	0	(13,270,157)	0	n/a	n/a	n/a
220 FIT	0	(6,859,558)	0	n/a	n/a	n/a
225 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
230 Revenue Requirement	0	20,115,957	0	n/a	n/a	n/a
235 Access Service Revenue	0	20,115,957	0	n/a	n/a	n/a
	---	---	---	---	---	---
Rate Base						
240 Telephone Plant in Service	0	32,862,641	0	0	32,862,641	37,035,669
245 Rate Base Adjustments	0	588,879	0	0	588,879	n/a
250 Depreciation Reserves	0	30,357,923	0	0	30,357,923	34,212,893
255 Accum Deferred Income Tax	0	(771,230)	0	0	(771,230)	(869,163)
260 Average Rate Base	0	3,864,827	0	0	3,864,827	n/a
	---	---	---	---	---	---

COS-2
 Filing Date: 6/16/2016
 Filing Entity: Iowa Network Access Division
 Transmittal Number: None
 COSA: INIAAN16

Rate-of-Return TRP
 7/16- 6/17
 Versus 2015 Actual

	Common Line (A)	Traffic Sensitive Switched (B)	Traffic Sensitive Special (C)	Other Interstate (D)	Total Interstate (E)	Total Co. Subject to Separations (F)
Forecast, 7/15 - 6/16						
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, 1/14 - 12/14						
Revenue Requirement						
200 Depreciation/Amortization	0	2,348,660	0	0	2,348,660	2,754,522
205 Expense Less Dep & Amor	0	18,157,629	0	0	18,157,629	n/a
210 Taxes Less FIT	0	320,674	0	0	320,674	n/a
215 Return	0	65,436	0	0	65,436	n/a
220 FIT	0	29,881	0	0	29,881	n/a
225 Uncol., IDC & Other Adj.	0	0	0	0	0	n/a
230 Revenue Requirement	0	20,922,280	0	0	20,922,280	n/a
235 Access Service Revenue	0	20,922,280	0	0	n/a	n/a
	----	----	----	----	----	----
Rate Base						
240 Telephone Plant in Service	0	31,721,598	0	0	31,721,598	37,203,278
245 Rate Base Adjustments	0	728,196	0	0	728,196	n/a
250 Depreciation Reserves	0	29,576,628	0	0	29,576,628	34,687,644
255 Accum Deferred Income Tax	0	710,705	0	0	710,705	833,519
260 Average Rate Base	0	2,162,461	0	0	2,162,461	n/a

COS-2
 Filing Date: 6/16/2016
 Filing Entity: Iowa Network Access Division
 Transmittal Number: None
 COSA: INIAAN16

Rate-of-Return TRP
 7/16- 6/17
 Versus 2015 Actual

	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	0	2,788,820	0	0	2,788,820	3,344,782
105 Expense Less Dep & Amor	0	22,817,125	0	0	22,817,125	n/a
110 Taxes Less FIT	0	171,757	0	0	n/a	n/a
115 Return	0	(5,027,058)	0	0	n/a	n/a
120 FIT	0	(2,630,810)	0	0	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	0	n/a	n/a
130 Revenue Requirement	0	18,119,834	0	0	n/a	n/a
135 Access Service Revenue	0	18,119,834	0	0	n/a	n/a
	---	---	---	---	---	---
Rate Base						
140 Telephone Plant in Service	0	34,888,697	0	0	34,888,697	41,843,900
145 Rate Base Adjustments	0	804,282	0	0	804,282	n/a
150 Depreciation Reserves	0	32,504,724	0	0	32,504,724	38,984,673
155 Accum Deferred Income Tax	0	701,875	0	0	701,875	841,767
160 Average Rate Base	0	2,486,380	0	0	2,486,380	n/a
	---	---	---	---	---	---
	---	---	---	---	---	---
	---	---	---	---	---	---
Actual, 1/13- 12/13						
Revenue Requirement						
200 Depreciation/Amortization	0	2,348,660	0	0	2,348,660	2,754,522
205 Expense Less Dep & Amor	0	18,157,629	0	0	18,157,629	n/a
210 Taxes Less FIT	0	320,674	0	0	320,674	n/a
215 Return	0	65,436	0	0	65,436	n/a
220 FIT	0	29,881	0	0	29,881	n/a
225 Uncol., IDC & Other Adj.	0	0	0	0	0	n/a
230 Revenue Requirement	0	20,922,280	0	0	20,922,280	n/a
235 Access Service Revenue	0	20,922,280	0	n/a	n/a	n/a
	---	---	---	---	---	---
Rate Base						
240 Telephone Plant in Service	0	31,721,598	0	0	31,721,598	37,203,278
245 Rate Base Adjustments	0	728,196	0	0	728,196	n/a
250 Depreciation Reserves	0	29,576,628	0	0	29,576,628	34,687,644
255 Accum Deferred Income Tax	0	710,705	0	0	710,705	833,519
260 Average Rate Base	0	2,162,461	0	0	2,162,461	n/a

MAG-1
Filing Date: 6/16/2016
Filing Entity: Iowa Network Access Division
Transmittal Number : None
COSA: INIAAN16

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	\$0		\$0	\$0		\$0
Special Access	<u>\$0</u>			<u>\$0</u>		\$0

Note 1: Source of Revenue Requirements in Column (A)

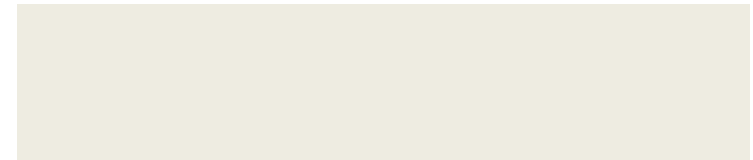
Carrier Common Line **TRP COS-1(P) Line 100, Column (L)**

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.

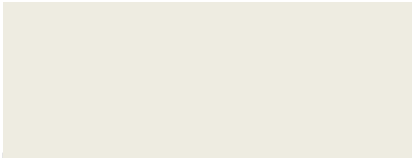
Note 3: Projected Amount per Account 6540

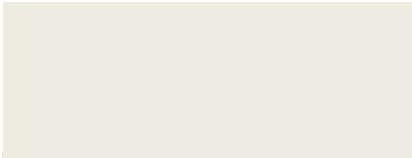
Note 4: Enter amounts equal to the amounts on the most recently filed Form MAG-1.



	----	----	----	----	----	----	----	----	----	----
Special - - Voice Grade										
490 2-Wire Chan. Term.	n/a	0	n/a	n/a	0	n/a	0	n/a	0	n/a
500 4-Wire Chan. Term.	n/a	0	n/a	n/a	0	n/a	0	n/a	0	n/a
510 Channel Mileage Term.	0	n/a	n/a	0	n/a	n/a	0	n/a	0	n/a
520 Channel Mileage Facility	n/a	n/a	0.00	n/a	n/a	0	0	n/a	0	n/a
530 Non-Recurring	n/a	0	n/a	n/a	0	n/a	0	n/a	0	n/a
Special - - High Capacity										
540 High Capacity Chan. Term.	n/a	0	n/a	n/a	0	n/a	0	n/a	0	n/a
550 Channel Mileage Term.	0	n/a	n/a	0	n/a	n/a	0	n/a	0	n/a
560 Channel Mileage Facility	n/a	n/a	0.00	n/a	n/a	0	0	n/a	0	n/a
570 Non-Recurring	n/a	0	n/a	n/a	0	n/a	0	n/a	0	n/a
580 Special Access - - Total	n/a	n/a	n/a	n/a	n/a	n/a	0	n/a	0	0

Notes: A composite special access NRC should be used if the installation rates vary among the services. If the company does not file a particular rate, then the rate and demand = 0. Col. (G) equals Cols. (A x D) + (B x E) + (C x F).





REV-2

Filing Date:

6/16/2016

Filing Entity:

Iowa Network Access Division

Transmittal Number:

None

COSA

INIAAN16

Page 13 of 19

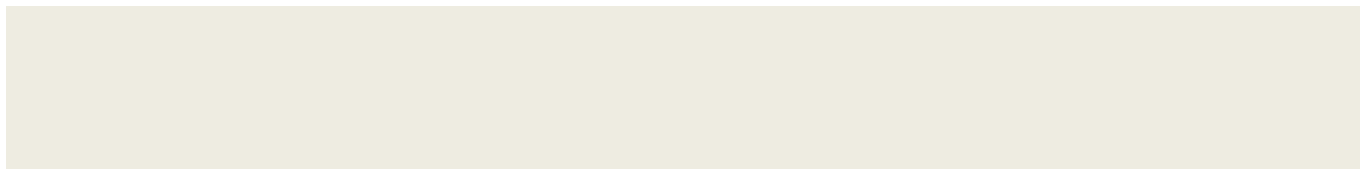
Rate-of-Return TRP

Revenues Summary

Test Year 7/15 to 6/16

	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	0	0	0	0

Notes : Col. (A) = Cols. (B) +(C) + (D). If a particular category is inapplicable, then that category = 0.



RTE-1

Filing Date:

6/16/2016

Filing Entity:

Iowa Network Access Division

Transmittal Number:

None

COSA

INIAAN16

Rate-of-Return TRP

Percent Change in
Historical Rate Levels

Page 14 of 19

	7/1/2015 Rate (A)	Current Effective Rate (B)	Proposed 7/1/2016 Rate (C)	% Change 7/1/2015 7/1/2016 (D)	% Change Current 7/1/2016 (E)
End User Common Line	---	---	---	---	---
150 Multi-line Business (\$/Month)	0	0.00	0.00	0.00%	0.00%
160 Residential & Single Line Bus.	0	0.00	0.00	0.00%	0.00%

RTE-2

Filing Date:

6/16/2016

Filing Entity:

Iowa Network Access Division

Transmittal Number:

None

COSA

INIAAN16

Rate-of-Return

Revenue Price-outs

Using 2015 Demand

Page 15 of 19

	Revenue at 7/1/2015 Rates (A)	Revenue at Current Rate (B)	Change in Revenue, Cols. B-A (C)	Revenue at 7/1/2016 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	0	0	0	0	0
	----	----	----	----	----

Notes: If company belongs to the NECA common line pool, then revenue = 0.

RTE-3

Filing Date:

6/16/2016

Filing Entity:

Iowa Network Access Division

Transmittal Number:

None

COSA

INIAAN16

Rate-of-Return TRP

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

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.

DMD-2

Filing Date:

6/16/2016

Filing Entity:

Iowa Network Access Division

Transmittal Number:

None

COSA

INIAAN16

Page 17 of 19

Rate-of-Return TRP

Special Access

Demand

	1/15-12/15 Channel Terminations (A)	1/15-12/15 Number of Circuits (B)	1/15-12/15 Interoffice Miles (C)	7/16 - 7/17 Channel Terminations (D)	7/16 - 7/17 Number of Circuits (E)	7/16 - 7/17 Interoffice Miles (F)
100 Metallic	0	0	0	0	0	0
110 Telegraph	0	0	0	0	0	0
120 VG less WATS	0	0	0	0	0	0
130 WATS	0	0	0	0	0	0
140 full-time Audio	0	0	0	0	0	0
150 High Capacity	0	0	0	0	0	0

DMD-3

Filing Date:

6/16/2016

Filing Entity:

Iowa Network Access Division

Transmittal Number:

None

COSA

INIAAN16

Page 18 of 19

Rate-of-Return TRP

Common Line

Revenue and Demand

	1/15-12/15 Historical Revenue (A)	1/15-12/15 Historical MOU or Lines (B)	7/16 - 7/17 Test Year Revenue (C)	7/16 - 7/17 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:

6/16/2016

Filing Entity:

Iowa Network Access Division

Transmittal Number:

None

#REF!

INIAAN16

Page 17 of 17

Rate-of-Return TRP

Rate-of-Return

Summary

	2014/2015 FCC Monitoring Period (A)	2015 Calendar Year (B)	7/16 - 6/17 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	-219.08%	-343.36%	-171.69%
160 Traffic Sensitive Switched, Total	-219.08%	-343.36%	-171.69%