

Filing Date:
Filing Entity:
Transmittal Number:
COSA:

CBOL Rate Calculation		
TY 2019-2020 Projected Revenue Requirement (Costs Moved From Worksheet COS-1(P), cell R		0
TY 2019-2020 CAF-BLS (net amount after budget constraint is applied)	Input (Note 1)	
TY 2019-2020 Projected Number of CBOL Lines	Input (Note 2)	
Maximum CBOL Rate	(C8-C9)/12/C10	#DIV/0!
Tariffed CBOL Rate	Input	

Note 1: Enter in cell C9 the amount of CAF-BLS (the net amount after the budget constraint is applied) attributable to CBOL lines that the ILEC expects to receive in the tariff year.

Note 2: Enter in cell C10 of this worksheet one-twelfth (1/12) of the number that is in cell AG12, worksheet ExchangeLevel ARC, workbook 2019 Tariff Rate Comp CAF RoR ILEC or 2019 Tariff F

COS-1(P)
 Filing Date: 6/xx/2019
 Filing Entity: Telephone Company
 Transmittal Number : 0
 COSA: 0

COS-1(P)
 Rate-of Return TRP
 Cost Analysis Summary
 Test Year, 7/19 to 6/20
 COSA:

	Total Company (A)	Part 64 Adjustments (B)	Other Adjustments (C)	Subject to Separations (D)	Total Interstate (E)	Billing & Collection (F)	Interstate Inter-exchange (G)	Pay Phone (H)	Inside Wire (I)	BFP (J)	Total Common Line (K)	Total Switched Traffic Sensitive (L)	Special Access Before Costs Moved To CBOL (M)	CBOL (Costs Moved From Special Access) (N)	Special Access After Costs Moved To CBOL (O)
Revenues															
100 Network Access	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0	0	0	0	n/a	n/a	0	0
110 Uncollectibles	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0	0	0	0	n/a	n/a	0	0
145 CAF-BLS	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0	0	0	0	n/a	n/a	0	n/a
150 Miscellaneous	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0	0	0	0	n/a	n/a	0	0
160 Net Revenues/Revenue Requirement @10.25 % RoR	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0	0	0	0	n/a	0	0	0
Expenses															
170 Plant Specific	n/a	n/a	n/a	n/a	0	0	0	0	0	0	0	0	0	0	0
171 Network Support	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
172 General Support	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
173 Central Office	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
174 Operator Systems	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
175 COE Switching	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
176 COE Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
177 IOT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	0	0	0	0	0	0	0	0	0	0	0
190 Depreciation / Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
200 Customer Operations	n/a	n/a	n/a	n/a	0	0	0	0	0	0	0	0	0	0	0
201 Marketing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
202 Local Business Office	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
203 Revenue Accounting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
204 Other Billing & Collection	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
210 Access	n/a	n/a	n/a	n/a	0	n/a	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	0	0	0	0	0	0	0	0	0	0	0
230 AFUDC	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	n/a	n/a	n/a	n/a	0	0	0	0	0	0	0	0	0	0	0
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	0	0	0	0	0	0	0	0	0	0	0
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	0	0	0	0	0	0	0	0	0	0	0
FIT Adjustments															
270 Adjustment for FIT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
280 Amortized ITC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
290 Federal Income Taxes @ FIT rate equal to	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0	0	0	0	n/a	0	0	0
Telephone Plant in Service															
310 General Support	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
320 Central Office Equip-Switch	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
321 Operator Systems	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
323 Local Switching Cat. 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
324 Equal Access	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
331 Subscriber Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
332 Exchange Circuit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
333 Interexchange Circuit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
334 Host Remote	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
340 Cable & Wire	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
341 Subscriber Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
342 Exchange	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
343 Interexchange	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
344 Host Remote	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
360 Amortizable Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
370 Total Plant In Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Adjustments to TPIS															
380 Depr / Amor Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
390 Accum Deferred Income Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	n/a	0	0	0	0	0	0	n/a	0	0	0
Return Data															
410 Average Rate Base	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0	0	0	0	n/a	0	0	0
420 Return	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0	0	0	0	n/a	0	0	0
430 Rate of Return	n/a	n/a	n/a	n/a	n/a	n/a	10.25%	0.00%	0.00%	0.00%	0.00%	n/a	0.00%	0.00%	0.00%

COS-1(H)

Filing Date:

6/xx/2019

Filing Entity:

Telephone Company

Transmittal Number :

0

COSA:

0

Notes:

Rate-of Return TRP (Note 1)

Cost Analysis Summary

Historical, Calendar Year 2018

Special
Access

CBOL
(Costs

Special
Access

1. Carriers that unfreeze their category relationships should display the results of the 2018 cost study that is based on frozen category relationships in this worksheet.
This worksheet does not apply to other carriers.

COS-2

Filing Date: 6/xx/2019
 Filing Entity: Telephone Company
 Transmittal Number: 0
 COSA: 0

Rate-of-Return TRP

Forecasts Versus Actuals

	Common Line (A)	Traffic Sensitive Switched (B)	Special Access before Costs Moved To CBOL (C)	CBOL (Costs Moved From Special Access) (D)	Special Access After Costs Moved To CBOL (E)	Other Interstate (F)	Total Interstate (G)	Total Co. Subject to Separations (H)
Forecast 7/19-6/20								
Revenue Requirement								
100 Depreciation/Amortization	0	0	0	0	0	0	0	0
105 Expense Less Dep & Amor	0	0	0	0	0	0	0	n/a
110 Taxes Less FIT	0	0	0	0	0	0	n/a	n/a
115 Return	0	n/a	0	0	0	n/a	n/a	n/a
120 FIT	0	n/a	0	0	0	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	n/a	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	0	n/a	0	0	0	n/a	n/a	n/a
135 Access Service Revenue	0	n/a	0	0	0	n/a	n/a	n/a
	----	----	----	----	----	----	----	----
Rate Base								
140 Telephone Plant in Service	0	0	0	0	0	0	0	0
145 Rate Base Adjustments	0	n/a	0	0	0	0	n/a	n/a
150 Depreciation Reserves	0	0	0	0	0	0	0	0
155 Accum Deferred Income Ta	0	0	0	0	0	0	0	0
160 Average Rate Base	0	n/a	0	0	0	0	n/a	n/a
Actual, 1/18- 12/18								
Revenue Requirement								
200 Depreciation/Amortization	0	0	0	0	0	0	0	0
205 Expense Less Dep & Amor	0	0	0	0	0	0	0	n/a
210 Taxes Less FIT	0	0	0	0	0	0	n/a	n/a
215 Return	0	n/a	0	0	0	n/a	n/a	n/a
220 FIT	0	n/a	0	0	0	n/a	n/a	n/a
225 Uncol., IDC & Other Adj.	0	n/a	0	0	0	n/a	n/a	n/a
230 Revenue Requirement	0	n/a	0	0	0	n/a	n/a	n/a
235 Access Service Revenue	0	n/a	0	0	0	n/a	n/a	n/a
	----	----	----	----	----	----	----	----
Rate Base								
240 Telephone Plant in Service	0	0	0	0	0	0	0	0
245 Rate Base Adjustments	0	n/a	0	0	0	0	n/a	n/a
250 Depreciation Reserves	0	0	0	0	0	0	0	0
255 Accum Deferred Income Ta	0	0	0	0	0	0	0	0
260 Average Rate Base	0	n/a	0	0	0	0	n/a	n/a

COS-2

Filing Date: 6/xx/2019
 Filing Entity: Telephone Company
 Transmittal Number: 0
 COSA: 0

Rate-of-Return TRP

Forecasts Versus Actuals

	Common Line (A)	Traffic Sensitive Switched (B)	Special Access before Costs Moved To CBOL (C)	CBOL (Costs Moved From Special Access) (D)	Special Access After Costs Moved To CBOL (E)	Other Interstate (F)	Total Interstate (G)	Total Co. Subject to Separations (H)
Forecast 7/18 - 6/19								
Revenue Requirement								
100 Depreciation/Amortization	0	0	0	0	0	0	0	0
105 Expense Less Dep & Amor	0	0	0	0	0	0	0	n/a
110 Taxes Less FIT	0	0	0	0	0	0	n/a	n/a
115 Return	0	n/a	0	0	0	0	n/a	n/a
120 FIT	0	n/a	0	0	0	0	n/a	n/a
125 Uncol., IDC & Other Adj.	0	n/a	0	0	0	0	n/a	n/a
130 Revenue Requirement	0	n/a	0	0	0	0	n/a	n/a
135 Access Service Revenue	0	n/a	0	0	0	0	n/a	n/a
	----	----	----	----	----	----	----	----
Rate Base								
140 Telephone Plant in Service	0	0	0	0	0	0	0	0
145 Rate Base Adjustments	0	n/a	0	0	0	0	n/a	n/a
150 Depreciation Reserves	0	0	0	0	0	0	0	0
155 Accum Deferred Income Ta	0	0	0	0	0	0	0	0
160 Average Rate Base	0	n/a	0	0	0	0	n/a	n/a
Actual, 1/17 - 12/17								
Revenue Requirement								
200 Depreciation/Amortization	0	0	0	n/a	n/a	0	0	0
205 Expense Less Dep & Amor	0	0	0	n/a	n/a	0	0	n/a
210 Taxes Less FIT	0	0	0	n/a	n/a	0	0	n/a
215 Return	0	n/a	0	n/a	n/a	0	n/a	n/a
220 FIT	0	n/a	0	n/a	n/a	0	n/a	n/a
225 Uncol., IDC & Other Adj.	0	n/a	0	n/a	n/a	0	n/a	n/a
230 Revenue Requirement	0	n/a	0	n/a	n/a	0	n/a	n/a
235 Access Service Revenue	0	n/a	0	n/a	n/a	0	n/a	n/a
	----	----	----	----	----	----	----	----
Rate Base								
240 Telephone Plant in Service	0	0	0	n/a	n/a	0	0	0
245 Rate Base Adjustments	0	n/a	0	n/a	n/a	0	n/a	n/a
250 Depreciation Reserves	0	0	0	n/a	n/a	0	0	0
255 Accum Deferred Income Ta	0	0	0	n/a	n/a	0	0	0
260 Average Rate Base	0	n/a	0	n/a	n/a	0	n/a	n/a

Forecasts Versus Actuals

	Common Line (A)	Traffic Sensitive Switched (B)	Special Access before Costs Moved To CBOL (C)	CBOL (Costs Moved From Special Access) (D)	Special Access After Costs Moved To CBOL (E)	Other Interstate (F)	Total Interstate (G)	Total Co. Subject to Separations (H)
Forecast 7/16 - 6/17								
Revenue Requirement								
100 Depreciation/Amortization	0	0	0	0	0	0	0	0
105 Expense Less Dep & Amor	0	0	0	0	0	0	0	n/a
110 Taxes Less FIT	0	0	0	0	0	0	n/a	n/a
115 Return	0	n/a	0	0	0	0	n/a	n/a
120 FIT	0	n/a	0	0	0	0	n/a	n/a
125 Uncol., IDC & Other Adj.	0	n/a	0	0	0	0	n/a	n/a
130 Revenue Requirement	0	n/a	0	0	0	0	n/a	n/a
135 Access Service Revenue	0	n/a	0	0	0	0	n/a	n/a
	----	----	----	----	----	----	----	----
Rate Base								
140 Telephone Plant in Service	0	0	0	0	0	0	0	0
145 Rate Base Adjustments	0	n/a	0	0	0	0	n/a	n/a
150 Depreciation Reserves	0	0	0	0	0	0	0	0
155 Accum Deferred Income Ta	0	0	0	0	0	0	0	0
160 Average Rate Base	0	n/a	0	0	0	0	n/a	n/a
	----	----	----	----	----	----	----	----
	----	----	----	----	----	----	----	----
Actual, 1/15- 12/15								
Revenue Requirement								
200 Depreciation/Amortization	0	0	0	n/a	n/a	0	0	0
205 Expense Less Dep & Amor	0	0	0	n/a	n/a	0	0	n/a
210 Taxes Less FIT	0	0	0	n/a	n/a	0	0	n/a
215 Return	0	n/a	0	n/a	n/a	0	n/a	n/a
220 FIT	0	n/a	0	n/a	n/a	0	n/a	n/a
225 Uncol., IDC & Other Adj.	0	n/a	0	n/a	n/a	0	n/a	n/a
230 Revenue Requirement	0	n/a	0	n/a	n/a	0	n/a	n/a
235 Access Service Revenue	0	n/a	0	n/a	n/a	n/a	n/a	n/a
	----	----	----	----	----	----	----	----
Rate Base								
240 Telephone Plant in Service	0	0	0	n/a	n/a	0	0	0
245 Rate Base Adjustments	0	n/a	0	n/a	n/a	0	n/a	n/a
250 Depreciation Reserves	0	0	0	n/a	n/a	0	0	0
255 Accum Deferred Income Ta	0	0	0	n/a	n/a	0	0	0
260 Average Rate Base	0	n/a	0	n/a	n/a	0	n/a	n/a

MAG-1
Filing Date: 6/xx/2019
Filing Entity: Telephone Company
Transmittal Number : 0
COSA: 0

Access Element	Interstate Revenue Requirement Prior to MAG-Related Adjustments (A)	Frozen Line Port Transfer (B) Note 1	Universal Service Fund Contribution (C) Note 2	Interstate Revenue Requirement Subject to TIC Re-allocation (D) Cols. (A)+(B)+(C)	Frozen TIC Re-allocation (E) Note 3	Interstate Revenue Requirement Subject to Rate Making (F) Cols. (D)+(E)
Carrier Common Line	0			\$0		\$0
Special Access After Costs Moved to CBOL	0			<u>\$0</u>		\$0

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

Note 2: Projected Amount per Account 6540

Note 3: Enter amounts equal to the amounts on the most recently filed Form MAG-1.

REV-1
 Filing Date: Any Filing Date
 Filing Entity: Any Company
 Transmittal Number: 0
 COSA 0

Rate-of-Return TRP
 Switched Access Revenue
 Test Year 7/19-6/20

	----	----	----	----	----	----	----	----	----
Special - - Voice Grade									
490 2-Wire Chan. Term.	n/a	0	n/a	n/a	0	n/a	0	n/a	n/a
500 4-Wire Chan. Term.	n/a	0	n/a	n/a	0	n/a	0	n/a	n/a
510 Channel Mileage Term.	0	n/a	n/a	0	n/a	n/a	0	n/a	n/a
520 Channel Mileage Facility	n/a	n/a	0.00	n/a	n/a	0	0	n/a	n/a
530 Non-Recurring	n/a	0	n/a	n/a	0	n/a	0	n/a	n/a
Special - - High Capacity									
540 High Capacity Chan. Term.	n/a	0	n/a	n/a	0	n/a	0	n/a	n/a
550 Channel Mileage Term.	0	n/a	n/a	0	n/a	n/a	0	n/a	n/a
560 Channel Mileage Facility	n/a	n/a	0.00	n/a	n/a	0	0	n/a	n/a
570 Non-Recurring	n/a	0	n/a	n/a	0	n/a	0	n/a	n/a
580 Special Access After Costs Moved to CBOL - - Tota	n/a	n/a	n/a	n/a	n/a	n/a	0	0	\$0
590 Consumer Broadband -Only Loop	n/a	n/a	0.00	n/a	n/a	0	0	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: Any Filing Date

Filing Entity: Any Company

Transmittal Number: 0

COSA: 0

Rate-of-Return TRP

Revenues Summary

Test Year 7/19 to 6/20

	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 After Costs Moved to CBOL	0	0	0	0
120 Consumer Broadband-Only Loop	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: Any Filing Date

Filing Entity: Any Company

Transmittal Number 0

COSA 0

**Rate-of-Return TRP
Percent Change in
Historical Rate Levels**

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	7/1/2018 Rate (A)	Current Effective Rate (B)	Proposed 7/1/2019 Rate (C)	% Change 7/1/2018 7/1/2019 (D)	% Change Current 7/1/2019 (E)
End User Common Line	----	----	----	----	----
150 Multi-line Business (\$/Month)	0.00	0.00	0.00	0.00%	0.00%
160 Residential & Single Line Bus.	0.00	0.00	0.00	0.00%	0.00%
170 Consumer Broadband-Only Loop	0.00	0.00	0.00	0.00%	0.00%

RTE-2

Filing Date: Any Filing Date

Filing Entity: Any Company

Transmittal Number: 0

COSA 0

Rate-of-Return

Revenue Price-outs

Using 2018 Demand

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	Revenue at 7/1/2018 Rates (A)	Revenue at Current Rate (B)	Change in Revenue, Cols. B-A (C)	Revenue at 7/1/2019 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 After Costs Moved to CBOL	0	0	0	0	0
140 Consumer Broadband -Only Loop	0	0	0	0	0

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

RTE-3

Filing Date: Any Filing Date

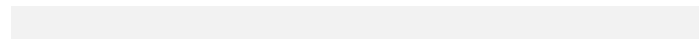
Filing Entity: Any Company

Transmittal Number 0

COSA 0

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 After Costs Moved to CBOL (C)
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

#REF!

Filing Entity:

Transmittal Number

COSA

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Any Filing Date

Any Company

0

0

Rate-of-Return TRP

Special Access

Demand

	1/18-12/18 Channel Terminations (A)	1/18-12/18 Number of Circuits (B)	1/18-12/18 Interoffice Miles (C)	7/19 - 7/20 Channel Terminations (D)	7/19 - 7/20 Number of Circuits (E)	7/19 - 7/20 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: Any Filing Date

Filing Entity: Any Company

Transmittal Number 0

COSA 0

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Rate-of-Return TRP

**Common Line
Revenue and Demand**

	1/18-12/18 Historical Revenue (A)	1/18-12/18 Historical Lines (B)	7/19 - 7/20 Test Year Revenue (C)	7/19 - 7/20 Test Year 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
160 Total Common Line Revenue	0	n/a	0	n/a

ERN-1

Filing Date: Any Filing Date

Filing Entity: Any Company

Transmittal Number 0

#REF! 0

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Rate-of-Return TRP

Rate-of-Return

Summary

	2017/2018 FCC Monitoring Period (A)	2018 Calendar Year (B)	7/19 - 6/20 Test Year (C)
110 Carrier Common Line	0.00%	0.00%	0.00%
120 Special Access After Costs Moved to CBOL	0.00%	0.00%	0.00%
170 Consumer Broadband -Only Loop	n/a	0.00%	0.00%