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# APPENDIX A

**Appendix A: Pinnacles Results of Operations Adopted Rates  
and Basic Business Service Rate**

**Application 23-11-010 Pinnacles General Rate Case Test Year 2025  
Intrastate Results of Operations Adopted Rates**

Line #	Description	Pinnacles Proposed <sup>1</sup> (A)	Commission Adjustments to Pinnacles Proposed (C)	ADOPTED (D)
<b>OPERATING REVENUES:</b>				
1	<b>Total Revenue</b>	<b>\$ 679,459</b>	<b>\$ (30,459)</b>	<b>\$ 649,000</b>
1.a	<b>Total Regulated Revenue</b>	<b>\$ 679,459</b>	<b>\$ (30,459)</b>	<b>\$ 649,000</b>
1.a (1)	Local Revenue	\$ 71,124	\$ 4,020	\$ 75,144
	Intrastate:			
1.a (2)	Special Access Revenue	\$ 1,545	\$ -	\$ 1,545
1.a (3)	Switch Access Revenue	\$ 4,498	\$ -	\$ 4,498
1.a (4)	Intrastate USF-HCLS-ACAM	\$ 253,131	\$ -	\$ 253,131
1. a (5)	Interstate Settlement Reserve	\$ -	\$ -	\$ -
1.a (6)	Miscellaneous	\$ 2,167	\$ -	\$ 2,167
1.a (7)	CHCF-A	\$ 346,994 <sup>2</sup>	\$ (34,479)	\$ 312,515
1.a (8)	Less: Uncollectible Revenue	\$ -	\$ -	\$ -
1.b	Net Positive Broadband Revenue Imputation	\$ -	\$ -	\$ -
<b>OPERATING EXPENSES:</b>				
2	<b>Total Operating Expense</b>	<b>\$ 568,285</b>	<b>\$ (8,524)</b>	<b>\$559,761</b>
2.a	<b>Operating Expense Subtotal</b>	<b>\$ 413,083</b>	<b>\$ -</b>	<b>\$ 413,083</b>
2.a (1)	Plant Specific	\$ 108,038	\$ -	\$ 108,038
2.a (2)	Plant Non-Specific	\$ 87,219	\$ -	\$ 87,219
2.a (3)	Customer Operations	\$ 26,473	\$ -	\$ 26,473
2.a (4)	Corporate Operations	\$ 191,353	\$ -	\$ 191,353

<sup>1</sup> See Application/Opening Testimony.

<sup>2</sup> Amount updated in the Opening Brief.

Line #	Description	Pinnacles Proposed <sup>1</sup> (A)	Commission Adjustments to Pinnacles Proposed (C)	ADOPTED (D)
2.b	<b>Depreciation &amp; Amortization Expense</b>	<b>\$ 101,331</b>	<b>\$ -</b>	<b>\$ 101,331</b>
2.c	<b>Tax (excluding income tax)</b>	<b>\$ 10,671</b>	<b>\$ -</b>	<b>\$ 10,671</b>
2.c (1)	Taxes Other Than Income	\$ 10,671	\$ -	\$ 10,671
2.c (2)	Amortized Excess Deferred Income Tax	\$ -	\$ -	\$ -
2.d	<b>Income Tax</b>	<b>\$ 43,200</b>	<b>\$ (8,524)</b>	<b>\$ 34,676</b>
2.d (1)	State Income Tax	\$ 13,647	\$ (2,693)	\$ 10,954
2.d (2)	Federal Income Tax	\$ 29,553	\$ (5,831)	\$ 23,722
<b>RATE BASE:</b>				
3	<b>Total Rate Base</b>	<b>\$ 1,246,340</b>	<b>\$ -</b>	<b>\$ 1,246,340</b>
3.1	2001 - Telephone Plant-in-Service	\$ 4,700,035	\$ -	\$ 4,700,035
3.2	2003 - Telephone Plant Under Construction	\$ -	\$ -	\$ -
3.3	1220 - Material & Supplies	\$ 128,796	\$ -	\$ 128,796
3.4	1500 – Other Regulatory Assets	\$ -	\$ -	\$ -
3.5	Working Cash	\$ 41,371	\$ -	\$ 41,371
3.6	Less: Accumulated Depreciation (Reserve)	\$ 3,409,903	\$ -	\$ 3,409,903
3.7	Less: Deferred Income Taxes	\$ 213,959 <sup>3</sup>	\$ -	\$ 213,959
3.8	Less: UEDTB	\$ -	\$ -	\$ -
3.9	Less: Customer Deposits	\$ -	\$ -	\$ -
3.10	Less: Post-Retirement Benefits	\$ -	\$ -	\$ -
4	<b>Net Revenues</b>	<b>\$ 111,174</b>	<b>\$ (21,935)</b>	<b>\$ 89,239</b>
5	<b>Authorized Rate of Return</b>	<b>8.92%</b>	<b>-</b>	<b>7.16%</b>
6	<b>Return on Rate Base</b>	<b>\$ 111,174</b>	<b>\$ (21,935)</b>	<b>\$ 89,239</b>
7	<b>Revenue Requirement</b>	<b>\$ 679,459</b>	<b>\$ (30,459)</b>	<b>\$ 679,000</b>
8	<b>CHCF - A Subsidy</b>	<b>\$ 346,994</b>	<b>\$ (34,479)</b>	<b>\$ 312,515</b>
9	<b>Rate of Return</b>	<b>8.92%</b>	<b>-</b>	<b>7.16%</b>

<sup>3</sup> Amount updated in the Opening Brief.

Line #	Description	Pinnacles Proposed <sup>1</sup> (A)	Commission Adjustments to Pinnacles Proposed (C)	ADOPTED (D)
10	<b>For Income Tax Calculations</b>			
10.1	State Tax Rate	8.84%		8.84%
10.2	Federal Tax Rate	21.00%		21.00%
10.3	Interest Expense	\$ -	\$ -	\$ -
10.4	State Taxable Income	\$ 154,374	\$ (30,459)	\$ 123,915
10.5	Federal Taxable Income	\$ 140,727	\$ (27,766)	\$ 112,961

(END APPENDIX A)

## **APPENDIX B**

**Appendix B: New Pinnacles Basic Residential Service Rate  
and Basic Business Service Rate**

<b>Basic Service</b>	<b>Rate Per Month</b>	<b>Included Custom Calling Features</b>
Residence Service	\$26.50	A. Call Waiting B. Call Forwarding 1. Busy Call Forwarding 2. Delayed Call Forwarding C. Economy Voice Mailbox
Business Service	\$37.85	A. Call Waiting B. Call Forwarding 1. Busy Call Forwarding 2. Delayed Call Forwarding C. Economy Voice Mailbox

Other custom calling features and voicemail options not specifically identified in Appendix B shall continue to be offered to customers at the rates identified in Pinnacles' tariff.

**(END APPENDIX B)**