



TC98-091



**OLSEN THIELEN & CO., LTD.**

*Certified Public Accountants & Consultants*

**RECEIVED**

APR 30 1998

SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION

April 28, 1998

Mr. Marshall Damgaard  
Executive Director  
Public Utilities Commission  
State of South Dakota  
500 East Capital  
Pierre, SD 57501

The accompanying Switched Access Filing material on behalf of James Valley Cooperative Telephone Company & Accent Communications, Inc. is sent pursuant to the rules established by the Commission. Revenue requirements were included in the LECA Switched Access Rate Filing Enclosed are five copies of the material, including an Accent Communications LECA membership resolution and one program diskette.

Please contact me with any questions concerning this filing.

Sincerely,

John W Coleman  
Certified Public Accountant

cc: Clinton Hanson  
James Valley Cooperative  
& Accent Communications

Associated World-wide with Jeffrey's Henry International *Inc.*

225 Little Canada Road, St. Paul, Minnesota 55117-1376 612 485 4521 FAX 012 485 2407

6600 Shady Oak Road, Eden Prairie, Minnesota 55444-7709 612 591 9242

TC

**JAMES VALLEY COOPERATIVE  
TELEPHONE COMPANY  
&  
ACCENT COMMUNICATIONS, INC.  
SWITCHED ACCESS FILING  
YEAR ENDED DECEMBER 31, 1997**

 **OLSEN THIELEN & CO., LTD.**  
*Certified Public Accountants & Consultants*



RECEIVED

APR 30 1998

SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION

## CERTIFICATION OF RESOLUTION

I, Merle Hanson, President of Accent Communications, Inc of Groton, SD, do hereby certify that the following resolution was passed at a regularly called meeting of the Board of Directors of Accent Communications, Inc. on March 10, 1998 and that it has not since been amended, modified or rescinded.

On motion by Taylor, seconded by Van Hatten that Accent Communications, Inc. hereby agrees to join the Local Exchange Carriers Assn. (LECA) and to adopt the LECA Access Tariff on file with the South Dakota Public Utilities Commission (SDPUC), effective upon the approval of its switched access cost study filing and approval of the LECA tariffed rates by the PUC. The adopted LECA tariff, upon taking effect, shall supersede and replace all other switched access tariffs filed, adopted or published by Accent Communications, Inc. prior to the date of this resolution. Motion carried.

(SEAL)

A handwritten signature in cursive script, appearing to read "Merle Hanson", is written over a horizontal line.

Merle Hanson, President  
Accent Communications, Inc.

## James Valley Cooperative &amp; Access Communications

***** FCC PART 97 *****		***** FCC PART 97 *****						
Revenue Requirement Summary		Revenue Requirement Summary						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Part 97 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
<b>INTRALATA</b>								
15	Net Investment	\$2,728,145	\$1,443,479	\$536,597	\$0	\$768,070	\$0	\$0
16	Rate of Return	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
18	Return on Rate Base	\$273,815	\$145,548	\$53,660	\$0	\$76,607	\$0	\$0
19	Return Adjustments	(4,328)	(2,323)	(832)	0	(1,173)	0	0
20	Net Return on Rate Base	\$269,487	\$143,225	\$52,828	\$0	\$75,434	\$0	\$0
21	Depreciation	751,35	391,340	142,840	0	217,170	0	0
22	Expenses and Other Items	740,575	291,524	172,340	3,193	248,532	72,675	0
23	Total IntraLATA Rev. Req.	\$1,063,267	\$411,781	\$238,509	\$3,193	\$337,666	\$72,675	\$0
24								
25								
26								
27								
28								
29								
30								
31	Net Investment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	Rate of Return	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
33	Return on Rate Base	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Return Adjustments	0	0	0	0	0	0	0
35	Net Return on Rate Base	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	Depreciation	0	0	0	0	0	0	0
37	Expenses and Other Items	0	0	0	0	0	0	0
38	Total InterLATA Rev. Req.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39								
40								
41								
42								
43								
44	TOTAL INTERSTATE REV. REQ.	\$1,063,267	\$411,781	\$238,509	\$3,193	\$337,666	\$72,675	\$0
45								
46								
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ACCESS ELEMENT MINUTES OF USE  
ACCESS RATE PER MINUTE

11,687,271 11,687,271

\$0.028233 \$0.028415

\$0

\$0.028891

Integrate

***** ECC PART 36 *****		TOTAL COMPANY		Savings		Intangible		Message Telephone Service		Profit/Loss		TOTAL INTRASTATE	
Revenue Requirement Summary		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
(A)													
13	State Income Tax Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
14	Federal Income Tax Rate	30.00%	—	30.00%	30.00%	30.00%	30.00%	30.00%	30.00%	30.00%	30.00%	30.00%	30.00%
15	State Return Tax Rate	4.00%	—	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
16	Self Investment	10.00%	0.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
17	Rate of Return	\$10,587,277	0.00	\$1,859,432	0	\$0	\$1,738,145	\$0	\$0	\$0	\$1,738,145	0.00	0.00
20	AT/DC	10.00%	—	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
21	Return on State Base	\$1,599,758	—	\$185,843	0	\$0	\$273,815	\$0	\$0	\$0	\$273,815	0.00	0.00
22	AT/DC	0	143	0	0	0	0	0	0	0	0	0	0
23	TC Amortization	148,730	135	12,025	0	0	1,320	0	0	0	0	0	0
24	Net Return	\$1,043,128	148,730	\$177,521	135	\$0	\$459,487	\$0	\$0	\$0	\$459,487	0.00	0.00
25	Contributions	0	0	0	0	0	0	0	0	0	0	0	0
26	Capital Gains Expense	771	0	305,407	0	0	186,36	0	0	0	186,36	0	0
27	Capital Loss Expense	0	0	0	0	0	0	0	0	0	0	0	0
28	Charitable Contribution	0	0	0	0	0	0	0	0	0	0	0	0
29	Charitable Contribution Adjustment	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Income Adjustments	0	0	0	0	0	0	0	0	0	0	0	0
31	Other Income Adjustments	0	0	0	0	0	0	0	0	0	0	0	0
32	Other Income Adjustments	0	0	0	0	0	0	0	0	0	0	0	0
33	Other Income Adjustments	0	0	0	0	0	0	0	0	0	0	0	0
34	Other Income Adjustments	0	0	0	0	0	0	0	0	0	0	0	0
35	Other Income Adjustments	0	0	0	0	0	0	0	0	0	0	0	0
36	Other Income Adjustments	0	0	0	0	0	0	0	0	0	0	0	0
37	Other Income Adjustments	0	0	0	0	0	0	0	0	0	0	0	0
38	Other Income Adjustments	0	0	0	0	0	0	0	0	0	0	0	0
39	Other Income Adjustments	0	0	0	0	0	0	0	0	0	0	0	0
40	Other Income Adjustments	0	0	0	0	0	0	0	0	0	0	0	0
41	Other Income Adjustments	0	0	0	0	0	0	0	0	0	0	0	0
42	Other Income Adjustments	0	0	0	0	0	0	0	0	0	0	0	0
43	Other Income Adjustments	0	0	0	0	0	0	0	0	0	0	0	0
44	Net Revenue	\$3,725,554	Formulas	\$2,704,824	0	\$0	\$1,005,879	\$0	\$0	\$0	\$1,005,879	0.00	0.00
45	Net Revenue	122,510	V274	171,000	0	0	42,570	0	0	0	42,570	0.00	0.00
46	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
47	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
48	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
49	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
50	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
51	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
52	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
53	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
54	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
55	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
56	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
57	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
58	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
59	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
60	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
61	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
62	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
63	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
64	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
65	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
66	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
67	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
68	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
69	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
70	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
71	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
72	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
73	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
74	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
75	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
76	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
77	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
78	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
79	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
80	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
81	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
82	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
83	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
84	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
85	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
86	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
87	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
88	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
89	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
90	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
91	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
92	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
93	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
94	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
95	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
96	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
97	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
98	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
99	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
100	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
101	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
102	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
103	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
104	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
105	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
106	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
107	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
108	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
109	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
110	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
111	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
112	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
113	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
114	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
115	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
116	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
117	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
118	Other Revenue	0	V274	0	0	0	0	0	0	0	0	0	0
119	Other Revenue	0	V274	0	0	0	0						

Intangible

	TOTAL COMPANY		Source/ Allocation	Message Telephone Service			Private Line			TOTAL INTERSTATE
	(B)	(A)		Intangible	Intangible	Intangible	Intangible	Intangible	(E)	
13 Land and Support Investment	\$14,634,317	033	\$0	\$0	\$114,451	\$0	\$0	\$0	\$14,451	O.K.
14 COE Operator Equipment	\$0	043	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
15 COE Switching Equipment	1,862,271	048	1,361,045	0	511,226	0	0	0	511,226	O.K.
16 COE Transmission Equipment	2,064,051	085	1,502,351	0	561,710	0	0	0	561,710	O.K.
17 Total COE	\$13,500,632		\$2,863,396	\$0	\$1,073,426	\$0	\$0	\$0	\$1,073,426	O.K.
18 Total COE - Equip. Leased	10,444,562	054	7,833,230	0	2,611,332	0	0	0	2,611,332	O.K.
21 Cable and Wire Facilities	\$4,371,794	0137	\$10,826,426	\$0	\$3,665,168	\$0	\$0	\$0	\$3,665,168	O.K.
22 Total COE - TOT. CAPX	\$0	0173	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26 Total Capital Leases	\$0	0186	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29 Leasehold Improvements	\$0	0209	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29 Intangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31										
32 Total Tele. Pk. In Service	\$15,964,111		\$11,806,432	\$0	\$4,099,619	\$0	\$0	\$0	\$4,099,619	O.K.
34 Plant Held - Future Use	\$0	0214-215	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35 Plant Held - Future Use	191,110	0214-215	142,142	0	49,000	0	0	0	49,000	O.K.
36 TRAC Long term	\$0	0229-271	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38 Total Pk. Adjustments	\$0	0229-271	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39 Total Other Tel. Pk.	\$191,110		\$142,142	\$0	\$49,000	\$0	\$0	\$0	\$49,000	O.K.
41										
42 TOTAL TELEPHONE PLANT	\$16,175,221		\$12,026,335	\$0	\$4,148,704	\$0	\$0	\$0	\$4,148,704	O.K.

Investments

	TOTAL COMBINED		Source/Counter		Message Telephone Service			Private Line			TOTAL INVESTMENT
	(A)	(B)	(C)	(D)	Int'l. S.A.	(E)	(F)	(G)	(H)	(I)	
***** FCC PART 36 ***** Investment Summary											
50 Other Assets, Net	0	0	V105	0	0	0	0	0	0	0	0
51 Other Assets, Without	(5,200.00)	(5,200.00)	V106	(4,250.44)	0	(1,445.56)	0	0	0	(1,445.56)	0
54 Account Def. - Int'l. Net	(20,133)	(20,133)	E47	(14,278)	0	(5,856)	0	0	0	(5,856)	0
52 Ch. Lim. & Def. - Int'l	(11,833)	(11,833)	V106	(11,833)	0	0	0	0	0	0	0
41 TOTAL NET PLANT	\$10,446,663	\$10,446,663		\$7,748,334	\$0	\$2,897,329	\$0	\$0	\$0	\$2,897,329	0
42 Materials and Supplies	61,180	61,180	I31	49,862	0	15,298	0	0	0	15,298	0
43 Construction in Progress	0	0		0	0	0	0	0	0	0	0
44 Cash and Cash Equivalents	89,374	89,374	Int'l. Net	64,210	0	25,168	0	0	0	25,168	0
45 Equal Access Investment	0	0		0	0	0	0	0	0	0	0
46 TOTAL NET INVESTMENT	\$10,597,217	\$10,597,217		\$7,808,132	\$0	\$2,778,145	\$0	\$0	\$0	\$2,778,145	0



14 LAND AND SUPPORT ASSETS	TOTAL COMPANY (B)	Residual Allocator (C)	Intangible and Other (D)	Message Telephone Service		Private Line		TOTAL INTRASTATE (F)
				Inst.ATA (E)	(F)	Inst.ATA (G)	(H)	
15 Land, Other**	\$0	V22	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
16 Total Land	\$0		\$0	\$0	\$0	\$0	\$0	\$0 O.K.
17	\$0		\$0	\$0	\$0	\$0	\$0	\$0 O.K.
18 Motor Vehicles	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
19 Special Purpose Vehicles	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
20 Other Work Equipment	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
21 Other Work Equipment	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
22 Buildings, Allocated	1,618,377	V28	1,201,866	0	414,451	0	0	414,451 O.K.
23 Furniture, Equipment	\$0	V28	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
24	\$0		\$0	\$0	\$0	\$0	\$0	\$0 O.K.
25	\$0		\$0	\$0	\$0	\$0	\$0	\$0 O.K.
26 General Purpose Computers	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
27	\$0		\$0	\$0	\$0	\$0	\$0	\$0 O.K.
28	\$0		\$0	\$0	\$0	\$0	\$0	\$0 O.K.
29	\$0		\$0	\$0	\$0	\$0	\$0	\$0 O.K.
30 Total Support Assets	\$1,618,377		\$1,201,866	\$0	\$414,451	\$0	\$0	\$414,451 O.K.
31	\$1,618,377		\$1,201,866	\$0	\$414,451	\$0	\$0	\$414,451 O.K.
32	\$1,618,377		\$1,201,866	\$0	\$414,451	\$0	\$0	\$414,451 O.K.
33 Tot. Land and Support Assets	\$1,618,377		\$1,201,866	\$0	\$414,451	\$0	\$0	\$414,451 O.K.
34	\$1,618,377		\$1,201,866	\$0	\$414,451	\$0	\$0	\$414,451 O.K.
35	\$1,618,377		\$1,201,866	\$0	\$414,451	\$0	\$0	\$414,451 O.K.
36 GENERAL OFFICE EQUIPMENT								
37 CAT 1 Equip. Sys. 1975	\$0	G29	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
38 CAT 1 Equip. Sys., Other 1975	\$0	G29	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
39 CAT 1 Equip. Sys., Adu. Pks.	\$0	V28	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
40 CAT 1 Equip. Sys., Other	\$0	V28	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
41	\$0		\$0	\$0	\$0	\$0	\$0	\$0 O.K.
42 Total CAT 1	\$0		\$0	\$0	\$0	\$0	\$0	\$0 O.K.
43	\$0		\$0	\$0	\$0	\$0	\$0	\$0 O.K.
44 CAT 2 Trunkline Sw. Allocated	\$0	G28	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
45 CAT 2 Trunkline Sw. Direct	\$0	V28	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
46	\$0		\$0	\$0	\$0	\$0	\$0	\$0 O.K.
47 Total CAT 2	\$0		\$0	\$0	\$0	\$0	\$0	\$0 O.K.





Interest

***** FOC PART 36 ***** FOCUS PART 36 Description Detail	TOTAL COMBINE (B)	Group/ Account (C)	Months and time (D)	Message Telephone Service		Private Line		TOTAL INTEREST (F)	
				IntAcATA (E)	IntTelATA (F)	IntAcATA (G)	IntTelATA (H)		
181 COE Operator	\$0	148	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
182 COE Inboard Switch	0	117	0	0	0	0	0	0	O.K.
183 COE Inboard	0	120	0	0	0	0	0	0	O.K.
184 COE Transmission	0	120	0	0	0	0	0	0	O.K.
185 COE Direct	0	189	0	0	0	0	0	0	O.K.
187 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
188 ROT Leases	\$0	190	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
191 CAVT Leases	\$0	191	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
192 TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
193 *****									
194 TOTAL LEASEHOLD IMPROVEMENTS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
195 LEASEHOLD IMPROVEMENTS									
197 Land and Equipment Leases	\$0	111	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
198 COE Leasing	0	116	0	0	0	0	0	0	O.K.
199 COE Operator	0	116	0	0	0	0	0	0	O.K.
200 COE Transmission	0	198	0	0	0	0	0	0	O.K.
202 ROT Improvement	0	198	0	0	0	0	0	0	O.K.
203 Other	0	198	0	0	0	0	0	0	O.K.
204 TOTAL LEASEHOLD IMPROVEMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
189 *****									
189 TPIS EXCL. ACCT. No. 2090	\$15,888,111		\$1,888,482	\$4,099,619	\$0	\$0	\$4,099,619	\$4,099,619	O.K.

James Valley Cooperative & Access Communications

	Interstate									
	TOTAL COMPANY (B)	Source/ Allocation (C)	Interstate and Other (D)	Message Intra-ATA (E)	Message Inter-ATA (F)	Inter-ATA (G)	Private Line Intra-ATA (H)	Private Line Inter-ATA (I)	TOTAL INTRASTATE (J)	
***** FCC PART 36 ***** Part Investment Detail										
(A)										
204 W/FANGIBLE A...-15	\$0	V106	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
205	0	V100	0	0	0	0	0	0	0	O.K.
206	0		0	0	0	0	0	0	0	O.K.
207 Direct Acct No. 7000	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
208										
209 Total Intra-ATA Assets										
*****										
210										
211										
212 OTHER TELEPHONE PLANT										
213	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
214 Used For Full Line Alloc										
215 Used For Full Line Direct	101,620	V124	142,346	0	45,000	0	0	0	486,966	O.K.
216 Used For Full Line Int'l	0		0	0	0	0	0	0	0	O.K.
217 FPLC Short Term Direct	0	V124	0	0	0	0	0	0	0	O.K.
218 FPLC Short Term Int'l	0		0	0	0	0	0	0	0	O.K.
219 FPLC Long Term Direct	0	V106	0	0	0	0	0	0	0	O.K.
220 Long Term Alloc - Alloc	0		0	0	0	0	0	0	0	O.K.
221 Long Term Alloc - Direct	0	V104	0	0	0	0	0	0	0	O.K.
222										
223 Total Other Telephone Plant	\$114,426		\$142,346	\$0	\$15,000	\$0	\$0	\$0	\$486,966	O.K.

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 Jamah Valley Cooperative & Account Communications

	TOTAL COMPANY		Intervalue		Message Telephone Service		Private Line		TOTAL INTERSTATE	
	(B)	(A)	Intervalue and Other	(C)	Intervalue	(E)	(D)	(F)	(G)	(I)
13 ACCUM DEPRECIATION, 1985										
14 Support Fee	\$645,017	H13	\$626,468		\$0	\$118,160	\$0	\$0	\$118,160	O.K.
15 COE Scheduling	152,138	H19	110,342		0	41,794	0	0	41,794	O.K.
16 COE Operator	493,246	H16	368,010		0	134,202	0	0	134,202	O.K.
17 RPT Equipment	4,212,000	H25	3,159,148		0	1,051,320	0	0	1,051,320	O.K.
18 Other	0	H17	0		0	0	0	0	0	O.K.
19 Other Plan	0	V130	0		0	0	0	0	0	O.K.
20 Total Accum Depr. 1985	\$5,290,629		\$4,253,610		\$0	\$1,445,519	\$0	\$0	\$1,445,519	O.K.
24 ACCUM AMORTIZATION										
25 Accum Depreciation WFLU	\$0	H18	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
26 Accum Amort. Irving Inc	0	H41	0		0	0	0	0	0	O.K.
28 Accum Amort. Other	0	V138	0		0	0	0	0	0	O.K.
30 Total Accum Amortization	\$0		\$0		\$0	\$0	\$0	\$0	\$0	O.K.
32 Tot. Accum Depreciation	\$5,290,629		\$4,253,610		\$0	\$1,445,519	\$0	\$0	\$1,445,519	O.K.
34 Total Accum. Depr./Amort										
35 ACCUM DEF. INC. TAXES, NET										
36 Support Assets	(571)	H13	(425)		\$0	(146)	\$0	\$0	(146)	O.K.
37 COE Operator	26	H16	19,278		0	7,722	0	0	7,722	O.K.
41 COE Operator	0	H16	0		0	0	0	0	0	O.K.
42 COE Transmission	7,797	H20	5,675		0	2,122	0	0	2,122	O.K.
43 Cable and Wire F. & C	(13,660)	H31	(10,164)		0	(3,396)	0	0	(3,396)	O.K.
44 Unclassified	0	V145	0		0	0	0	0	0	O.K.
46 Total Accum. Def. Inc. Taxes	\$35,132		\$14,278		\$0	\$5,856	\$0	\$0	\$5,856	O.K.

Phone Line

	TOTAL COMPANY		Interest				Extended Area Service		Other	
	(B)	(C)	Int'l.ATA (D)	Int'l.ATA (E)	Int'l.ATA (F)	Int'l.ATA (G)	(H)	(I)	(J)	
13 TRUNK CTE EQUIPMENT										
14 Working Lines	4,698	4,698	54	0	0	0	0	0	0	OK
15 Avg Cost per Loop	231.54	231.54	231.54	231.54	231.54	231.54	231.54	231.54	231.54	
16 CAT 4 13 Bunch in Inset	\$446,555	\$334,252	\$12,203	\$0	\$0	\$0	\$0	\$0	\$0	
17 Circuit Terminations	310	279	31	0	0	0	0	0	0	OK
22 Avg Cost per Termination	1,737.03	1,737.03	1,737.03	1,737.03	1,737.03	1,737.03	1,737.03	1,737.03	1,737.03	
24 CAT 4 23 Other IX	\$338,480	\$444,832	\$53,848	\$0	\$0	\$0	\$0	\$0	\$0	
25										
26										
27 C&W INVESTMENT										
28 Working Loops	4,698	4,624	54	0	0	0	0	0	0	
29 Avg Cost per Loop	\$1,074.79	\$1,074.79	\$1,074.79	\$0	\$0	\$0	\$0	\$0	\$0	OK
31 CAT 1 Exchange C&W	\$4,074,794	\$7,468,131	\$102,803	\$0	\$0	\$0	\$0	\$0	\$0	
32										
34 Equipment IX Circuit Miles	78,309	78,515	1,751	0	0	0	0	0	0	OK
35 Avg Cost per Mile	\$1,000.00	\$1,000.00	\$1,000.00	\$0	\$0	\$0	\$0	\$0	\$0	
36 CAT 1 Interurb. C&W	\$415,554	\$791,548	\$18,598	\$0	\$0	\$0	\$0	\$0	\$0	

## James Valley Cooperative &amp; Account Communications

	***** FCC PART 36 *****		*****		*****		*****		*****		*****		*****	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
	Physical Allocation Factors	TOTAL COMPANY	Source/Allocable	Interstate and Other	Message Telephone Service	Message Telephone Service	Message Telephone Service	Message Telephone Service	Message Telephone Service	Message Telephone Service	Message Telephone Service	Message Telephone Service	Message Telephone Service	Message Telephone Service
13	Subscriber Plant Fact. (SPF)	1.000000	SFF	0.750000	0.000000	0.250000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.750000
15	Dial Equipment Minutes (DEM)	1.000000	DEM	0.725298	0.000000	0.274702	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.724712
16	Contribution to Long Miles	1.000000	CBM	0.621643	0.000000	0.378357	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.621643
18	Contribution Minutes	1.000000	CM	0.824746	0.000000	0.175254	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.824744
20	Subscriber Minutes (SLU)	1.000000	SLU	0.820244	0.000000	0.179756	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.820244
21	TBPS Progression Time	0.000000	TSP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
22	Wet Blank Work Sec. Adj.	0.000000	WBSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
23	Wet Blank Work Sec. Comb	0.000000	WBS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
24	Wet Blank Work Sec. Comb	0.000000	WBS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
25	COE CAT 2 Minutes	0.000000	CT2	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
26	Exchange Trunk Minutes	1.000000	ETM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
28	MOU Int. - NorthAmerica	1.000000	IFM	0.700775	0.000000	0.299225	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.701925
30	MOU Int. - NorthAmerica	0.000000	IFM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
31	CBM CAT 4 - WA75	0.000000	CT4	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
33	Equip Access MOU	0.000000	EAM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
35	Current Billing	1.000000	CB	0.945113	0.000000	0.054887	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.944877
36	EU Production Factor	1.000000	EBF	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
37	EU Access Int. and All Other Factor	1.000000	EAF	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
38	EU Access Int. and All Other Factor	0.000000	EAF	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
39	EU Access Int. and All Other Factor	0.000000	EAF	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
40	EU Access Int. and All Other Factor	0.000000	EAF	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
41	EU Billing & Collection Services Factor	0.000000	BSF	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
42	EU Billing & Collection Services Factor	0.000000	BSF	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
43	Number 1 Call Load Blage	1.000000	TLM	0.741940	0.000000	0.258060	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.741940
44	Number 1 Call Load Blage	0.000000	TLM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
45	Number 1 Call Load Blage	0.000000	TLM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
46	Foreign Directories Percent	0.000000	FD	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

Interstate

Private Line

TOTAL

INTERSTATE





## Statement

	TOTAL COMPANY		Message Telephone Service			Flight Line			TOTAL INTRASTATE
	(A)	(B)	Interstate and Other (C)	Intra-ATA (E)	Inter-ATA (F)	Intra-ATA (G)	Inter-ATA (H)	(I)	
13 PLANT SPEC. OPER. EXPENSE									
14 Network Support, Misc.		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
15 Network Supp. - Direct		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Total Network Support Exp.		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
17 General Support, Misc.		\$73,181	\$54,416	\$18,765	\$0	\$0	\$0	\$18,765	O.K.
21 General Support, Other									
22 Total General Support Exp.		\$73,181	\$54,416	\$18,765	\$0	\$0	\$0	\$18,765	O.K.
24 Central Office, Misc.		\$15,142	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
25 Central Office Exp., Other		27,433	20,242	7,191	\$0	\$0	\$0	\$42,634	O.K.
27 Total COE Exp.		\$208,739	\$150,274	\$58,565	\$0	\$0	\$0	\$58,565	O.K.
29 Other - Equip.		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Contract Tele. Procs.		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32 Other - OT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33 Other - Misc.		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
34 Total OT Exp.		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
37 Cable & Wire, Misc.		\$108,586	\$103,000	\$5,586	\$0	\$0	\$0	\$4,600	O.K.
38 Cable & Wire, Direct		133,267	133,267	\$0	\$0	\$0	\$0	\$0	O.K.
39 Total C&W Exp.		\$414,173	\$237,812	\$207,812	\$0	\$108,361	\$0	\$129,361	O.K.
42 TOTAL P.L.T. SPEC. OPER. EXP.		\$994,143	\$492,453	\$307,690	\$0	\$207,690	\$0	\$307,690	O.K.
44 TOTAL P.L.T. SPEC. - ee SUPPORT		\$820,962	\$439,036	\$269,826	\$0	\$162,826	\$0	\$162,826	O.K.

Statement

(A)	TOTAL COMPANY (B)	Source/ Account (C)	Investment and Other (D)	Message Telephone Service			Private Line		TOTAL INDEBITATE (I)
				Inst.ATA (E)	Inst.ATA (F)	Inst.ATA (G)	Inst.ATA (H)		
68 NON-SPECIFIC OPER EXP									
69 Ch. Pr and Equip. Alloc.	\$0	V106	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70 Ch. Pr and Eq. - Direct	\$0	V177	0	0	0	0	0	0	0
83 Total Ch. Pr. & Equip	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
65 Network Operations, Alloc.	\$43,192	V153	\$43,660	\$0	\$21,332	\$0	\$0	\$0	\$21,332
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	0
68 Total Network Oper. Exp	\$43,192		\$43,660	\$0	\$21,332	\$0	\$0	\$0	\$21,332
70 Total Access Expenses	\$0	V180	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71 Dep. Support Assets	\$133,823	V113	\$69,211	\$0	\$34,232	\$0	\$0	\$0	\$34,232
72 Dep. COE Sinking	318,204	V119	230,793	0	87,414	0	0	0	87,414
73 Dep. COE Equip	1,100,000	V120	1,100,000	0	0	0	0	0	0
74 Dep. COE Transmission	43,972	V120	32,006	0	11,966	0	0	0	11,966
75 Dep. COE Equipment	0	V120	0	0	0	0	0	0	0
76 Dep. J31 Equipment	527,770	V125	395,150	0	131,620	0	0	0	131,620
77 Dep. J31 Assets	0	V126	0	0	0	0	0	0	0
78 Dep. J41 Assets	0	V128	0	0	0	0	0	0	0
80 Total Depreciation Expense	\$1,023,809		\$782,259	\$0	\$265,543	\$0	\$0	\$0	\$265,543
81 Asset. Tangible Assets	\$0	V162	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82 Asset. Intangible Assets	0	V144	0	0	0	0	0	0	0
83 Asset. Other	0	V150	0	0	0	0	0	0	0
85 Other Amortized Asset	307	V190	307	0	0	0	0	0	0
86 Total Amortization Exp	\$307		\$307	\$0	\$0	\$0	\$0	\$0	\$0
88 Total Depr. and Amort	\$1,023,809		\$786,866	\$0	\$265,543	\$0	\$0	\$0	\$265,543
91 TOTAL NON-SPEC OPER EXP	\$1,106,801		\$819,826	\$0	\$296,875	\$0	\$0	\$0	\$296,875

	Operating Expense and Taxes		Source/ Account	Message Telephone Service		Private Line		TOTAL INTRINSIC
	(A)	(B)		Intelsat (F)	Intelsat (G)	Intelsat (H)	(I)	
<b>105 CUSTOMER OPERATIONS EXPENSE</b>								
107 Marketing, Allocable		\$15,696	G235	\$0	\$3,794	\$0	\$0	\$3,794 O.K.
108 Marketing, Direct		0	V192	0	0	0	0	0 O.K.
110 Total Marketing Expense		\$15,696		\$0	\$3,794	\$0	\$0	\$3,794 O.K.
112 Operator Service, Alloc		\$0	G24	\$0	\$0	\$0	\$0	\$0 O.K.
113 Operator Service, Direct		0	V194	0	0	0	0	0 O.K.
115 Total Operator Service		\$0		\$0	\$0	\$0	\$0	\$0 O.K.
117 Classified Directory		\$0	V195	\$0	\$0	\$0	\$0	\$0 O.K.
118 Unpublished Directory		12,780	G19	11,025	0	1,755	0	1,755 O.K.
120 Directory		0	G44	0	0	0	0	0 O.K.
122 Total Directory		\$12,780		\$11,025	\$0	\$0	\$0	\$1,755 O.K.
129 Bus. Dir. (E1) Preparation		\$32,290	G36	\$0	\$0	\$0	\$0	\$0 O.K.
130 Bus. Dir. (E1) Distribution		40,170	G37	40,170	0	0	0	40,170 O.K.
132 Bus. Dir. (E1) Address, Pk, & Other		0	G38	0	0	0	0	0 O.K.
133 Bus. Dir. (E1) International Adress		0	G39	0	0	0	0	0 O.K.
137 Bus. Dir. (E1) C. Services		0	G41	0	0	0	0	0 O.K.
138 Bus. Dir. (E1) C. Services		0	G42	0	0	0	0	0 O.K.
139 Con. Collect & Admin.		0	G52	0	0	0	0	0 O.K.
132 Total Business Office		\$66,750		\$72,437	\$0	\$14,313	\$0	\$14,313 O.K.
133 Cost Serv. Direct		\$0	V205	\$0	\$0	\$0	\$0	\$0 O.K.
135 Cost Serv. Other (E2)		95,718	G44	0	25,270	0	0	20,770 O.K.
137 Cost Serv. Other (E2)		0	G45	0	0	0	0	0 O.K.
138 Cost Serv. Other (E2)		5,838	V205	5,838	0	0	0	13,893 O.K.
139 Cost Serv. Other (E2)		0	V205	0	0	0	0	0 O.K.
138 Total Customer Service		\$108,650		\$83,917	\$0	\$14,303	\$0	\$14,203 O.K.
141 Total Bus. Dir., Cost Serv.		\$225,310		\$166,354	\$0	\$60,616	\$0	\$50,616 O.K.

Income Statement

(A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other		Message Telephone Service		Private Line		TOTAL INTRASTATE (I)	
			(D)	(E)	(F)	(G)	(H)			
156 Other Cust. Serv. Alloc.	\$11,752	148	\$23,427	\$0	\$4,315	\$0	\$0	\$0	\$4,315	O.K.
157 Other Cust. Serv. Direct	498	V211	498	0	0	0	0	0	0	O.K.
159 Total Other Cust. Serv.	\$12,250		\$23,925	\$0	\$4,315	\$0	\$0	\$0	\$4,315	O.K.
181 TOTAL CUSTOMER OVER EXP.	\$260,286		\$268,616	\$0	\$72,860	\$0	\$0	\$0	\$72,860	O.K.
182										
184 7803 THREY EXPENSES:										
186 Total PW Equip. in Support	\$420,862	44	\$438,026	\$0	\$162,828	\$0	\$0	\$0	\$162,828	O.K.
187 Total Mission Oper. Exp.	26,382	66	41,690	0	0	0	0	0	0	O.K.
188 Total Mission Equip. Exp.	26,382	66	26,382	0	72,880	0	0	0	72,880	O.K.
189 Total Mission Equip. Dep.	26,382	66	26,382	0	72,880	0	0	0	72,880	O.K.
191 TOTAL 7803 THREY EXPENSES	\$483,608		\$532,978	\$0	\$237,707	\$0	\$0	\$0	\$237,707	O.K.
192										
194 TOTAL CORPORATE OPERATIONS EXPENSE										
174 Equip. and Purchase, Alloc.	\$11,752	148	\$11,752	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
176 Equip. and Purchase, Alloc.	498	V211	498	0	0	0	0	0	0	O.K.
177 Total Equip. and Purchase	\$12,250		\$12,250	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179 Admin. & Clerical Allocable	\$22,747	160	\$43,313	\$0	\$61,024	\$0	\$0	\$0	\$61,024	O.K.
181 Admin. & Clerical Direct	30,000	V211	30,000	0	30,000	0	0	0	30,000	O.K.
182 Total Admin. and Cler.	\$52,747		\$73,313	\$0	\$91,024	\$0	\$0	\$0	\$91,024	O.K.
184 TOTAL CORPORATE OPERATIONS	\$483,335		\$534,656	\$0	\$193,852	\$0	\$0	\$0	\$193,852	O.K.
185										
187 NON-INCOME TAXES:										
189 Non-income Taxes Allocable	\$0	148	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
191 Non-income Taxes Direct	0	V211	0	0	0	0	0	0	0	O.K.
192 Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
196 TOTAL OPER. EXP. AND TAXES	\$2,426,375		\$1,785,244	\$0	\$765,131	\$0	\$0	\$0	\$765,131	O.K.



## James Valley Cooperative &amp; Account Communications

Account Description	Plan % Inst/ATA		Common Line	Local Switching (E3)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)
	Total	(B)						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
13 Local and Support Assets	\$414,431	1.25	\$17,160	\$175,262	\$0	\$232,029	\$0	\$0
14 Central Office Equipment	\$1,073,436	3.20	\$233,513	\$0	\$0	\$328,148	\$0	\$0
15 Tele. Term. & Equipment	2,811,732	8.78	1,992,033	\$0	\$0	\$18,699	\$0	\$0
16 Cable and other facilities	\$1,605,168	4.91	\$2,225,548	\$0	\$0	\$481,397	\$0	\$0
19 Total COE, TOT, C&MF	\$0	0.00	\$0	\$0	\$0	\$0	\$0	\$0
21 Total Tangible Assets	\$4,099,619	12.44	\$2,282,706	\$175,262	\$0	\$1,179,026	\$0	\$0
22 Total Intangible Assets	\$0	0.00	\$0	\$0	\$0	\$0	\$0	\$0
24 Total Plant in Service	\$4,099,619	12.44	\$2,282,706	\$175,262	\$0	\$1,179,026	\$0	\$0
25 Total Plant in Use	\$0	0.00	\$0	\$0	\$0	\$0	\$0	\$0
26 Total ST P&C	\$0	0.00	\$0	\$0	\$0	\$0	\$0	\$0
27 Total ST P&C Adj	\$0	0.00	\$0	\$0	\$0	\$0	\$0	\$0
31 TOTAL TELEPHONE PLANT	\$4,148,104	12.57	\$2,310,037	\$448,614	\$0	\$1,194,053	\$0	\$0
34 Net Oper Inv in Bero	1,445,519	4.43	\$89,913	\$0	\$0	\$443,379	\$0	\$0
35 Account Oper P&U	\$0	0.00	\$0	\$0	\$0	\$0	\$0	\$0
36 Account Oper P&U	\$0	0.00	\$0	\$0	\$0	\$0	\$0	\$0
37 Account Oper P&U	\$0	0.00	\$0	\$0	\$0	\$0	\$0	\$0
38 Account Oper Intangible	\$0	0.00	\$0	\$0	\$0	\$0	\$0	\$0
39 Account Other	\$0	0.00	\$0	\$0	\$0	\$0	\$0	\$0
41 Account, Exp. Inv. Term. Net	5,826	0.02	(1,728)	7,252	\$0	352	\$0	\$0
42 Other Assets	\$0	0.00	\$0	\$0	\$0	\$0	\$0	\$0
44 NET TELEPHONE PLANT	\$2,697,329	8.21	\$1,427,792	\$552,295	\$0	\$144,327	\$0	\$0
45 plus 15% Dep	\$0	0.00	\$0	\$0	\$0	\$0	\$0	\$0
46 Materials and Supplies	15,296	0.05	8,518	2,397	\$0	4,403	\$0	\$0
49 Cash Working Capital	26,518	0.08	14,209	3,995	\$0	7,345	\$0	\$0
51 Other Assets Investment	\$0	0.00	\$0	\$0	\$0	\$0	\$0	\$0
52 NET INVESTMENT	\$2,739,145	8.34	\$1,445,519	\$558,597	\$0	\$156,075	\$0	\$0

James Valley Cooperative & Rural Communications

FISC PART 99 Total Investment Detail	Balance as of 12/31/87		Common Law	Local Switching	Information	Circuitry Transport	Mileage and Collection	Other
	(A)	(B)						
14 LAND AND SUPPORT ASSETS								
15 Land Acquisitions	\$0	\$0	0	0	0	0	0	0
16 Land Acquisitions - Lease	\$0	\$0	0	0	0	0	0	0
17 Total Land Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18 Total Land Assets	\$114,633	\$114,632	\$17,160	\$125,362	\$0	\$32,029	\$0	\$0
20 Support Assets, Physical	\$0	\$0	0	0	0	0	0	0
21 Support Assets, Physical - Lease	\$0	\$0	0	0	0	0	0	0
22 Total Support Assets	\$114,633	\$114,632	\$17,160	\$125,362	\$0	\$32,029	\$0	\$0
24 Total Land and Supp. Assets	\$114,633	\$114,632	\$17,160	\$125,362	\$0	\$32,029	\$0	\$0
27 CENTRAL OFFICE EQUIPMENT								
28 Operator Sys. - CA	\$0	\$0	0	0	0	0	0	0
29 Operator Sys. - Other	0	0	0	0	0	0	0	0
30 Total Operator Systems	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32 Total Operator Systems	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34 Trunks - Switching	0	0	0	0	0	0	0	0
35 Trunks - Transport	0	0	0	0	0	0	0	0
36 Trunks - Assigned	0	0	0	0	0	0	0	0
37 Total Trunks	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39 Total Trunks	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40 Local Switching	\$111,726	\$111,726	\$0	\$111,726	\$0	\$0	\$0	\$0
41 Local Assigned	0	0	0	0	0	0	0	0
42 Total Local Switching	\$111,726	\$111,726	\$0	\$111,726	\$0	\$0	\$0	\$0
44 Total Local Switching	\$111,726	\$111,726	\$0	\$111,726	\$0	\$0	\$0	\$0



James Valley Cooperative & Account Communications

Page 36 Inter-A/T		Source of Appropriation		Common Line		Local Sanctuary		Information		Common Transport		Billing and Collection		Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
58	COE Exch. Trunk	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Trunk	Direct	233,513	233,513	0	0	0	0	0	0	0	0	0	0	O.K.
60	COE Exch. Trunk	(1)	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
61	COE Exch. Trunk	(2)	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
62	COE Exch. Trunk	(3)	245,872	0	0	0	0	245,872	0	0	0	0	0	0	O.K.
63	COE Interchange	Direct	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
64	COE Interchange	(1)	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
65	COE Interchange	(2)	82,275	0	0	0	0	82,275	0	0	0	0	0	0	O.K.
66	COE Interchange	(3)	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
67	COE Int'l. Message	Direct	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
68	Total COE Transmission		\$561,710	\$233,513	\$0	\$0	\$0	\$328,198	\$0	\$0	\$328,198	\$0	\$0	\$0	O.K.
69	Total Central Office Equip.		\$1,073,436	\$511,776	\$0	\$0	\$0	\$328,198	\$0	\$0	\$328,198	\$0	\$0	\$0	O.K.
70	TOT EQUIPMENT														
71	Public Telephone		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
72	Customer Premises Equipm.	(1)	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
73	Customer Premises Equipm.	(2)	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
74	Customer Premises Equipm.	(3)	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
75	Total TOT Equipment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
76	CABLE AND WIRE FACILITIES														
77	Exchange Int'l. and NATS	(1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
78	Exchange Int'l. and NATS	(2)	1,962,033	1,962,033	0	0	0	0	0	0	0	0	0	0	O.K.
79	Exchange Int'l. and NATS	(3)	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
80	Exchange Message	Direct	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
81	Exchange Message	(1)	\$1,962,033	\$1,962,033	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82	Exchange Message	(2)	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
83	Exchange Message	(3)	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
84	Total Exchange Line CEWIF		\$1,962,033	\$1,962,033	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
85	Exchange Trunk, Message	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
86	Exchange Trunk, Message	(1)	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
87	Exchange Trunk, Message	(2)	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
88	Exchange Trunk, Message	(3)	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
89	Total Exchange Trunk CEWIF		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
90	Interexchange Message	(1)	\$401,568	\$0	\$0	\$0	\$0	\$401,568	\$0	\$0	\$401,568	\$0	\$0	\$0	O.K.
91	Interexchange Message	(2)	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
92	Interexchange Message	(3)	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
93	Total Interexchange Message		\$401,568	\$0	\$0	\$0	\$0	\$401,568	\$0	\$0	\$401,568	\$0	\$0	\$0	O.K.
94	Total Interchange		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
95	Total Interchange		\$401,568	\$0	\$0	\$0	\$0	\$401,568	\$0	\$0	\$401,568	\$0	\$0	\$0	O.K.

## James Valley Cooperative &amp; Account Communications

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	FCI (FASB) 401 Total/Component Detail	Source of Funding Total	Allocation	Common Line	Local Sinking (E)	Information (F)	Common Transport (G)	Miling and Collection (H)	Other (I)
111	H&B CB&M Message	\$177,231	CD	\$0	\$0	\$0	\$177,231	\$0	\$0
112	H&B CB&M WATS	0	(D)	0	0	0	0	0	0
113	H&B CB&M WATS	0	Direct	0	0	0	0	0	0
114	H&B CB&M Annual	0		0	0	0	0	0	0
115	Total In-House "CB&M"	\$177,231		\$0	\$0	\$0	\$177,231	\$0	\$0
117	Total Cable and Wire Fund	\$2,817,732		\$1,902,033	\$0	\$0	\$919,699	\$0	\$0
118	TANGIBLE ASSETS								
120	Land and Support Leases	\$0	N28	0	0	0	0	0	0
122	COE - Capital Leases	\$0		0	0	0	0	0	0
124	COE - Common Leasing Leases	\$0	34	0	\$0	\$0	\$0	\$0	\$0
125	COE - Common Leasing Leases	0	34	0	0	0	0	0	0
126	COE - Local Sinking Leases	0	39	0	0	0	0	0	0
127	COE - Transmission Leases	0	66	0	0	0	0	0	0
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0
130	IFT Equipment Leases	\$0	78	0	0	0	0	0	0
132	CB&M Leases	\$0	117	0	0	0	0	0	0
133	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0
136	Leased/Imp. Equip. - Other	\$0	N27	0	0	0	0	0	0
137	Leased/Imp. Equip. - Direct	0	Direct	0	0	0	0	0	0
138	Total Leased/Imp. Equipments	\$0		\$0	\$0	\$0	\$0	\$0	\$0
140	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0
142		\$0		\$0	\$0	\$0	\$0	\$0	\$0
144	TOTAL INTANGIBLE ASSETS	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0
146		\$0	N46	0	0	0	0	0	0
147	PROPERTY HELD FOR FUTURE USE	\$0		0	0	0	0	0	0

James Valley Cooperative & Account Communications

	Part 36 Budget V/A		Status or Appropriation	Commitment Line	Total Switching	Information	Commodity Transportation	Billing and Collection	Other
	(B)	(C)							
161 PLANT UNDER CONSTRUCTION:									
162 Shop-Build	\$49,085	168		\$27,231	\$7,627		\$0	\$14,127	\$0
163 Long-term		168							\$0
165 Total Pk. Under Const.	\$49,085			\$27,231	\$7,627		\$0	\$14,127	\$0
166 TELEPHONE PLANT ADJUSTMENT									
170 CLASS BIRTH STOCK	\$0	168		\$0	\$0		\$0	\$0	\$0
172	\$0	167		\$0	\$0		\$0	\$0	\$0
175 MATERIALS AND SUPPLIES	\$18,298	167		\$5,518	\$2,327		\$0	\$4,403	\$0
176 CASH WORKING CAPITAL	\$25,518	167		\$14,209	\$3,965		\$0	\$7,345	\$0
177 EQUAL ACCESS INVESTMENT	\$0	168	Owned	\$0	\$0		\$0	\$0	\$0

James Valley Corporation & Account Communications

Chart 36 Initial A/C Fund	Support Accounts		Combin Line	Fund Subtype	Informa tion	Transp ort	Bills and Collection	Other	
	(B)	(C)							
14	ACCOM DEPRECIATION 1985								
15	Support Assets	628	\$26,833	\$65,334	\$0	\$101,021	\$0	\$0	
16	COE Operator	417	0	417	0	0	0	0	
17	COE Operator	1,334	0	0	0	0	0	0	
18	COE Operator	134,270	55,000	0	0	79,470	0	0	
19	COE Operator	0	0	0	0	0	0	0	
20	Cable and Wire Facilities	1,053,202	803,397	0	0	249,908	0	0	
21	Other Equip	0	0	0	0	0	0	0	
22	Total Accum. Dep. - 1985	628	0	0	0	0	0	0	
23	Total Accum. Depr - 1985	\$1,445,519	\$809,033	\$107,127	\$0	\$449,379	\$0	\$0	
24	ACCOM AMORTIZATION								
25	Accum Depreciation (P&U)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
26	Accum. Amort. - Transp.	0	\$0	\$0	\$0	\$0	\$0	\$0	
27	Accum. Amort. - Support	0	\$0	\$0	\$0	\$0	\$0	\$0	
28	Accum. Amort. - Other	0	\$0	\$0	\$0	\$0	\$0	\$0	
29	Total Accum. Amortization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
30	Total Accum. Depr - 1985	\$1,445,519	\$809,033	\$107,127	\$0	\$449,379	\$0	\$0	
31	ACCOM DEF INC TAXES, NET								
32	Support Assets	(546)	(520)	(544)	\$0	(52)	\$0	\$0	
33	COE Switching	778	0	778	0	0	0	0	
34	COE Transmission	2,322	882	0	0	1,340	0	0	
35	COE Equipment Fac.	(3,396)	(2,506)	0	0	(890)	0	0	
36	Utilities	0	0	0	0	0	0	0	
37	Total Accum. Def. Inc. Taxes	\$5,806	(\$1,720)	\$7,232	\$0	\$352	\$0	\$0	

James Valley Cooperative & Account Communications

Part 36 Income Tax Total		Part 36 Income Tax Total		Part 36 Income Tax Total		Part 36 Income Tax Total		Part 36 Income Tax Total	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
Appropriation Factors	Source	Concession Line	Local Sinking	Information	Concession Transfer	Priority of Collection	Other		
13 General Office Equipment	\$1,073,706	179	\$511,726	\$0	\$206,196	\$0	\$0	\$0	O.K.
14 Info. Org./Term. Equip.	2,611,732	178	0	0	619,699	0	0	0	O.K.
15 CBM Facilities	0	117	0	0	0	0	0	0	O.K.
17 Total	\$3,685,438		\$511,726	\$0	\$847,897	\$0	\$0	\$0	O.K.
18 Factor	1,000000		0.138881	0.000000	0.257219	0.000000	0.000000	0.000000	O.K.
21 Bond, Inv., Trans., Other	\$1,000,000	17	0	0.000000	\$44,897	0	\$0	\$0	O.K.
22 General Office Equipment	\$1,073,706	179	0	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23 Info. Org./Term. Equip.	2,611,732	178	0	0	\$154,196	0	0	0	O.K.
24 CBM Facilities	0	117	0	0	0	0	0	0	O.K.
26 CBM/Fac. Equip. Message	619,699	117.63	0	0	619,699	0	0	0	O.K.
27 Total	\$1,689,405		\$511,726	0.000000	\$508,647	\$0	\$0	\$0	O.K.
28 Factor	1,000000		0.131917	0.000000	0.308447	0.000000	0.000000	0.000000	O.K.
30 General Budget Facilities	\$414,451	125	\$125,282	\$0	\$282,029	\$0	\$0	\$0	O.K.
31 Info. Org./Term. Equip.	2,611,732	178	0	0	282,174	0	0	0	O.K.
32 Info. Org./Term. Equip.	2,611,732	178	0	0	0	0	0	0	O.K.
33 Equal Access Investment	0	1177	0	0	619,699	0	0	0	O.K.
34 Total	\$4,099,819		\$636,887	\$0	\$1,179,326	\$0	\$0	\$0	O.K.
37 Factor	1,000000		0.155177	0.000000	0.287814	0.000000	0.000000	0.000000	O.K.
38 Sert. Com. Lin., Sw., Trans.	\$4,099,819	36	\$636,887	\$0	\$1,179,326	\$0	\$0	\$0	O.K.
40 Factor	1,000000		0.155277	0.000000	0.287814	0.000000	0.000000	0.000000	O.K.
42 CDE Cat. 2 Factor	1,000000	Direct	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	O.K.
43 JCI Cat. 11 Factor	1,000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44 Total 1915	\$4,099,819	428	\$636,887	\$0	\$1,179,326	\$0	\$0	\$0	O.K.
45 Factor	1,000000		0.155277	0.000000	0.287814	0.000000	0.000000	0.000000	O.K.

James Valley Cooperative & Agent Communications

	Fund No		Source	Common		Local	Savings	Information	Common	Billing and	Other
	1000000	1000000		Line	Line						
Account Description	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
40 Intermediate Equip. Factor	0.000000	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
41 W/S 300 Print Records	1.000000	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
42 W/S 1148EL* Expenses	2265.9022	2265.9022	0171	\$77.655	\$45,714	\$1,896	\$115,387	\$11,251	\$0	\$0	0.000000
43 Factor	1.000000	1.000000		0.207096	0.104819	0.008144	0.403849	0.172502	0.000000	0.000000	0.000000
44 Investment	1.000000	1.000000	J13	\$1,642,879	\$1,583,917	\$0	\$79,612	\$0	\$0	\$0	0.000000
45 Factor	1.000000	1.000000		0.207096	0.104819	0.008144	0.403849	0.172502	0.000000	0.000000	0.000000

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James Valley Corporation & Accent Communications

(A)	Part 38 Indirect Tax Credits		Appropriation (C)	Commodity Code (D)	Local Subsidy (E)	Information (F)	Construction Deduction (G)	Utility and Cable and Wire (H)	Other (I)
	(B)	(C)							
14 PLANT SPEC OPER EXPENSE									
15 Network Support Alloc	\$0	7927	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support (Cont)	0	Direct	0	0	0	0	0	0	O.K.
17 Total Network Support Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
20 General Support Alloc	\$18,762	N20	\$2,588	\$5,671	\$0	\$19,595	\$0	\$0	O.K.
21 General Support (Cont)	0	Direct	0	0	0	0	0	0	O.K.
22 Total General Support Exp	\$18,762	\$2,588	\$5,671	\$0	\$0	\$19,595	\$0	\$0	O.K.
24 Total Comm Support Exp	\$48,824	7811	\$10,654	\$3,247	\$0	\$14,974	\$0	\$0	O.K.
25 Central Office Exp, Alloc	7,291	Direct	0	0	0	0	0	0	O.K.
27 Central Office Exp, Direct	0	7,291	0	0	0	0	0	0	O.K.
29 Total COE Exp	\$6,965	\$0	\$10,654	\$3,248	\$0	\$14,974	\$0	\$0	O.K.
30 Cost - Premises Equip	\$0	L76	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Cost - Premises Equip (Cont)	0	Direct	0	0	0	0	0	0	O.K.
32 ROT Direct	0	Direct	0	0	0	0	0	0	O.K.
34 Total OT Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35 Cable & Wire Alloc	\$64,665	N23	\$49,719	\$0	\$0	\$15,542	\$0	\$0	O.K.
37 Cable & Wire (Cont)	61,017	Direct	0	0	0	61,791	0	0	O.K.
39 Total Cable Exp	\$126,381	\$49,719	\$49,719	\$0	\$0	\$77,683	\$0	\$0	O.K.
40 TOTAL PLY SPEC OPER EXP	\$271,690	\$62,259	\$62,259	\$16,659	\$0	\$162,522	\$0	\$0	O.K.
42 TOTAL PLY SPEC ** SUPPORT	\$192,826	\$59,971	\$59,971	\$3,338	\$0	\$62,917	\$0	\$0	O.K.

James Valley Cooperative & Access Communications

	Part 96 Total AIA Total		Application (B)	Common Line (C)	Local Switching (D)	Interconnection (E)	Common Transport (F)	Billing and Collection (G)	Other (H)
	(A)	(I)							
87 NON-SPECIFIC OPER. EXP.									
88 ON Pk and Equip - ABC	\$0	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0
89 ON Pk and Equip - Direct	0	0		0	0	0	0	0	0
90 ON Pk and Equip - Other	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
91 Total ON Pk & Equip	\$21,332	\$21,332	Direct	\$12,863	\$2,962	\$0	\$5,487	\$0	\$0
92 Network Operations, ABC	\$0	\$0		0	0	0	0	0	0
93 Network Operations - Direct	0	0		0	0	0	0	0	0
94 Total Network Oper. Exp.	\$21,332	\$21,332	Direct	\$12,863	\$2,962	\$0	\$5,487	\$0	\$0
95 Total Access Expenses	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
96 Total Support Assets	\$34,272	\$34,272	Direct	\$4,718	\$10,360	\$0	\$10,153	\$0	\$0
97 Dep. COE Building	87,414	87,414		0	0	0	0	0	0
98 Dep. COE Transmission	11,966	11,966		4,976	0	0	6,992	0	0
99 Dep. COE Equipment	131,155	131,155		0	0	0	35,520	0	0
100 Dep. CDM Expenses	0	0		0	0	0	0	0	0
101 Dep. PWR	0	0		0	0	0	0	0	0
102 Total Depreciation Expense	\$320,543	\$320,543	Direct	\$110,335	\$97,795	\$0	\$17,554	\$0	\$0
103 Asset - Tangible Assets	\$0	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0
104 Asset - Intangible Assets	0	0		0	0	0	0	0	0
105 Asset - Assigned Asset	0	0		0	0	0	0	0	0
106 Total Assets	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
107 Total Oper. and Asset	\$206,675	\$206,675		\$110,335	\$97,795	\$0	\$27,044	\$0	\$0
108 TOTAL NON-SPECIFIC OPER. EXP.	\$206,675	\$206,675		\$110,335	\$97,795	\$0	\$27,044	\$0	\$0



James Valley Cooperative & Account Communications

Part 36 Memoranda		Part 36 Memoranda								
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
Operating Expenses and Loss		Total	Appropriation	Common	Local	Information	Common	Billing and	Other	
				Line	Services		Accounting	Collection		
<b>104 CUSTOMER OPERATIONS EMPLOYEES</b>										
104	Marketing Administration	\$1,794	NI2	\$2,113	\$500	\$0	\$1,592	\$0	\$0	O K
105	Marketing Direct	0	Direct	0	0	0	0	0	0	O K
106	Total Marketing Expenses	\$1,794		\$2,113	\$500	\$0	\$1,592	\$0	\$0	O K
111	Operator Service, Albc.	\$0	NI1	\$0	\$0	\$0	\$0	\$0	\$0	O K
112	Operator Service, Direct	0	Direct	0	0	0	0	0	0	O K
113	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O K
114	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O K
115	Unclassified Directory	1,775	NI2	1,775	1,775	0	0	0	0	O K
116	Phone Directory	0	Direct	0	0	0	0	0	0	O K
117	Total Directory	\$1,775		\$0	\$0	\$1,775	\$0	\$0	\$0	O K
121	Not O.K. - Miscellaneous	0	NI0	0	0	0	0	0	0	O K
122	Not O.K. - Miscellaneous	0	NI0	0	0	0	0	0	0	O K
123	Not O.K. - EDP	24,315	NI1	0	0	0	0	20,375	0	O K
124	Not O.K. - EDP	0	NI1	0	0	0	0	0	0	O K
125	Not O.K. - EDP	0	NI1	0	0	0	0	0	0	O K
126	Not O.K. - EDP	0	NI1	0	0	0	0	0	0	O K
127	Not O.K. - EDP	0	NI1	0	0	0	0	0	0	O K
128	Not O.K. - EDP	0	NI1	0	0	0	0	0	0	O K
129	Not O.K. - EDP	0	NI1	0	0	0	0	0	0	O K
130	Not O.K. - EDP	0	NI1	0	0	0	0	0	0	O K
131	Not O.K. - EDP	0	NI1	0	0	0	0	0	0	O K
132	Not O.K. - EDP	0	NI1	0	0	0	0	0	0	O K
133	Total Business Office	\$24,315		\$0	\$0	\$0	\$0	\$14,313	\$0	O K
134	Cost Serv. - Misc. Projects	0	NI1	0	0	0	0	0	0	O K
135	Cost Serv. - Other B.C.	20,770	NI1	0	0	0	0	20,770	0	O K
136	Cost Serv. - Other B.C.	13,033	NI1	0	4,850	0	0	8,183	0	O K
137	Cost Serv. - Other B.C.	0	NI1	0	0	0	0	0	0	O K
138	Cost Serv. - Other B.C.	0	NI1	0	0	0	0	0	0	O K
139	Total Customer Service	\$44,778		\$0	\$4,850	\$0	\$1,544	\$20,770	\$0	O K
140	Total B.O., C.S., Dir.	\$69,778		\$0	\$4,850	\$1,775	\$3,548	\$45,083	\$0	O K

James Valley Cooperative & Account Communications

Part M		Account		Common		Local		Suburban		Common		Billing and		Other		
Total		Expenses		Line		Selecting		Information		Transportation		Collection		(1)		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	
156 Other Cust. Serv. - Alloc	\$8,315	142	\$0	\$668	\$240	\$1,238	\$0	\$6,668	\$0	\$1,238	\$0	\$6,668	\$0	\$0	\$0	O.K.
157 Other Cust. Serv. - Direct	0	Direct	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
158 Total Other Cust. Serv.	\$8,315		\$0	\$668	\$240	\$1,238	\$0	\$6,668	\$0	\$1,238	\$0	\$6,668	\$0	\$0	\$0	O.K.
163 TOTAL CUSTOMER OPER. EXP	\$17,880		\$2,113	\$6,143	\$1,996	\$11,378	\$0	\$11,251	\$0	\$11,378	\$0	\$11,251	\$0	\$0	\$0	O.K.
165 780-THREE EXPENSES																
167 Total PM Specific Exp	\$201,680	41	\$62,558	\$36,629	\$0	\$162,522	\$0	\$0	\$0	\$162,522	\$0	\$0	\$0	\$0	\$0	O.K.
168 Total PM Non-specific Exp	21,332	42-47-49	12,883	2,862	0	5,487	0	0	0	5,487	0	0	0	0	0	O.K.
170 Total Customer Operations	21,332	63	6,133	6,133	0,000	11,378	0	0	0	11,378	0	0	0	0	0	O.K.
171 TOTAL 780-THREE EXPENSES	\$205,902		\$77,550	\$46,714	\$1,996	\$178,387	\$0	\$0	\$0	\$178,387	\$0	\$0	\$0	\$0	\$0	O.K.
175 CORPORATE OPERATIONS EXPENSE																
176 Exec and Planning, Alloc	\$39,750	664	\$10,418	\$6,141	\$268	\$16,028	\$0	\$0	\$0	\$16,028	\$0	\$0	\$0	\$0	\$0	O.K.
177 Exec and Planning, Direct	0	Direct	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
178 Total Exec. and Planning	\$39,750		\$10,418	\$6,141	\$268	\$16,028	\$0	\$0	\$0	\$16,028	\$0	\$0	\$0	\$0	\$0	O.K.
180 Admin. & General, Allocable	\$43,934	664	\$16,237	\$9,877	\$431	\$25,796	\$0	\$0	\$0	\$25,796	\$0	\$0	\$0	\$0	\$0	O.K.
181 Admin. & General, Direct	30,000	Direct	11,095	6,540	285	17,080	0	0	0	17,080	0	0	0	0	0	O.K.
182 Total Admin. and Gen.	\$88,934		\$27,852	\$16,417	\$716	\$42,876	\$0	\$0	\$0	\$42,876	\$0	\$0	\$0	\$0	\$0	O.K.
185 TOTAL CORPORATE OPERATIONS	\$128,685		\$38,270	\$22,558	\$684	\$58,914	\$0	\$0	\$0	\$58,914	\$0	\$0	\$0	\$0	\$0	O.K.
189 NON-INCOME TAXES																
188 Non-income Taxes, Allocable	\$0	612	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
189 Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
193 Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
195 TOTAL OPER. EXP. AND TAXES	\$700,131		\$236,160	\$166,627	\$1,860	\$326,755	\$0	\$0	\$0	\$326,755	\$0	\$0	\$0	\$0	\$0	O.K.



James Valley Cooperative & Access Communications

Part 36 Investor Assets		Source	Common Lines	Local Switching	Interconnection	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
13 Land and Support Assets	\$0	R25	\$0	\$0	\$0	\$0	\$0	\$0
14 Central Office Equipment	\$0	R70	\$0	\$0	\$0	\$0	\$0	\$0
15 Central Office Equipment	\$0	R75	\$0	\$0	\$0	\$0	\$0	\$0
16 Office and Wire	\$0	R117	\$0	\$0	\$0	\$0	\$0	\$0
17 Office and Wire	\$0	R117	\$0	\$0	\$0	\$0	\$0	\$0
18 Total COE, TOT, COWP	\$0		\$0	\$0	\$0	\$0	\$0	\$0
19 Total Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0
20 Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0
21 Total Int. Pre. on Hand	\$0	R144	\$0	\$0	\$0	\$0	\$0	\$0
22 Total Intangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0
23 Total Intangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0
24 Total Intangible Assets	\$0	R147	\$0	\$0	\$0	\$0	\$0	\$0
25 Total Intangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0
26 Total ST INVC	0	R103	0	0	0	0	0	0
27 Total ST INVC	0	R103	0	0	0	0	0	0
28 Total ST INVC	0	R103	0	0	0	0	0	0
29 Total ST INVC	0	R103	0	0	0	0	0	0
30 Total Int. Pre. Asset	0	R168	0	0	0	0	0	0
31 Total Int. Pre. Asset	0		0	0	0	0	0	0
32 TOTAL TELEPHONE PLANT	\$0		\$0	\$0	\$0	\$0	\$0	\$0
33 Int.								
34 Int.								
35 Accum. Depr. - Int. in Serv.	0	S23	0	0	0	0	0	0
36 Accum. Depr. - Int. in Serv.	0	S24	0	0	0	0	0	0
37 Accum. Depr. - Telephone PW	0	S25	0	0	0	0	0	0
38 Accum. Depr. - Intangible PW	0	S26	0	0	0	0	0	0
39 Accum. Depr. - Intangible PW	0	S27	0	0	0	0	0	0
40 Accum. Depr. - Int. in Serv.	0	S47	0	0	0	0	0	0
41 Int.								
42 Other Assets	0	Direct	0	0	0	0	0	0
43 Other Assets	0		0	0	0	0	0	0
44 Other Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0
45 HET TELEPHONE PLANT								
46 HET TELEPHONE PLANT								
47 Cash & STED Stock	0	R171	0	0	0	0	0	0
48 Materials and Supplies	0	R173	0	0	0	0	0	0
49 Materials and Supplies	0	R173	0	0	0	0	0	0
50 Other Assets Investment	0	R177	0	0	0	0	0	0
51 Other Assets Investment	0		0	0	0	0	0	0
52 HET INVC(TOTALS)	\$0		\$0	\$0	\$0	\$0	\$0	\$0
53 HET INVC(TOTALS)	\$0		\$0	\$0	\$0	\$0	\$0	\$0

James Valley Cooperative & Account Communications

\*\*\*\*\* FCG PART 6b \*\*\*\*\*  
 Inter-ATA Investment  
 Detail

Part 96 Inter-ATA Investment Detail	Source of Appropriation (B)	Source of Appropriation (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transmission (G)	Billing and Collection (H)	Other (I)
13 LAND AND SUPPORT ASSETS								
15 Land Assets, Message	\$0	178	\$0	\$0	\$0	\$0	\$0	\$0
16 Land Assets, Private Line	0	178	0	0	0	0	0	0
18 Total Land Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0
20 Support Assets, Message	0	178	\$0	\$0	\$0	\$0	\$0	\$0
21 Support Assets, Private Line	0	178	0	0	0	0	0	0
23 Total Support Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0
25 Total Land and Supp Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0
28 CENTRAL OFFICE EQUIPMENT								
28 Operator Exp. DM	\$0	(7)	\$0	\$0	\$0	\$0	\$0	\$0
29 Operator Exp. Other	0	(7)	0	0	0	0	0	0
31 Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0
33 Private Switching	\$0	(5)	\$0	\$0	\$0	\$0	\$0	\$0
34 Private Multiplex	0	(5)	0	0	0	0	0	0
35 Total Private Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0
38 Local Switching	0	(7)	\$0	\$0	\$0	\$0	\$0	\$0
40 Local Amplifier	0	(7)	0	0	0	0	0	0
41 Total Local Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0
44 Total Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0

## James Valley Cooperative &amp; Accent Communications

Part 36 Item A.1 Investment Usage		Source of Investment (B)	Common Rate (C)	Local Subsidy (E)	Information (F)	Common Investment (G)	Other Investment (H)	Other (I)
56	COE Earth Track Message	Direct	\$0	\$0		\$0	\$0	\$0 O.K.
57	COE Earth Line (1, etc.)	(E)	0	0		0	0	0 O.K.
58	COE Earth Line (2, etc.)	Direct	0	0		0	0	0 O.K.
59	COE Earth Line (3, etc.)	Direct	0	0		0	0	0 O.K.
60	COE Earth Line (4, etc.)	Direct	0	0		0	0	0 O.K.
61	COE Interchange 20k Message	(E)	0	0		0	0	0 O.K.
62	COE Interchange 20k	(E)	0	0		0	0	0 O.K.
63	COE Interchange PL	(E)	0	0		0	0	0 O.K.
64	COE Interchange PL (2)	(E)	0	0		0	0	0 O.K.
65	COE 148 Message (20k)	(E)	0	0		0	0	0 O.K.
66	COE 148 Message (20k)	Direct	0	0		0	0	0 O.K.
67	COE 148 Assigned	Direct	0	0		0	0	0 O.K.
68	Total COE Transmission		\$0	\$0		\$0	\$0	\$0 O.K.
69	Total Central Office Bank		\$0	\$0		\$0	\$0	\$0 O.K.
70	Total Central Office Bank		\$0	\$0		\$0	\$0	\$0 O.K.
71	DTT EQUIPMENT							
72	DTT EQUIPMENT							
73	Public Telephone	\$0 14.0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
74	Comcast Pay Phone	0 (E)	0	0		0	0	0 O.K.
75	Comcast Pay Phone	0 (E)	0	0		0	0	0 O.K.
76	Customer Premises Equipment	0 (E)	0	0		0	0	0 O.K.
77	Customer Premises Equipment	0 (E)	0	0		0	0	0 O.K.
78	Total DTT Equipment		\$0	\$0		\$0	\$0	\$0 O.K.
79	Total DTT Equipment		\$0	\$0		\$0	\$0	\$0 O.K.
80	CABLE AND WIRE TAPES/FIBERS							
81	Exchange PL and WATS	\$0 (E)	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
82	Exchange PL and WATS	0 (E)	0	0		0	0	0 O.K.
83	Exchange Message	Direct	0	0		0	0	0 O.K.
84	Exchange Message	Direct	0	0		0	0	0 O.K.
85	Exchange Assigned	Direct	0	0		0	0	0 O.K.
86	Exchange Assigned	Direct	0	0		0	0	0 O.K.
87	Total Exchange Line Center		\$0	\$0		\$0	\$0	\$0 O.K.
88	Exchange Trunk Message	Direct	\$0	\$0		\$0	\$0	\$0 O.K.
89	Exchange Trunk, PL	Direct	\$0	\$0		\$0	\$0	\$0 O.K.
90	Exchange Trunk, PL	Direct	\$0	\$0		\$0	\$0	\$0 O.K.
91	Total Exchange Trunk Center		\$0	\$0		\$0	\$0	\$0 O.K.
92	Total Exchange Trunk Center		\$0	\$0		\$0	\$0	\$0 O.K.
93	Interchange Message	\$0 (E)	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
94	Interchange Message	0 (E)	0	0		0	0	0 O.K.
95	Interchange Assigned	0 (E)	0	0		0	0	0 O.K.
96	Interchange Assigned	0 (E)	0	0		0	0	0 O.K.
97	Total Interchange Center		\$0	\$0		\$0	\$0	\$0 O.K.

James Valley Cooperative & Account Communications

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	CCC PART 86 Investment Detail	Part 36 Total	Direct or Indirect Ownership	Common Law	Local Society	Information	Common Law	Using and Control	Other
111	HR CMC Mortgage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
112	HR CMC WALT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
113	HR CMC Assigned	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0
114	HR CMC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
115	Total Affordable Care	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
116	HR CMC and Wine Bank	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
118	RESPONSIBLE ASSETS								
120	Land and Support Leases	\$0	128	\$0	\$0	\$0	\$0	\$0	\$0
122	COE Operation Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0
123	COE Leasing Leases	\$0	36	\$0	\$0	\$0	\$0	\$0	\$0
124	COE Local Leasing Leases	\$0	38	\$0	\$0	\$0	\$0	\$0	\$0
125	COE Local Leasing Leases	\$0	68	\$0	\$0	\$0	\$0	\$0	\$0
127	COE Transmission Leases	\$0	68	\$0	\$0	\$0	\$0	\$0	\$0
128	Total COE Leases	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
130	COE 107 Employment Leases	\$0	78	\$0	\$0	\$0	\$0	\$0	\$0
132	COE Leases	\$0	117	\$0	\$0	\$0	\$0	\$0	\$0
133	Total Capital Leases	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
135	Leased Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
137	Leased Property - Other	\$0	29	\$0	\$0	\$0	\$0	\$0	\$0
138	Total Leased Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
140	Total Leased Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
142	Total Tangible Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
143	TOTAL RESPONSIBLE ASSETS	\$0	137	\$0	\$0	\$0	\$0	\$0	\$0
145	PROPERTY HELD FOR FUTURE USE	\$0	146	\$0	\$0	\$0	\$0	\$0	\$0

## James Valley Cooperative &amp; Access Communications

	Part 36 Information		Share or Appropriation	Common Line	Local Switching	Information	Common Trunking	Mileage and Collection		Other	
	(B)	(C)						(D)	(E)		(F)
	(A)									(I)	
***** FCC PART 36 *****											
***** Information Report *****											
***** Detail *****											
PLANT INDEBT CONSTRUCTION											
842			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
843			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
844			\$146	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
845				\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
847			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
Total P/L Under Cost											
188			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
TELEPHONE PLANT ADJUSTMENT											
170			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
171			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
174			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
MATERIALS AND SUPPLIES											
175			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
CASH WORKING CAPITAL											
177			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
EQUAL ACCESS INVESTMENT											









## James Valley Cooperative &amp; Account Communications

	Plant 36 Inst./ATA		Appropriation (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)
	Total (B)	(A)							
13 PLANT SPEC OVER EXPENSE									
15 Network Exp., ABC	\$0	737	Direct	\$0	\$0	\$0	\$0	\$0	\$0
16 Network Support, Direct	0	0		0	0	0	0	0	0
17 Network Support, ABC	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
18 Total Network Support Exp	\$0	737	Direct	\$0	\$0	\$0	\$0	\$0	\$0
20 General Support, ABC	0	0		0	0	0	0	0	0
21 General Support, Direct	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
22 Total General Support Exp	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
23 Central Office Exp, ABC	0	131	Direct	\$0	\$0	\$0	\$0	\$0	\$0
24 Central Office Exp, Direct	0	0		0	0	0	0	0	0
25 Central Office Exp, ABC	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
26 Total COE Exp	\$0	131	Direct	\$0	\$0	\$0	\$0	\$0	\$0
28 Cost Provision Exp	0	0		0	0	0	0	0	0
29 Other P/T	0	743	Direct	\$0	\$0	\$0	\$0	\$0	\$0
30 P/T Direct	0	0		0	0	0	0	0	0
31 Total P/T Exp	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
32 Cable & Wire, ABC	\$0	733	Direct	\$0	\$0	\$0	\$0	\$0	\$0
33 Cable & Wire, Direct	0	0		0	0	0	0	0	0
34 Total CABW Exp	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
41 TOTAL PLT SPEC OVER EXP	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
43 TOTAL PLT SPEC. IN SUPPORT	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0



















SOUTH KENTUCKY INC INTRASTATE ACCESS COST MODEL  
 \*\*\*\*\*  
 INPUT DATA FROM INPUT COMMUNICATIONS  
 INPUTS (ECLCMBR 31, 1987)

***** OCCPMT 36 *****	TOTAL	Source/											
	COMPANY	Account											
	(A)	(C)											
272	Wholly Owned		(R)	144									
273	Standard Interchange Cost Mktg			78,209									
275	Interchange Cost Terminations			310									

	Other	Intrastate			Prorate			TOTAL
		INTRATA	INTRATA	INTRATA	INTRATA	INTRATA	INTRASTATE	
(C)	0	(E)	24	(D)	0	(F)	0	0
	0		1,234		0		0	0
	0		31		0		0	0

TC98-082	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Kennebec Telephone Company (Staff: HB/KC) Kennebec Telephone Company filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association.	04/29/98	05/15/98
TC98-083	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Western Telephone Company (Staff: BK/KC) Western Telephone Company filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association.	04/29/98	05/15/98
TC98-084	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Valley Telecom Cooperative Association and Valley Cable & Satellite Communications (Staff: TS/KC) Valley Telecom Cooperative Association and Valley Cable & Satellite Communications filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA). Valley Cable & Satellite Communications joined LECA on March 25, 1998.	04/30/98	05/15/98
TC98-085	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Midstate Telephone Company and Heartland Communications, Inc. (Staff: HB/KC) Midstate Telephone Company and Heartland Communications, Inc. filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA). Heartland Communications, Inc. joined LECA on March 23, 1998.	04/30/98	05/15/98
TC98-086	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Sanborn Telephone Cooperative and SANCOM, Inc. (Staff: BK/TS) Sanborn Telephone Cooperative and SANCOM, Inc. filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA). SANCOM, Inc. joined LECA on February 26, 1998.	04/30/98	05/15/98
TC98-087	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Venture Communications, Inc. (Staff: TS/KC) Venture Communications, Inc. filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA). Venture Communications, Inc. joined LECA on April 17, 1998.	04/30/98	05/15/98
TC98-088	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Hanson Communications, Inc. d/b/a McCook Telecom (Staff: HB/KC) Hanson Communications, Inc. d/b/a McCook Telecom filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA). Hanson Communications, Inc. d/b/a McCook Telecom joined LECA on February 23, 1998.	04/30/98	05/15/98
TC98-089	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Splitrock Properties, Inc. (Staff: BK/KC) Splitrock Properties, Inc. filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA). Splitrock Properties, Inc. joined LECA on March 26, 1998.	04/30/98	05/15/98

PAGE 2 OF 3

South Dakota Public Utilities Commission State Capitol 500 E. Capitol Pierre, SD 57501-5070 Phone: (605) 773-3705 Fax: (605) 773-3809		<h2>TELECOMMUNICATIONS SERVICE FILINGS</h2> <p>These are the telecommunications service filings that the Commission has received for the period of:</p> <h3>04/24/98 through 04/30/98</h3> <p>If you need a complete copy of a filing faxed, overnight expressed, or mailed to you, please contact Detaine Kolbo within five days of this filing.</p>	
DOCKET NUMBER	TITLE/STAFF/SYNOPSIS	DATE FILED	INTERVENTION DEADLINE
<b>REQUEST FOR CERTIFICATE OF AUTHORITY</b>			
TC98-076	Application by NXLD Company for a Certificate of Authority to operate as a telecommunications company within the state of South Dakota (Staff: TS/CH) NXLD "proposes to provide 24-hour intrastate interexchange telecommunications services to and from all points within the state. Subject to demand and overall economic circumstances, NXLD may subsequently offer additional services."	04/27/98	05/15/98
TC98-077	Application by Elias Ventures, Inc. d/b/a American Freeway100 for a Certificate of Authority to operate as a telecommunications company within the state of South Dakota (Staff: TS/CH) "American Freeway100 offers direct dialed (1+) service, inbound toll-free number service, travel card and prepaid calling card services."	04/27/98	05/15/98
<b>NONCOMPETITIVE TELECOMMUNICATIONS FILINGS</b>			
TC98-078	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Intrastate Telephone Company (Staff: HB/KC) Intrastate Telephone Company filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA). Intrastate Telephone Company joined LECA on March 3, 1998.	04/27/98	05/15/98
TC98-079	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Stataline Telecommunications, Inc. (Staff: BK/KC) Stataline Telecommunications, Inc. filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA). Stataline Telecommunications, Inc. joined LECA on April 17, 1998.	04/27/98	05/15/98
TC98-081	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Bridgewater-Canistota Independent Telephone Company (Staff: TS/KC) Bridgewater-Canistota Independent Telephone Company filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA). Bridgewater-Canistota Independent Telephone Company joined LECA on April 7, 1998.	04/29/98	05/15/98

PAGE 1 OF 3

TC98-090	In The Matter Of The Establishment Of Switched Access Rates For The Local Exchange Carrier Association (LECA). (Staff HB/KC) On behalf of its member companies, LECA submitted revised tariff pages implementing the cost study revenue requirement that was filed by each member company.	04/30/98	05/15/98
TC98-091	In The Matter Of The Establishment Of Switched Access Revenue Requirement For James Valley Cooperative Telephone Company and Accent Communications, Inc. (Staff TS/KC) James Valley Cooperative Telephone Company and Accent Communications, Inc. filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA). Accent Communications, Inc. joined LECA on March 10, 1998.	04/30/98	05/15/98
TC98-092	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Stockholm-Strandburg Telephone Co. (Staff HB/KC) Stockholm-Strandburg Telephone Co. filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association.	04/30/98	05/15/98
TC98-093	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Roberts County Telephone Cooperative Association and RC Communications, Inc. (Staff BK/KC) Roberts County Telephone Cooperative Association and RC Communications, Inc. filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA). RC Communications, Inc. joined LECA on April 14, 1998.	04/30/98	05/15/98
<b>FORMAL COMPLAINT FILED</b>			
TC98-080	Don Hertz vs AT&T Communications of the Midwest, Inc. (Staff LH/KC) To get Mr. Hertz back as a long distance customer AT&T promised a per minute rate of 10 cents and a \$50.00 check. The January bill from AT&T was not at the promised 10 cents per minute. AT&T informed Mr. Hertz to contact the "Resolution Office". Mr. Hertz has never heard from it. The February billing from AT&T was still not at the promised 10 cent per minute rate. Mr. Hertz is now with another carrier. Mr. Hertz requests that the Commission "require AT&T to charge me the 10 cent a minute that they told me i would be paying if i switched back to AT&T."	04/23/98	NA

Important Notice: The Commission is compiling a list of internet addresses. If you have an internet address please notify the Commission by E-mailing it to Terry.Norum at: [terryn@pub.state.sd.us](mailto:terryn@pub.state.sd.us) Faxing the address to the Commission at: 605-773-3809.



# South Dakota Public Utilities Commission



State Capitol Building, 500 East Capitol Avenue, Pierre, South Dakota 57501-5070

May 29, 1998

Karen E. Cremer  
Commission Staff Attorney  
South Dakota Public Utilities Commission  
500 E. Capitol Ave.  
Pierre, SD 57501

RE: Docket TC98-091

Dear Ms. Cremer:

Please provide a copy of all data requests submitted by Commission Staff to any party or interested entity in Docket TC98-091 and any corresponding data responses remitted to Commission Staff to myself at the above address.

If you have any questions, please contact me.

Sincerely,

Dave Jacobson

cc: John W Coleman

Capitol Office  
Telephone (605)773-3201  
FAX (605)773-3809

Transportation/  
Warehouse Division  
Telephone (605)773-5280  
FAX (605)773-3225

Consumer Hotline  
1-800-332-1782

TTY Through  
Relay South Dakota  
1-800-877-1113

Internet  
billb@puc.state.sd.us

•  
Jim Burg  
Chairman  
Fam Nelson  
Vice-Chairman  
Lanka Schoenfelder  
Commissioner

William Bullard Jr.  
Executive Director

Edward R. Anderson  
Harlan Best  
Martin C. Bettencourt  
Charlie Bolle  
Sue Cahoon  
Karen E. Cremer  
Marilyn Faubach  
Shirleen Fugitt  
Lewis Hammond  
Katie Hartford  
Lynn Healy  
Cameron Hoenck  
Dave Jacobson  
Bob Knadie  
Delane Kolbo  
Jeffrey P. Lorenson  
Terry Nierman  
Gregory A. Rankin  
Tammi Stangor  
Steven M. Wegman  
Kerayne Jills Wiest



BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF SOUTH DAKOTA

IN THE MATTER OF THE ESTABLISHMENT ) ORDER ASSESSING FILING  
OF SWITCHED ACCESS REVENUE ) FEE  
REQUIREMENT FOR JAMES VALLEY ) TC98-091  
COOPERATIVE TELEPHONE COMPANY AND )  
)

On April 30, 1998, James Valley Cooperative Telephone Company and Accent Communications, Inc. (James Valley-Accent) filed for approval by the Public Utilities Commission (Commission) its 1997 Intrastate Switched Access Cost Study.

On April 30, 1998, the Commission electronically transmitted notice of the filing and the intervention deadline of May 15, 1998, to interested individuals and entities.

SDCL 49-31-12.6 authorizes the Commission to require a deposit of up to one hundred thousand dollars (\$100,000) in the South Dakota Public Utilities Commission's (SDPUC) regulatory assessment fee fund to defray Commission expenses incident to analyzing and ruling upon this type of filing.

The Commission has jurisdiction over this matter pursuant to SDCL 1-26-17.1, 49-1A-9, 49-31-12.6, 49-31-18, 49-31-19 and ARSD 20.10.01.15.02, 20.10.01.15.05, 20.10.27.07 and 20.10.27.08.

On May 28, 1998, at its regularly scheduled meeting, the Commission, pursuant to SDCL 49-31-12.6, unanimously voted to assess James Valley-Accent a \$3,000 filing fee, subject to additional amounts as requested by the Executive Director up to the statutory limit of \$100,000. It is therefore

ORDERED that James Valley-Accent shall deposit an initial assessment of \$3,000 in the SDPUC regulatory assessment fee fund and shall deposit any additional amounts as requested by the Executive Director up to the statutory limit of \$100,000.

Dated at Pierre, South Dakota, this 11<sup>th</sup> day of June, 1998.

<b>CERTIFICATE OF SERVICE</b>	
The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.	
By	<u><i>William Kiebo</i></u>
Date	<u>6/12/98</u>
(OFFICIAL SEAL)	

BY ORDER OF THE COMMISSION:

*James A. Burg*  
JAMES A. BURG, Chairman

*Pam Nelson*  
PAM NELSON, Commissioner

*Laska Schoenfelder*  
LASKA SCHOENFELDER, Commissioner

0149  
71166711  
November 19, 1998

MEMORANDUM

TO: CHAIRMAN BURG, COMMISSIONERS NELSON AND SCHOENFELDER

RE: DOCKET TC98-091, JAMES VALLEY COOPERATIVE AND ACCENT  
COMMUNICATIONS SWITCHED ACCESS REVENUE REQUIREMENT

James Valley Cooperative Telephone Company (JV) and Accent Communications, Inc. (Accent) filed on April 30, 1998, a combined Intrastate Switched Access Cost Study pursuant to the administrative rules and based on the twelve months ended December 31, 1997. The cost study submitted by JV/Accent developed a revenue requirement of \$991,133. JV/Accent's 1997 filed minutes of use were 11,687,371. JV/Accent is a member of the Local Exchange Carrier Association (LECA). As a member of LECA, JV/Accent's revenue requirement and minutes of use are part of the total revenue requirement and total minutes of use used in the determination of the Carrier Common Line, Local Switching, and Common Transport elements for LECA.

On April 30, 1998, the Commission electronically transmitted notice of the filing and the intervention deadline of May 15, 1998, to interested individuals and entities. No interventions were received by the Commission.

On June 11, 1998, the Commission ordered JV/Accent to deposit an initial assessment of \$3,000 in the SDPUC regulatory fee fund and to deposit any additional amounts as required by the executive director.

Staff data requests were responded to under oath. Staff conducted an on-site visit to the headquarters of James Valley/Accent on September 9, 1998. Staff reviewed auditor reports, board of director minutes, supporting documentation for adjustments that were proposed in the cost study, test year general ledger, depreciation rates, continuing property records, and minutes of use records.

Staff has reviewed James Valley/Accent's cost study filing, all of the data responses submitted, subsequent filing revisions and as a result recommends the cost study be adjusted as follows:

1. Sheet V, line 272, Columns B and E of the cost study failed to reflect private line circuit miles for Accent. Staff adjusted the study to correct for this exclusion.
2. Telephone plant under construction included amounts assignable to CATV and internet. Staff adjusted this amount out of the jurisdictional cost of service.
3. The adjustment in (2) required an adjustment to JV/Accent's Adjustment I, as Adjustment I utilizes the plant investment amount in its calculation.
4. Eliminate contributions and donations of \$3,050 from the jurisdictional cost of service.

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF SOUTH DAKOTA

IN THE MATTER OF THE ESTABLISHMENT ) ORDER APPROVING  
OF SWITCHED ACCESS REVENUE ) REVENUE REQUIREMENT  
REQUIREMENT FOR JAMES VALLEY )  
COOPERATIVE TELEPHONE COMPANY AND ) TC98-091  
ACCENT COMMUNICATIONS, INC. )

On April 30, 1998, James Valley Cooperative Telephone Company and Accent Communications, Inc. (James Valley-Accent) filed for approval by the Public Utilities Commission (Commission) its 1997 Intrastate Switched Access Cost Study.

On April 30, 1998, the Commission electronically transmitted notice of the filing and the intervention deadline of May 15, 1998, to interested individuals and entities. On May 28, 1998, the Commission voted to assess a \$3,000 filing fee. Staff filed a memorandum on November 19, 1998, with the concurrence of the company, setting forth a recommended revenue requirement and minutes of use. The Commission considered this matter at its November 25, 1998, meeting.

The Commission has jurisdiction over this matter pursuant to SDCL 1-26-17.1, 49-1A-9, 49-31-12.4, 49-31-12.6, 49-31-18, 49-31-19 and ARSD 20:10.01:15.02, 20:10.01:15.05, 20:10.27.07 and 20:10.27.08. Upon review of James Valley-Accent's filing, the Commission found that the revenue requirement and minutes of use as depicted in Staff's memorandum was fair and reasonable and should be approved. As the Commission's final decision in this matter, it is therefore

ORDERED that James Valley-Accent's revenue requirement and minutes of use are hereby approved as revised and shall be incorporated in the Local Exchange Carriers Association's determination of switched access rates. (See TC98-090.)

Dated at Pierre, South Dakota, this 4<sup>th</sup> day of December, 1998.

CERTIFICATE OF SERVICE

The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.

By Arlene Kober

Date 12/8/98

(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

James A. Burg  
JAMES A. BURG, Chairman

Pam Nelson  
PAM NELSON, Commissioner

Laska Schoenfelder  
LASKA SCHOENFELDER, Commissioner