

TC 98-103

KS/EK

TC98-103

DOCKET NO. _____

In the Matter of _____

IN THE MATTER OF THE
ESTABLISHMENT OF SWITCHED
ACCESS REVENUE REQUIREMENT
FOR BERESFORD MUNICIPAL
TELEPHONE COMPANY

file

Public Utilities Commission of the State of South Dakota

DATE	MEMORANDA
5/27/98	Filed and Docketed,
5/28/98	TC Log Filing;
8/14/98	Order regarding Filing Fee;
10/26/98	Order regarding Revenue Requirement;
10/26/98	Docket Closed

RECEIVED

MAY 27 1998

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

COST STUDY CHECKLIST

COMPANY Beresford Municipal Telephone Company

YEAR 1997

- 1 SDPUC cost study & disk
- 2 SDPUC rate development spreadsheet
- 3 Financial statement from accountant
- 4 Trial balance from accountant
- 5 Account adjustment & average spreadsheet
- 6 Capital investment support (average)
- 7 Expense adjustment support (6620)
- 8 Minutes of use factors
- 9 Loops worksheet
- 10 Circuit terminations and miles
- 11 Misc. factor support

Show "X"
ENDING DECEMBER 31, 1987
Revised 5/15/86

22 May 88

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FOC PART 66
Intrastate Toll
Revenue Requirement Summary

Standard Municipal Telephone Company

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Revenue Requirement Summary	Preced Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
INTRALATA								
15 Net Investment	\$213,181	J13	\$113,126	\$66,879	\$0	\$1,486	\$0	\$8,619
16 Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
18 Return on Rate Base	\$21,318		\$11,313	\$6,993	\$0	\$146	\$0	\$862
20 Return Adjustments	0	J18-20	0	0	0	0	0	0
21 Net Return on Rate Base	\$21,318		\$11,313	\$6,993	\$0	\$146	\$0	\$862
22 Income Taxes	113,325	J21-32	25,707	53,800	165	1,381	0	\$402
24 Expenses and Other Taxes	113,325	J33-38, 40	25,707	53,800	165	1,381	0	\$402
25 Total IntraLATA Rev. Req.	\$134,641		\$37,014	\$62,894	\$165	\$1,530	\$27,284	4,294
27								\$5,158
28								
INTERLATA								
29 Net Investment	\$1,608	P13	\$872	\$704	\$0	\$10	\$0	\$0
30 Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
32 Return on Rate Base	\$160		\$87	\$70	\$0	\$1	\$0	\$0
34 Return Adjustments	0	P18-20	0	0	0	0	0	0
35 Net Return on Rate Base	\$160		\$87	\$70	\$0	\$1	\$0	\$0
36 Income Taxes	1,250	P31-32	0	0	0	0	0	0
38 Expenses and Other Taxes	1,250	P33-38, 40	0	0	0	0	0	0
41 Total InterLATA Rev. Req.	\$1,608		\$872	\$704	\$0	\$10	\$0	\$0
42								
43								
44								
TOTAL INTRASTATE REV. REQ.	\$136,649		\$37,276	\$63,336	\$170	\$1,540	\$27,973	\$8,156
ACCESS ELEMENT MINUTES OF USE	\$0.04619		2,973,029	2,973,029		2,273,029		
ACCESS RATE PER MINUTE	\$0.012538		\$0.012538	\$0.012538		\$0.000877		

Sheet "B"
ENDING DECEMBER 31, 1997

22-May-98

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Beverly Municipal Telephone Company

***** FCC PART 36 ***** Revenue Requirement Summary		Intrastate										
(A)	(B)	TOTAL COMPANY		Source Allowance (C)		Intrastate and Other (E)		Message Telephone Service (F)		Private Line (H)		TOTAL INTRASTATE (I)
14	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%
14	Local 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%
15	Crack Receipts Tax Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
17												
18	Net Investment	\$119,432	0.00%	\$1,586	10.00%	\$205,509	10.00%	\$0	0.00%	\$6,642	10.00%	\$214,747 O.K.
19	Rate of Return	10.00%										10.00%
21	Return on Rate Base	\$51,949		\$159		\$20,651		\$0		\$665		\$21,475 O.K.
22	AT&T	0		0		0		0		0		0 O.K.
24	AT&T Accrual	0		0		0		0		0		0 O.K.
25	Other Return Adjustments	0		0		0		0		0		0 O.K.
27	Net Return	\$51,949		\$159		\$20,651		\$0		\$665		\$21,475 O.K.
28	Contributions	0		0		0		0		0		0 O.K.
29	Interest Expense	0		0		0		0		0		0 O.K.
31	Capital Lease Expense	0		0		0		0		0		0 O.K.
32	Capitalized Payroll Taxes	0		0		0		0		0		0 O.K.
33	Other Income Adjustments	0		0		0		0		0		0 O.K.
34	Other Income Adjustments	0		0		0		0		0		0 O.K.
35	Other Tax Income	0		0		0		0		0		0 O.K.
37	After Tax Income	\$51,949		\$159		\$20,651		\$0		\$665		\$21,475 O.K.
38	State Income Taxes	\$0		\$0		\$0		\$0		\$0		\$0 O.K.
39	Local Income Taxes	0		0		0		0		0		0 O.K.
40	Operating Expense Taxes	44,072		1,250		113,040		0		1,814		115,140 O.K.
41	Uncollectibles and Taxes	0		0		0		0		0		0 O.K.
42	Other Revenue Adjustments	0		0		0		0		0		0 O.K.
44	Net Revenue	\$506,026		\$368,737		\$133,684		\$0		\$2,178		\$137,289 O.K.
45	Crack Receipts Taxes	0		0		0		0		0		0 O.K.
47	Other Revenue Taxes	0		0		0		0		0		0 O.K.
47	TOTAL REVENUE REQUIREMENT	\$308,026		\$368,737		\$133,684		\$0		\$2,178		\$137,289 O.K.

(A)	TOTAL COMPANY		Intrastate					TOTAL INTRASTATE
	(B)	(C)	Interstate and Other (D)	InterLATA (E)	InterLATA (F)	InterLATA (G)	Private Line (H)	
13 Land and Support Investments	\$175,302	D33	\$134,911	\$0	\$39,383	\$0	\$1,437	\$41,291
14 COE Operator Equipment	\$0	D45	\$0	\$0	\$0	\$0	\$0	\$0
15 COE Switching Equipment	622,488	D46	466,238	\$0	124,475	\$0	\$0	136,429
16 COE Transmission Equipment	25,406	D85	17,738	52	6,814	0	624	7,690
17 Total COE	\$647,876		\$513,745	\$1,006	\$132,298	\$0	\$0	\$134,119
18 Telephone System Equipment	1,197,582	D94	897,020	2,100	284,459	0	8024	305,562
19 Cable and Wire Assets	0	D137	897,020	2,100	284,459	0	8024	305,562
20 Total COE, TOT, CEWP	\$1,845,458		\$1,410,775	\$3,166	\$416,698	\$0	\$14,817	\$434,681
21 Total Capital Leases	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0
22 Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0
23 Intangible Assets	\$0	D209	\$0	\$0	\$0	\$0	\$0	\$0
24 Total Tele. Pl. In Service	\$2,020,758		\$1,544,787	\$3,467	\$416,280	\$0	\$16,224	\$475,871
25 Plant Held Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0
26 TRUC Short-Term	0	D216-217	0	0	0	0	0	0
27 Tel. Pl. Assets	0	D218-219	0	0	0	0	0	0
28 Tel. Pl. Allowance	0	D220-221	0	0	0	0	0	0
29 Total Other Tel. Pl.	\$0		\$0	\$0	\$0	\$0	\$0	\$0
30 Total Telephone Plant	\$2,020,758		\$1,544,787	\$3,467	\$416,280	\$0	\$16,224	\$475,871

INTRASTATE

	(A)	(B)	(C)	Message Telephone Service				Private Line		TOTAL INTRASTATE	
				IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA		
96 Other Assets, Net	0	0	V125	0	0	0	0	0	0	0	O.K.
97 Accum. Dep. on Other Assets	(1,172,689)	0	E24	(1,943)	(245,772)	0	0	(9,712)	0	(267,133)	O.K.
98 Accum. Dep. on Trans. Net	0	0	V196	0	0	0	0	0	0	0	O.K.
99 On. Lab. & Def. Cr., Net	0	0		0	0	0	0	0	0	0	O.K.
87 TOTAL NET PLANT	8897,889	8688,352		\$1,524	\$209,508	\$0	\$6,505			3,208,337	O.K.
83 Materials and Supplies	9,640	9,640	H31	7,221	2,399	0	0	110	110	2,418	O.K.
84 Construction in Progress	0	0	F153	0	0	0	0	0	0	0	O.K.
85 Cash, Working Capital	12,790	8,970	F166	40	3,711	0	0	35	35	3,791	O.K.
86 Equal Access Investment	0	0		0	0	0	0	0	0	0	O.K.
88 TOTAL NET INVESTMENT	8919,430	\$1,047,960		\$1,566	\$208,509	\$0	\$6,552			\$214,327	O.K.

Bensford Municipal Telephone Company

	TOTAL COMPANY		INTEREST				TOTAL INTRASTATE
	(B)	(C)	(D)	(E)	(F)	(G)	
13 LAND AND SUPPORT ASSETS							
14 Land, Allocable	\$11,612	H33	\$5,877	\$70	\$2,622	\$0	\$3
15 Land, Direct	0	V22	0	0	0	0	0
16 Total Land	\$11,612		\$5,877	\$70	\$2,622	\$0	\$3
17 Motor Vehicles	\$0	H33	\$0	0	0	0	\$0
18 Special Purpose Vehicles	0	H33	0	0	0	0	0
19 Garage Work Equipment	0	H33	0	0	0	0	0
20 Other Work Equipment	0	H33	0	0	0	0	0
21 Buildings, Direct	163,690	H33	125,134	291	36,961	0	1,314
22 Telephone	0	H33	0	0	0	0	0
23 Furniture	0	H33	0	0	0	0	0
24 General Purpose Computers	0	H33	0	0	0	0	0
25 Total Support Assets	\$163,690		\$125,134	\$291	\$36,961	\$0	\$1,314
26 Tot. Lines and Support Assets	\$175,302		\$134,011	\$361	\$39,683	\$0	\$1,427
27							
28							
29							
30							
31							
32							
33							
34							
35							
36 CENTRAL OFFICE EQUIPMENT							
37 CAT 1 Oper. Sys. TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0
38 CAT 1 Oper. Sys. Other TSPS	0	G22	0	0	0	0	0
39 CAT 1 Oper. Sys. Auto. Pos.	0	G22	0	0	0	0	0
40 CAT 1 Oper. Sys. Other	0	V38	0	0	0	0	0
41							
42							
43							
44							
45							
46							
47							
48							
49							

***** FCC PART 36 ***** Plant Investment Detail		***** Message Telegraph Service									
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
TOTAL COMPANY	Source/ Allocate	Inverage and State	IMBLATA (E)	IMBLATA (F)	IMBLATA (G)	IMBLATA (H)	IMBLATA (I)	TOTAL INVESTMENT			
63 CAT 3 Local Sw Allocable	G15	\$496,039	\$554	\$129,475	\$0	\$0	\$0	\$129,479	O.K.		
64 CAT 3 Local Sw Direct	V40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.		
65 Total CAT 3		\$496,039	\$554	\$129,475	\$0	\$0	\$0	\$129,479	O.K.		
66 Total COE Sw - CAT 3&3		\$496,039	\$554	\$129,475	\$0	\$0	\$0	\$129,479	O.K.		
67											
68											
69											
70											
71 COE TRANSMISSION											
72 CAT 4 12 Exchange Trunk	123	\$294	\$0	\$0	\$0	\$0	\$0	\$0	O.K.		
73 CAT 4 12 Exch. Tr. Direct	V42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.		
74 CAT 4 12 Exch. Tr. Local	V43	\$13,364	\$0	\$0	\$0	\$0	\$0	\$13,364	O.K.		
75 CAT 4 13 Exch. Tr. Message	145	\$465	\$0	\$0	\$0	\$0	\$0	\$465	O.K.		
76 CAT 4 13 Exch. Tr. Local	V45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.		
77 CAT 4 13 Direct	V46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.		
78 CAT 4 23 Message	178	\$2,815	\$0	\$0	\$0	\$0	\$0	\$2,815	O.K.		
79 CAT 4 23 Direct	V48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.		
80 CAT 4 23 Local	V49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.		
81 CAT 4 3 1st Message	029	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.		
82 CAT 4 3 1st Direct	V51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.		
83 CAT 4 3 Direct	V51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.		
84 Total COE CAT 4		\$17,719	\$554	\$6,814	\$0	\$0	\$0	\$17,719	O.K.		
85											
86											
87											
88											
89											
90 CAT 1 Other DOT Equipment	G13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.		
91 CAT 1 Other DOT Equipment	V70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.		
92 CAT 1 Other DOT Equipment	V70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.		
93 CAT 2 CIP Equipment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.		
94 Total DOT Equipment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.		
95											
96											

***** INFORMATION ORIGINATOR/TERMINATION *****

	(A)		intrastate				interstate			
	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service IntraLATA (E)	IntraLATA (F)	IntraLATA (G)	Message Telephone Service IntraLATA (H)	IntraLATA (I)	TOTAL INTRASTATE (J)	
111 CABLE AND WIRE FACILITIES										
112 CAT 1 IntraLATA PLUMATS	35,448	F31	\$21,456	\$0	\$0	\$0	\$13,993	\$13,993	\$13,993	
113 CAT 1 IntraLATA PLUMATS	15,850	F31	15,850	0	0	0	0	0	0	
114 CAT 1 IntraLATA PLUMATS	114,811	G1	0	2,110	283,930	0	0	0	286,040	
115 CAT 1 IntraLATA PLUMATS	0	F74	0	0	0	0	0	0	0	
116 Other CAT 1 C/W/F	0		0	0	0	0	0	0	0	
117 Total CAT 1 C/W/F	\$1,195,918		\$899,772	\$2,160	\$283,930	\$0	\$13,993	\$300,146	\$300,146	
118 CAT 2 C/W/F	\$1,248	G28	\$1,248	\$0	\$0	\$0	\$0	\$0	\$0	
119 CAT 2 C/W/F, Workband	0	V76	0	0	0	0	0	0	0	
120 Total CAT 2 C/W/F	\$1,248		\$1,248	\$0	\$0	\$0	\$0	\$0	\$0	
121 CAT 3 C/W/F	0	G17	0	0	0	0	0	0	0	
122 CAT 3 PLUMATS, etc.	0	F36	0	0	0	0	0	0	0	
123 CAT 3 Direct	416	V76	0	0	416	0	0	416	416	
124 Total CAT 3 C/W/F	\$416		\$0	\$0	\$416	\$0	\$0	\$416	\$416	
125 CAT 4 Message	\$0	G29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
126 CAT 4 WATS	0	V81	0	0	0	0	0	0	0	
127 CAT 4 Direct	0	V82	0	0	0	0	0	0	0	
128 Total CAT 4 C/W/F	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
129 TOTAL C/W/F	\$1,197,663		\$897,020	\$2,160	\$284,409	\$0	\$13,993	\$300,562	\$300,562	
130 CAPITAL LEASES										
141 Allocate Support Leases	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
142 Direct Support Leases	0	V84	0	0	0	0	0	0	0	
143 Total Support Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	

Beverly Municipal Telephone Company

Intangibles

	FCC PART 36 Plant Investment Detail		TOTAL COMPANY (B)	Source/ Acquirer (C)	Message Telephone Service		Private Line		TOTAL INTRASTATE (I)
	(A)	(A)			IMSLATA (E)	IMSLATA (F)	IMSLATA (G)	IMSLATA (H)	
160 COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162 COE Tandem Switch	0	H17	0	0	0	0	0	0	O.K.
163 COE Transmission	0	H20	0	0	0	0	0	0	O.K.
164 COE Transmission	0	H20	0	0	0	0	0	0	O.K.
165 COE Direct	0	V99	0	0	0	0	0	0	O.K.
167 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168 ROT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170 CAW Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
171 TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
174									
175									
176 LEASEHOLD IMPROVEMENTS									
177 Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
178 COE Operating	0	H18	0	0	0	0	0	0	O.K.
180 COE Operator	0	H18	0	0	0	0	0	0	O.K.
181 COE Transmission	0	H20	0	0	0	0	0	0	O.K.
182 CAW	0	V90	0	0	0	0	0	0	O.K.
183 CAW	0	V91	0	0	0	0	0	0	O.K.
184 Other	0	V99	0	0	0	0	0	0	O.K.
186 TOTAL LEASEHOLD IMPROVEMENTS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187									
188									
189 TMS, EXCL ACCT No 2060	\$2,220,718		\$1,544,797	\$3,487	\$466,230	\$0	\$16,224	\$473,971	O.K.

Barnstable Municipal Telephone Company

Income

***** FCC PART 36 *****
 Operating Expenses and Taxes

(A)	TOTAL COMPANY	Source Abbreviation	Interstate and Other		Message Telephone Service		Private Line		TOTAL RESIDUAL
			(D)	(E)	(F)	(G)	(H)	(I)	
13 PLANT SPEC OPER EXPENSE									
14 Network Support Alloc	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
15 Network Support Direct	\$0	V149	\$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 Alloc	\$19,956	H14	\$14,956	\$34	\$4,417	\$0	\$137	\$4,608	O.K.
18 General Support Direct	\$0	V151	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19 Total General Support Exp	\$19,956		\$14,956	\$34	\$4,417	\$0	\$137	\$4,608	O.K.
20 Central Office Exp. Alloc	\$48,850	H21	\$37,161	\$13	\$8,566	\$0	\$0	\$45,840	O.K.
21 Central Office Exp. Direct	\$0	V153	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22 Total COE Exp	\$48,850		\$37,161	\$13	\$8,566	\$0	\$0	\$45,840	O.K.
23 Curb Premises Equip	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
24 Central Office Pay Phone	\$0	G18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
25 Central Office Pay Phone	\$0	G19	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26 TOT Direct	\$0	V157	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
27 Total TOT Exp	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28 Cable & Wire Alloc	\$21,234	H31	\$15,905	\$38	\$5,043	\$0	\$248	\$21,234	O.K.
29 Cable & Wire Direct	\$0	V159	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30 Total C&W Exp	\$21,234		\$15,905	\$38	\$5,043	\$0	\$248	\$21,234	O.K.
31 TOTAL PLT SPEC OPER EXP	\$87,648		\$68,052	\$145	\$19,027	\$0	\$465	\$19,636	O.K.
32 TOTAL PLT SPEC ** SUPPORT	\$68,064		\$53,066	\$111	\$14,609	\$0	\$308	\$15,028	O.K.

	Intrastate						
	TOTAL COMPANY (B)	Source Allocable and Other (C)	Message Telephone Service (E)	IMB/LATA (F)	Private Line (G)	IMB/LATA (H)	TOTAL INTRASTATE (I)
..... FCC PART 36							
Operating Expenses and Taxes							
156 Other Cust Serv. Alloc	\$100	\$66	\$1	\$33	\$0	\$0	\$14 O.K.
157 Other Cust Serv. Direct	0	0	0	0	0	0	0 O.K.
158 Total Other Cust Serv.	\$100	\$66	\$1	\$33	\$0	\$0	\$14 O.K.
161 TOTAL CUSTOMER OPER EXP	\$45,891	\$35,179	\$536	\$28,178	\$0	\$0	\$28,712 O.K.
164 'BIG-THREE' EXPENSES							
165 Total Ph. Equip. & Support	\$50,044	\$43,556	\$111	\$14,609	\$0	\$208	\$15,528 O.K.
167 Total Network Oper. Exp.	81,811	12,854	29	3,757	0	135	3,966 O.K.
168 Total Customer Operations	85,891	15,179	59	26,178	0	0	26,712 O.K.
170 TOTAL 'BIG-THREE' EXPENSES	\$170,739	\$125,589	\$676	\$44,581	\$0	\$443	\$45,720 O.K.
172 CORPORATE OPERATIONS EXPENSE							
174 Exec and Planning Alloc	\$7,537	\$5,520	\$30	\$1,967	\$0	\$20	\$2,517 O.K.
177 Exec and Planning Direct	0	0	0	0	0	0	0 O.K.
178 Total Exec. and Planning	\$7,537	\$5,520	\$30	\$1,967	\$0	\$20	\$2,517 O.K.
180 Admin. & General Allocable	\$87,235	\$63,552	\$345	\$22,771	\$0	\$278	\$33,343 O.K.
181 Admin. & General Direct	24,785	8,389	0	18,416	0	0	18,416 O.K.
183 Total Admin. and Gen	\$112,020	\$71,941	\$345	\$39,187	\$0	\$278	\$39,759 O.K.
184 TOTAL CORPORATE OPERATIONS	\$119,557	\$77,782	\$375	\$41,154	\$0	\$246	\$41,775 O.K.
186 NON-INCOME TAXES							
190 Non-income Taxes Allocable	\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
192 Non-income Taxes Direct	0	0	0	0	0	0	0 O.K.
193 Total Non-income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
194							
196 TOTAL OPER. EXP. AND TAXES	\$414,077	\$298,263	\$1,259	\$113,043	\$0	\$1,512	\$115,814 O.K.

Bedford Municipal Telephone Company

Part 35 INFLATA Requirement Summary		Part 35 INFLATA Requirement Summary							
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
Net Investment	Rate of Return	Return on Rate Base	Net Return	Other Return Adjustments	Net Return	Net Investment	Rate of Return	Return on Rate Base	
13 Net Investment	\$273,161	852	\$113,126	\$19,529	\$0	\$1,486	10.00%	\$0	\$8,619
14 Rate of Return	10.00%	819	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
15 Return on Rate Base	\$27,316		\$11,313	\$6,893	\$0	\$149		\$0	\$662
17 AGC	0	N17	0	0	0	0	0	0	0
18 FIC Amortization	0	N17	0	0	0	0	0	0	0
20 Other Return Adjustments	0	Direct	0	0	0	0	0	0	0
21 Net Return	\$27,316		\$11,313	\$6,893	\$0	\$149		\$0	\$662
23 Interest Expense	0	N17	0	0	0	0	0	0	0
24 Capital Gains Taxes	0	N17	0	0	0	0	0	0	0
25 Depreciation Adjustment	0	N17	0	0	0	0	0	0	0
26 Other Income Adjustments	0	Direct	0	0	0	0	0	0	0
29 After Tax Income	\$27,316		\$11,313	\$6,893	\$0	\$149		\$0	\$662
30 State Income Taxes	80	29	0	0	0	0	0	0	0
31 Federal Income Taxes	29	29	0	0	0	0	0	0	0
32 Other Income Taxes	113,328	0195	28,701	53,801	765	1,381	27,284	4,294	0
33 Operating Expenses and Taxes	0	Direct	0	0	0	0	0	0	0
34 Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	0
35 Base for Gross Receipts Tax	134,641	16-31-23-23	27,014	62,394	765	1,520	27,284	5,156	0
36 Gross Receipts Tax	0	27	0	0	0	0	0	0	0
41									
42 TOTAL REVENUE REQUIREMENT	\$34,641		\$37,014	\$62,394	\$765	\$1,520	\$27,284	\$5,156	0

Beverly Municipal Telephone Company

	Part 38 INFRA Summary		Source (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)	
	(B)	(A)								
13 Land and Support Assets	\$40,990	\$25	L25	\$1,227	\$24,864	\$0	\$762	\$0	\$4,117	O.K.
14 Central Office Equipment	\$133,113	170	L70	\$4,415	\$125,475	\$0	\$2,399	\$0	\$824	O.K.
15 Info. Term./Otg. Equipment	0	L78	0	0	0	0	0	0	0	O.K.
16 Cable and Wire Facilities	298,422	L117	293,993	0	418	0	0	0	13,993	O.K.
19 Total COE, IOT, CAW/F	\$431,515		\$298,427	\$125,475	\$125,475	\$0	\$2,815	\$0	\$14,817	O.K.
20 Total Telephone Assets	\$0	L441	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 Total Tele. Pk. as making	\$472,555		\$239,634	\$180,340	\$180,340	\$0	\$3,587	\$0	\$18,634	O.K.
22 Total Intangible Assets	0	L144	0	0	0	0	0	0	0	O.K.
25 Total Plant to Service	\$472,555	L442	\$239,634	\$180,340	\$180,340	\$0	\$3,587	\$0	\$18,634	O.K.
26 Total Plant to Future Use	0	L163	0	0	0	0	0	0	0	O.K.
28 Total LT PUC	0	L164	0	0	0	0	0	0	0	O.K.
29 Total LT PUC	0	L164	0	0	0	0	0	0	0	O.K.
30 Total Tele. Pk. Adjust	0	L169	0	0	0	0	0	0	0	O.K.
32 TOTAL TELEPHONE PLANT	\$472,555		\$239,634	\$180,340	\$180,340	\$0	\$3,587	\$0	\$18,634	O.K.
34										
35 Accum. Depr. Pk. in Serv.	265,482	M23	162,276	72,496	72,496	0	2,188	0	10,561	O.K.
36 Accum. Depr. Pk. in Use	0	M27	0	0	0	0	0	0	0	O.K.
37 Accum. Depr. Intangible Pk.	0	M28	0	0	0	0	0	0	0	O.K.
38 Accum. Amort. Intangibles	0	M29	0	0	0	0	0	0	0	O.K.
39 Accum. Amort. Other	0	M30	0	0	0	0	0	0	0	O.K.
41 Accum. Dep. Inc. Taxes, Net	0	M47	0	0	0	0	0	0	0	O.K.
42 Pk.	0		0	0	0	0	0	0	0	O.K.
44 Other Assets	0	DM63	0	0	0	0	0	0	0	O.K.
45 NET TELEPHONE PLANT	\$207,073		\$109,358	\$87,843	\$87,843	\$0	\$1,440	\$0	\$8,373	O.K.
46 Cash & P/Bk Stock	0	L171	0	0	0	0	0	0	0	O.K.
47 Cash & P/Bk	2,402	L172	1,472	815	815	0	18	0	96	O.K.
48 Materials and Supplies	3,748	L175	2,296	1,271	1,271	0	29	0	150	O.K.
50 Cash Working Capital	0	L177	0	0	0	0	0	0	0	O.K.
51 Equip. Pk. Investment	0		0	0	0	0	0	0	0	O.K.
52 NET INVESTMENT	\$213,161		\$115,126	\$89,529	\$89,529	\$0	\$1,488	\$0	\$8,619	O.K.

Brentford Municipal Telephone Company

	Part 36 Intangible Assets		Source or Appropriation	Common Line	Local Switching	Information	Common Transfer	Billing and Collection	Other
	(B)	(C)							
(A)									
13. LAND AND SUPPORT ASSETS:									
14. Land Assets, Message	\$2,622	N28	78	2,230	0	0	0	0	263
15. Land Assets, Private Line	93	N28	3	78	0	2	0	0	9
16. Total Land Assets	\$2,715		\$81	\$2,308	\$0	\$2	\$0	\$0	\$273
17. Support Assets, Message	\$36,961	N28	\$1,106	\$31,427	\$0	\$705	\$0	\$0	\$3,712
18. Support Assets, Private Line	1,314	N28	39	1,118	0	25	0	0	132
19. Total Support Assets	\$38,275		\$1,145	\$32,545	\$0	\$730	\$0	\$0	\$3,844
20. Total Land and Supp. Assets	\$40,990		\$1,227	\$34,854	\$0	\$732	\$0	\$0	\$4,117
21. CENTRAL OFFICE EQUIPMENT:									
22. Operator Sys., DA	\$0	(F)	0	0	0	0	0	0	0
23. Operator Sys., Other	0	(I)	0	0	0	0	0	0	0
24. Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
25. Tandem Switching	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26. Tandem Message	0	Direct	0	0	0	0	0	0	0
27. Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
28. Local Switching	\$125,475	(E)	\$0	\$125,475	\$0	\$0	\$0	\$0	\$0
29. Local Assigned	0	Direct	0	0	0	0	0	0	0
30. Total Local Switching	\$125,475		\$0	\$125,475	\$0	\$0	\$0	\$0	\$0
31. Total Switching	\$125,475		\$0	\$125,475	\$0	\$0	\$0	\$0	\$0

***** FCC FILE #8 *****
INITIALS
Data

Bresford Municipal Telephone Company

File 36
Initials

(A)	Flows or Assignments		Common Line (D)	Local Switching (E)	Information (F)	Common Trunks (G)	Billing and Collection (H)	Other (I)
	(B)	(C)						
58 COE Each Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0
59 COE Each Trunk Message	4,215	(D)	4,415	\$0	\$0	\$0	\$0	\$0
60 COE Each Line - PL	0	(I)	0	0	0	0	0	0
61 COE Each Line - Assigned	0	(I)	0	0	0	0	0	0
62 COE Interchange Message	2,399	(G)	0	0	0	2,399	0	0
63 COE Interchange Message Assigned	0	(I)	0	0	0	0	0	0
64 COE Interchange Assigned	0	(I)	0	0	0	0	0	0
65 COE Int'l Message	0	(I)	0	0	0	0	0	0
66 COE Int'l Assigned	0	(I)	0	0	0	0	0	0
67 COE Int'l Assigned	0	(I)	0	0	0	0	0	0
68 Total COE Transmission	\$7,628	Direct	\$4,415	\$0	\$0	\$2,399	\$0	\$0
69 Total COE Office Equip	\$133,113		\$4,415	\$125,475	\$0	\$2,399	\$0	\$0
70 Total COE Equipment								
71 Total COE Office Equip								\$624
72 TOT EQUIPMENT:								\$524
73 Public Response	\$0	N/A	\$0	\$0	\$0	\$0	\$0	\$0
74 Public Response	0	(I)	0	0	0	0	0	0
75 Customer Premises Equipment	0	N/A	0	0	0	0	0	0
76 Customer Premises Equipment	0	(I)	0	0	0	0	0	0
77 Total TOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0
78 CABLE AND WIRE FACILITIES								
79 Cable and Wire Facilities	\$13,993	(I)	0	\$0	\$0	0	\$0	\$13,993
80 Exchange PL and WATS	252,990	Direct	0	0	0	0	0	0
81 Exchange Message	0	(I)	0	0	0	0	0	0
82 Exchange Message	0	(I)	0	0	0	0	0	0
83 Exchange Assigned	0	(I)	0	0	0	0	0	0
84 Exchange Assigned	0	(I)	0	0	0	0	0	0
85 Total Exchange Line CAWP	\$297,986		\$0	\$0	\$0	\$0	\$0	\$0
86 Exchange Trunk CAWP	\$0		\$0	\$0	\$0	\$0	\$0	\$0
87 Exchange Trunk Message	\$0	Direct	\$252,990	\$0	\$0	\$0	\$0	\$13,993
88 Exchange Trunk, PL	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0
89 Total Exchange Trunk CAWP	\$0		\$0	\$0	\$0	\$0	\$0	\$13,993
90 Interchange Message	\$0	(I)	\$0	\$0	\$0	\$0	\$0	\$0
91 Interchange Message	\$0	(I)	\$0	\$0	\$0	\$0	\$0	\$0
92 Interchange Assigned	\$416	(I)	\$0	\$0	\$0	\$0	\$0	\$0
93 Interchange Assigned	\$416	(I)	\$0	\$0	\$0	\$0	\$0	\$0
94 Total Interchange CAWP	\$416		\$0	\$0	\$0	\$0	\$0	\$0
95 Total Interchange CAWP	\$416		\$0	\$0	\$0	\$0	\$0	\$0
96 Total Interchange CAWP	\$416		\$0	\$0	\$0	\$416	\$0	\$0
97 Total Interchange CAWP	\$416		\$0	\$0	\$0	\$416	\$0	\$0

Sheet 11
 ENDING DECEMBER 31, 1987

22 May 98

11:38:22 AM

Berkeley Municipal Telephone Company

	Part 36 Investment		Source or Appropriation	Common Line	Local Service	Information	Common Transport	Billing and Collection	Other
	(B)	(C)							
----- FIC PART 36 ----- Investment									
----- Credit									
(A)									
161 PLANT UNDER CONSTRUCTION	\$0	N48	\$0	\$0	\$0	\$0	\$0	\$0	\$0
162 Stock Item	0	N48	0	0	0	0	0	0	0
164 Long Term		N48							
165	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
166 Total Pk Under Const									
168 TELEPHONE PLANT ADJUSTMENT	\$0	N48	\$0	\$0	\$0	\$0	\$0	\$0	\$0
171 CLASS B RTB STOCK	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	\$0
172 MATERIALS AND SUPPLIES	\$2,402	N37	\$1,472	\$815	\$0	\$118	\$0	\$0	\$106
174 CASH WORKING CAPITAL	\$3,748	N37	\$2,296	\$1,271	\$0	\$29	\$0	\$0	\$150
177 EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Brentford Municipal Telephone Company

Part 36 Intangible Assets Total		Source or Accumulation From	Common Line	Local Switching	Information	Common Transport	Ring and Collection	Other
(B)		(C)	(D)	(E)	(F)	(G)	(H)	(I)
13 ACCUM DEPRECIATION, THIS								
14	Support Assets							
15	COE Switching	\$12,231	\$381	\$10,829	\$0	\$143	\$0	\$1,278
16	COE Operation	61,668	0	61,668	0	0	0	0
17	COE Transmission	0	0	0	0	0	0	0
18	COE Equipment	9,270	3,047	0	0	1,656	0	667
19	COE Buildings	0	0	0	0	0	0	0
20	Cable and Wire Facilities	168,821	178,849	0	0	250	0	0
21	Other Plant	0	0	0	0	0	0	0
22	Total Accum. Depn. THIS	0	0	0	0	0	0	0
23	Total Accum. Depn. ALL	\$266,492	\$180,276	\$72,496	\$0	\$2,158	\$0	\$10,941
24 ACCUM AMORTIZATION								
25	Accum. Depreciation PHTLU	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Accum. Amort. Telephone Inv.	0	\$0	\$0	\$0	\$0	\$0	\$0
27	Accum. Amort. Switching Inv.	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. Depn. All	\$266,492	\$180,276	\$72,496	\$0	\$2,158	\$0	\$10,941
31 ACCUM DEF INC TAXES, NET								
32	Support Assets							
33	COE Switching	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	COE Operation	0	0	0	0	0	0	0
35	COE Transmission	0	0	0	0	0	0	0
36	COE Equipment	0	0	0	0	0	0	0
37	COE Buildings	0	0	0	0	0	0	0
38	COE Cable and Wire Fac.	0	0	0	0	0	0	0
39	COE Other Plant	0	0	0	0	0	0	0
40	Total Accum. Def Inc Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Beverford Municipal Telephone Company

Part 36 INVENTORY		ECC PART 69 Appropriation Factors						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Total	State	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
13 Central Office Equipment	\$133,113	170	\$4,415	\$125,475	\$0	\$2,399	\$0	\$024
14 Int. Cng./Trms. Equip	298,402	178	293,993	0	0	0	0	0
15 CEV/Facilities	\$431,515	L177	\$288,402	\$125,475	\$0	\$2,815	\$0	\$14,817
17 Total	1,000,000		668,881	290,779	0.000000	0.006524	0.000000	0.034337
18 Factor								
20 Sum. Sw. Trms. Other	\$143,107	17	\$0	\$125,475	\$0	\$2,815	\$0	\$14,817
21 Factor	1,000,000		0.000000	0.871792	0.000000	0.019671	0.000000	0.102536
23 Central Office Equipment	\$133,113	170	\$4,415	\$125,475	\$0	\$2,399	\$0	\$024
24 Int. Cng./Trms. Equip	14,409	178	0	0	0	0	0	0
25 CEV/F. Equip. Each Message	\$147,922	L177-83	0	0	0	416	0	13,993
27 Total	1,000,000		\$4,415	\$125,475	\$0	\$2,815	\$0	\$14,817
29 Factor			0.029925	0.850554	0.000000	0.019082	0.000000	0.100439
30 General Support Facilities	\$40,990	128	\$1,227	\$34,864	\$0	\$762	\$0	\$4,117
31 Int. Cng./Trms. Equip	131,113	14	4,415	125,475	0	2,399	0	024
32 CEV/Facilities	298,402	15	293,993	0	0	416	0	13,993
34 Equal Access Investment	0	L177	0	0	0	0	0	0
36 Total	\$472,508		\$299,634	\$160,340	\$0	\$3,597	\$0	\$18,334
37 Factor	1,000,000		0.612978	0.339339	0.000000	0.007613	0.000000	0.042072
39 Sum. Com. Ln. Sw. Trms	\$453,571	36	\$289,634	\$160,340	\$0	\$3,597	\$0	\$0
40 Factor	1,000,000		0.638564	0.355505	0.000000	0.007321	0.000000	0.020203
42 COE Cal. 2 Factor	1,000,000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
43 OT Cal. 1 Factor	1,000,000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
44								
45 Total TMS	\$472,508	K28	\$289,634	\$160,340	\$0	\$3,597	\$0	\$18,334
46 Factor	1,000,000		0.612978	0.339339	0.000000	0.007613	0.000000	0.042072

Cheney, NY
 ENRON: DECEMBER 31, 1997

22 May 98

11:36:22 AM

Berkeley Municipal Telephone Company

	Part 36 Information								
	(A) FCC PART 36 Appropriation Factors	(B) Total T-08	(C) Source	(D) Common Line	(E) Local Seeking	(F) Information	(G) Common Transfer	(H) Billing and Collection	(I) Other
40	Increase Equip Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
42	ADD 5th Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
43	'80-'82 THREEE Expenses	344.524	0.171	35.763	322.262	6413	6478	314.723	51.867
44	Factor	1.000000		0.180687	0.451195	0.008504	0.016641	0.303427	0.338477
46	Net Investment	213.161	113	1113.326	889.629	80	31.486	80	88.619
47	Factor	1.000000		0.530708	0.471885	0.000000	0.006873	0.000000	0.045135

(R)

Beverlyport Municipal Telephone Company

Part 36

INITIALATA

Total

(B)

Operating Expenses and Taxes

(A)

Apportion

(C)

Common

Line

(D)

Local

Switching

(E)

Information

(F)

Common

Transport

(G)

Billing and

Collection

(H)

Other

(I)

13 PLANT SPEC OPER EXPENSE

14 Network Support Alloc

15 Network Support Direct

16 Total Network Support Exp

17 General Support Alloc

20 General Support Direct

21 Total General Support Exp

22 Central Office Exp. Alloc.

27 Central Office Exp. Direct

28 Total COE Exp

30 Cust Premises Equip

31 Other IOT

33 IOT Direct

34 Total IOT Exp

36 Cable & Wire Alloc

37 Cable & Wire Direct

38 Total C&W Exp

42 TOTAL PLANT SPEC OPER EXP

43 TOTAL PLANT SPEC **SUPPORT

\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
0	Direct	0	0	0	0	0	0	0	O.K.
\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
\$4,575	N30	\$177	\$1,891	\$0	\$87	\$0	\$40	\$40	O.K.
0	Direct	0	0	0	0	0	0	0	O.K.
\$4,575		\$177	\$1,891	\$0	\$87	\$0	\$40	\$40	O.K.
\$9,626	N31	\$319	\$9,074	\$0	\$173	\$0	\$60	\$60	O.K.
0	Direct	0	0	0	0	0	0	0	O.K.
\$9,626		\$319	\$9,074	\$0	\$173	\$0	\$60	\$60	O.K.
\$0	L76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
0	N43	0	0	0	0	0	0	0	O.K.
0	Direct	0	0	0	0	0	0	0	O.K.
\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
\$5,291	N33	\$5,036	\$0	\$0	\$1	\$0	\$248	\$248	O.K.
0	Direct	0	0	0	0	0	0	0	O.K.
\$5,291		\$5,036	\$0	\$0	\$1	\$0	\$248	\$248	O.K.
\$19,491		\$1,035	\$12,964	\$0	\$268	\$0	\$107	\$107	O.K.
\$14,917		\$5,355	\$9,074	\$0	\$181	\$0	\$358	\$358	O.K.

Beverly Municipal Telephone Company

	Part 36 Intra-LATA Total		Part 36 Inter-LATA Total					Billing and Collection	Other
	(B)	(A)	(C)	(D)	(E)	(F)	(G)		
***** FCC PART 68 *****									
Operating Expenses and Taxes									
57 NON-SPECIFIC OPER EXP									
58 On Pk and Equip Alloc	\$156		N18	\$104	\$45	\$0	\$1	\$0	\$5
59 On Pk and Equip Direct	0		Direct	0	0	0	0	0	0
60 On Pk and Equip	\$156			\$104	\$45	\$0	\$1	\$0	\$5
61 Total On Pk & Equip									
62									
63 Network Operations Alloc	\$1,932		N18	\$2,628	\$1,143	\$0	\$28	\$0	\$135
64 Network Operations Direct	0		Direct	0	0	0	0	0	0
65 Network Operations	\$1,932			\$2,628	\$1,143	\$0	\$28	\$0	\$135
66 Total Network Oper Exp									
67									
68 Total Access Expenses	\$0		Direct	\$0	\$0	\$0	\$0	\$0	\$0
69									
70 Dep. Support Assets	\$2,608		L23	\$76	\$1,211	\$0	\$50	\$0	\$281
71 Dep. COE Switching	10,388		L44	\$76	10,308	\$0	0	0	0
72 Dep. COE Operator	1,310		L22	0	0	0	0	0	0
73 Dep. COE Equipment	1,310		L22	800	800	0	435	0	149
74 Dep. COE Facilities	9,020		L117	8,565	0	0	13	0	423
75 Dep. COE	0		0	0	0	0	0	0	0
76 Dep. P&U	0		L147	0	0	0	0	0	0
77 Total Depreciation Expense	\$23,600			\$9,462	\$12,608	\$0	\$487	\$0	\$853
78									
79 Total Expense	\$0			\$0	\$0	\$0	\$0	\$0	\$0
80									
81 Alloc. Payable Assets	\$0		L141	\$0	\$0	\$0	\$0	\$0	\$0
82 Alloc. Intangible Assets	0		L144	0	0	0	0	0	0
83 Clear Association	0		Direct	0	0	0	0	0	0
84 Direct Assigned Account	0		Direct	0	0	0	0	0	0
85									
86 Total Amortization Exp	\$0			\$0	\$0	\$0	\$0	\$0	\$0
87									
88 Total Oper. and Amort.	\$23,600			\$9,462	\$12,608	\$0	\$487	\$0	\$853
89									
90 TOTAL NON-SPEC OPER EXP	\$27,488			\$12,154	\$13,797	\$0	\$523	\$0	\$974

Granddial Municipal Telephone Company

Part 36 Line Item		Part 36 Line Item		Part 36 Line Item		Part 36 Line Item		Part 36 Line Item		Part 36 Line Item		Part 36 Line Item	
Operating Expenses and Taxes		Appropriation		Common Line		Local Switching Information		Common Information		Billing and Collection		Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
104 CUSTOMER OPERATIONS EXPENSE													
105 Marketing Allowable	\$890	N37	\$539	\$299	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
107 Marketing Direct	0	Direct	0	0	0	0	0	0	0	0	0	0	0
108 Total Marketing Expense	\$890		\$539	\$299	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
111 Operator Service Alloc	\$0	N61	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
112 Operator Service Direct	0	Direct	0	0	0	0	0	0	0	0	0	0	0
114 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
116 Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
117 Alphabetical Directory	412	(F)	0	0	412	0	0	0	0	0	0	0	0
118 Foreign Directory	0	Direct	0	0	0	0	0	0	0	0	0	0	0
120 Total Directory	\$412		\$0	\$0	\$412	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
121 Bus. Ctr. EU Pre-Subscription	0	N46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
123 Bus. Ctr. Reserved	0	(I)	0	0	0	0	0	0	0	0	0	0	0
124 Bus. Ctr. EU P/L	4,616	(H)	0	0	0	0	0	0	0	0	0	0	0
125 Bus. Ctr. EU Pre-Sub	0	(I)	0	0	0	0	0	0	0	0	0	0	0
126 Bus. Ctr. EU Reserved	0	(I)	0	0	0	0	0	0	0	0	0	0	0
127 Bus. Ctr. Special Access	0	(I)	0	0	0	0	0	0	0	0	0	0	0
128 Bus. Ctr. Special Access	0	(I)	0	0	0	0	0	0	0	0	0	0	0
129 Bus. Ctr. Special Access	0	(H)	0	0	0	0	0	0	0	0	0	0	0
130 Bus. Ctr. Special Access	0	(H)	0	0	0	0	0	0	0	0	0	0	0
131 Bus. Ctr. Special Access	0	(H)	0	0	0	0	0	0	0	0	0	0	0
132 Bus. Ctr. Special Access	0	(H)	0	0	0	0	0	0	0	0	0	0	0
133 Bus. Ctr. Special Access	0	(H)	0	0	0	0	0	0	0	0	0	0	0
134 Bus. Ctr. Special Access	0	(H)	0	0	0	0	0	0	0	0	0	0	0
135 Bus. Ctr. Special Access	0	(H)	0	0	0	0	0	0	0	0	0	0	0
136 Bus. Ctr. Special Access	0	(H)	0	0	0	0	0	0	0	0	0	0	0
137 Bus. Ctr. Special Access	0	(H)	0	0	0	0	0	0	0	0	0	0	0
138 Bus. Ctr. Special Access	0	(H)	0	0	0	0	0	0	0	0	0	0	0
139 Bus. Ctr. Special Access	0	(H)	0	0	0	0	0	0	0	0	0	0	0
140 Total Customer Service	\$11,004		\$0	\$7,819	\$0	\$175	\$10,286	\$0	\$175	\$10,286	\$0	\$0	\$0
141 Total Bus. Ctr. OS, Dir	\$24,033		\$0	\$7,819	\$412	\$175	\$14,702	\$0	\$175	\$14,702	\$0	\$0	\$0

Burlington Municipal Telephone Company

Part 36 INMATA		Operating Expenses and Taxes						
	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Allocation	Common	Local	Information	Common	Billing and	Other	
		Line	Switching	Transmission	Transport	Collection		
156 Other Cust. Serv. Alloc	\$33	0	\$11	\$1	\$0	\$20	\$1	O.K.
159 Other Cust. Serv. Direct	0	0	0	0	0	0	0	O.K.
161 Total Other Cust. Serv.	\$33	0	\$11	\$1	\$0	\$20	\$1	O.K.
162 TOTAL CUSTOMER OPER. EXP	\$24,946	\$539	\$6,129	\$413	\$182	\$14,723	\$360	O.K.
165 'BIG THREE' EXPENSES:								
166 Total Int. Specific Exp	\$19,431	41	\$18,492	\$0	\$939	\$0	\$0	O.K.
168 Total Int. Non-specific Exp	4,098	82	2,732	1,189	27	140	140	O.K.
169 Total Customer Operations	24,946	163	539	819	182	14,723	360	O.K.
171 TOTAL 'BIG THREE' EXPENSES	\$48,524	\$8,763	\$22,282	\$413	\$478	\$14,723	\$1,967	O.K.
172 CORPORATE OPERATIONS EXPENSE								
174 Exec. and Planning Alloc	\$1,987	164	\$359	\$912	\$17	\$20	\$603	O.K.
177 Exec. and Planning Direct	0	0	0	0	0	0	0	O.K.
178 Total Exec. and Planning	\$1,987	\$359	\$912	\$17	\$20	\$603	\$603	O.K.
180 Admin & General Allocable	\$22,997	164	\$4,133	\$10,860	\$196	\$236	\$5,971	O.K.
181 Admin & General Direct	16,416	2,965	7,539	140	162	4,981	632	O.K.
183 Total Admin. and Gen.	\$39,413	\$7,117	\$11,698	\$335	\$338	\$11,358	\$1,576	O.K.
184 TOTAL CORPORATE OPERATIONS	\$41,400	\$7,476	\$19,611	\$352	\$467	\$12,561	\$1,583	O.K.
187 NON-INCOME TAXES:								
188 Non-income Taxes Allocable	\$0	137	\$0	\$0	\$0	\$0	\$0	O.K.
190 Non-income Taxes Direct	0	0	0	0	0	0	0	O.K.
191 Total Non-income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194 TOTAL OPER. EXP. AND TAXES	\$113,325	\$25,731	\$53,961	\$1,915	\$1,381	\$27,284	\$4,294	O.K.

Beverford Municipal Telephone Company

	Part 36 Inter/LATA Investment Detail		***** FCC PART 68 *****						
	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
	Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
58 COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	
59 COE Exch. Line - Message	\$4	(D)	\$4	\$0	\$0	\$0	\$0	\$0	
60 COE Exch. Line - PL, etc.	0	(I)	0	0	0	0	0	0	
61 COE Exch. Trunk - WATS	0	(I)	0	0	0	0	0	0	
62 COE Interexchange Message	18	Direct	0	0	0	18	0	0	
63 COE Interexchange PL	0	(I)	0	0	0	0	0	0	
64 COE Interexchange Trunk	0	(I)	0	0	0	0	0	0	
65 COE Interexchange Assigned	0	(D)	0	0	0	0	0	0	
66 COE Int'l Assigned	0	Direct	0	0	0	0	0	0	
67 Total COE Transmission	\$22		\$14	\$0	\$0	\$18	\$0	\$0	
70 Total Centre Office Equip	\$1,006		\$14	\$994	\$0	\$19	\$0	\$0	
72 IOT EQUIPMENT									
73 Public Telephone	\$0	743	\$0	\$0	\$0	\$0	\$0	\$0	
74 Customer Premises Equipment	0	160	0	0	0	0	0	0	
75 Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	
81 CABLE AND WIRE FACILITIES									
82 Exchange PL and WATS	\$0	(I)	\$0	\$0	\$0	\$0	\$0	\$0	
83 Exchange Message	2,160	(D)	2,160	0	0	0	0	0	
84 Exchange Assigned	0	Direct	0	0	0	0	0	0	
85 Total Exchange Line C&W/F	\$2,160		\$2,160	\$0	\$0	\$0	\$0	\$0	
86 Exchange Trunk - Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	
87 Exchange Trunk - PL	0	Direct	0	0	0	0	0	0	
88 Total Exchange Trunk C&W/F	\$0		\$0	\$0	\$0	\$0	\$0	\$0	
89 Interexchange PL - WATS	\$0	(D)	\$0	\$0	\$0	\$0	\$0	\$0	
90 Interexchange Assigned	0	(D)	0	0	0	0	0	0	
91 Total Interexchange C&W/F	\$0		\$0	\$0	\$0	\$0	\$0	\$0	

Beverford Municipal Telephone Company

Part 36 InterLATA Total	Source or Appropriation	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
161	FCG PART 69 ***** InterLATA Investment Detail						
	(A)						
162	PLANT UNDER CONSTRUCTION						
163	Short-term	\$0	\$0	\$0	\$0	\$0	\$0
164	Long-term	0	0	0	0	0	0
165	Total P/L Under Const.	\$0	\$0	\$0	\$0	\$0	\$0
166							
167	TELEPHONE PLANT ADJUSTMENT						
168		\$0	\$0	\$0	\$0	\$0	\$0
169	CLASS B RTB STOCK	\$0	\$0	\$0	\$0	\$0	\$0
170	MATERIALS AND SUPPLIES	\$17	\$6	\$0	\$0	\$0	\$0
171	CASH WORKING CAPITAL	\$45	\$29	\$16	\$0	\$0	\$0
172	EQUAL ACCESS INVESTMENT	\$0	\$0	\$0	\$0	\$0	\$0
173							
174							
175							
176							
177							

Barnford Municipal Telephone Company

	PLANT SPEC OPER EXPENSE								
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Operating Expenses and Taxes	PLANT SPEC OPER EXPENSE	PLANT SPEC OPER EXPENSE	PLANT SPEC OPER EXPENSE	PLANT SPEC OPER EXPENSE	PLANT SPEC OPER EXPENSE	PLANT SPEC OPER EXPENSE	PLANT SPEC OPER EXPENSE	PLANT SPEC OPER EXPENSE	PLANT SPEC OPER EXPENSE
14	PLANT SPEC OPER EXPENSE								
15	Network Support, Alloc	\$0	737	\$0	\$0	\$0	\$0	\$0	O.K.
16	Network Support, Direct	0	Direct	0	0	0	0	0	O.K.
18	Total Network Support Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19	General Support, Alloc	\$34	733	\$1	\$32	\$0	\$0	\$0	O.K.
21	General Support, Direct	0	Direct	0	0	0	0	0	O.K.
22	Total General Support Exp	\$34	\$1	\$1	\$32	\$0	\$1	\$0	O.K.
24	Central Office Eq, Alloc	\$73	731	\$2	\$69	\$0	\$1	\$0	O.K.
25	Central Office Eq, Direct	0	Direct	0	0	0	0	0	O.K.
26	Total COE Exp	\$73	\$0	\$2	\$69	\$0	\$1	\$0	O.K.
29	Cost Premiums Equip	\$0	878	\$0	\$0	\$0	\$0	\$0	O.K.
31	Other IOT	0	743	0	0	0	0	0	O.K.
32	IOT Direct	0	Direct	0	0	0	0	0	O.K.
34	Total IOT Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	Cable & Wire, Alloc	\$38	733	\$38	\$0	\$0	\$0	\$0	O.K.
37	Cable & Wire, Direct	0	Direct	0	0	0	0	0	O.K.
38	Total C&W Exp	\$38	\$0	\$38	\$0	\$0	\$0	\$0	O.K.
40	Total PLANT SPEC OPER EXP	\$145	\$42	\$42	\$101	\$0	\$2	\$0	O.K.
42	TOTAL PLANT SPEC OPER SUPPORT	\$111	\$69	\$69	\$0	\$0	\$1	\$0	O.K.

Berkeley Municipal Telephone Company

	Part 36 Item 4.1(a) Total		Apparatus		Common Line		Local Switching		Information		Customer Transfer		Billing and Collection		Other	
	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)
(A)																
NON-SPECIFIC OPER EXP																
59		\$1	T18	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60			Direct	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
61		\$1		\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
62			Total Com. Pm. & Equip													
63		\$29	T18	\$0	\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
64			Direct	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
65		\$29		\$0	\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
66			Total Network Oper. Exp													
67		\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
68		\$19	Subst Assets	\$19	\$23	\$1	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
69		79	COE Operator	79	844	0	79	0	0	0	0	0	0	0	0	O.K.
70		9	COE Facilities	9	958	0	9	0	0	0	0	0	0	0	0	O.K.
71		45	OT Equip	45	450	0	45	0	0	0	0	0	0	0	0	O.K.
72		6	OT Facilities	6	618	0	6	0	0	0	0	0	0	0	0	O.K.
73		45	OT Equip	45	450	0	45	0	0	0	0	0	0	0	0	O.K.
74		6	OT Facilities	6	618	0	6	0	0	0	0	0	0	0	0	O.K.
75		45	OT Equip	45	450	0	45	0	0	0	0	0	0	0	0	O.K.
76		6	OT Facilities	6	618	0	6	0	0	0	0	0	0	0	0	O.K.
77		45	OT Equip	45	450	0	45	0	0	0	0	0	0	0	0	O.K.
78		6	OT Facilities	6	618	0	6	0	0	0	0	0	0	0	0	O.K.
79		\$173	Total Depreciation Expense		\$172	\$0	\$17	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0	O.K.
80		\$0	Amort. Tangible Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
81		0	Intangible Assets	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
82		0	Other Amortization	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
83		0	Direct Assigned Amort	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
84		0	Direct	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
85		\$0	Total Amortization Exp		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
86		\$173	Total Depr. and Amort		\$172	\$0	\$17	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0	O.K.
87		\$203	TOTAL NON-SPEC OPER EXP		\$203	\$0	\$106	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0	O.K.

Beverford Municipal Telephone Company

Part 36 INFLATA Operating Expenses and Taxes		Part 36 INFLATA Operating Expenses and Taxes						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Total	Application	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
104 CUSTOMER OPERATIONS EXPENSE								
105 Marketing Accountable	\$1	712 Direct	\$4	\$2	\$0	\$0	\$0	\$0
107 Marketing - Direct	0		0	0	0	0	0	0
108 Total Marketing Expense	\$1		\$4	\$2	\$0	\$0	\$0	\$0
110 Operator Service Alloc	\$0	761 Direct	\$0	\$0	\$0	\$0	\$0	\$0
112 Operator Service - Direct	0		0	0	0	0	0	0
114 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0
115 Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0
117 Alphabetical Directory	3	(F)	0	0	3	0	0	0
118 Foreign Directory	0		0	0	0	0	0	0
120 Total Directory	\$3		\$0	\$0	\$3	\$0	\$0	\$0
121 Bell Ctr. EU Pre-Subscription	0		\$0	\$0	\$0	\$0	\$0	\$0
123 Bell Ctr. Reserved	0	(I)	0	0	0	0	0	0
124 Bell Ctr. ED FL	0	(H)	0	0	0	0	0	0
125 Bell Ctr. ED	35	(H)	0	0	0	0	35	0
126 Bell Ctr. EU Message	0	(I)	0	0	0	0	0	0
127 Bell Ctr. IX Special Access	0	(I)	0	0	0	0	0	0
128 Bell Ctr. IX Switched Access	0	740	0	0	0	0	0	0
129 Bell Ctr. IX Switched Access	0	(I)	0	0	0	0	0	0
130 Bell Ctr. Common Line Administration	0	(I)	0	0	0	0	0	0
131 Bell Ctr. Reserved	0	(I)	0	0	0	0	0	0
133 Total Business Office	\$35		\$0	\$0	\$0	\$0	\$35	\$0
134 Cost Serv. Mkt. Process	335	(H)	0	0	0	0	335	0
136 Cost Serv. Other BAC	339	(H)	0	0	0	0	339	0
137 Cost Serv. CARS	68	(H)	0	67	0	1	0	0
139 Cost Serv. EU Common Line	0		0	0	0	0	0	0
140 Total Customer Service	\$462		\$0	\$67	\$0	\$1	\$414	\$0
141 Total B.O. OS, OS, Dr.	\$520		\$0	\$67	\$3	\$1	\$449	\$0

Beverlyport Municipal Telephone Company

Fees & InterLATA		Operating Expenses and Taxes						
	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Total	Apportion	Common	Local	Information	Common	Billing and	Other
		Direct	Line	Switching	Services	Transport	Collection	
158 Other Cust. Serv. Alloc.	\$1	152	0	\$0	\$0	\$0	\$0	\$0
159 Other Cust. Serv. Direct	0	0	0	0	0	0	0	0
160 Other Cust. Serv.	\$1	0	\$0	\$0	\$0	\$0	\$0	\$0
161 Total Other Cust. Serv.	\$527	\$4	\$0	\$0	\$0	\$0	\$449	\$0
164 '90-THREE' EXPENSES								
166 Total Int. Specific Exp.	\$145	41	\$42	\$101	\$0	\$2	\$0	\$0
167 Total Int. Specific Exp. Direct	0	0	0	0	0	0	0	0
168 Total Int. Specific Exp. Common	\$145	\$41	\$42	\$101	\$0	\$2	\$0	\$0
169 Total Customer Operations	\$277	\$45	4	69	3	1	449	0
170 TOTAL '90-THREE' EXPENSES	\$302	\$87	\$176	\$3	\$3	\$3	\$449	\$0
172 CORPORATE OPERATIONS EXPENSE								
176 Exec. and Planning Alloc.	\$30	264	0	\$6	\$0	\$0	\$19	\$0
177 Exec. and Planning Direct	0	0	0	0	0	0	0	0
178 Total Exec. and Planning	\$30	\$264	\$0	\$6	\$0	\$0	\$19	\$0
180 Admin. & General Allocate	\$345	764	\$33	\$68	\$2	\$2	\$221	\$0
181 Admin. & General Direct	0	0	0	0	0	0	0	0
182 Total Admin. and Gen.	\$345	\$764	\$33	\$68	\$2	\$2	\$221	\$0
185 TOTAL CORPORATE OPERATIONS	\$375	\$106	\$36	\$2	\$2	\$2	\$240	\$0
186 NON-INCOME TAXES								
188 Non-income Taxes Allocate	\$0	737	\$0	\$0	\$0	\$0	\$0	\$0
189 Non-income Taxes Direct	0	0	0	0	0	0	0	0
190 Total Non-income Taxes	\$0	\$737	\$0	\$0	\$0	\$0	\$0	\$0
192 Total Non-income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
195 TOTAL OPCR EXP AND TAXES	\$1,250	\$175	\$372	\$5	\$5	\$5	\$690	\$0

SOUTH DAKOTA PUC INTRASTATE ACCESS COEF MODEL

COMPANY NAME: Residential Local Telephone Company
 CO-ADDRESSED: ENDING DECEMBER 31, 1997
 RUN DATE AND TIME: 22 May 98

11:36:22 AM

NOTES: SEE SHEET 'O' TO INPUT PART '36' ALLOCATION FACTORS

	TOTAL COMPANY (B)	INTRASTATE						TOTAL INTRASTATE (I)
		Source Allocator (C)	Interstate and Other (D)	Message Telephone Service INB/LATA (E)	INB/LATA (F)	Private Line INB/LATA (G)	INB/LATA (H)	
PLANT INVESTMENT DETAIL								
21 Land Direct	11,612							
22 Motor Vehicles	0							
23 Special Purpose Vehicles	0							
24 Garage Motor Equipment	0							
25 Office Equipment	0							
26 Building & Equipment	183,850							
27 Building Direct	0							
28 Office	0							
29 General Purpose Computers	0							
30 CAT 1 Other Sys. TSPS	0							
31 CAT 1 Other Sys. Other TSPS	0							
32 CAT 1 Other Sys. Other TSPS	0							
33 CAT 1 Other Sys. Other TSPS	0							
34 CAT 1 Other Sys. Other TSPS	0							
35 CAT 1 Other Sys. Other TSPS	0							
36 CAT 2 Wireless (4)	0							
37 CAT 2 Wireless (4)	0							
38 CAT 2 Wireless (4)	0							
39 CAT 3 Local Sw. Allocable	622,400							
40 CAT 3 Local Sw. Direct	0							
41 CAT 4 12 Equip. Tr. Direct	294							
42 CAT 4 12 Equip. Tr. Direct	0							
43 CAT 4 12 Equip. Tr. Direct	19,590							
44 Renewed Equip. L.A. Mag. Pl. & WAT	0							
45 CAT 4 23 Direct	6,520							
46 CAT 4 23 Message Pl. & WATS	0							
47 CAT 4 23 Direct	0							
48 CAT 4 23 Direct	0							
49 CAT 4 3188 Message	0							
50 CAT 4 3188 Message	0							
51 CAT 4 3 Direct	0							
52 CAT 1 Other IOT Equipment	0							
53 CAT 1 Crossbar Pay Phones	0							

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INTRASTATE

	TOTAL COMPANY (B)	Source/ Account (C)	Message Telephone Service			Private Line			TOTAL INTRASTATE (F)
			IMPLATA (E)	IMPLATA (F)	IMPLATA (G)	IMPLATA (H)	IMPLATA (I)		
123 TRUC - Short Term, Alloc	0	--	--	0	--	0	--	0	0
124 TRUC - Short Term, Direct	0	--	--	0	--	0	--	0	0
125 TRUC - Long Term, Alloc	0	--	--	0	--	0	--	0	0
126 TRUC - Long Term, Direct	0	--	--	0	--	0	--	0	0
127	0	--	--	0	--	0	--	0	0
RESERVES AND DEFERALS									
128	54,448	--	--	--	--	--	--	--	--
129	305,528	--	--	--	--	--	--	--	--
130	17,930	--	--	--	--	--	--	--	--
131	0	--	--	--	--	--	--	--	--
132	0	--	--	--	--	--	--	--	--
133	0	--	--	--	--	--	--	--	--
134	745,781	--	--	0	--	0	--	0	0
135	0	--	--	0	--	0	--	0	0
136	0	--	--	0	--	0	--	0	0
137	0	--	--	0	--	0	--	0	0
138	0	--	--	0	--	0	--	0	0
139	0	--	--	0	--	0	--	0	0
140	0	--	--	0	--	0	--	0	0
141	0	--	--	0	--	0	--	0	0
142	0	--	--	0	--	0	--	0	0
143	0	--	--	0	--	0	--	0	0
144	0	--	--	0	--	0	--	0	0
145	0	--	--	0	--	0	--	0	0
146	0	--	--	0	--	0	--	0	0
OPERATING EXPENSES AND TAXES									
147	0	--	--	0	--	0	--	0	0
148	0	--	--	0	--	0	--	0	0
149	19,564	--	--	0	--	0	--	0	0
150	0	--	--	0	--	0	--	0	0
151	46,850	--	--	0	--	0	--	0	0
152	0	--	--	0	--	0	--	0	0
153	0	--	--	0	--	0	--	0	0
154	0	--	--	0	--	0	--	0	0
155	0	--	--	0	--	0	--	0	0
156	0	--	--	0	--	0	--	0	0
157	0	--	--	0	--	0	--	0	0
158	21,234	--	--	0	--	0	--	0	0
159	0	--	--	0	--	0	--	0	0

	Intrastate									
	TOTAL COMPANY	Source/ Allocator	Intestate and Other		Message Telephone Service		Private Line		TOTAL INTRASTATE	
			(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
176	Chk Pk and Equip. Alloc.	487		0	0	0	0	0	0	0
177	Chk Pk and Equip. Direct			0	0	0	0	0	0	0
178	Network Operations, Alloc	16,814		0	0	0	0	0	0	0
179	Network Operations, Direct			0	0	0	0	0	0	0
180	Total Access Expense			0	0	0	0	0	0	0
181	Dep. Support Assets	11,116		0	0	0	0	0	0	0
182	Dep. Equip. Depreciation	51,581		0	0	0	0	0	0	0
183	Dep. COE Clearing	4,602		0	0	0	0	0	0	0
184	Dep. COE Transmission	4,602		0	0	0	0	0	0	0
185	Dep. COE Equipment	36,741		0	0	0	0	0	0	0
186	Dep. COE	0		0	0	0	0	0	0	0
187	Amort. Tangible Assets	0		0	0	0	0	0	0	0
188	Amort. Intangible Assets	0		0	0	0	0	0	0	0
189	Direct Assigned Amort	0		0	0	0	0	0	0	0
190	Marketing Allocable	3,219		0	0	0	0	0	0	0
191	Marketing Allocable	0		0	0	0	0	0	0	0
192	Operator Service, Alloc	2,869		0	0	0	0	0	0	0
193	Operator Service, Direct	0		0	0	0	0	0	0	0
194	Operator Service, Alloc	0		0	0	0	0	0	0	0
195	Operator Service, Direct	0		0	0	0	0	0	0	0
196	Administrative Expense	2,240		0	0	0	0	0	0	0
197	Foreign Directory	0		0	0	0	0	0	0	0
198	Bus. Ctr. EU Interconnection	37,340		0	0	0	0	0	0	0
199	Bus. Ctr. EU Interconnection	0		0	0	0	0	0	0	0
200	Bus. Ctr. EU Access P. & Int. Other	17,297		0	0	0	0	0	0	0
201	Bus. Ctr. IXC Special Access	0		0	0	0	0	0	0	0
202	Bus. Ctr. IXC Special Access	0		0	0	0	0	0	0	0
203	Bus. Ctr. IXC B & C Services	0		0	0	0	0	0	0	0
204	Comm. Collect. & Admin.	0		0	0	0	0	0	0	0
205	Comm. Collect. & Admin.	0		0	0	0	0	0	0	0
206	Cost Serv. Mfg. Process	7,376		0	0	0	0	0	0	0
207	Cost Serv. Other BAC	15,433		0	0	0	0	0	0	0
208	Cost Serv. Other BAC	0		0	0	0	0	0	0	0
209	Cost Serv. EU Common Line	17,972		0	0	0	0	0	0	0
210	Other Cost Serv. Alloc.	100		0	0	0	0	0	0	0
211	Other Cost Serv. Direct	0		0	0	0	0	0	0	0
212	Other Cost Serv. Direct	7,540		0	0	0	0	0	0	0
213	Exec. and Planning, Direct	0		0	0	0	0	0	0	0

Sheet "V" Input Documentation Page 6
 SOUTH DAKOTA PUBLIC INTRASTATE ACCESS COST MODEL
 Based on Model of Telephone Company
 ENDING DECEMBER 31, 1997

22 May-98

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TOTAL COMPANY	Source Allocator	Intrastate		Intrastate		TOTAL INTRASTATE	
		Other	Intrastate Program Line	Intrastate Program Line	Intrastate Program Line	Intrastate Program Line	Intrastate Program Line
(B) 1,283	(C) ---	(E) 23	(F) 0	(G) 0	(H) 0	(I) 0	(J) 15
86	---	0	0	0	0	0	0
271 Working Lines	(A)	0	0	0	0	0	0
272 Equivalent Intrastate Call Minutes		0	0	0	0	0	0
273 Intrastate Circuit Terminations		0	0	0	0	0	0



INTERSTATE SWITCHED ACCESS CHARGE RATE DEVELOPMENT

DATE: 05/22/98

COMPANY: Beresford Municipal Telephone Company

YEAR: 1997

	Revenue Requirement	Originating MOU	Terminating MOU	Total MOU	Originating Rate	Terminating Rate
1 Carrier Common Line	\$37,276	1,401,637	1,571,392	2,973,029	\$0.008748	\$0.015918
2 Local Switching *	\$64,106	1,401,637	1,571,392	2,973,029	\$0.015045	\$0.027376
3 Local Transport	\$1,540	1,401,637	1,571,392	2,973,029	\$0.000518	\$0.000518
4 Total	\$102,922				\$0.024312	\$0.043812

* INCLUDING INFORMATION ELEMENT REVENUE REQUIREMENT

EXHIBIT IE
(Corrected)

Page - 1

Balance Sheet
Telephone Dept.
City of Berea, SD
December 31, 1997.

Telephone:

ASSETS.

Current Assets:

1010	Cash In Banks	3184,953.16
1020	Cash Change	\$0.00
1040	Passbook Savings	\$0.00
1050	Savings Certificates	\$0.00
1070	Restricted Cash	\$113,837.66
1150	Accounts Receivable	\$126,114.49
1160	Est. Uncollectables	(\$250.00)
1280	Notes Receivable	\$247,000.00
1402	ESD Cellular Invest.	\$25,135.45
1320	Due From State of SD	\$179,279.75
1410	Supplies Inventory	<u>\$30,152.92</u> *
1420	Resale Inventory	\$1,440.64
1510	Investments	\$21,142.18
1540	Deposits	<u>\$10,366.44</u>

Total Curr. Assets: \$939,022.70

Fixed Assets:

1600	Land	XXXX
1610	(Depletion)	XXXX
1620	Buildings	XXXX
1630	(Depreciation-Bldgs)	XXXX
1640	Other Improvements	XXXX
1650	(Deprec.-Other Impr.)	XXXX
1660	Machinery & Equipment	XXXX
1670	(Deprec.-Mach. & Eq.)	XXXX
1680	Const. in Progress	XXXX

Sub-Total Fixed Assets: 40.00

* materials & supplies
 Regulated 9,851.32
 Non-Reg. 21,051.60
 Total 30,902.92

Balance Sheet		
Telephone Dept.		
City of Bensford, SD		
December 31, 1987		
Telephone Fixed Assets.		
2110	General Support Assets	\$132,896.25
2210	Cent. Office Switching	2627,293.69
2230	Cent. Off. Transmission	891,636.81
2310	Origination & Terminat.	372,268.55
2410	Cable & Wire	\$1,199,825.00
3110	GSA Depreciation	(876,832.82)
3210	COE Depreciation	(332,277.28)
3230	CO Tran Depreciation	(58,027.22)
3310	CAT Depreciation	(39,483.70)
3410	CAW Depreciation	(876,834.60)
Total Tel. Fix. Assets		2982,454.80.
TOTAL ASSETS.		\$1,921,477.50.
LIABILITIES:		
Current Liabilities.		
2020	Accounts Payable	\$31,041.76
2070	Contracts Payable	50.00
2200	Customer Deposits	\$10,366.44
2260	Bonds Payable-Current	
	General Obligation	
	Revenue	
Total Cur. Liab.		\$41,408.20.
Long-Term Liabil.		
2270	Bonds Payable:	50.00
	General Obligation:	50.00
	Revenue:	\$24,234.97
2330	Accrued Leave Payable	
Total L-T Liabilities		\$24,234.97.
FUND EQUITY:		
Retained Earnings:		50.00
2513	Bond Reserve:	50.00
2514	Depreciation Reserve	\$134,979.86
2520	Unreserved Net. Enrgs.	\$1,720,854.47
Total Fund Equity:		\$1,855,834.33.
Total Liabilities & Equity:		\$1,921,477.50.

EXHIBIT IV

Page - 1.

1987 ANNUAL REPORT
CITY of Berkeley
Enterprise Fund Operations
December 31, 1987.

	Telephone
Operating Revenue:	
380 Charges for Goods & Services	\$7,310,221.77
3805 Lottery Sales	39,000
381 Interest (Trust & Pensions)	80,000
389 Miscellaneous	970,011.47
Total Operating Revenue:	\$8,400,232.21
Operating Expenses:	
410 Personal Services	\$235,611.11
420 Other Current Expense	\$202,401.89
428 Cost of Goods Sold	\$510,890.65
451 Depreciation	\$108,769.17
Total Operating Expense:	\$1,058,672.82
Operating Income (Loss):	\$741,559.39
Nonoperating Revenue (Expense):	
330 Operating Grants	\$0.00
361 Interest Earned	\$7,761.43
362 Other	\$74,385.46
470 Interest Expense	\$0.00
490 Gain/Loss on Sale of Assets	\$0.00
Total Nonop... Revenue/Expense:	\$82,147.89

1997 ANNUAL REPORT
CITY OF BURLINGTON
Miscellaneous Fund Operations
December 31, 1997.

3911	Income (Loss) Before Transfers	2381,287.31
511	Spec. Transfers In	50.00
	Spec. Transfers Out	(2383,800.00)
	Net Income (Loss):	2507.31
	Changes in Reserves:	
	Changes in Deprec. Reserve	\$0.00
	Changes in Fixed Assets	(25,171.99)
	Changes in Bond Reserves	50.00
	Chgs. in Undesignated Res.	(343,576.37)
	Total Changes in Reserves:	(368,748.36)
	Retained Earnings/Fund Balance	
	January 1, 1997:	31,954,075.38
	Adjustments:	
	Prior Period Audit Adjustment:	50.00
	Retained Earnings/Fund Balance	
	Restated January 1, 1997:	31,954,075.38
332	Residual Equity Transfers	
	In (Out)	50.00
	Retained Earnings/Fund Balance	
	December 31, 1997:	31,955,024.23

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Year End Report
City of Berensford
Revenue Budget Report
Year Ending
12/31/97

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Work Sheets

Revenue Source Code	Revenue Source Description	Revenue Budget	Year to Date Receipts	- Favorable + Unfavorable Budget Balance
Fund 611 TELEPHONE FUND				
Rev Cat 000 NO CATEGORY				
0000	Est. Cash on Hand Jan. 1	0	0.00	0.00
	Totals Rev Cat 000 NO CATEGORY	0	0.00	0.00
Rev Cat 307 TELEPHONE DEPT.				
3630	Interest- Savings	0	0.00	0.00
3631	Interest- CD	1,000	5,627.26	-4,627.26
3632	Interest- GNMA	2,000	1,990.42	9.58
3635	Interest - Checking	0	143.75	-143.75
3675	Ops Collection	0	0.00	0.00
3879	Tele Customer Deposits	0	0.00	0.00
3911	Transfers In	0	0.00	0.00
3925	Transfer from Reserves	0	0.00	0.00
5000	Tele Local Service	700,000	759,336.15	-59,336.15
5010	Tele Paystations	1,000	1,132.15	-132.15
5100	Tele Tolls	0	0.00	0.00
5101	NICA Settlements	130,000	88,194.59	41,805.41
5102	TECA IntraState	0	0.00	0.00
5103	Other Tolls - Interest	200,000	382,896.28	-182,896.28
5104	AT & T Settlement	200,000	161,878.85	138,121.15
5200	Phone & Equip Sales	2,000	2,441.84	-441.84
5230	Directory Sales	10,000	5,215.29	4,784.71
5260	Other Tele Revenues	0,000	19,193.10	-19,193.10
5300	Tele Penalties	0	0.00	0.00
	Totals Rev Cat 307 TELEPHONE DEPT.	1,250,000	1,347,993.20	-97,993.20
Rev Cat 309 CATV REVENUE				
3090	CATV Contributions	70,000	70,011.47	-11.47
	Totals Rev Cat 309 CATV REVENUE	70,000	70,011.47	-11.47
	Totals Fund 611 TELEPHONE FUND	1,320,000	1,417,994.67	-97,994.67

7,721.43

1,270,110.30

70,011.47

START

OF

RETAKE

NEXT

DOCUMENT (S)

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28 Jan 1998
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Year End Report
 City of Berenford
 Revenue Budget Report
 Year Ending
 12/31/97

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Work Sheets

Revenue Source Code	Revenue Source Description	Revenue Budget	Year to Date Receipts	- Favorable + Unfavorable Budget Balance
Fund 611 TELEPHONE FUND				
Rev Cat 000	NO CATEGORY			
0000	Est. Cash on Hand Jan. 1	0	0.00	0.00
	Totals Rev Cat 000 NO CATEGORY	0	0.00	0.00
Rev Cat 367 TELEPHONE DEPT.				
3610	Interest- Savings	0	0.00	0.00
3631	Interest- CD	1,000	5,627.26	-4,627.26
3632	Interest- CDMA	2,000	1,990.42	9.58
3635	Interest - Checking	0	143.75	-143.75
3675	Ops Collection	0	0.00	0.00
3679	Telc Customer Deposits	0	0.00	0.00
3931	Transfer In	0	0.00	0.00
3935	Transfer From Resources	0	0.00	0.00
5000	Telc Local Service	700,000	756,336.15	-56,336.15
5010	Telc Paystations	1,000	1,132.15	-132.15
5100	Telc Tolls	0	0.00	0.00
5101	NECA Settlements	150,000	86,150.99	63,849.01
5102	TECA IntraState	0	0.00	0.00
5103	Other Tolls - Interest	700,000	102,896.20	-597,103.80
5104	A1 & I Settlement	200,000	161,878.85	38,121.15
5200	Phone & Equip Sales	2,000	2,441.04	-441.04
5230	Directory Sales	10,000	5,215.29	4,784.71
5240	Other Telc Revenues	0	19,131.10	-19,131.10
5280	Telc Penalties	0	0.00	0.00
	Totals Rev Cat 367 TELEPHONE DEPT.	1,254,000	1,347,903.20	-93,903.20
Rev Cat 369 CATV REVENUE				
3690	CATV Contributions	70,000	70,811.47	-11.47
	Totals Rev Cat 369 CATV REVENUE	70,000	70,811.47	-11.47
	Totals Fund 611 TELEPHONE FUND	1,324,000	1,418,714.67	-94,714.67

7,721.43

1,270,110.30

70,811.47

END

OF

RETAKE

Objct Code	Object Description	Current Budget	Actuals YTD Assmt	Budget Balance	
Fund 411	TELEPHONE FUND				
Objct 410	CAPITAL PROJECTS				
21020	T - Land	0	0.00	0.00	
21021	T - Vehicles & Equip.	7,500	21,925.75	-14,425.75	
21022	T - Tools & Equip.	1,500	364.95	1,135.05	
21023	T - Testing Equip.	1,000	668.22	331.78	
21024	T - Working Equip.	500	3,958.79	-3,458.79	
21025	T - Buildings	11,000	32,283.72	-21,283.72	
21026	T - Furn. & Misc. Equip.	2,000	2,016.77	-16.77	
21029	T - Other Cap. Outlay	5,000	0.00	5,000.00	
22020	T - Central Office Equip.	15,000	6,816.86	8,183.14	# 2210
22021	T - Mobile Equip.	1,000	1,297.36	-297.36	
22022	T - Transmission Equip.	0	0.00	0.00	
22023	T - Station Equip.	1,500	3,465.84	-1,965.84	# 2223
22024	T - Sentry Equip.	500	0.00	500.00	
22025	T - Paystations	500	0.00	500.00	# 2230
22026	T - U S Cable	5,000	6,068.00	-1,068.00	
22025	T - New Construction	15,000	0.00	15,000.00	# 2216
25000	U S West Exchange Purchase	0	0.00	0.00	
	Totals Dept 410 CAPITAL PROJECTS	67,000	76,827.86	-11,827.86	
Objct 410	TELEPHONE DEPT. OPERATIONS				
40100	T - Gross Hccls. Tax	700	728.00	-28.00	
40101	T - Excise Tax	10,000	19,061.53	-9,061.53	
40102	T - Sales Tax	10,000	24,849.59	-14,849.59	
40103	T - Concess. Impaired Fund	2,400	2,774.45	-374.45	
40104	Express Conv. Toll Settlements	100,000	126,164.36	-26,164.36	
40105	LECA Toll Settlements	110,000	144,632.00	-34,632.00	510,870.65
40106	US West Toll Settlements	10,000	35,631.75	-25,631.75	
40107	AT&T Toll Settlements	140,000	155,150.29	-15,150.29	
40108	Other Toll Bills	5,000	8,275.68	-3,275.68	
41001	Full-Time Salaries	161,950	170,739.56	-8,789.56	
41002	Full-Time Overtime Pay	24,000	10,041.12	13,958.88	
41003	Part-Time Salaries	0	3,997.51	-3,997.51	
41004	Part-Time Overtime Pay	0	112.21	-112.21	
41005	FICA	14,250	11,467.84	2,782.16	
41006	Medicare	2,700	2,661.11	38.89	235,625.11
41007	Retirement	9,315	9,243.51	71.50	
41008	Workers Compensation	4,500	3,005.00	1,495.00	
41009	Group Insurance	16,600	24,454.92	-7,854.92	
41010	Unemployment Insurance	0	0.00	0.00	
41011	Termination Leave Paid	0	0.00	0.00	
42001	Insurance - Gen. Liability	0	1,042.00	-1,042.00	6750
42002	Insurance - Auto	0	1,346.00	-1,346.00	6750
42003	Insurance - Freight	0	1,150.00	-1,150.00	6750
42004	Insurance - Waterfalls	0	379.00	-379.00	6750
42005	Insurance - Errors & Omissions	0	401.00	-401.00	6750

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(197) Year End
City of Beresford
Expenditure Budget Report (Year End)
12/31/97

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Object Code	Object Description	Current Budget	YTD Amount	Budget Balance	
Fund 611	TELEPHONE FUND				
Dept 435	TELEPHONE DEPT. OPERATIONS				
43100	Insurance- Inland Marine	0	1,533.00	-1,533.00	672.0
43204	Audit Services	0	0.00	0.00	
43260	United Parcel Service Fees	3,000	1,007.44	1,997.56	
43265	Internet Oper. & Maint. [T]	10,000	9,943.10	56.82	
43607	Personal Safety Equipment + UNIFORMS + SCUBA	0	15.00	-15.00	672.0
43609	Uniforms & Clothing	500	240.65	259.37	
43685	Internet Supplies & Maint. [T]	1,000	5,974.99	-4,974.99	
43927	Own Car Location Fees	500	225.40	274.60	671.0
45404	Rentals to Fed Govt.	500	0.00	500.00	
55310	State Mandated Fees	1,000	0.00	1,000.00	
51100	Transfers Out	400,000	400,000.00	0.00	(16,200) 383,800
51105	Transfer to Reserves	50,000	0.00	50,000.00	
61110	T - Building Rental	0	0.00	0.00	16,200 672.0
61321	T - Water Vehicle Repair	1,000	817.70	180.30	670
61322	T - Water Fuels	500	1,077.89	-577.89	670
61160	T - Other Equip. Repair	400	2,617.95	-2,217.95	672.0
61210	T - Building Repair & Maint.	500	2,023.51	-1,523.51	672.0
61100	T - Central Office Repair	5,000	5,685.70	-3,685.70	672.0
110	T - Website Pager Repair	3,500	2,440.10	1,059.90	672.0
111	T - Maint. Contracts	1,000	1,284.00	-284.00	672.0
63110	T - Station Repair	14,000	26,187.92	-12,187.92	672.0
63510	T - Paystation Repair	100	443.43	-343.43	672.0
64230	T - Int. Ground Cable Repair	1,000	813.26	186.74	672.0
65100	T - Security System Repair	100	102.00	-2.00	672.0
65101	T - Subscriptions	150	0.00	150.00	672.0
65102	T - Other Expense	1,000	874.56	125.44	672.0
65310	T - Water/Sewer/Garbage	450	448.00	2.00	672.0
65311	T - Electric Power Expense	6,000	6,272.55	-272.55	672.0
65312	T - Heating Expense	400	200.47	197.53	672.0
65313	T - Telephone Expense	3,000	9,227.34	-6,227.34	672.0
66100	T - Advertising & Marketing	750	311.68	438.32	672.0
66310	T - Retail Merchandise	5,000	6,816.54	-1,816.54	672.0
66320	T - Directories	3,500	3,079.23	420.77	672.0
66330	T - MISC Service Fees	40,000	34,961.15	5,038.85	672.0
67210	T - Dig. Dues & Fees	2,500	3,774.00	-1,274.00	672.0
67250	T - Consulting Services + LEADERSHIP	20,000	26,167.35	-6,167.35	672.0
67351	T - Engineer Fees	5,000	2,490.00	2,490.00	672.0
67352	T - Legal Fees	3,000	2,265.35	734.65	672.0
67360	T - Insurance	5,000	0.00	5,000.00	
67381	T - Supplies & Materials	1,000	651.17	348.83	672.0
67382	T - Office Supplies	1,700	2,076.82	-376.82	672.0
67387	T - Travel Exp - Meals	500	947.50	-447.50	
67388	T - Travel Exp - Lodging	1,000	2,517.69	-1,517.69	672.0
67389	T - Travel - Mileage/Air Fare	400	1,537.45	-1,137.45	
110	T - Travel - Other Exp.	700	68.00	632.00	
115	T - Training Fees	1,000	6,353.33	-5,353.33	672.0
71000	T - Billing & Accounting Exp.	1,000	1,071.00	-71.00	662.0 - 5 971 672.0 - 8 100

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1971 Year End
City of Brentford
Expenditure Budget Report (Year End)
12/31/92

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Object Code	Object Description	Current Budget	YTD Amount	Budget Balance
Fund 431	TELEPHONE FUND			
Dept 436	TELEPHONE DEPT. OPERATIONS			
71001	1 - Customer Refunds	1,000	29.67	970.33
71007	1 - Publishing Expense	200	0.00	200.00
71003	1 - Cust Deposit Refunds	100	0.00	100.00
	Totals Dept 436 TELEPHONE DEPT. OPERATIONS	1,270,765	1,333,125.65	-62,360.65
Dept 439	CATV OPERATIONS			
43201	Engineer Services	3,000	0.00	3,000.00
43410	WACC Service Fees (TV)	5,000	3,601.92	1,398.08
43501	Cable Repair (TV)	400	227.46	172.54
43523	Station Repair (TV)	1,000	2,976.75	-1,976.75
43523	Equipment Repair (TV)	400	95.97	404.03
43594	Line Equip. Repair (TV)	750	189.57	560.43
43595	Headend Repair (TV)	1,000	616.66	383.34
43599	Wisc. System Repair (TV)	1,000	749.42	250.58
43621	Wisc. Operating Supplies	500	528.04	-28.04
43600	Other Current Expense	500	618.24	-118.24
43610	Cosial Cable (TV)	1,000	1,727.20	-727.20
1	Head End Equip. (TV)	2,500	6,268.20	-3,768.20
44452	Line Equip. (TV)	1,000	641.19	358.81
43643	Sub-Equipment (TV)	2,500	1,854.29	645.71
43644	Work Equipment (TV)	1,000	4,645.45	-3,645.45
43655	New Construction (TV)	5,000	0.00	5,000.00
	Totals Dept 439 CATV OPERATIONS	31,750	24,385.46	7,364.54
	Totals Fund 611 TELEPHONE FUND	1,369,515	1,418,318.19	-68,803.19

Due to Tolco = 29,300.92 ✓
 Cap Exp = 10,900.32
 Cap Assets = 13,900.12

City of Portland
Road Asset Inventory

Page 1

Gen Ledger

Asset ID	Acquired	Site Location of Item	Description	Original Cost	Dep. Method	Dep. Total
2010 611-01	0000120	1010 Dept.	1st Y. Block 10, 1010 Dept.	1000.00	1000.00 None	0.00
2011 611-02	0170454	1010 Dept.	2nd Yr. of 1st Y. Block 10 1010 Dept.	100.00	100.00 None	0.00
2011 611-03	0170450	1010 Dept.	1st & 2 Yr. of 217' of 1st Y Block 10, 1010 Dept.	15000.00	15000.00 None	0.00
2011 611-04	0170478	1010 Dept.	Portion of 2nd Yr. 1010	750.00	750.00 None	0.00
Total Category				16800.00	16800.00	0.00
Category 2111 None 0001000 (1)						
2012 611-001	0010910	1010 Dept.	10th Year Paving License #173 1110	1400.00	9075.00 Straightline	4775.00
2012 611-001	0010910	1010 Dept.	Paving (Prod)	17125.00	15402.50 Straightline	1172.50
Total Category				18525.00	25477.50	5847.50
Category 2118 Other 0001000 (1)						
2018 611-002	1170170	1010 Dept.	Fire - Firebox (MS - other Dept.)	9435.00	4000.00 Straightline	1845.00
2018 611-003	1170170	1010 Dept.	Firebox (MS - other Dept.)	2400.00	0.00 Straightline	2400.00
2018 611-011	0010910	1010 Dept.	Fire - Class 1010 - 1010 Dept.	3005.00	2725.50 Straightline	278.50
2018 611-011	1170170	1010 Dept.	Progression Line Generator	125.00	0.00 Straightline	125.00
2018 611-013	1170170	1010 Dept.	Automated generator	275.00	21.00 Straightline	254.00
2018 611-016	1170170	1010 Dept.	Mobile Test Right generator	297.00	3.30 Straightline	293.70
2018 611-019	1170170	1010 Dept.	Power generator	518.00	200.00 Straightline	318.00
2018 611-010	1170170	1010 Dept.	Fire - Class 1010	275.00	111.50 Straightline	163.50
2018 611-016	1170170	1010 Dept.	Fire - Class 1010	120.00	66.00 Straightline	54.00
2018 611-024	0170472	1010 Dept.	Test Set	111.57	52.47 Straightline	59.10
2018 611-022	0010910	1010 Dept.	Log Analyzer	3000.00	2700.00 Straightline	300.00

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City of Honolulu
 Fleet Asset Tracking

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CD	Asset Tag	Asset	Life Location of Item	Description	Original Cost	Dep. Cost	WV	Method	Age
2118	611-511	1271710	10 7618 0905	Auto, Tools - 1000	4014.27	3003.88	576419810		1001.39
2118	611-519	1271716	10 7618 0905	working equipment - 1000	190.38	213.75	576419810		91.62
2118	611-525	6278195	15 7618 0905	Auto (order)	4307.58	4863.58	576419810		315.00
2118	611-529	1271720	10 7618 0905	Auto, Tools & Small Equip.	1200.65	851.21	576419810		349.44
2118	611-537	6100015	10 7618 0905	Trucking Equipment	6000.00	7100.00	576419810		300.00
2118	611-539	6100016	10 7618 0905	Auto, Tools	114.58	41.48	576419810		27.10
2118	611-539	1001006	20 7618 0905	Working Machine 4000 W of Elev Syst	5800.00	6158.00	576419810		258.00
2118	611-539	6122106	10 7618 0905	Trucking Equip - 4000000	111.00	279.07	576419810		151.07
2118	611-539	1271706	10 7618 0905	Auto, Tools - 1000	510.58	653.57	576419810		55.02
2118	611-539	1270010	10 11110000	TELECOM EQUIPMENT	- 600.22	600.58	576419810		5.72
2118	611-539	6427010	10 11110000	TELECOM EQUIPMENT	- 375.00	346.07	576419810		28.93
2118	611-539	6100010	10 11110000	TELECOM	- 4058.28	4065.58	576419810		308.00
2118	611-539	6100010	10 11110000	WORKING W/ 510 TELECOM 010	- 104.55	307.22	576419810		212.67
2118	611-539	6127107	10 11110000	TELECOM SYSTEM 00111 5000 W/11110000	1019.49	1019.49	576419810		217.50
2118	611-539	6128010	10 11110000	WORKING W/ 510 (210 001)	119.58	119.58	576419810		21115.07
Total Company					10668.27	10719.64			
Category 2118 Buildings (7)									
2121	611-510	6121020	10 7618 0905	Building (0000)	6004.00	4.00	576419810		6000.00
2121	611-51	1120516	10 7618 0905	Building (0000)	9322.00	15.23	576419810		9306.77
2121	611-510	6122010	10 11110000	W/ 10 00110000	11100.57	11200.22	576419810		172.05
2121	611-510	6117101	10 11110000	W/ 10 00110000 4000 W/ 10 11110000	2968.28	2814.49	576419810		50.72
2121	611-511	6122101	10 11110000	00111	1012.55	1001.07	576419810		41.00
2121	611-510	6100010	10 11110000	W/ 10 11110000 00110000	6061.55	5704.54	576419810		115.00
2121	611-512	6128100	10 7618 0905	Building (0000)	21007.00	15097.28	576419810		6209.72

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City of Honolulu
 Fleet Asset Tracking

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Off. Invail. Tag	Model	Year	Location of Item	Description	Original Cost	Current Price	Dep. Total
2020 613-03	12121201	20	Yale Bldg.	Building Improvements - 3193 Floor 2 Repair	2400.00	17100.42 (2024)P10A	6075.34
2020 613-04	12121201	20	Yale Bldg.	Building Improvements - 3193	300.00	275.78 (2024)P10A	75.22
2020 613-05	60272100	20	Yale Bldg.	AC Unit	2032.00	2700.00 (2024)P10A	271.00
2020 613-05	12121201	20	TELEPHONE	COMMERCIAL PHONE	1225.00	1041.77 (2024)P10A	170.00
2020 613-07	12120907	20	TELEPHONE	COMMERCIAL	6200.00	6200.00 (2024)P10A	
Total Category					100071.50	11050.00	100121.50

Category 2020 Office Equip (1)

2020 613-000	12121106	20	Yale Bldg.	Computer Work	975.00	75.00 (2024)P10A	900.00
2020 613-000	12121107	10	Yale Bldg.	Perennial Electrical Exp System	620.00	0.00 (2024)P10A	620.00
2020 613-000	12121107	15	Yale Bldg.	Book, Steel	240.00	55.82 (2024)P10A	184.18
2020 613-000	60100007	10	Yale Bldg.	Time Clock	270.70	90.01 (2024)P10A	175.01
2020 613-007	12121104	10	Yale Bldg.	Truck, 5.0T, 4000L - 3104	1027.50	570.00 (2024)P10A	2701.70
2020 613-007	60101006	10	Yale Bldg.	File Cabinet	95.00	05.00 (2024)P10A	10.00
2020 613-007	60101006	10	Yale Bldg.	Office Chair	100.00	170.00 (2024)P10A	20.00
2020 613-000	60101006	10	Yale Bldg.	Electronic Reprovider	90.00	05.00 (2024)P10A	10.00
2020 613-011	61001006	10	Yale Bldg.	File Cabinet - 600	100.00	107.00 (2024)P10A	10.00
2020 613-012	10120107	10	TELEPHONE	BIODIET MONITOR	100.00	100.00 (2024)P10A	10.00
2020 613-010	60101007	10	TELEPHONE	NOTICE SIGN UP	100.00	200.00 (2024)P10A	10.00
2020 613-010	60101007	10	TELEPHONE	BIODIET MONITOR	100.00	201.33 (2024)P10A	0.25
2020 613-010	60101007	10	TELEPHONE	BIODIET MONITOR	100.00	195.26 (2024)P10A	0.74
2020 613-010	60101007	10	TELEPHONE	COMMERCIAL PHONE	200.00	100.00 (2024)P10A	10.00
2020 613-010	60101007	10	TELEPHONE	COMMERCIAL PHONE	10000.00	9000.00 (2024)P10A	1000.00
Total Category					100071.50	9000.00	100071.50

Category 2020 Computers, 07 171

2020 613-002	12121108	5	Yale Bldg.	Computer Power Base	6000.00	0.00 (2024)P10A	1000.00
2020 613-003	12121109	5	Yale Bldg.	Monitor - 300	620.00	0.00 (2024)P10A	620.00

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Ac. Asset Tag	Acquired	Life	Location of Item	Description	Original Cost	Current Val	Dep. Method	Dep. Total
2012-031-000	02/23/06	5	1616 Bldg.	Printer, Green	715.00	4.00	Straight	375.00
2012-031-000	04/23/05	5	1616 Bldg.	Printer (Green)	287.00	100.28	Straight	90.00
2012-031-000	02/23/05	14	1616 Bldg.	Lamp (Green)	225.00	208.00	Straight	15.00
2012-031-000	02/23/05	14	1616 Bldg.	Computer, Green	1475.00	1.58	Straight	1403.50
2012-031-000	01/22/06	10	1616 Bldg.	Computer 104 w/monitor	1000.00	1704.28	Straight	301.00
2012-031-000	07/27/06	14	1616 Bldg.	Printer	306.28	275.65	Straight	30.00
2012-031-000	07/27/06	10	1616 Bldg.	Printer	557.28	135.75	Straight	15.00
2012-031-000	07/27/06	14	1616 Bldg.	Computer 75 w/monitor	1000.00	2775.38	Straight	300.00
Total Category					10055.51	5560.59		6106.52
Category 2012-031-000 (Total)					2689.00	256.08	Straight	2002.00
2012-031-000	02/23/06	10	1616 Bldg.	Two Printer Trans. Print Ser	1001.65	700.27	Straight	304.00
2012-031-000	04/23/05	12	1616 Bldg.	Printer Transfer, 79	1005.65	900.38	Straight	358.50
2012-031-000	12/02/01	12	1616 Bldg.	Two Print. w/ 64MB RAM	901.25	229.00	Straight	330.00
2012-031-000	04/30/04	12	1616 Bldg.	Spooling Controller, 79	1004.65	775.08	Straight	375.29
2012-031-000	04/27/04	12	1616 Bldg.	Printer	1013.97.00	6166.52	Straight	2573.90
2012-031-000	12/06/04	20	1616 Bldg.	Printer	1007.00	6004.38	Straight	1800.00
2012-031-000	04/15/04	12	1616 Bldg.	Two Printer	661.00	610.52	Straight	530.00
2012-031-000	02/23/07	12	1616 Bldg.	Printer	629.00	100.00	Straight	375.00
2012-031-000	02/23/07	12	1616 Bldg.	Printer	541.00	61.52	Straight	401.00
2012-031-000	02/23/07	12	1616 Bldg.	Printer	9875.00	4017.40	Straight	4037.52
2012-031-000	02/23/07	12	1616 Bldg.	Printer	6100.00	4017.40	Straight	4032.00
2012-031-000	02/23/07	12	1616 Bldg.	Printer	401.00	35.58	Straight	400.50
2012-031-000	02/23/07	12	1616 Bldg.	Printer	500.00	42.25	Straight	402.29

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City of Honolulu
Food and Nutrition

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20 April 2008 10:30 AM	Account	11th Location of Item	Description	Original Account	10th Account	10th Amount	10th Balance
2012 615-712	12131700	12 1640 892L	Automatic Deduct, Associate	2120.00	2120.52	5704.93181A	2833.40
2012 615-719	12131600	12 1640 892L	Temp Associate	710.00	51.81	5704.93181A	438.98
2012 615-715	12131700	12 1640 892L	W Disbursement 561710	1270.00	147.14	5704.93181A	1127.58
2012 615-719	12131600	12 1640 892L	W Exp Reversal	935.00	187.58	5704.93181A	2121.58
2012 615-719	12131600	12 1640 892L	W Exp Reversal	2100.00	150.00	5704.93181A	2400.00
2012 615-719	07120200	12 1640 892L	CR Line Credit	402.50	281.25	5704.93181A	201.25
2012 615-719	12131700	12 1640 892L	C 3 Reversing Entry - 1304	2100.20	1801.18	5704.93181A	547.00
2012 615-701	12131700	12 1640 892L	C 3 Reversing Entry - 1303	227239.40	100325.47	5704.93181A	137914.50
2012 615-703	07131700	12 1640 892L	200-20 200100, 1305 (Continuation of 2001 Prg 7)	23720.00	28465.73	5704.93181A	235.27
2012 615-702	12131700	12 1640 892L	1305 400110000	1200.00	1404.00	5704.93181A	260.00
2012 615-703	07131700	12 1640 892L	900A Line Credit - 1306	583.72	535.49	5704.93181A	40.48
2012 615-703	10124500	10 1640 892L	Line Credit 01031200	555.50	409.58	5704.93181A	65.55
2012 615-703	07131700	10 1640 892L	01030A 20071000	555.00	530.53	5704.93181A	65.50
2012 615-701	07131700	10 1640 892L	Specialty Computer 01221300	655.00	597.54	5704.93181A	65.50
2012 615-703	07131700	10 1640 892L	Inventory Carrier 01271300	905.00	724.54	5704.93181A	90.50
2012 615-701	07131700	10 1640 892L	CR Transfer 011310-2000-001	100.00	98.00	5704.93181A	10.00
2012 615-704	07131700	10 1640 892L	Line Credit 141700	953.16	408.27	5704.93181A	55.22
2012 615-704	10121200	10 11100000	0100001 1200 1200 0000	42.52	48.58	5704.93181A	1.55
2012 615-704	08121000	10 11100000	1201 1200 0000	510.32	528.87	5704.93181A	9.23
2012 615-704	09121000	10 11100000	000 0017	408.28	530.49	5704.93181A	28.35
2012 615-704	09140100	10 11100000	S.C. 1200 00000 1 1200 0000	655.50	601.24	5704.93181A	28.65
2012 615-704	06101000	10 11100000	1200 0000	595.50	474.58	5704.93181A	29.40
2012 615-704	09101000	10 11100000	1200 0000	915.50	558.72	5704.93181A	36.27
2012 615-704	09101000	10 11100000	9000 1200 0000	545.47	427.93	5704.93181A	97.21

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City of Honolulu
 Fire Award Funding

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Lot	Acct. Log	Date	Life Extension of Item	Description	Original Cost	Accr. Amt	Net Value Method	Age	Ret'd
2222	613-2940	02/26/87	10 Year Dept.	1200 CABINETS	576.00	526.25	549.75	51.25	
2222	613-2940	07/04/87	10 Year Dept.	1200 CABINETS	594.00	535.78	558.22	60.22	
2222	613-2940	02/22/87	10 Year Dept.	1200 CABINETS	481.50	546.32	550.18	55.30	
2222	613-2940	01/28/87	10 Year Dept.	1200 CABINETS	576.00	526.25	549.75	51.25	
2222	613-2940	12/21/87	10 Year Dept.	1200 CABINETS	481.50	546.32	550.18	55.30	
2222	613-2940	12/21/87	10 Year Dept.	1200 CABINETS	481.50	546.32	550.18	55.30	
2222	613-2940	12/21/87	10 Year Dept.	1200 CABINETS	481.50	546.32	550.18	55.30	
2222	613-2940	12/21/87	10 Year Dept.	1200 CABINETS	481.50	546.32	550.18	55.30	
2222	613-2940	12/21/87	10 Year Dept.	1200 CABINETS	481.50	546.32	550.18	55.30	
2222	613-2940	12/21/87	10 Year Dept.	1200 CABINETS	481.50	546.32	550.18	55.30	

Category 2020 2021 2022 2023 2024 2025

2020	2021	2022	2023	2024	2025			
2220	613-000	12/21/86	10 Year Dept.	1815 Base Station	6324.20	1.50	5704.97	621.20
2220	613-000	12/21/86	10 Year Dept.	1815 Base Station	1300.00	0.00	5704.97	1300.00
2220	613-000	12/21/86	10 Year Dept.	1815 Paging Cabinet	5000.00	0.00	5704.97	5000.00
2220	613-000	12/21/86	10 Year Dept.	400-2 Mobile Terminal	9000.00	2787.40	5704.97	6225.40
2220	613-000	12/21/86	10 Year Dept.	41-000 Peripherals	2700.00	0.00	5704.97	2700.00
2220	613-000	12/21/86	10 Year Dept.	Radio Peripherals - 2100	1100.00	0.00	5704.97	1100.00
2220	613-000	12/21/86	10 Year Dept.	Transmission 1-100 Mobile	6410.00	1685.78	5704.97	6739.00
2220	613-000	12/21/86	10 Year Dept.	Equipment 11 Peripherals	1382.00	0.00	5704.97	1382.00
2220	613-000	12/21/86	10 Year Dept.	Mobile Peripherals 15-100	5100.00	0.00	5704.97	5100.00
2220	613-000	12/21/86	10 Year Dept.	1-3 Transmission Eq. - 1000	5100.00	2220.20	5704.97	1000.00
2220	613-000	12/21/86	10 Year Dept.	Equipment 0100 21000 910	3100.00	2901.21	5704.97	3100.00
2220	613-000	12/21/86	10 Year Dept.	Equipment 0100 21000 910	187.00	183.00	5704.97	18.70
2220	613-000	12/21/86	10 Year Dept.	Equipment 0100 21000 910	191.40	186.07	5704.97	18.32
2220	613-000	12/21/86	10 Year Dept.	Equipment 0100 21000 910	132.00	161.00	5704.97	16.20
2220	613-000	12/21/86	10 Year Dept.	Equipment 0100 21000 910	162.00	161.00	5704.97	16.20
2220	613-000	12/21/86	10 Year Dept.	Equipment 0100 21000 910	182.00	181.00	5704.97	18.20
2220	613-000	12/21/86	10 Year Dept.	Equipment 0100 21000 910	184.70	183.28	5704.97	18.40

2020 2021 2022 2023 2024 2025

2020	2021	2022	2023	2024	2025
6324.20	1.50	5704.97	621.20		
1300.00	0.00	5704.97	1300.00		
5000.00	0.00	5704.97	5000.00		
9000.00	2787.40	5704.97	6225.40		
2700.00	0.00	5704.97	2700.00		
1100.00	0.00	5704.97	1100.00		
6410.00	1685.78	5704.97	6739.00		
1382.00	0.00	5704.97	1382.00		
5100.00	0.00	5704.97	5100.00		
5100.00	2220.20	5704.97	1000.00		
3100.00	2901.21	5704.97	3100.00		
187.00	183.00	5704.97	18.70		
191.40	186.07	5704.97	18.32		
132.00	161.00	5704.97	16.20		
162.00	161.00	5704.97	16.20		
182.00	181.00	5704.97	18.20		
184.70	183.28	5704.97	18.40		

→ # 2210

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City of Berkeley
 Fleet Asset Tracking

APRIL 2008	Model	LFK Location of Item	Description	Original Cost	Age	Age
04/01/08	Date			Cost	Book Value Method	Period
2201 413-410	4127107	10 Tola Dept.	100 PAPER & ELECTRIC PROGRAM	500.00	527.45 Straightline	50.00
2202 413-410	10 042100	10 Tola Dept.	ELECTRIC SW TR	215.00	200.42 Straightline	5.00
2203 413-410	10 042100	10 Tola Dept.	100 ELECTRIC TR. 410	215.00	200.42 Straightline	5.00
2204 413-410	01000100	10 Tola Dept.	ELECTRIC TR. 410-110	317.75	313.42 Straightline	5.00
2205 413-410	01000100	10 Tola Dept.	ELECTRIC TR. 410-110	4100.75	313.42 Straightline	3.00
2206 413-410	12211001	10 Tola Dept.	Electric 10 Amp Box	238.00	0.00 Straightline	200.00
2207 413-410	12211001	10 Tola Dept.	10 Amp Box & Mount	600.00	200.00 Straightline	170.00
2208 413-410	12211001	10 Tola Dept.	10 Amp Box & Mount	783.00	362.58 Straightline	420.42
2209 413-410	12211001	10 Tola Dept.	10 Amp Box & Mount	2500.00	224.78 Straightline	260.00
2210 413-410	12211001	10 Tola Dept.	10 Amp Box & Mount	300.00	175.59 Straightline	125.00
2211 413-410	12211001	10 Tola Dept.	10 Amp Box & Mount	182.00	91.00 Straightline	91.00
2212 413-410	12211001	10 Tola Dept.	10 Amp Box & Mount	792.00	64.00 Straightline	728.00
2213 413-410	12211001	10 Tola Dept.	10 Amp Box & Mount	905.00	25.00 Straightline	279.50
2214 413-410	12211001	10 Tola Dept.	10 Amp Box & Mount	308.00	33.42 Straightline	304.58
2215 413-410	12211001	10 Tola Dept.	10 Amp Box & Mount	340.00	31.40 Straightline	308.60
2216 413-410	12211001	10 Tola Dept.	10 Amp Box & Mount	545.00	0.00 Straightline	545.00
2217 413-410	12211001	10 Tola Dept.	10 Amp Box & Mount	2013.00	0.00 Straightline	2013.00
2218 413-410	12211001	10 Tola Dept.	10 Amp Box & Mount	810.00	35.00 Straightline	385.00
2219 413-410	12211001	10 Tola Dept.	40000000 - 30 Cycle	500.00	0.00 Straightline	500.00
2220 413-410	12211001	10 Tola Dept.	40000000 - 30 Cycle	515.00	0.00 Straightline	515.00
2221 413-410	12211001	10 Tola Dept.	40000000 - 30 Cycle	300.00	0.00 Straightline	300.00
2222 413-410	12211001	10 Tola Dept.	40000000 - 30 Cycle	300.00	0.00 Straightline	300.00
2223 413-410	12211001	10 Tola Dept.	40000000 - 30 Cycle	300.00	0.00 Straightline	300.00
2224 413-410	12211001	10 Tola Dept.	40000000 - 30 Cycle	300.00	0.00 Straightline	300.00
2225 413-410	12211001	10 Tola Dept.	40000000 - 30 Cycle	300.00	0.00 Straightline	300.00
2226 413-410	12211001	10 Tola Dept.	40000000 - 30 Cycle	300.00	0.00 Straightline	300.00
2227 413-410	12211001	10 Tola Dept.	40000000 - 30 Cycle	300.00	0.00 Straightline	300.00
2228 413-410	12211001	10 Tola Dept.	40000000 - 30 Cycle	300.00	0.00 Straightline	300.00
2229 413-410	12211001	10 Tola Dept.	40000000 - 30 Cycle	300.00	0.00 Straightline	300.00
2230 413-410	12211001	10 Tola Dept.	40000000 - 30 Cycle	300.00	0.00 Straightline	300.00
2231 413-410	12211001	10 Tola Dept.	40000000 - 30 Cycle	300.00	0.00 Straightline	300.00
2232 413-410	12211001	10 Tola Dept.	40000000 - 30 Cycle	300.00	0.00 Straightline	300.00
2233 413-410	12211001	10 Tola Dept.	40000000 - 30 Cycle	300.00	0.00 Straightline	300.00
2234 413-410	12211001	10 Tola Dept.	40000000 - 30 Cycle	300.00	0.00 Straightline	300.00
2235 413-410	12211001	10 Tola Dept.	40000000 - 30 Cycle	300.00	0.00 Straightline	300.00
2236 413-410	12211001	10 Tola Dept.	40000000 - 30 Cycle	300.00	0.00 Straightline	300.00
2237 413-410	12211001	10 Tola Dept.	40000000 - 30 Cycle	300.00	0.00 Straightline	300.00
2238 413-410	12211001	10 Tola Dept.	40000000 - 30 Cycle	300.00	0.00 Straightline	300.00
2239 413-410	12211001	10 Tola Dept.	40000000 - 30 Cycle	300.00	0.00 Straightline	300.00
2240 413-410	12211001	10 Tola Dept.	40000000 - 30 Cycle	300.00	0.00 Straightline	300.00

4100.75 1100.00
 100 - K-9

#2250

#2250

Title of Bonded
Fixed Asset Finding

Page 8

APRIL 1958	Account	11th location of Item	Description	Original	Current	App.	
APRIL 1958	Code	Code	(SUNY) Bond Value Method	Value	Value	Value	
37 411-4218	4012784	3 Tole Dept.	Electric Equipment 2381 Chevrolet/Bus	800.00	815.70	870490004	175.00
37 411-4219	4012785	3 Tole Dept.	27 Motor Vehicles 194	1710.00	1875.70	870490010	207.00
37 411-4222	4012786	3 Tole Dept.	481046 Van 610	300.00	286.40	870490016	78.00
37 411-4223	4012787	3 Tole Dept.	2101050402210 100 Tons	2100.00	2103.20	870490024	619.00
37 411-4224	4012788	3 Tole Dept.	Chevy 8 GreenSpring 6218 423A 101	610.00	757.20	870490026	89.00
37 411-4225	4012789	3 Tole Dept.	6218431500	810.00	714.00	870490028	178.00
37 411-4226	4012790	3 Tole Dept.	Lincoln/Per 1942 No. 3 Post 77 7/ 42001 Top Drive 5 coil	479.00	501.20	870490029	115.00
37 411-4228	4012791	3 Tole Dept.	5801879 6100A 120 403 Tractor	459.00	451.20	870490034	111.00
				4500.00	2470.74	22800.11	

Total Key

Output 2013 Station Group 111

31 411-4001	1127174	10 Tole Dept.	Tractor Equip. - 1100	400.00	363.50	870490010	147.27
31 411-4002	1127175	10 Tole Dept.	Tractor Equip. - 1100	1544.07	1095.20	870490024	400.28
31 411-4003	4012795	10 Tole Dept.	Tractor Equip. - 1100	401.33	386.67	870490026	98.66
31 411-4004	1127191	10 Tole Dept.	Tractor 1000	2007.00	2042.70	870490028	200.10
31 411-4005	1127192	10 Tole Dept.	Tractor 1001	400.00	412.00	870490029	89.00
31 411-4006	1127193	10 Tole Dept.	Tractor 1002	400.00	412.00	870490030	89.00
31 411-4007	1127194	10 Tole Dept.	Tractor 1003	400.00	412.00	870490031	91.21
31 411-4008	1127195	10 Tole Dept.	Tractor 1004	2000.28	2035.65	870490034	208.33
31 411-4009	1127196	10 Tole Dept.	Tractor 1005	120.50	124.20	870490036	31.81
31 411-4010	1127197	10 Tole Dept.	Tractor 1006	400.25	405.72	870490038	405.33
31 411-4011	1127198	10 Tole Dept.	Tractor 1007	583.20	606.82	870490039	58.20
31 411-4012	1127199	10 Tole Dept.	Tractor 1008	100.50	104.33	870490040	10.81

#2210
9/12/81

#2210
5/7/89 57

Regulated Transmission 2

9,176.91	total 2550
- 17,562.16	total - New Reg.
- 20,059.00	Interest - New Reg.
23,544.95	Reg. lnd 23200

7/74 - 2020

59,091.57	total - New Reg.
- 36,841.16	Interest - New Reg.
- 10,111.00	Reg. lnd 36750
1,937.11	

City of Berkeley
Fixed Asset Funding

Acct Code	Acquired Date	Site Location of Item	Description	Original Cost	Dep. Method	Dep. Total
010 615-200	12/21/70	31 7614 B09T	COPIE, B01046, 54 Pp., 22 90	5170.00	250% 25 Straightline	10031.25
010 615-200	12/21/70	31 7614 B09T	COPIE, B01046, 75 Pp., 22 90	16170.00	275% 40 Straightline	4095.00
010 615-210	12/21/70	31 7614 B09T	COPIE, B01046, 104 Pp., 22 90	24322.50	275% 40 Straightline	23271.50
010 615-210	12/21/70	31 7614 B09T	COPIE, B01046, 158 Pp., 22 90	16158.50	300% 30 Straightline	6609.67
010 615-210	12/21/70	31 7614 B09T	COPIE, B01046, 204 Pp., 22 90	19305.50	315% 30 Straightline	2919.20
010 615-210	12/21/70	31 7614 B09T	COPIE, B01046, 304 Pp., 22 90	20908.00	340% 30 Straightline	3095.00
010 615-210	12/21/70	31 7614 B09T	COPIE, B01046, 404 Pp., 22 90	17400.00	290% 32 Straightline	6067.00
010 615-210	12/21/70	31 7614 B09T	COPIE, B01046, 488 Pp., 22 90	6590.00	290% 32 Straightline	3521.00
010 615-210	12/21/70	31 7614 B09T	946000005, 80-7	4122.50	61% 50 Straightline	1007.00
010 615-210	12/21/70	31 7614 B09T	946000005, 20-5	1300.25	100% 27 Straightline	600.00
010 615-210	12/21/70	31 7614 B09T	946000005, 83-4	2000.25	700% 27 Straightline	1300.00
010 615-210	12/21/70	31 7614 B09T	946000005, 21-3	16720.00	571% 32 Straightline	10075.00
010 615-210	12/21/70	31 7614 B09T	946000005, 80-2	2800.00	100% 30 Straightline	1005.20
010 615-210	06/11/75	31 7614 B09T	B01046 COPIE	3005.75	325% 32 Straightline	715.00
010 615-210	06/10/75	31 7614 B09T	B01046 COPIE011	610.00	51% 60 Straightline	115.50
010 615-210	10/01/75	31 7614 B09T	B01046 COPIE	1590.20	697% 24 Straightline	170.60
010 615-210	12/21/69	31 7614 B09T	0451040 21047 3324 76 1907 (510 370000 30 000)	227821.00	200% 42 Straightline	202100.10
010 615-210	12/21/69	31 7614 B09T	1133 00 COPIE 46011000	13112.00	328% 37 Straightline	1627.25
010 615-210	12/21/68	31 7614 B09T	1998 00 COPIE 46011000	95930.75	320% 30 Straightline	1501.50
010 615-210	12/21/68	31 7614 B09T	1995 00 COPIE 46011000	1091.21	305% 29 Straightline	285.50
010 615-210	12/21/68	31 7614 B09T	1995 00 COPIE 46011000	6230.33	275% 30 Straightline	615.00
010 615-210	12/21/68	31 7614 B09T	1995 00 COPIE 46011000	250.00	212% 30 Straightline	61.50
010 615-210	10/01/69	31 7614 B09T	1995 00 COPIE 46011000	7107.00	292% 35 Straightline	210.65
010 615-210	10/01/68	31 7614 B09T	1995 00 COPIE 46011000	6100.00	627% 40 Straightline	232.22
010 615-210	04/21/69	31 7614 B09T	1997 00 COPIE 46011000	601.24	679 00 Straightline	17.67

Total Berkeley COPIE, 505 71.
5907/274

Beresford - Capital Investment Summary and Part 64 Non-Regulated

Account	INVESTMENTS				DEPR RESERVE		DEPR
	1996 Booked	1997 Adds	1997 Retm'ts	Total 1997	1996 Resv	1997 Resv.	1997 Depr
2111 Land	\$15,650.00	\$0.00	\$0.00	\$15,650.00	\$0.00	\$0.00	\$0.00
2112 Vehicles	\$21,347.28	\$17,125.00	(\$7,240.00)	\$31,232.28	\$2,821.46	\$5,944.69	\$3,123.23
2116 Tools	\$46,588.48	\$364.95	\$0.00	\$46,953.43			
Test Equip.	\$311.08	\$686.22	\$0.00	\$997.30			
Work Equip.	\$5,000.00	\$8,759.54	(\$1,250.00)	\$12,509.54			
2116 Total	\$51,899.56	\$9,810.71	(\$1,250.00)	\$60,460.27	\$16,416.36	\$21,125.83	\$4,709.47
2121 Buildings	\$70,367.87	\$33,203.72	\$0.00	\$103,571.59	\$31,952.55	\$34,113.19	\$2,160.64
2123 Furn. & Other	\$9,907.78	\$2,018.77	\$0.00	\$11,926.55	\$2,894.18	\$3,887.79	\$993.61
2124 Computer	\$10,055.56	\$0.00	\$0.00	\$10,055.56	\$4,078.40	\$4,708.66	\$630.26
Total GSF	\$163,578.05	\$62,158.20	(\$8,490.00)	\$217,246.25	\$58,162.95	\$69,780.16	\$11,617.21
2212 COE Equip.	\$620,664.96	\$7,226.75		\$627,891.71	\$280,950.59	\$332,680.33	\$51,729.74
2231 Mobile Equip.	\$46,689.60	\$1,297.36		\$47,986.96	\$33,135.75	\$36,221.46	\$3,085.71
2232 Transmission	\$43,649.85	\$0.00		\$43,649.85	\$17,482.43	\$22,883.11	\$5,400.68
Total COE as Accounted	\$711,004.41	\$8,524.11		\$719,528.52	\$331,568.77	\$391,784.90	\$60,216.13
Trans Reg	\$23,594.85	\$0.00		\$23,594.85	\$14,418.07	\$18,872.11	\$4,454.04
Trans. Non-Reg.	\$20,055.00	\$0.00		\$20,055.00	\$3,064.36	\$4,011.00	\$946.64
Total Trans	\$43,649.85	\$0.00		\$43,649.85	\$17,482.43	\$22,883.11	\$5,400.68
Reg Switch Equip	\$620,664.96	\$7,226.75		\$627,891.71	\$280,950.59	\$332,680.33	\$51,729.74
Reg Trans Equip	\$23,594.85	\$0.00		\$23,594.85	\$14,418.07	\$18,872.11	\$4,454.04
Total Regulated	\$644,259.81	\$7,226.75		\$651,486.56	\$295,368.66	\$351,552.44	\$56,183.78
Total CPR	\$690,949.41	\$8,524.11		\$699,473.52	\$309,786.74	\$370,424.55	\$60,637.81
2311 Station Equip.	\$61,732.71	\$5,292.12		\$67,024.83	\$460.43	\$2,302.36	\$1,841.93
2351 Pay Station	\$8,050.00	\$0.00		\$8,050.00	\$6,690.00	\$7,320.00	\$630.00
2410 UG Cable	\$1,194,040.63	\$7,082.60		\$1,201,123.23	\$727,660.07	\$763,861.02	\$36,200.95
Grand Total less Non-Reg	\$2,072,268.09	\$77,764.91		\$2,141,543.00	\$1,102,299.76	\$1,211,385.73	\$109,085.97
Non-Reg				\$87,079.83			
Grand Total				\$2,228,622.83			

Beresford - Capital Investment and Depreciation Summary

Account	INVESTMENTS				DEPR. RESERVE		DEPR.
	1996 Booked	1997 Adds.	1997 Retir/mts	Total 1997	1996 Resv.	1997 Resv.	1997 Depr.
2111 Land	\$15,850.00	\$0.00	\$0.00	\$15,850.00	\$0.00	\$0.00	\$0.00
2112 Vehicles	\$21,347.28	\$17,125.00	(\$7,240.00)	\$31,232.28	\$2,821.46	\$5,944.69	\$3,123.23
2116 Other Work Eqpt	\$51,899.56	\$9,810.71	(\$1,250.00)	\$60,460.27	\$16,416.36	\$21,125.83	\$4,709.47
2121 Buildings	\$70,367.87	\$33,203.72	\$0.00	\$103,571.59	\$31,952.55	\$34,113.19	\$2,160.64
2123 Furn. & Other	\$9,907.78	\$2,018.77	\$0.00	\$11,926.55	\$2,894.18	\$3,867.79	\$953.61
2124 Computer	\$10,055.56	\$0.00	\$0.00	\$10,055.56	\$4,078.40	\$4,708.66	\$630.26
2212 COE Equip.	\$620,864.96	\$7,226.75		\$627,991.71	\$280,950.99	\$332,680.33	\$51,729.74
2231 Mobile Equip.	\$48,689.80	\$1,297.36		\$47,986.96	\$33,135.75	\$36,221.46	\$3,085.71
2232 Transmission	\$43,649.85	\$0.00		\$43,649.85	\$17,482.43	\$22,883.11	\$5,400.68
2311 Station Equip.	\$81,732.71	\$5,292.12		\$67,024.83	\$460.43	\$2,302.36	\$1,841.93
2351 Pay Station	\$8,050.00	\$0.00		\$8,050.00	\$6,690.00	\$7,320.00	\$630.00
2410 UG Cable	\$1,194,040.63	\$7,082.60		\$1,201,123.23	\$727,860.07	\$763,861.02	\$36,200.95
Grand Total	\$2,154,055.80	\$83,057.03	(\$8,490.00)	\$2,228,622.83	\$1,124,542.22	\$1,235,048.44	\$110,506.22

CERTIFICATION: The following officer of the Berensford Mun. Tel. Co. certifies that the above figures are in agreement with the records of the company.

Curtis E. Kludt
 Curtis E. Kludt
 Finance Officer

Beresford Telephone Company

INVESTMENTS

Form Revised 2/96

	EOY 1996	EOY 1997	Avg 1997	% Change
—GENERAL SUPPORT FACILITIES—				
A/C 2110 Land & Support Assets				
Support Assets	\$160,578	\$217,246	\$190,412	32.81%
Land	\$15,650	\$15,650	\$15,650	0.00%
TOTAL GSF	\$176,228	\$232,896	\$206,062	29.94%
—CENTRAL OFFICE EQUIPMENT—				
A/C 2210 COE-Switching				
Cat 2-Tandem Switching	\$0	\$0	\$0	0.00%
Cat 3-Equal Access Investment	\$0	\$0	\$0	0.00%
Cat 3-Local Switching	\$620,665	\$627,892	\$624,278	1.16%
A/C 2230 COE-Transmission				
Cat 4.1-Exchange Circuit				
4.11 Exch Wideband	\$0	\$0	\$0	0.00%
4.12 Ex Trk EAS	\$0	\$0	\$0	0.00%
4.13 Ex Line	\$0	\$0	\$0	0.00%
Cat 4.2-Interexchange				
4.22 Interexchange Wideband	\$0	\$0	\$0	0.00%
4.23 All Other	\$23,595	\$23,595	\$23,595	0.00%
Cat 4.3-Host/Remote				
Joint	\$0	\$0	\$0	0.00%
WATS	\$0	\$0	\$0	0.00%
TOTAL COE	\$644,260	\$651,487	\$647,873	1.12%
—INFORMATION ORIG/TERM EQUIPMENT —				
A/C 2310 Info Orig/Term Equipment				
Cat 1-Other ROT Equip	\$8,050	\$8,050	\$8,050	0.00%
Direct Assignment	\$0	\$0	\$0	0.00%
Cat 2-Cust Premises Equip				
TOTAL IOT	\$8,050	\$8,050	\$8,050	0.00%
—CABLE & WIRE FACILITIES —				
A/C 2410 Cable & Wire Facilities				
Cat 1-Exch Line Cat. 1.3	\$1,194,041	\$1,201,123	\$1,197,582	0.59%
Cat 2 Wideband & Exch Trunk				
Wideband Exchange	\$0	\$0	\$0	0.00%
E A S Trunk	\$0	\$0	\$0	0.00%
Cat 3 Interexchange Trunk				
Wideband	\$0	\$0	\$0	0.00%
Interexchange Trunk	\$0	\$0	\$0	0.00%
Cat 4-Host/Remote C&WF				
Joint	\$0	\$0	\$0	0.00%
WATS	\$0	\$0	\$0	0.00%
TOTAL CWF	\$1,194,041	\$1,201,123	\$1,197,582	0.59%
TOTAL TPIS	\$2,025,578	\$2,093,556	\$2,059,587	3.36%

Beresford Telephone Company

INVESTMENTS

Form Revised 2/96

	EOY		Avg.	% Change
	1996	1997	1997	
-- Other Telephone Plant				
A/C 2002 Prop Held for Future Use	\$0	\$0	\$0	0.00%
A/C 2003 Plt Under Construction	\$0	\$0	\$0	0.00%
A/C 2005 Telephone Plant Adjustment	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	0.00%
TOTAL TELEPHONE PLANT	<u>\$2,025,578</u>	<u>\$2,093,556</u>	<u>\$2,059,567</u>	3.36%
---OTHER PLANT ACCOUNTS, MATERIALS & SUPPLIES---				
A/C 1220 Materials & Supplies	\$10,228	\$9,051	\$9,640	-11.50%
A/C 1402 RTB Stock	\$0	\$0	\$0	0.00%
Cash Working Capital	\$0	\$0	NA	0.00%
A/C 2690 Intangibles	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	0.00%
TOTAL OTHER	<u>\$10,228</u>	<u>\$9,051</u>	<u>\$9,640</u>	-11.50%
TOTAL TELEPHONE PLANT, OTHER PLANT & CWC	<u>\$2,035,806</u>	<u>\$2,102,607</u>	<u>\$2,069,207</u>	3.28%
---RESERVES & DEFERRALS				
A/C 3100 Accum Depr-Tel Plt in Svc				
Support Assets	\$58,163	\$69,780	\$63,972	19.97%
COE - Switching	\$280,951	\$332,680	\$306,815	18.41%
COE - Transmission	\$14,418	\$18,872	\$18,545	30.89%
Info Orig/Term Equip	\$6,690	\$7,320	\$7,005	9.42%
Cable & Wire Facilities	\$727,660	\$763,861	\$745,761	4.97%
Equal Access Accum Depr.	\$0	\$0	\$0	0.00%
A/C 3200 Accum Depr-Plant Future Use	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	0.00%
TOTAL ACCUM DEPRECIATION TPIS	<u>\$1,087,882</u>	<u>\$1,192,514</u>	<u>\$1,140,198</u>	9.62%
--- Customer Deposits				
A/C 4040 Customer Deposits	\$9,223	\$10,366	\$9,795	12.39%
--- Deferred Income Taxes				
A/C 4100 Net Current Def Op Inc Taxes	\$0	\$0	\$0	0.00%
A/C 4340 Net Noncurrent Def OIC Taxes	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	0.00%
TOTAL DEFERRED TAXES	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	0.00%
TOTAL RESERVES & DEFERRED TAXES	<u>\$1,097,105</u>	<u>\$1,202,860</u>	<u>\$1,148,993</u>	9.64%
TOTAL NET PLANT INCL CWC (Less A/C 4040)	<u>\$938,702</u>	<u>\$899,728</u>	<u>\$919,215</u>	-4.15%

Beresford Telephone Company

INVESTMENT & EXPENSE ADJUSTMENTS

	PRGRM LINE #	1997 AS ACCOUNTED	DEBITS	CREDITS	COST STUDY INPUTS
--GENERAL SUPPORT FACILITIES--					
A/C 2110 Land & Support Assets					
Support Assets	92	\$190,412		(\$26,722) 2	\$163,690
Land	93	\$15,650		(\$4,038) 2	\$11,612
TOTAL GSF		\$206,062	\$0	(\$30,760)	\$175,302
--CENTRAL OFFICE EQUIPMENT--					
A/C 2210 COE-Switching					
Cat 2-Tandem Switching	98	\$0			\$0
Cat 3-Equal Access Investment	99	\$0			\$0
Cat 3-Local Switching	100	\$624,278	\$622,468 1	(\$624,278) 1	\$622,468
A/C 2230 COE-Transmission					
Cat 4.1-Exchange Circuit					
4.11 Exch Wideband	104	\$0			\$0
4.12 Ex Tk EAS	105	\$0	\$294 1,4		\$294
4.13 Ex Line	106	\$0	\$18,590 1		\$18,590
Cat 4.2-Interexchange					
4.22 Interexchange Wideband	108	\$0			\$0
4.23 All Other	109	\$23,595	\$6,522 1,4	(\$23,595) 1	\$6,522
Cat 4.3-Int/Remote					
Joint	111	\$0			\$0
WATS	112	\$0			\$0
TOTAL COE		\$647,873	\$647,873	(\$647,873)	\$647,873
--INFORMATION ORIG/TERM EQUIPMENT --					
A/C 2310 Info Orig/Term Equipment					
Cat 1-Other IOT Equip	116	\$8,050		(\$8,050) 6	\$0
Direct Assignment	117	\$0			\$0
Cat 2-Cust Premises Equip	118	\$0			\$0
TOTAL IOT		\$8,050	\$0	(\$8,050)	\$0

Beresford Telephone Company

INVESTMENT & EXPENSE ADJUSTMENTS

	PRGRM LINE #	1997 AS ACCOUNTED	DEBITS	CREDITS	COST STUDY INPUTS
—CABLE & WIRE FACILITIES—					
AC 2410 Cable & Wire Facilities					
Cat 1-Exch Line Cat. 1.3	122	\$1,197,582		(\$1,664) 4	\$1,195,918
Cat 2 Wideband & Exch Trunk					
Wideband Exchange	123	\$0			\$0
EAS Trunk	124	\$0	\$1,248 4		\$1,248
Cat 3 Interexchange Trunk					
Wideband	125	\$0			\$0
Interexchange Trunk	126	\$0	\$416 4		\$416
Cat 4-Host/Remote C&WF					
Joint	129	\$0			\$0
WATS	130	\$0			\$0
TOTAL CWF		\$1,197,582	\$1,664	(\$1,664)	\$1,197,582
TOTAL TPIS		\$2,059,567	\$649,537	(\$688,347)	\$2,020,757
AC 2002 Prop Held for Future Use					
	133	\$0			\$0
AC 2003 Plt Under Construction					
	135	\$0			\$0
AC 2005 Telephone Plant Adjustment					
	138	\$0			\$0
TOTAL PLANT		\$2,059,567	\$649,537	(\$688,347)	\$2,020,757
—OTHER PLANT ACCOUNTS, MATERIALS & SUPPLIES—					
AC 1220 Materials & Supplies	144	\$9,640			\$9,640
AC 1402 RTB Stock	146	\$0			\$0
Cash Working Capital	148	\$0			\$0
AC 2690 Intangibles	150	\$0			\$0
TOTAL TELEPHONE PLANT		\$2,069,207	\$649,537	(\$688,347)	\$2,030,397

Beresford Telephone Company

INVESTMENT & EXPENSE ADJUSTMENTS

	PRGRM LINE #	1997 AS ACCOUNTED	DEBITS	CREDITS	COST STUDY INPUTS
--RESERVES & DEFERRALS--					
A/C 3100 Accum Dep-Tel Pl in Svc					
Support Assets	157	\$63,972		(\$9,524) 2	\$54,448
COE - Switching	158	\$306,815	\$305,926 3	(\$306,815) 3	\$305,926
COE - Transmission	159	\$16,645	\$17,534 3	(\$16,645) 3	\$17,534
Info Orig/Term Equip	160	\$7,005		(\$7,005) 6	\$0
Cable & Wire Facilities	161	\$745,761			\$745,761
Equal Access Accum Depr	162	\$0			\$0
A/C 3200 Accum Dep-Plant Future Use					
		\$0			\$0
TOTAL ACCUM DEPRECIATION TPIS		\$1,140,198	\$323,460	(\$339,989)	\$1,123,669
--CUSTOMER DEPOSITS					
A/C 4040 Customer Deposits	177	\$9,795			\$9,795
--DEFERRED INCOME TAXES					
A/C 4100 Net Current Def Op Inc Taxes	165	\$0			\$0
A/C 4340 Net Noncurrent Def OIC Taxes	166	\$0			\$0
TOTAL RESERVES & CUST DEPOSITS		\$1,149,993	\$323,460	(\$339,989)	\$1,133,464
TOTAL NET PLANT		\$219,214	\$326,072	(\$348,358)	\$896,933

Beresford Telephone Company

INVESTMENT & EXPENSE ADJUSTMENTS

	PRGRM LINE #	1997 AS ACCOUNTED	DEBITS	CREDITS	COST STUDY INPUTS
—PLANT SPECIFIC EXPENSES—					
A/C 6110 Network Support Expenses					
Joint	196	\$0			\$0
Direct Assignment	197	\$0			\$0
A/C 6120 General Support Expenses					
Joint	200	\$28,419		(\$8,855) 2	\$19,564
Direct Assignment	201	\$0			\$0
A/C 6210, 6220, 6230 Central Office Eqpt.					
A/C 6210 Equal Access Expense	203	\$46,850			\$46,850
A/C 6210 Equal Access Expense	204	\$0			\$0
A/C 6310 JOT Equip Expenses					
Cat 1-Other JOT Eqpt Expense	206	\$256		(\$256) 6	(\$0)
Cat 2-Cutt From Eqpt Expense	207	\$0			\$0
A/C 6410 C&WT Expenses					
	209	\$21,234			\$21,234
TOTAL PLANT SPECIFIC EXPENSES		\$96,729	\$0	(\$9,111)	\$87,648
—PLANT NON - SPECIFIC EXPENSES—					
A/C 6510 Other Prop Plant & Eq Expense					
	212	\$667			\$667
A/C 6530 Network Operations Expense					
	214	\$16,814			\$16,814
A/C 6540 Access Expense (IX Carriers)					
	216	\$0			\$0
A/C 6560 Depreciation and Amort Expenses					
Depreciation Expense TPIS					
Support Assets	220	\$11,617		(\$501) 2	\$11,116
COE-Switching	221	\$51,730	\$51,581 3	(\$51,730) 3	\$51,581
Equal Access Depreciation Expense	222	\$0			\$0
COE-Transmission	223	\$4,454	\$4,602 3	(\$4,454) 3	\$4,602
Info Orig/Term Equip	224	\$630		(\$630) 6	\$0
Cable & Wire Facilities	225	\$36,201			\$36,201
A/C 6562 Property Held For Future Use					
	226	\$0			\$0
A/C 6565 Amort Exp - Other					
	227	\$0			\$0
TOTAL PLT NON-SPECIFIC EXPENSES		\$122,113	\$56,183	(\$57,315)	\$120,981

Beresford Telephone Company

INVESTMENT & EXPENSE ADJUSTMENTS

	PRGRM LINE #	1997 AS ACCOUNTED	DEBITS	CREDITS	COST STUDY INPUTS
—CUSTOMER OPERATION EXPENSES—					
AC 6610 Marketing Expense	230	\$5,219			\$5,219
AC 6620 Services Expense					
Published Directory Listings					
Classified	235	\$0			\$0
Alpha	236	\$0	\$2,243 5		\$2,243
Foreign	237	\$0			\$0
Call Completion - Operator Assist	238	\$0	\$2,869 5		\$2,869
All Other, Local Business Office Expense					
Cat 1 - LBOE EU Sv Order Proc	239	\$82,376	\$7,297 5	(\$82,376) 5	\$7,297
Cat 1 - LBOE EU Pmt & Collect	240	\$0	\$23,328 5		\$23,328
Cat 1 - LBOE EU Billing Inquiry	241	\$0	\$4,054 5		\$4,054
Cat 1 - LBOE EU Con Collect	242	\$0	\$520 5	(\$520) 6	\$0
Cat 1 - LBOE EU End User Access	243	\$0			\$0
Total Cat 1 LBOE		\$82,376	\$35,199	(\$82,896)	\$34,679
Cat 2 Message Processing	245	\$0	\$7,376 5		\$7,376
Cat 2 Other Billing & Collecting	246	\$0	\$15,433 5		\$15,433
Cat 2 CABS	247	\$0	\$17,972 5		\$17,972
Total Cat 2 LBOE		\$0	\$40,781	\$0	\$40,781
Cat 3 Other LBOE	249	\$0	\$100 8		\$100
TOTAL CUSTOMER OPER. EXPENSE		\$87,595	\$81,192	(\$82,896)	\$85,891
—CORPORATE OPERATIONS EXPENSES—					
AC 6710 Exec & Planning Expense					
All Other	253	\$7,537			\$7,537
Direct Assignment	254	\$0			\$0
AC 6720 Gen'l & Administration Expense					
All Other	259	\$112,120		(\$24,885) 7,8	\$87,235
Direct Assignment	260	\$0	\$24,785 7		\$24,785
Interstate Amt. of Ds Assignment	263	\$0	\$8,369 7		\$8,369
TOTAL CORPORATE EXPENSE		\$119,657	\$24,785	(\$24,885)	\$119,557

Beresford Telephone Company

INVESTMENT & EXPENSE ADJUSTMENTS

	PRGRM LINE #	1997			COST STUDY INPUTS
		AS ACCOUNTED	DEBITS	CREDITS	
7200 Operating Taxes Exc. ICT					
A/C 7200 Operating Taxes Exc. ICT & Gross Receipts	265	\$0			\$0
A/C 7240 Gross Receipts Taxes		\$0			\$0
TOTAL OPER. EXPENSE EXC. CONTRIB. & ICT		<u>\$426,123</u>	<u>\$162,160</u>	<u>(\$174,207)</u>	<u>\$414,076</u>
-- Non-operating Income & Expenses					
A/C 7300 Non-operating Income & Expenses					
Funds Used During Construction	180	\$0			\$0
Contributions	181	\$0			\$0
-- Interest & Related Items					
A/C 7500 Interest & Related Items					
A/C 7510 Interest On Funded Debt	185	\$0			\$0
A/C 7540 Interest on Customer Deposits	186	\$0			\$0
-- Miscellaneous Items					
Investment Tax Credit Amortization	187	\$0			\$0
Capitalized Payroll	189	\$0			\$0
Depreciation Adjustments	191	\$0			\$0

Summary of Operating Expenses

Total Plant Specific Expenses	\$96,759	\$0	(\$9,111)	\$87,648
Total Non-Plant Specific Expenses	\$122,113	\$56,183	(\$57,315)	\$120,981
Total Customer Operating Expenses	\$87,595	\$81,192	(\$82,896)	\$85,891
Total Corporate Expenses	\$119,657	\$24,785	(\$24,885)	\$119,557
A/C 7200 Oper. Taxes Excluding ICT	\$0	\$0	\$0	\$0
Contributions	\$0	\$0	\$0	\$0
Total Operating Expenses (Excl. ICT)	<u>\$426,123</u>	<u>\$162,160</u>	<u>(\$174,207)</u>	<u>\$414,076</u>

Beresford Telephone Company

INVESTMENT & EXPENSE ADJUSTMENTS

PRGRM	1997				COST STUDY
LINE #	AS ACCOUNTED	DEBITS	CREDITS		INPUTS

Notes: Adjustments to Accounted Data

Note 1: Adjustments for Common & Power and Exclusion of Non-regulated Investment based on CPR records

Note 2: Land and Building adjustment for Non-Regulated space

Note 3: Adjustment to Reserve and Depreciation due to CPR adjustments

Note 4: EAS and Interexchange Trunk Investment Adjustment

Note 5: Distribution of Account 6610 & 6620 based on time study

Note 6: Payphone Deregulation per South Dakota rules

Note 7: Direct Assignment of TELECOM Expenses

Note 8: Reclassify TRS to Account 6620 Cat 3

CENTRAL OFFICE EQUIPMENT COSTS (AVERAGE)

Company Beresford Municipal Telephone Company

Study Date 1/1/97 - 12/31/97

COE Categories:	Total COE Book Costs as of 12/31/96	Total COE Book Costs as of 12/31/97	Average Book Costs
Category 2	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Category 3	<u>\$618,845</u>	<u>\$626,091</u>	<u>\$622,468</u>
Category 4.11	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Category 4.12	<u>\$294</u>	<u>\$294</u>	<u>\$294</u>
Category 4.13	<u>\$18,596</u>	<u>\$18,583</u>	<u>\$18,590</u>
Category 4.22	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Category 4.23	<u>\$6,524</u>	<u>\$6,519</u>	<u>\$6,522</u>
Category 4.3	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total COE	<u>\$644,260</u>	<u>\$651,487</u>	<u>\$647,873</u>

BURIED CABLE BREAKDOWN

Company Beresford Municipal Telephone Company

Study Dates 1/1/97-12/31/97

	Category 1	Category 2	Category 3 *	Category 4	Total C&W
1996 Total	<u>\$1,192,377</u>	<u>\$1,248</u>	<u>\$416</u>	<u>\$0</u>	<u>\$1,194,041</u>
1997 Total	<u>\$1,199,459</u>	<u>\$1,248</u>	<u>\$416</u>	<u>\$0</u>	<u>\$1,201,123</u>
Average	<u>\$1,195,918</u>	<u>\$1,248</u>	<u>\$416</u>	<u>\$0</u>	<u>\$1,197,582</u>

* Special study to identify Cat 3 for study
100 % Intra-state Intra-LATA for trunks to DTG

COMPANY: BERESFORD TELEPHONE CO.

DISTRIBUTION OF ACCOUNT 6610 & 6620

ACCT NO		TIME STUDY HOURS	% TOTAL HOURS	DISTRIBUTION OF UNIDENTIFIED	IDENTIFIED EXPENSE	DISTRIBUTED EXPENSE
6610	MARKETING EXPENSE				\$5,219	\$5,219
6620	PUBLISHED DIRECTORY ALPHA				\$2,243	\$2,243
6620	CALL COMPLETION				\$2,869	\$2,869
6620	END USER SERVICE ORDER PROCESSING	23.25	19.91%	\$7,297		\$7,297
6620	END USER PAYMENT COLLECTION	74.33	63.67%	\$23,328		\$23,328
6620	END USER BILLING INQUIRY	12.92	11.06%	\$4,054		\$4,054
6620	END USER COIN COLLECTION	5.75	4.93%	\$1,805		\$1,805
6620	END USER ACCESS	0.00	0.00%	\$0		\$0
6620	MESSAGE PROCESSING	0.00	0.00%	\$0	\$7,376	\$7,376
6620	CABS	0.50	0.43%	\$157	\$17,815	\$17,972
6620	OTHER BILLING & COLLECTION	0.00	0.00%	\$0	\$15,433	\$15,433
6620	CUSTOMER SERVICE EXP	0.00	0.00%	\$0		\$0
	TOTAL	116.75	100.00%	\$36,640	\$50,955	\$87,595
	TOTAL REGULATED					\$86,309

Non-Reg = \$1,285

6610 & 6620 AS ACCOUNTED	\$87,595
IDENTIFIED EXP	\$50,955
UNIDENTIFIED TOTAL	\$36,640

REDFORD TELEPHONE CO
1987

ACCOUNT 6623 BPLIT OF MISC STATEMENT

CASH	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	CASH	ASSIGNMENT
PURCHASE ORDER INVOIC COST	\$193.78	\$193.78	\$193.78	\$193.78	\$193.78	\$193.78	\$193.78	\$193.78	\$193.78	\$193.78	\$193.78	\$193.78	\$193.78	\$193.78	\$193.78
COLL MESSAGES	\$372.81	\$365.92	\$365.92	\$365.92	\$365.92	\$365.92	\$365.92	\$365.92	\$365.92	\$365.92	\$365.92	\$365.92	\$365.92	\$365.92	\$365.92
RATING	\$148.48	\$147.78	\$147.78	\$147.78	\$147.78	\$147.78	\$147.78	\$147.78	\$147.78	\$147.78	\$147.78	\$147.78	\$147.78	\$147.78	\$147.78
MONTHLY UPSURGE	\$44.24	\$43.34	\$43.34	\$43.34	\$43.34	\$43.34	\$43.34	\$43.34	\$43.34	\$43.34	\$43.34	\$43.34	\$43.34	\$43.34	\$43.34
MONTHLY REG REPORTING	\$175.00	\$175.00	\$175.00	\$175.00	\$175.00	\$175.00	\$175.00	\$175.00	\$175.00	\$175.00	\$175.00	\$175.00	\$175.00	\$175.00	\$175.00
PROCESSING FEE OTHER CHR	\$248.43	\$148.19	\$153.31	\$143.93	\$174.27	\$157.70	\$172.55	\$178.56	\$174.10	\$180.77	\$182.14	\$178.94	\$1,709.03	\$1,669.75	\$1,669.75
MONTHLY FICHE	\$56.60	\$55.88	\$55.88	\$55.88	\$55.88	\$55.88	\$55.88	\$55.88	\$55.88	\$55.88	\$55.88	\$55.88	\$55.88	\$55.88	\$55.88
SHIPPING	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00
CUSTOMER STATEMENT DISPLA	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00
MONTHLY STATEMENT DISPLA	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00
MONTHLY SOFTWARE CHGS	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00
BILL BOOKS	\$48.38	\$48.38	\$48.38	\$48.38	\$48.38	\$48.38	\$48.38	\$48.38	\$48.38	\$48.38	\$48.38	\$48.38	\$48.38	\$48.38	\$48.38
CASH TRANSMISSION FEE	\$1.42	\$1.90	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18
ADDITIONAL POSTAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CUSTOMER STATEMENTS	\$78.12	\$77.10	\$77.10	\$77.10	\$77.10	\$77.10	\$77.10	\$77.10	\$77.10	\$77.10	\$77.10	\$77.10	\$77.10	\$77.10	\$77.10
POSTAGE AFTER RENTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DATA REQUEST-REPORTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
POSTAGE WHITE ENVELOPES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1 BOX ENVELOPES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
INTERNET ACCESS ASSETS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MONTHLY TRAIL BALANCE	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00
SECONDARY EQUAL ACCESS ASR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

\$1,038.81 \$1,161.56 \$1,297.66 \$2,863.64 \$3,428.62 \$3,372.50 \$3,464.81 \$3,295.13 \$3,238.79 \$3,778.83 \$3,075.33 \$3,528.11 \$3,926.87 \$13,208.43 \$2,736.04 \$431.18

US WEST NETTING STATEMENT-CASH \$1,614.82

TOTAL CASH \$1,745.40

BERESFORD ACCOUNTING

6620 EXPENSES

1997

from US West Netting Statement

	6620		
	Call		
	Completion	CABS	ALPHA
Jan	\$216.56	\$128.19	\$163.80
Feb	\$279.51	\$127.72	\$185.85
Mar	\$291.87	\$123.29	\$194.25
Apr	\$281.71	\$139.05	\$232.05
May	\$215.99	\$137.34	\$171.50
Jun	\$216.69	\$128.10	\$165.20
Jul	\$231.26	\$136.17	\$192.85
Aug	\$269.57	\$140.37	\$186.55
Sep	\$226.29	\$127.92	\$173.95
Oct	\$210.14	\$154.67	\$208.95
Nov	\$220.67	\$142.28	\$165.20
Dec	\$208.66	\$129.82	\$202.65
Total	\$2,868.92	\$1,614.92	\$2,242.80

COMPANY: BERESFORD
STUDY YEAR 1997

04/18/98

FACTORS	IS-ER	IS-RA	ST-ER	ST-RA	LOCAL
SLU	0.215572	0.000058	0.001397	0.183730	0.599244
SPF	0.250000	X	0.001887	0.248113	0.500000
WEIGHTED DEM	0.646890	X	0.001533	0.201577	0.150000
CONVERSATION MINUTES	0.537911	0.000144	0.003486	0.458459	X
CONVERSATION MINUTE MILES	0.000000	0.000000	0.000000	0.000000	X

COMPANY BERESFORD
STUDY YEAR 1997

SLU DEVELOPMENT

	IS-ER	IS-RA	ST-ER	ST-RA	EXCHANG	TOTAL	TOTAL TOLL
FGC	2,065,517	989	24,005	2,641,583	10,297,136	15,029,230	
FGA, FGB, & INT 800	1,638,753	0	0.000000	515,553	0	2,154,306	
SLU MOU	3,704,270	989	24,005	3,157,136	10,297,136	17,183,536	6,886,400
SLU	0.215572	0.000058	0.001397	0.183730	0.599244	1.000001	

COMPANY: BERESFORD
 STUDY YEAR 1997

SPF DEVELOPMENT

FROZEN SUBSCRIBER PLANT FACTOR (SPF) 1981
 Company BERESFORD Telephone Company
 DATE PRINTED 04/18/98

1	INTERSTATE	0.303404
2	INTRASTATE	0.250000
3	TOLL	0.553404
4	LOCAL	0.446596

PHASED INTERSTATE SUBSCRIBER PLANT FACTOR (SPF) TO 25%
 PART 36 154

	FROZEN	X	+	INTERSTA SPF	LOCAL SPF		
5	1986	0.303404	0.875000	0.031250	0.296729	1986	
6	1987	0.303404	0.750000	0.062500	0.290053	1987	
7	1988	0.303404	0.625000	0.093750	0.283378	1988	
8	1989	0.303404	0.500000	0.125000	0.276702	1989	
9	1990	0.303404	0.375000	0.156250	0.270027	1990	
10	1991	0.303404	0.250000	0.187500	0.263351	1991	
	1992	0.303404	0.125000	0.218750	0.256676	1992	
11	1993 AND AFTER				0.250000	0.500000	1993

SINCE THE INTRASTATE TOLL SPF IS FROZEN BASED ON 1981,
 THE SHIFT IS TO OR FROM LOCAL.

	SLU MIN	% TOTAL	SPF
ST-ER	24005	0.007546	0.001887
ST-RA	3157136	0.992454	0.248113
	3181141	1.000000	0.250000
LOCAL			0.500000

COMPANY BERESFORD
STUDY YEAR 1997

PHASED DEM FACTORS
INTERSTATE

PART 36 125 (f)

	INTERSTATE UNWEIGHTED DEM
ER	0.215572
RA	0.000058
TOTAL	0.215630

WEIGHTING FACTOR 3

LDI DEM 0.64689

INTRASTATE

	WEIGHT FACTOR	UNADJ DEM	ADJ FACTOR	WEIGHTED DEM
ER	0.001397	2.000000	0.002794	0.007546
RA	0.183730	2.000000	0.367460	0.992454
TOTAL	0.185127		0.370254	1.000000

TOTAL INTERSTATE	0.646890
TOTAL LDS ER	0.001533
TOTAL LDS RA	0.201577
TOTAL WEIGHTED DEM	0.850000

WEIGHTED DEM FOR COST STUDY

TOTAL INTERSTATE	0.646890
TOTAL LDS ER	0.001533
TOTAL LDS RA	0.201577
LOCAL	0.150000
TOTAL	1.000000

COMPANY: BERESFORD
STUDY YEAR 1997

CM STUDY FACTORS

	IS-ER	IS-RA	ST-ER	ST-RA	TOTAL
SLU TOLL MINUTES	3,704,270	989	24,005	3,157,136	6,886,400
CM FACTOR	0.537911	0.000144	0.003486	0.458459	1.000000

CMM STUDY FACTORS	LDI ER	LDS ER	LDS ER	LDS RA	TOTAL
SLU TOLL MINUTES	3,704,270	989	24,005	3,157,136	6,886,400
AVERAGE ROUTE MILES	0.00	0.00	0.00	0.00	
MINUTE MILES	0	0	0	0	0
CMM FACTOR	0.000000	0.000000	0.000000	0.000000	0.000000

COMPASS BENEFOND 1997

CATEGORY ACCESS MINUTES	ACCESS MINUTES												TOTAL	MINUTES OF USE		
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC				
All Categories (Except US West & Express)																
INTERLATA	204,615	218,387	222,602	166,431	118,324	118,144	112,284	113,712	123,060	119,567	119,859	175,812	1,932,300	2,065,517		
INTESTATE	2,591	3,790	3,835	1,040	1,166	1,189	1,673	1,711	1,843	1,453	1,031	1,052	26,401	24,008		
INTRALATA	8	8	8	42,819	112,917	118,466	115,720	110,333	126,177	98,903	60,976	61,249	827,825	869,422		
US WEST													30	32		
INTESTATE	15	88	18	26	57	127	12	8	37	21	21	21	410	439		
INTRALATA	49,631	74,764	72,318	27,421	52,119	39,720	38,066	39,244	37,337	38,777	39,705	46,032	553,813	592,580		
EXPRESS	96,988	101,186	105,430	80,432	84,645	83,559	84,218	80,664	83,011	88,182	90,381	90,878	43	518		
FOA, FGB, INTERIM 800													1,081,412	1,103,521		
INTESTATE	17,846	142,856	147,689	112,348	135,039	125,662	128,215	111,526	122,873	117,551	133,782	127,231	1,531,545	1,638,753		
INTRALATA	29,279	31,666	25,025	43,397	38,012	36,963	41,242	45,061	32,432	30,644	25,644	20,644	481,825	515,553		
TOTAL	328,601	361,144	355,736	255,631	151,433	144,009	137,634	122,234	142,963	135,956	113,716	103,086	3,662,899	3,702,269		
INTESTATE	184,710	222,210	214,076	148,864	146,844	148,864	148,864	148,864	148,864	148,864	148,864	148,864	2,875,029	3,181,141		
INTRALATA	42,151	3,790	3,835	1,040	1,166	1,189	1,673	1,711	1,843	1,453	1,031	1,052	26,401	24,008		
US WEST	127,172	344,653	344,644	181,931	114,651	118,221	114,558	114,561	117,646	121,453	121,506	121,522	2,262,543	2,371,023		
TOTAL MINUTES													6,232,881	6,866,420		
													1,081,412	1,103,521		
													1,081,412	1,103,521		

LOOK UP

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TRAFFIC STUDY

Company Beresford Telephone Company
Year 1997

Beresford Usage Data

		WEEK 1	WEEK 2	WEEK 3	WEEK 4	WEEK 5	WEEK 6	WEEK 7	WEEK 9	WEEK 10	WEEK 11	WEEK 12	TOTAL	
	CCS'S	01/18/97	02/16/97		04/13/97	05/18/97	06/15/97	07/15/97	08/17/97	10/21/97	11/18/97	12/16/97		
1	LOCAL ORIG (IAD)	OPM001 (U)	54 151	45 604	0	51,032	38 941	44 392	44 864	42 852	49 980	51 538	51 946	475000
2	ORIGINATING OUTGO	OPM001 (U)	58 200	53 423	0	56 166	49 170	49 708	51 218	51 323	52 713	57 093	53 438	532452
3	REVERTIVE CALL	OPM001 (U)	130	79	0	249	214	129	178	193	387	320	78	1957
4	INCOMING	OPM001 (U)	61 558	56 286	0	62 176	57 286	54 247	56 239	53 723	54 992	59 035	57 580	573122
5	ANNOUNCEMENT LO	OPM004 (U)	0	0	0	0	0	2	1	3	1	0	0	7
6	ANNOUNCEMENT TO	OPM004 (U)	4	4	0	11	5	9	9	5	7	5	2	61
7	ANNOUNCEMENT LO	OPM004 (U)	0	0	0	2	0	2	0	1	0	0	0	5
8	ANNOUNCEMENT LO	OPM004 (U)	1	3	0	0	0	0	1	0	0	0	0	6
9	ANNOUNCEMENT TO	OPM004 (U)	42	36	0	55	46	40	55	41	52	56	33	456
10	TSPS USE	OPM004 (U)	782	665	0	628	689	483	730	770	618	907	310	6582
11	CAMA USE	OPM004 (U)	43 202	39 663	0	42 403	38 302	38 670	39 690	39 830	41 898	43 320	40 371	407349
12	ORIG EAS USE	OPM004 (U)	14 892	13 704	0	13 741	10 702	11 113	11 359	11 271	10 862	13 511	13 377	124532
13	LAND TO MOBILE	OPM004 (U)	17	14	0	17	25	27	30	25	27	27	10	219
14	PAGER	OPM004 (U)	0	0	0	1	0	0	2	1	1	2	0	7
15	OPERATOR VERIFICA	OPM004 (U)	0	0	0	0	0	0	2	0	0	0	1	3
16	TOLL COMP	OPM004 (U)	43 419	40 437	0	45 142	41 906	40 340	41 176	39 576	40 834	43 932	42 697	419459
17	TOLL COMP Dak Coop	OPM004 (U)	945	895	0	849	928	686	822	1 044	776	617	644	8206
18	TERM EAS USE	OPM004 (U)	17 300	15 101	0	16 260	14 451	13 182	14 181	13 064	13 483	14 545	14 272	145839
19	PERMANENT SIGNAL	OPM002 (P)	682	599	0	612	527	643	624	607	577	608	455	5934
20	ORIGINATING TOTAL	OPM002 (P)	76 365	68 899	0	71 818	68 677	72 242	73 452	73 449	72 041	73 276	67 413	717652
21	FALSE STARTS	OPM003 (P)	7	6	0	7	7	9	9	4	10	4	3	72
22	TOTAL ORIGINATING	LN20-19-21	75 673	68 294	0	71 199	68 143	71 590	72 819	72 838	71 454	72 664	66 969	711646
23	TOTAL ORIG USE	[LN1/12]+ L	85 952	156 100	0	170 319	146 351	149 012	153 295	148 711	158 750	168 955	163 287	1500732
24	TOTAL TERM USE	[LN1/12]- L	88 740	56 433	0	62 251	57 285	54 208	56 179	53 684	55 093	59 094	57 613	600579 5
MINUTES														
25	TOTAL OFFICE USE	[LN23+24]	291 152	354 222	0	387 617	339 393	338 700	349 123	337 325	356 405	380 082	368 167	3502186
26	TOTAL TOLL USE	[LN 6+9+10]	147 323	136 167	0	148 480	136 460	133 713	137 470	135 443	140 308	148 062	140 095	1403521
27	TOTAL LOCAL USE	[25-26]	143 829	218 055	0	239 137	202 933	204 987	211 653	201 882	216 097	232 020	228 072	2098665
28	% toll of total	[26/25]	0.506	0.384411	ERR	0.383059	0.402071	0.394783	0.393758	0.401521	0.393676	0.389553	0.38052	0.400756
29	% exch of total	[27/25]	0.494	0.615589	ERR	0.616941	0.597929	0.605217	0.606242	0.598479	0.606324	0.610447	0.61948	0.599244

LOOP WORKSHEET

Company Beresford Municipal Telephone Co.

YEAR 1997

PERIOD 1/1/97 - 12/31/97

	Yr. End 1996	Yr. End 1997	AVG
<u>MESSAGE TELEPHONE LOOPS:</u>			
1 Customer service loops	<u>1,155</u>	<u>1,241</u>	<u>1,198</u>
2 Company official loops	<u>24</u>	<u>30</u>	<u>27</u>
3 Concession service loops	<u>0</u>	<u>0</u>	<u>0</u>
4 Coin telephone (public) loops	<u>3</u>	<u>0</u>	<u>2</u>
5 Fixed mobile/BETRS/RRS service loops	<u>0</u>	<u>0</u>	<u>0</u>
6 All other joint message service loops	<u>23</u>	<u>31</u>	<u>27</u>
7 Total service loops (1 thru 6)	<u>xxx</u>	<u>xxx</u>	<u>1254</u>
8 Cost study loops (total less official)	<u>xxx</u>	<u>xxx</u>	<u>1227</u>
<u>LOOPS OTHER:</u>			
9 Local exchange private line loops	<u>15</u>	<u>30</u>	<u>23</u>
10 State private line loops	<u>15</u>	<u>14</u>	<u>15</u>
11 Interstate private line loops	<u>12</u>	<u>22</u>	<u>17</u>
12 WATS/800 service loops	<u>0</u>	<u>0</u>	<u>0</u>
13 FX loops - closed end only	<u>0</u>	<u>0</u>	<u>0</u>
14 Limited pay toll stations Dedicated level 8/other toll message service	<u>0</u>	<u>0</u>	<u>0</u>
<u>GRAND TOTAL:</u>			
15 Total all loops	<u>xxx</u>	<u>xxx</u>	<u>1,309</u>

* Twelve month average number of loops from NECA latest view.

CIRCUIT TERMINATION AND MILES

Company Beresford Municipal Telephone Company

Study Date 1/1/97 - 12/31/97

	Total Company	Joint Message	Interstate	Intrastate	
				InterLata	IntraLata
CKT Terms	<u>86</u>	<u>69</u>	<u>9</u>		<u>8</u>
CKT Miles	<u>5</u>	<u>5</u>	<u>0</u>		<u>0</u>

BERESFORD TELEPHONE COMPANY
ACCOUNT 6720 DIRECT ASSIGNMENT

1997

	INTERSTATE	INTARSTATE	TOTAL
1ST QTR	\$2,745.07	\$2,745.07	\$5,490.14
2NDQTR	\$2,911.22	\$2,911.22	\$5,822.44
3RD QTR	\$1,686.26	\$6,745.03	\$8,431.29
4THQTR	\$1,026.13	\$4,014.50	\$5,040.63
TOTAL	\$8,368.68	\$16,415.82	\$24,784.50

Beresford Municipal Telephone Co.

RELATIVE TOLL MESSAGES

INTERSTATE TOLL MESSAGES	101,028	0.273910
INTRASTATE INTER-LATA TOLL MESSAGES	18,747	0.050827
INTRASTATE INTRA-LATA TOLL MESSAGES	249,062	0.675263
TOTAL	368,837	1.000000

South Dakota PUC Cost Study Sheet 'G' Line 43

RELATIVE USERS PERCENT

Split one third to each jurisdiction, interstate, intrastate and local
Per NECA cost issue 2.10 dated 5/97

South Dakota PUC Cost Study Sheet 'G' Line 44

CABS PERCENT

Fifty percent to state and interstate
Inter - Intra LATA split based on SLU

South Dakota PUC Cost Study Sheet 'G' Line 45

Beresford Telephone Co.

LOCAL EU BILLING DEVELOPMENT
BILLING EXCLUDING ACCESS LINE 55

5000	LOCAL SERVICE REV	\$759,336.15	
5060.00	OTHER LOCAL SERVICE REV	\$0.00	
5060.10	CUSTOM CALLING REV	\$0.00	
		\$759,336.15	0.678571
	INTERSTATE TOLL REVENUE	\$169,601.00	0.151562
	INTRASTATE INTER-LATA TOLL REV	\$1,434.00	0.001281
	INTRASTATE INTRA-LATA TOLL REV	\$188,651.00	0.168586
		\$359,686.00	
	TOTAL REV	\$1,119,022.15	1.000000

**TELEC CONSULTING
RESOURCES**

909 N. 96th Street, Suite 203
Omaha, NE 68114-2508
(402) 398-0062
FAX (402) 398-0065

Cornhusker Plaza
301 South 13th Street, Suite 401
Lincoln, NE 68508
(402) 441-4315
FAX (402) 441-4317

May 26, 1998

RECEIVED

MAY 27 1998

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

Mr. Harlan Best
Staff Analyst
South Dakota PUC
State Capitol
Pierre, SD 57501-5970

Dear Harlan:

Please find enclosed the a copy of the cost study, a study disk, and support data for Beresford Municipal and Union Telephone Companies. Included are the company financial statements, cost study adjustments, development of traffic factors and other factors input on sheet "G".

Also included is a revision to the Kennebec cost study filed in April. Your review of the study uncovered a problem in the traffic factors minutes of use. This did not effect the total minutes used in the rate development but did change revenue requirements. A new cost study, disk and updated support for traffic factors and rate development is enclosed. This revision has been sent to LECA and to Mr. Bullard.

If you have any questions concerning this matter Please call on (402) 398-0062.


Wendel Aanerud
TELEC Consulting Resources, Inc.

Encl.

TC98-103

TELEC CONSULTING
RESOURCES

909 N. 96th Street, Suite 203
Omaha, NE 68114-2508
(402) 398-0062
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Cornhusker Plaza
301 South 13th Street, Suite 401
Lincoln, NE 68508
(402) 441-4315
FAX (402) 441-4317

May 26, 1998

Mr. William Bullard Jr.
Executive Director
South Dakota PUC
State Capitol
Pierre, SD 57501-5070

RECEIVED

MAY 27 1998

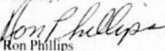
**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

Dear Bill:

On behalf of the Beresford Municipal Telephone Company we are filing Beresford's 1997 intrastate switched access cost development package and Beresford's individual switched access rates developed in accordance with South Dakota Switched Access Rules 20:10:27,28,29. This cost study replaces the 1995 study filed in June of 1996. Beresford is included in the Local Exchange Carriers (LECA) consolidated tariff filing. Attachment A is provided in lieu of tariff sheets.

If you have any questions concerning this matter Please call on (402) 398-0062.

Sincerely,



Ron Phillips
TELEC Consulting Resources, Inc.

Encl.

ATTACHMENT A

TARIFF SHEET

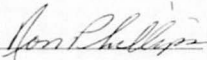
Beresford Municipal Telephone Company does not currently have its own tariff for switched access services. Beresford has adopted the National Exchange Carriers Association (NECA) tariff for the interstate jurisdiction and Local Exchange Carrier Association (LECA) tariff for the state jurisdiction.

If Beresford were to develop and adopt a switched access tariff using its own revenue requirements as determined by the PUC program, the resulting rates would be as follows:

Switched Access Rates per minute (RPM)¹

	Carrier Common Line	Local Switching	Local Transport
Originating RPM	\$0.008748	\$0.015045	\$0.000518
Terminating RPM	\$0.015918	\$0.027376	\$0.000518

Note (1) - Same rates for all Feature Groups.

By 

TELEC Consulting Resource, Inc.

For: Beresford Municipal Telephone Company

Sheet 'A'
 ENDING DECEMBER 31, 1987
 Revised 5/25/86

22-May-88

01:28:50 PM

Barnfield Municipal Telephone Company

FOC PART 66 Intrastate Toll Revenue Requirement Summary		Revenue Requirement Summary								
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
Part 36 Total		Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
INTRALATA										
15	Net Investment	\$213,851	J13	\$113,328	\$68,829	\$0	\$1,488	\$0	\$8,619	O.K.
16	Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
18	Return on Rate Base	\$13,316		\$11,313	\$8,893	\$0	\$148	\$0	\$682	O.K.
19	Return Adjustments		J18-20	0	0	0	0	0	0	O.K.
20	Net Return on Rate Base	\$13,316		\$11,313	\$8,893	\$0	\$148	\$0	\$682	O.K.
21	Income Taxes	0	J21-32	28,791	53,901	765	1,381	27,284	4,294	O.K.
22	Expenses and Other Taxes	113,225	J33-35, 40							O.K.
23	Total Intralata Rev. Req.	\$134,841		\$37,614	\$62,794	\$168	\$1,330	\$27,284	\$5,196	O.K.
24										
25										
26										
27										
28										
29										
INTERLATA										
30	Net Investment	\$1,506	P13	\$572	\$104	\$0	\$10	\$0	\$0	O.K.
31	Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
33	Return on Rate Base	\$159		\$47	\$10	\$0	\$1	\$0	\$0	O.K.
34	Return Adjustments	0	P18-20	0	0	0	0	0	0	O.K.
35	Net Return on Rate Base	\$159		\$47	\$10	\$0	\$1	\$0	\$0	O.K.
36	Income Taxes	0	P31-32	170	372	0	9	690	0	O.K.
37	Expenses and Other Taxes	1,250	P33-35, 40							O.K.
38	Total Interlata Rev. Req.	\$1,408		\$362	\$442	\$5	\$10	\$690	\$0	O.K.
39										
40										
41										
42										
43										
44	TOTAL INTRASTATE REV REQ	\$198,649		\$37,276	\$63,336	\$170	\$1,540	\$27,873	\$5,196	
45										
ACCESS ELEMENT MINUTES OF USE										
		\$0.04819		2,973.029	2,973.029			2,273.029		
				\$0.012538	\$0.021363			\$0.000677		

	TOTAL COMPANY		Source Allowance		Intrastate and Other		Message Telephone Service		Private Line		TOTAL
	(B)	(A)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	INTRINSIC RATE
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%
14 Federal Income Tax Rate	0.00%	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
15 Gross Receipts Tax Rate	0.00%	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16 Gross Receipts Tax Rate	0.00%	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
17 Net Investment	\$114,432	0.00%	---	\$104,746	\$1,486	\$206,658	\$0	\$6,652	\$0	\$14,747	0.00%
18 Rate of Return	10.00%	10.00%	---	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
20 Return on Rate Base	\$11,949	\$11,949	---	\$70,475	\$159	\$20,651	\$0	\$665	\$0	\$21,475	0.00%
21 Return on Rate Base	0	0	---	0	0	0	0	0	0	0	0.00%
22 AFUDC	0	0	---	0	0	0	0	0	0	0	0.00%
23 ITC Amortization	0	0	---	0	0	0	0	0	0	0	0.00%
24 Other Return Adjustments	0	0	---	0	0	0	0	0	0	0	0.00%
26 Net Return	\$11,949	\$11,949	---	\$70,475	\$159	\$20,651	\$0	\$665	\$0	\$21,475	0.00%
27 Net Return	0	0	---	0	0	0	0	0	0	0	0.00%
28 Contributions	0	0	---	0	0	0	0	0	0	0	0.00%
29 Interest Expense	0	0	---	0	0	0	0	0	0	0	0.00%
30 Capital Issues Expense	0	0	---	0	0	0	0	0	0	0	0.00%
31 Depreciation Adjustment	0	0	---	0	0	0	0	0	0	0	0.00%
32 Other Revenue Adjustments	0	0	---	0	0	0	0	0	0	0	0.00%
34 Other Income Adjustments	0	0	---	0	0	0	0	0	0	0	0.00%
36 After Tax Income	\$11,949	\$11,949	---	\$70,475	\$159	\$20,651	\$0	\$665	\$0	\$21,475	0.00%
37 State Income Taxes	0	0	---	0	0	0	0	0	0	0	0.00%
38 Federal Income Taxes	0	0	---	0	0	0	0	0	0	0	0.00%
39 Operating Expenses and Taxes	414,077	1196	---	298,263	1,259	113,643	0	1,512	0	115,814	0.00%
40 Contributions	0	0	---	0	0	0	0	0	0	0	0.00%
42 Other Revenue Adjustments	0	0	---	0	0	0	0	0	0	0	0.00%
43 Net Revenue	\$506,026	\$506,026	---	\$368,737	\$1,418	\$133,684	\$0	\$2,178	\$0	\$137,289	0.00%
44 Other Revenue Taxes	0	0	---	0	0	0	0	0	0	0	0.00%
45 Other Revenue Taxes	0	0	---	0	0	0	0	0	0	0	0.00%
47 TOTAL REVENUE REQUIREMENT	\$506,026	\$506,026	---	\$368,737	\$1,418	\$133,684	\$0	\$2,178	\$0	\$137,289	0.00%

Brentford Municipal Telephone Company

INTRASTATE

	TOTAL COMPANY		Source/ Allocator	Intrastate and Other		Message Telephone Service		Private Line		TOTAL INTRASTATE	
	(B)	(C)		(E)	(F)	(G)	(H)	(I)	(J)		
(A)											
13 Land and Support Investment	\$175,302	D33	\$174,011	\$370	\$370,583	\$0	\$1,407	\$41,291	O.K.		
14 COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.		
15 COE Telephone Equipment	620,218	D44	466,000	154,218	126,218	0	154,218	126,218	O.K.		
17 COE Telephone Agreement	25,408	D88	\$17,718	7,690	6,814	0	85	7,259	O.K.		
18 Total COE	\$647,874	D54	\$513,735	\$1,008	\$132,289	\$0	\$424	\$134,119	O.K.		
19 COE Plant, Equipment	1,197,562	D137	897,020	2,160	284,409	0	13,393	300,562	O.K.		
20 Cable and Wire Facilities	\$1,945,456		\$1,470,778	\$3,166	\$476,678	\$0	\$14,817	\$474,681	O.K.		
22 Total COE (OT, CMAP)	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0	O.K.		
25 Total Capital Leases	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	O.K.		
27 Leasing/ID Improvements	\$0	D209	\$0	\$0	\$0	\$0	\$0	\$0	O.K.		
28 Intangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.		
31 Total Fee Pk. In Service	\$2,020,758		\$1,544,787	\$3,487	\$458,280	\$0	\$18,224	\$475,971	O.K.		
34 Plant Held Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	O.K.		
35 TRUC Short-term	0	D216-217	0	0	0	0	0	0	O.K.		
37 TRUC Long-term	0	D218-219	0	0	0	0	0	0	O.K.		
38 Fee Pk. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.		
39 Total Other Fee Pk.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.		
41											
42 TOTAL TELEPHONE PLANT	\$2,020,758		\$1,544,787	\$3,487	\$458,280	\$0	\$18,224	\$475,971	O.K.		

Sheet 17
 ENDING DECEMBER 31, 1997

22-May-98

11:36:22 AM

BarnesandNoble.com Telephone Company

***** FCC PART 36 *****
 Part Investment Detail

Intrastate
 and Out-of-State

Message Telephone Service

Private Line

TOTAL
 INTRASTATE

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
TOTAL COMPANY	Account Allocation	Intrastate and Out-of-State	Message Telephone Service	Private Line	TOTAL INTRASTATE			
111 CABLE AND WIRE FACILITIES								
113 CAT 11 InMILATA PL/WATS	35,445	F31	\$51,456	\$0	\$0	\$0	\$13,993	O.K.
114 CAT 12 InMILATA PL/WATS	15,859	F31	15,859	0	0	0	0	O.K.
115 CAT 13 Joint Message	1,144,611	G13	858,458	2,160	293,993	0	298,115	O.K.
116 CAT 14 Support Leases	0	V74	0	0	0	0	0	O.K.
117 Total CAT 1-4 CS/WF	\$1,195,915		\$896,772	\$2,160	\$293,993	\$0	\$13,993	\$300,146
118 CAT 1 CS/WF								O.K.
120 CAT 2 CS/WF	\$1,248	G28	\$1,248	0	0	0	0	O.K.
121 CAT 2 CS/WF - Weekend	0	V78	0	0	0	0	0	O.K.
122 Total CAT 2 CS/WF	\$1,248		\$1,248	0	0	0	0	O.K.
124 CAT 3 Joint Message	0	G17	0	0	0	0	0	O.K.
125 CAT 3 Joint Message	0	V78	0	0	0	0	0	O.K.
127 CAT 3 Direct	418	V74	0	0	416	0	0	416
128 Total CAT 3 CS/WF	\$418		\$0	\$0	\$416	\$0	\$0	\$416
131 CAT 4 Message	\$0	G29	\$0	\$0	\$0	\$0	\$0	\$0
132 CAT 4 Support Leases	0	V81	0	0	0	0	0	0
133 CAT 4 Direct	0	V82	0	0	0	0	0	0
134 Total CAT 4 CS/WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0
137 TOTAL CS/WF	\$1,197,882		\$897,020	\$3,160	\$326,439	\$0	\$13,993	\$300,622
138								O.K.
140 CAPITAL LEASES								
141 Accounts Support Leases	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0
143 Direct Support Leases	0	V84	0	0	0	0	0	0
144 Total Support Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0

Sheet 17
ENDING DECEMBER 31, 1957

22-May-68

11:38:27 AM

Berkeley Municipal Telephone Company

	Operating Expenses and Taxes		Intrastate		Message Telephone Service		Private Line		TOTAL INTRASTATE (I)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
13 PLANT SPEC OPER EXPENSE									
14 Network Support Alloc.		\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0
15 Network Support Direct		0	V149	0	0	0	0	0	0
17 Total Network Support Exp		\$0		\$0	\$0	\$0	\$0	\$0	\$0
20 General Support Alloc.		\$19,564	H14	\$14,956	\$34	\$4,417	\$0	\$0	\$19,564
21 General Support Direct		0	V151	0	0	0	0	0	0
22 Total General Support Exp		\$19,564		\$14,956	\$34	\$4,417	\$0	\$0	\$19,564
24 Central Office Exp. Alloc.		\$46,850	H21	\$37,151	\$73	\$9,566	\$0	\$0	\$46,850
25 Central Office Exp. Direct		0	V153	0	0	0	0	0	0
27 Total COE Exp		\$46,850		\$37,151	\$73	\$9,566	\$0	\$0	\$46,850
30 Cust. Premises Equip		\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0
31 Complex Pay Phone		0	H23	0	0	0	0	0	0
32 COT		0	V157	0	0	0	0	0	0
33 COT Direct		0		0	0	0	0	0	0
34 Total COT Exp		\$0		\$0	\$0	\$0	\$0	\$0	\$0
36 Cable & Wire Alloc.		\$21,234	H51	\$19,905	\$18	\$9,043	\$0	\$248	\$29,994
37 Cable & Wire Direct		0	V159	0	0	0	0	0	0
40 Total C&WF Exp		\$21,234		\$19,905	\$18	\$9,043	\$0	\$248	\$29,994
41 TOTAL PLT SPEC OPER EXP		\$87,648		\$68,012	\$145	\$19,027	\$0	\$465	\$87,648
42 TOTAL PLT SPEC. ** SUPPORT		\$68,084		\$53,096	\$111	\$14,609	\$0	\$308	\$68,084

Sheet 11
 ENDING DECEMBER 31, 1987

22 May 88

11:36:22 AM

Brimford Municipal Telephone Company

	Interstate										
	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service			Private Line			TOTAL INTRASTATE (I)	
				InterLATA (E)	InterLATA (F)	InterLATA (G)	InterLATA (H)	InterLATA (I)			
58 NON-SPECIFIC OPER. EXP.											
59 On Pk and Equip. Alloc.	\$617	H38	\$510	\$1	\$151	\$0	\$0	\$5	\$157	O.K.	
60 On Pk and Equip. Direct	0	V177	0	0	0	0	0	0	0	O.K.	
61 On Pk and Equip. Direct	0		0	0	0	0	0	0	0	O.K.	
62 Total On Pk. & Equip.	\$617		\$510	\$1	\$151	\$0	\$0	\$5	\$157	O.K.	
63 Total On Pk. & Equip.	\$16,814		\$12,854	\$29	\$3,797	\$0	\$0	\$115	\$13,660	O.K.	
64 Network Operations, Alloc.	0	V179	0	0	0	0	0	0	0	O.K.	
65 Network Operations, Direct	0		0	0	0	0	0	0	0	O.K.	
66 Total Network Oper. Exp.	\$16,814		\$12,854	\$29	\$3,797	\$0	\$0	\$115	\$13,660	O.K.	
67											
68 Total Access Expenses	\$0	V180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
69											
70 Other Support Assets	\$11,156	H13	\$8,408	\$19	\$2,810	\$0	\$0	\$69	\$2,619	O.K.	
71 Other Support Assets	\$1,389	H19	\$1,304	75	10,308	0	0	0	10,477	O.K.	
72 Dep. COE Switching	0	H18	0	0	0	0	0	0	0	O.K.	
73 Dep. COE Operator	0	H20	0	0	0	0	0	0	0	O.K.	
74 Dep. COE Transmission	4,650	H21	3,200	9	1,716	0	0	140	1,330	O.K.	
75 Dep. COE Facilities	0	H22	0	0	0	0	0	0	0	O.K.	
76 Dep. COE Facilities	38,201	H31	27,116	65	8,597	0	0	423	9,083	O.K.	
77 Dep. COE Facilities	0	H38	0	0	0	0	0	0	0	O.K.	
78 Dep. Part U	0		0	0	0	0	0	0	0	O.K.	
79											
80 Total Depreciation Expense	\$103,500		\$79,927	\$173	\$22,739	\$0	\$0	\$662	\$23,573	O.K.	
81											
82 Amort. Frangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
83 Amort. Intangible Assets	0	H41	0	0	0	0	0	0	0	O.K.	
84 Other Amortization	0	V189	0	0	0	0	0	0	0	O.K.	
85 Direct Assigned Amort.	0	V190	0	0	0	0	0	0	0	O.K.	
86											
87 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
88											
89 Total Dep. and Amort.	\$103,500		\$79,927	\$173	\$22,739	\$0	\$0	\$662	\$23,573	O.K.	
90											
91 TOTAL NON-SPEC. OPER. EXP.	\$120,841		\$93,290	\$203	\$26,646	\$0	\$0	\$662	\$27,691	O.K.	

	Intrastate										
	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)		Message Telephone Service InterLATA (E)		InterLATA (F)		Private Line InterLATA (H)		TOTAL INTRASTATE (I)
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
***** FCC PART 36 ***** Operating Expenses and Taxes											
105. CUSTOMER OPERATIONS EXPENSE											
107 Marketing Allocated	\$5,219	G35	\$4,332	\$7	\$580	\$0	\$0	\$0	\$0	\$887	O.K.
108 Marketing Direct	0	V152	0	0	0	0	0	0	0	0	O.K.
110 Total Marketing Expense	\$5,219		\$4,332	\$7	\$580	\$0	\$0	\$0	\$0	\$887	O.K.
111 Operator Service Alloc	\$1,869	G24	\$2,869	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
113 Operator Service Direct	0	V184	0	0	0	0	0	0	0	0	O.K.
114 Total Operator Service	\$1,869		\$2,869	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117 Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
118 Administrative Directory	2,243	G19	1,828	3	412	0	0	0	0	415	O.K.
120 Foreign Directory	0	G49	0	0	0	0	0	0	0	0	O.K.
121 Total Directory	\$2,243		\$1,828	\$3	\$412	\$0	\$0	\$0	\$0	\$415	O.K.
123 Bus. Otc. EU Production	\$0	G36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124 Bus. Otc. EU MTS & WATS	27,382	G37	22,721	35	4,626	0	0	0	0	4,651	O.K.
125 Bus. Otc. EU Access, PUL & Other	7,297	G38	6,057	9	1,230	0	0	0	0	1,240	O.K.
126 Bus. Otc. EU Access, PUL & Other	0	G40	0	0	0	0	0	0	0	0	O.K.
127 Bus. Otc. IXC Switched Access	0	G41	0	0	0	0	0	0	0	0	O.K.
128 Bus. Otc. IXC B & C Services	0	G41	0	0	0	0	0	0	0	0	O.K.
129 Bus. Otc. IXC B & C Services	0	G41	0	0	0	0	0	0	0	0	O.K.
130 Call Collect & Admin	0	G42	0	0	0	0	0	0	0	0	O.K.
131 Total Business Office	\$34,679		\$28,778	\$44	\$5,646	\$0	\$0	\$0	\$0	\$5,691	O.K.
133 Cust. Svc. Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134 Cust. Serv. Mgt. Process	7,376	G43	2,020	375	4,981	0	0	0	0	5,356	O.K.
135 Cust. Serv. Charge Svc.	15,973	G44	12,289	39	3,596	0	0	0	0	5,144	O.K.
136 Cust. Serv. Charge Svc.	17,927	G44	13,949	39	3,939	0	0	0	0	5,144	O.K.
137 Cust. Serv. EU Common Line	0	V209	0	0	0	0	0	0	0	0	O.K.
138 Total Customer Service	\$40,781		\$31,705	\$482	\$19,004	\$0	\$0	\$0	\$0	\$19,486	O.K.
140 Total Bus. Otc. Cust. Serv.	\$75,460		\$50,083	\$526	\$24,851	\$0	\$0	\$0	\$0	\$25,377	O.K.

	TOTAL COMPANY (B)	Source/ Allocate (C)	Intrastate and Other (D)	Message Telephone Service			Private Line		TOTAL INTRASTATE (I)
				IntraLATA (E)	IntraLATA (F)	IntraLATA (G)	IntraLATA (H)		
***** FCC PART 36 ***** Operating Expenses and Taxes									
156 Other Cust. Serv. Alloc.	\$100	148	\$66	\$1	\$33	\$0	\$0	\$0	\$64 O.K.
157 Other Cust. Serv. Direct	0	V211	0	0	0	0	0	0	0 O.K.
158									
160 Total Other Cust. Serv.	\$100		\$66	\$1	\$33	\$0	\$0	\$0	\$64 O.K.
161 TOTAL CUSTOMER OPER. EXP.	\$48,891		\$58,179	\$536	\$28,176	\$0	\$0	\$0	\$26,712 O.K.
162									
164 "BIG-THREE" EXPENSES									
165 Total Pt. Sale-40 Support	\$68,064	44	\$63,656	\$111	\$16,659	\$0	\$0	\$0	\$16,508 O.K.
167 Total Network Oper. Exp.	16,914	68	12,854	29	3,797	0	0	0	3,862 O.K.
168 Total Customer Operations	88,981	161	76,510	536	20,456	0	0	0	20,370 O.K.
170 TOTAL "BIG-THREE" EXPENSES	\$170,789		\$125,096	\$676	\$44,951	\$0	\$443	\$0	\$43,700 O.K.
171									
172 CORPORATE OPERATIONS EXPENSE									
174									
175 Equip. and Planning Alloc.	\$7,537	160	\$5,520	\$30	\$1,967	\$0	\$0	\$0	\$2,017 O.K.
177 Equip. and Planning Direct	0	V213	0	0	0	0	0	0	0 O.K.
178 Total Equip. and Planning	\$7,537		\$5,520	\$30	\$1,967	\$0	\$0	\$0	\$2,017 O.K.
180 Adm'n & General Allocable	\$87,235	160	\$63,882	\$345	\$22,771	\$0	\$0	\$0	\$23,393 O.K.
181 Adm'n & General Direct	24,785	V231	8,268	0	16,416	0	0	0	16,416 O.K.
182 Total Adm'n. and Gen.	\$112,020		\$72,150	\$345	\$39,187	\$0	\$0	\$0	\$39,759 O.K.
184									
186 TOTAL CORPORATE OPERATIONS	\$119,557		\$77,782	\$375	\$41,154	\$0	\$246	\$0	\$41,775 O.K.
187									
188 NON-INCOME TAXES:									
190 Non-income Taxes Allocable	\$0	126	\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
191 Non-income Taxes Direct	0	V233	0	0	0	0	0	0	0 O.K.
192									
194 Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
195									
196 TOTAL OPER. EXP. AND TAXES	\$414,077		\$298,263	\$1,239	\$113,041	\$0	\$1,512	\$0	\$116,814 O.K.

Beverford Municipal Telephone Company

	Part 36 Intangible Assets Total		Source or Appropriation (C)	Common Use (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)
	(B)	(A)							
13 LAND AND SUPPORT ASSETS									
14 Land Assets, Message	\$2,632	N28	76	2,232	0	0	0	0	263
15 Land Assets, Private Line	93	N28	3	79	0	0	2	0	9
17 Total Land Assets	\$2,715		\$91	\$2,209	\$0	\$0	\$62	\$0	\$273
20 Support Assets, Message	\$36,961	N28	\$1,106	\$31,437	\$0	\$105	\$105	\$0	\$3,112
21 Support Assets, Private Line	1,314	N28	39	1,118	0	25	0	0	132
23 Total Support Assets	\$38,275		\$1,144	\$32,855	\$0	\$130	\$105	\$0	\$3,244
24 Total Land and Support Assets	\$40,990		\$1,227	\$34,864	\$0	\$132	\$167	\$0	\$4,117
27 CENTRAL OFFICE EQUIPMENT									
29 Operator Sys. DA	\$0	(F)	0	0	0	0	0	0	0
30 Operator Sys. Other	0	(I)	0	0	0	0	0	0	0
31 Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
34 Trunking Switching	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35 Random Assigned	0	Direct	0	0	0	0	0	0	0
36 Total Trunking Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
38 Local Switching	\$125,475	(E)	\$0	\$125,475	\$0	\$0	\$0	\$0	\$0
40 Local Assigned	0	Direct	0	0	0	0	0	0	0
41 Total Local Switching	\$125,475		\$0	\$125,475	\$0	\$0	\$0	\$0	\$0
43 Total Switching	\$125,475		\$0	\$125,475	\$0	\$0	\$0	\$0	\$0

Standard Municipal Telephone Company

Item No INBALATA Detail	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Source or Appropriation	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other			
58 COE Exch. Trunk Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59 COE Exch. Trunk Message	4,415	(D)	0	0	0	0	0	0	O.K.
60 COE Exch. Trunk - PL, etc.	215	(D)	0	0	0	0	0	0	O.K.
61 COE Exch. Trunk - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62 COE Interchange PL	2,399	(D)	0	0	2,399	0	0	0	O.K.
63 COE Interchange PL	0	(D)	0	0	0	0	0	0	O.K.
64 COE Interchange Assigned	0	(D)	0	0	0	0	0	0	O.K.
65 COE Int'l Message	0	(D)	0	0	0	0	0	0	O.K.
66 COE Int'l Assigned	0	Direct	0	0	0	0	0	0	O.K.
67									
68 Total COE Transmission	\$7,638		\$0	\$0	\$2,399	\$0	\$0	\$0	\$124
69 Total Central Office Equip	\$133,133		\$4,415	\$124,475	\$0	\$0	\$0	\$0	\$824
70									
71 TOT EQUIPMENT									
72									
74 Public Telephone	\$0	143	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75		(D)	0	0	0	0	0	0	O.K.
76 Commo Pay Phone	0	(D)	0	0	0	0	0	0	O.K.
78 Customer Premises Equipment	0	160	0	0	0	0	0	0	O.K.
77									
79 Total TOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
80									
81 CABLE AND WIRE FACILITIES									
82									
83 Exchange PL and WATS	\$15,993	(D)	\$0	\$0	\$0	\$0	\$0	\$0	\$13,993
84 Exchange Message	293,397	(D)	0	0	0	0	0	0	O.K.
85 Exchange Assigned	0	Direct	0	0	0	0	0	0	O.K.
86 Total Exchange Line CBWP	\$297,396		\$0	\$0	\$0	\$0	\$0	\$0	\$13,993
87									
88 Exchange Trunk Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89 Exchange Trunk PL	0	Direct	0	0	0	0	0	0	O.K.
90									
91 Total Exchange Trunk CBWP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
92									
93 Interchange Message	\$0	(D)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
94 Interchange PL WATS	0	(D)	0	0	0	0	0	0	O.K.
95 Interchange Assigned	416	(D)	0	0	416	0	0	0	O.K.
96									
97 Total Interchange CBWP	\$416		\$0	\$0	\$416	\$0	\$0	\$0	\$0

Brentford Municipal Telephone Company

***** FCC PART 69 ***** IntelsAT/A Revenues and Expenses		Part 36 IntelsAT/A						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Total	Source or Application	Common Line	Local Switching	Information	Common Transaction	Billing and Collection	Other
13 ACCUM DEPRECIATION, TIPS								
14 Support Assets	\$12,231	N28	\$391	\$10,829	\$0	\$243	\$0	\$1,279
15 IntelsAT/A	61,669		0	61,669	0	0	0	0
17 COE Operator	0	L32	0	0	0	0	0	0
18 COE Transmission	5,271	L88	3,047	0	0	1,656	0	568
19 COE Support Assets	0	L88	0	0	0	0	0	0
20 Cable and Wire Facilities	105,821	L117	176,844	0	0	-25	0	8,714
21 Other Plant	0	N27	0	0	0	0	0	0
22 Total Accum. Dep. TIPS	\$284,492		\$140,276	\$72,999	\$0	\$2,158	\$0	\$10,561
24 ACCUM AMORTIZATION								
25 Support Assets	\$0	N27	\$0	\$0	\$0	\$0	\$0	\$0
27 Accum. Depreciation, PNFU	0	N27	\$0	\$0	\$0	\$0	\$0	\$0
28 Accum. Amort. Tangible Inv	0	N27	\$0	\$0	\$0	\$0	\$0	\$0
30 Accum. Amort. Billing Inv	0	N27	\$0	\$0	\$0	\$0	\$0	\$0
31 Accum. Amort. Other	0	N27	\$0	\$0	\$0	\$0	\$0	\$0
32 Tel. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0
34 Total Accum. Dep./Amort	\$284,492		\$140,276	\$72,999	\$0	\$2,158	\$0	\$10,561
35 ACCUM DEF. INC. TAXES, NET:								
36 Support Assets	\$0	N28	\$0	\$0	\$0	\$0	\$0	\$0
38 IntelsAT/A	0	L32	0	0	0	0	0	0
41 COE Operator	0	L88	0	0	0	0	0	0
42 COE Transmission	0	L88	0	0	0	0	0	0
43 COE Support Assets	0	L88	0	0	0	0	0	0
44 Cable and Wire Fac.	0	L117	0	0	0	0	0	0
45 Unaffiliated	0	N27	0	0	0	0	0	0
46 Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0

Barnford Municipal Telephone Company

Part 36 Line Item		FCC PART 68 Approximate Factors		Part 36 Line Item						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
	Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
13	\$133,113	L70	\$4,415	\$126,475	\$0	\$2,399	\$0	\$154	O.K.	
14	0	L78	0	0	0	0	0	0	O.K.	
15	298,402	L117	293,950	0	0	416	0	13,993	O.K.	
17	\$431,515		\$298,407	\$126,475	\$0	\$2,815	\$0	\$14,837	O.K.	
18	1,000,000		0,662,361	0,297,779	0,000,000	0,006,524	0,000,000	0,034,337	O.K.	
19	Factor		0,000,000	0,000,000	0,000,000	0,019,671	0,000,000	0,103,318	O.K.	
20	\$143,107	17	\$0	\$126,475	\$0	\$2,815	\$0	\$14,817	O.K.	
21	Factor		0,000,000	0,000,000	0,000,000	0,019,671	0,000,000	0,103,318	O.K.	
22	\$133,113	L70	\$4,415	\$126,475	\$0	\$2,399	\$0	\$154	O.K.	
23	0	L78	0	0	0	0	0	0	O.K.	
24	14,409	L117-83	0	0	0	416	0	13,993	O.K.	
25	\$147,322		\$4,415	\$126,475	\$0	\$2,815	\$0	\$14,817	O.K.	
26	1,000,000		0,029,625	0,805,654	0,000,000	0,019,682	0,000,000	0,104,439	O.K.	
27	Total		\$4,415	\$126,475	\$0	\$2,815	\$0	\$14,817	O.K.	
28	Factor		0,000,000	0,000,000	0,000,000	0,019,682	0,000,000	0,104,439	O.K.	
30	\$40,950	L25	\$1,227	\$34,864	\$0	\$792	\$0	\$4,117	O.K.	
31	133,113	13	4,415	126,475	0	2,399	0	824	O.K.	
32	0	14	0	0	0	0	0	0	O.K.	
33	298,402	14	293,950	0	0	416	0	13,993	O.K.	
34	0	15	0	0	0	0	0	0	O.K.	
35	\$472,500		\$325,634	\$102,634	\$0	\$1,997	\$0	\$19,934	O.K.	
36	1,000,000		0,812,926	0,339,239	0,000,000	0,029,715	0,000,000	0,060,792	O.K.	
37	Factor		0,000,000	0,000,000	0,000,000	0,029,715	0,000,000	0,060,792	O.K.	
38	\$433,271	36	\$293,634	\$160,340	\$0	\$3,997	\$0	\$0	O.K.	
39	1,000,000		0,439,654	0,339,239	0,000,000	0,029,731	0,000,000	0,000,000	O.K.	
40	Factor		0,000,000	0,000,000	0,000,000	0,029,731	0,000,000	0,000,000	O.K.	
42	0,000,000	Direct	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	O.K.	
43	0,000,000	Direct	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	O.K.	
44	0,000,000	Direct	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	O.K.	
45	\$472,500	K26	\$293,634	\$160,340	\$0	\$3,997	\$0	\$19,934	O.K.	
46	1,000,000		0,612,916	0,339,239	0,000,000	0,029,713	0,000,000	0,040,072	O.K.	
	Factor		0,000,000	0,000,000	0,000,000	0,029,713	0,000,000	0,040,072	O.K.	

Brentford Municipal Telephone Company

	Part 36 IntegralATA Total		Source	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)	
	(B)	(C)								
***** FCC PART 69 ***** Approximation Factors										
60 Interstate Equip Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
61 Int'l 2M Work Second	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
62 "303 THREE" Expenses	\$45,524	0171	\$1,793	\$22,262	\$413	\$119	\$119	\$11,273	\$1,497	O.K.
64 Factor	1.000000		0.162587	0.459195	0.085104	0.028441	0.32427	0.33877	0.03877	(R)
65 Net Investment	\$213,161	J13	\$15,126	\$65,165	\$0	\$1,485	\$0	\$0	\$1,619	O.K.
67 Factor	1.000000		0.320726	0.421885	0.000000	0.026973	0.000000	0.000000	0.044251	O.K.

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Beverford Municipal Telephone Company

Part 36 ImpALTA Operating Expenses and Taxes		Beverford Municipal Telephone Company						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Total	Apportion	Common Line	Local Switching	Informatic	Common Transport	Billing and Collection	Other
13 PLANT SPEC. OPER. EXPENSE								
14 Network Support Alloc.	\$0	N27	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
15 Network Support Direct	0	Direct	0	0	0	0	0	0 O.K.
16 Total Network Support Exp	\$0		\$0	\$0	\$0	\$0	\$0	\$0 O.K.
19 General Support Alloc.	\$4,575	N20	\$127	\$3,891	\$0	\$0	\$0	\$459 O.K.
20 General Support Direct	0	Direct	0	0	0	0	0	0 O.K.
21 Total General Support Exp	\$4,575		\$127	\$3,891	\$0	\$0	\$0	\$459 O.K.
24 Central Office Eq. Alloc.	\$9,626	N21	\$319	\$9,074	\$0	\$173	\$0	\$60 O.K.
25 Central Office Eq. Direct	0	Direct	0	0	0	0	0	0 O.K.
26 Total COE Exp	\$9,626		\$319	\$9,074	\$0	\$173	\$0	\$60 O.K.
30 Curb Premises Equip	\$0	L76	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
31 Other IOT	0	N43	0	0	0	0	0	0 O.K.
32 IOT Direct	0	Direct	0	0	0	0	0	0 O.K.
33 Total IOT Exp	\$0		\$0	\$0	\$0	\$0	\$0	\$0 O.K.
36 Cable & Wire Alloc.	\$5,291	N23	\$5,035	\$0	\$0	\$17	\$0	\$248 O.K.
37 Cable & Wire Direct	0	Direct	0	0	0	0	0	0 O.K.
38 Total C&W Exp	\$5,291		\$5,035	\$0	\$0	\$17	\$0	\$248 O.K.
40 TOTAL P.L.T. SPEC. OPER. EXP	\$19,491		\$5,452	\$17,964	\$0	\$288	\$0	\$197 O.K.
41 TOTAL P.L.T. SPEC. OPER. SUPPORT	\$14,917		\$5,355	\$9,074	\$0	\$191	\$0	\$358 O.K.

Beverly Municipal Telephone Company

Part 36 INFLATA Total		Operating Expenses and Fees		Application		Common Line		Local Switching		Information		Common Transport		Billing and Collection		Other	
(B)		(A)		(C)		(D)		(E)		(F)		(G)		(H)		(I)	
57	NON-SPECIFIC OPER. EXP.																
58	On Pk and Equip - Alloc	\$156		N18	\$104			\$45		\$0		\$1		\$0		\$5	O.K.
59	On Pk and Equip - Direct	0		Direct	0			0		0		0		0		0	O.K.
60	Total On Pk and Equip	\$156			\$104			\$45		\$0		\$1		\$0		\$5	O.K.
61	On Pk and Equip - Alloc																
62	Total On Pk and Equip	\$156			\$104			\$45		\$0		\$1		\$0		\$5	O.K.
63	Network Operations, Alloc	\$3,932		N18	\$2,028			\$1,143		\$0		\$26		\$0		\$135	O.K.
64	Network Operations, Direct	0		Direct	0			0		0		0		0		0	O.K.
65	Total Network Oper. Exp.	\$3,932			\$2,028			\$1,143		\$0		\$26		\$0		\$135	O.K.
66	Total Access Expenses	\$0		Direct	\$0			\$0		\$0		\$0		\$0		\$0	O.K.
67	Dept. Support Assets	\$2,599		L23	\$78			\$2,211		\$0		\$50		\$0		\$261	O.K.
68	Dept. COE Switching	10,398		L44	0			10,398		0		0		0		0	O.K.
69	Dept. COE Transmission	0		L22	0			0		0		0		0		0	O.K.
70	Dept. COE Maintenance	1,282		L68	800			0		0		432		0		146	O.K.
71	Dept. -OT Equipment	0		L78	0			0		0		0		0		0	O.K.
72	Dept. -OT Facilities	9,000		L117	8,985			0		0		13		0		423	O.K.
73	Dept. -OT	0		L147	0			0		0		0		0		0	O.K.
74	Dept. -OT	0			0			0		0		0		0		0	O.K.
75	Total Depreciation Expense	\$22,450			\$9,462			\$12,608		\$0		\$497		\$0		\$833	O.K.
76	Alloc. Tangible Assets	\$0		L141	\$0			\$0		\$0		\$0		\$0		\$0	O.K.
77	Alloc. Intangible Assets	0		L144	0			0		0		0		0		0	O.K.
78	Alloc. Other Assets	0		L145	0			0		0		0		0		0	O.K.
79	Direct Allocated Amount	0		Direct	0			0		0		0		0		0	O.K.
80	Total Allocated Amount	\$0			\$0			\$0		\$0		\$0		\$0		\$0	O.K.
81	Total Amortization Exp.	\$23,450			\$9,462			\$12,608		\$0		\$497		\$0		\$833	O.K.
82	Total Depr. and Amort.	\$27,489			\$12,194			\$13,797		\$0		\$523		\$0		\$974	O.K.

Berkeley Municipal Telephone Company

	Part 36 Operating Expenses and Taxes		Part 36 Operating Expenses and Taxes					Other (I)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)		(H)
NON-CUSTOMER OPERATIONS EXPENSE									
105 Marketing, Advertising	\$500	\$279	\$279	\$0	\$0	\$0	\$7	\$0	\$35
106 Marketing, Direct	0	0	0	0	0	0	0	0	0
108 Total Marketing Expense	\$500	\$279	\$279	\$0	\$0	\$0	\$7	\$0	\$35
110 Operator Service, Alloc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
111 Operator Service, Direct	0	0	0	0	0	0	0	0	0
112 Total Operator Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
115 Classified Directory	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
116 Classified Directory	472	0	0	472	0	0	0	0	0
118 Foreign Directory	0	0	0	0	0	0	0	0	0
119 Total Directory	\$472	\$0	\$0	\$472	\$0	\$0	\$0	\$0	\$0
121	0	0	0	0	0	0	0	0	0
122 Box Cks, EU Pre-Subscription	0	140	\$0	\$0	\$0	\$0	\$0	\$0	\$0
123 Box Cks, EU Direct	0	(1)	0	0	0	0	0	0	0
124 Box Cks, EU Mail	0	(1)	0	0	0	0	0	0	0
125 Box Cks, EU Message	4,616	(H)	0	0	0	0	0	4,616	0
126 Box Cks, EU Reserved	0	(I)	0	0	0	0	0	0	0
127 Box Cks, EU Switched Access	0	(I)	0	0	0	0	0	0	0
128 Box Cks, IX Switched Access	140	(H)	0	0	0	0	0	0	0
129 Box Cks, IX Billing and Collection	0	(H)	0	0	0	0	0	0	0
130 Box Cks, IX Billing and Collection & Adminstr	0	(H)	0	0	0	0	0	0	0
131 Box Cks, Reserved	0	(I)	0	0	0	0	0	0	0
132	0	0	0	0	0	0	0	0	0
133 Total Business Office	\$4,616	\$0	\$0	\$0	\$0	\$0	\$0	\$4,616	\$0
134	0	0	0	0	0	0	0	0	0
135 Call Serv., Mktg. Process	\$4,881	(H)	0	0	0	0	0	4,881	0
136 Call Serv., Other Mktg.	5,106	(H)	0	0	0	0	0	5,106	0
137 Call Serv., Billing & Collection	8,919	(H)	7,819	0	175	0	0	0	922
138 Call Serv., EU Common Line	0	(H)	0	0	0	0	0	0	0
139	0	0	0	0	0	0	0	0	0
140 Total Customer Service	\$19,004	\$0	\$7,819	\$0	\$175	\$0	\$175	\$10,096	\$623
141	0	0	0	0	0	0	0	0	0
142 Total B.O. Cls. OS. Dir	\$24,033	\$0	\$7,819	\$412	\$175	\$0	\$175	\$14,702	\$623

Part 36 RENTAL Operating Expenses and Taxes		Brentford Municipal Telephone Company						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Total	Attention	Common	Local	Information	Common	Billing and	Other
			Line	Switching		Transport	Collection	
158 Other Cust. Serv. Alloc	\$33	142	\$0	\$11	\$1	\$0	\$20	\$1
159 Other Cust. Serv. Direct	0	Direct	0	0	0	0	0	0
162 Total Other Cust. Serv.	\$33		\$0	\$11	\$1	\$0	\$20	\$1
163 TOTAL CUSTOMER OTHER EXP	\$24,946	\$8,129	\$529	\$8,129	\$413	\$182	\$14,723	\$960
164 '80-THREE' EXPENSES:								
167 Total Pt. Specific Exp	\$19,451	14	\$5,492	\$12,364	\$0	\$268	\$0	\$787
168 Total Non-specific Exp	4,088	42 + 41 - 49	2,232	1,189	\$0	27	0	140
169 Total Customer Operations	24,946	163	329	8,129	413	182	14,723	960
172 TOTAL '80-THREE' EXPENSES	\$48,124		\$8,763	\$22,262	\$413	\$478	\$14,723	\$1,867
173 CORPORATE OPERATIONS EXPENSE								
175 Exec and Planning Alloc	\$1,987	N64	\$359	\$912	\$17	\$20	\$603	\$78
176 Exec and Planning Direct	0	Direct	0	0	0	0	0	0
177 Total Exec. and Planning	\$1,987		\$359	\$912	\$17	\$20	\$603	\$78
180 Admin. & General Allocated	\$22,697	N64	\$4,153	\$10,565	\$196	\$228	\$6,976	\$882
182 Admin. & General Direct	16,416	Direct	2,865	7,338	182	162	4,981	632
183 Total Admin. and Gen.	\$39,113		\$7,117	\$18,099	\$335	\$388	\$11,958	\$1,514
185 TOTAL CORPORATE OPERATIONS	\$41,400		\$7,476	\$19,011	\$352	\$407	\$12,561	\$1,593
187 NON-INCOME TAXES:								
189 Non-income Taxes Allocated	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0
190 Non-income Taxes Direct	0	Direct	0	0	0	0	0	0
192 Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0
193 TOTAL OPER. EXP. AND TAXES	\$113,325		\$28,751	\$53,901	\$765	\$1,291	\$27,284	\$4,294

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Beverly Municipal Telephone Company

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
13 LAND AND SUPPORT ASSETS:								
14 Land Assets, Message	\$20	T28	\$1	\$19	\$0	\$0	\$0	\$0
15 Land Assets, Private Line	0	T28	0	0	0	0	0	0
17 Total Land Assets	\$20		\$1	\$19	\$0	\$0	\$0	\$0
19 Support Assets, Message	281	T28	\$9	\$266	\$0	\$0	\$0	\$0
20 Support Assets, Private Line	0	T28	0	0	0	0	0	0
22 Total Support Assets	\$281		\$9	\$266	\$0	\$0	\$0	\$0
24 Total Land and Supp Assets	\$501		\$10	\$285	\$0	\$0	\$0	\$0
26 CENTRAL OFFICE EQUIPMENT:								
27 Operator Sys. DA	\$0	(F)	\$0	\$0	\$0	\$0	\$0	\$0
28 Operator Sys. Other	0	(I)	0	0	0	0	0	0
32 Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0
33 Inland Switching	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0
34 Inland Nonrigid	0	Direct	0	0	0	0	0	0
35 Total Inland Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0
37 Local Switching	\$954	(E)	\$0	\$954	\$0	\$0	\$0	\$0
40 Local Assigned	0	Direct	0	0	0	0	0	0
42 Total Local Switching	\$954		\$0	\$954	\$0	\$0	\$0	\$0
44 Total Switching	\$954		\$0	\$954	\$0	\$0	\$0	\$0

Reasford Municipal Telephone Company

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	InteLATA Investment Detail	InteLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
111	HS C&W# Mortgage	\$0	(D)	\$0	\$0	\$0	\$0	\$0	\$0
112	HS C&W# M&T2	0	Direct	0	0	0	0	0	0
113	HS C&W# Assigned	0	Direct	0	0	0	0	0	0
114	HS C&W# M&T1	0	Direct	0	0	0	0	0	0
115	HS C&W# Assigned	0	Direct	0	0	0	0	0	0
116	Total Int'l/Remote C&W#	\$0		\$0	\$0	\$0	\$0	\$0	\$0
117	Total Cable and Wire Fac	\$2,160		\$2,160	\$0	\$0	\$0	\$0	\$0
118	TOTAL ASSETS								
119	Land and Support Leases	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0
120	COE Operator Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0
121	COE Trunking Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0
122	COE Trunking Leases	0	34	0	0	0	0	0	0
123	COE Trunking Leases	0	38	0	0	0	0	0	0
124	COE Trunking Leases	0	39	0	0	0	0	0	0
125	COE Trunking Leases	0	40	0	0	0	0	0	0
126	COE Trunking Leases	0	41	0	0	0	0	0	0
127	COE Trunking Leases	0	42	0	0	0	0	0	0
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0
129	OT Equipment Leases	\$0	T6	\$0	\$0	\$0	\$0	\$0	\$0
130	OT Equipment Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0
131	OT Equipment Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0
132	OT Equipment Leases	\$0	T17	\$0	\$0	\$0	\$0	\$0	\$0
133	OT Equipment Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0
134	Total C&W# Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0
135	Leasehold Impr. Alloc	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0
136	Leasehold Impr. Alloc	0	Direct	0	0	0	0	0	0
137	Leasehold Impr. Direct	0	Direct	0	0	0	0	0	0
138	Total Leasehold Improvements	\$0		\$0	\$0	\$0	\$0	\$0	\$0
140	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0
141	TOTAL INTANGIBLE ASSETS	\$0		\$0	\$0	\$0	\$0	\$0	\$0
142	TOTAL INTANGIBLE ASSETS	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0
143	TOTAL INTANGIBLE ASSETS	\$0		\$0	\$0	\$0	\$0	\$0	\$0
144	TOTAL INTANGIBLE ASSETS	\$0		\$0	\$0	\$0	\$0	\$0	\$0
145	TOTAL INTANGIBLE ASSETS	\$0		\$0	\$0	\$0	\$0	\$0	\$0
146	TOTAL INTANGIBLE ASSETS	\$0		\$0	\$0	\$0	\$0	\$0	\$0
147	PROPERTY HELD FOR FUTURE US	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0

Barnes Municipal Telephone Company

FCC PART 69 Investment Detail	Part 36 Investment Total		Securities Appropriation	Common Line	Local Switching	Information	Common Trunking	Billing and Collection	Other
	(B)	(C)							
161 PLANT UNDER CONSTRUCTION:									
162 2000-1mm	\$0	146	\$0	\$0	\$0	\$0	\$0	\$0	\$0
164 Long-term	0	146	0	0	0	0	0	0	0
165									
166 Total P/L Under Const.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
168									
169 TELEPHONE PLANT ADJUSTMENT	\$0	146	\$0	\$0	\$0	\$0	\$0	\$0	\$0
171 CLASS B RTB STOCK	\$0	137	\$0	\$0	\$0	\$0	\$0	\$0	\$0
172 MATERIALS AND SUPPLIES	\$17	137	\$11	\$6	\$0	\$0	\$0	\$0	\$0
175 CASH WORKING CAPITAL	\$45	137	\$28	\$16	\$0	\$0	\$0	\$0	\$0
176									
177 LOCAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Barnford Municipal Telephone Company

***** FCC PART 68 ***** Appropriation Factors		Part 36 Line/LATA						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
13 Central Office Equipment	\$1,006	R70	\$34	\$564	\$0	\$18	\$0	\$0
14 Int. Orig./Term. Equip.	0	R78	0	0	0	0	0	0
15 C&W Facilities	2,160	R117	2,160	0	0	0	0	0
17 Total	\$3,166		\$2,193	\$564	\$0	\$18	\$0	\$0
18 Factor	1,000000		0.697529	0.301459	0.000000	0.005762	0.000000	0.000000
20 Sum. Sw. Trans. Other	\$772	17	\$0	\$564	\$0	\$18	\$0	\$0
21 Factor	1,000000		0.000000	0.981242	0.000000	0.018758	0.000000	0.000000
22 Central Office Equipment	\$1,006	R70	\$34	\$564	\$0	\$18	\$0	\$0
24 Int. Orig./Term. Equip.	0	R78	0	0	0	0	0	0
25 C&W Facilities	0	R117-83	0	0	0	0	0	0
26 Equal Access Investment	\$1,006		\$34	\$564	\$0	\$18	\$0	\$0
27 Total	\$1,006		\$34	\$564	\$0	\$18	\$0	\$0
28 Factor	1,000000		0.033372	0.946599	0.000000	0.018132	0.000000	0.000000
30 General Support Facilities	\$371	R25	\$10	\$285	\$0	\$5	\$0	\$0
31 Central Office Equipment	1,006	13	34	964	0	18	0	0
32 Int. Orig./Term. Equip.	0	R78	0	0	0	0	0	0
33 C&W Facilities	2,160	15	2,160	0	0	0	0	0
34 Equal Access Investment	0	R177	0	0	0	0	0	0
36 Total	\$3,487		\$2,203	\$1,239	\$0	\$24	\$0	\$0
37 Factor	1,000000		0.635621	0.357544	0.000000	0.006855	0.000000	0.000000
38 Sum. Com. Lin. Sw., Trans.	\$3,487	36	\$2,203	\$1,239	\$0	\$24	\$0	\$0
40 Factor	1,000000		0.635621	0.357544	0.000000	0.006855	0.000000	0.000000
41 COE Cat. 2 Factor	1,000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
43 ROT Cat. 1 Factor	1,000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
44 Total TWIS	\$3,487	026	\$2,203	\$1,239	\$0	\$24	\$0	\$0
46 Factor	1,000000		0.635621	0.357544	0.000000	0.006855	0.000000	0.000000

Beverford Municipal Telephone Company

	Part 36 Information								
	(A) Appropriation Factors	(B) Total	(C) Source	(D) Companion Line	(E) Local Switching	(F) Information	(G) Common Transfer	(H) Billing and Collection	(I) Other
60	Interstate Equip Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
61	MSL 3rd Work Records	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
62	MSL 3rd Work Records	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
63	BIG THREE Expenses	8702	U171	867	\$179	\$3	\$3	\$449	\$0
64	Factor	1.000000		0.095813	0.254882	0.004471	0.004427	0.440422	0.000000
65	Net Investment	1.586		872	704	0	10	0	0
67	Factor	1.000000	P13	0.548731	0.444366	0.000000	0.006103	0.000000	0.000000

(R)

Sheet "J"
ENDING DECEMBER 31, 1987

22 May 88

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Brentford Municipal Telephone Company

Part 36
InterLATA
Total

Operating Expenses and Taxes

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Total	Apportion	Common	Local	Information	Common	Billing and	Other
			Line	Switching	Transport	Collection			
13 PLANT SPEC. OPER. EXPENSE									
14 Network Support, Alloc	\$0	737	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15 Network Support, Direct	0	Direct	0	0	0	0	0	0	0
16 Total Network Support Exp	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 General Support, Alloc	\$34	732	\$1	\$12	\$0	\$1	\$0	\$0	\$0
20 General Support, Direct	0	Direct	0	0	0	0	0	0	0
22 Total General Support Exp	\$34		\$1	\$12	\$0	\$1	\$0	\$0	\$0
23 Central Office Eq. Alloc	\$73	731	\$2	\$19	\$0	\$1	\$0	\$0	\$0
24 Central Office Eq. Direct	0	Direct	0	0	0	0	0	0	0
26 Total COE Exp	\$73		\$2	\$19	\$0	\$1	\$0	\$0	\$0
29 Cell. Expenses Equip	\$0	876	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30 Cell. Expenses Other	\$0	143	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32 TOT Direct	0	Direct	0	0	0	0	0	0	0
33 Total TOT Exp	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
36 Cable & Wire, Alloc	\$38	733	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38 Cable & Wire, Direct	0	Direct	0	0	0	0	0	0	0
39 Total CBWE Exp	\$38		\$0	\$0	\$0	\$0	\$0	\$0	\$0
40 TOTAL P.L.T. SPEC. OPER. EXP	\$145		\$42	\$101	\$0	\$2	\$0	\$0	\$0
42 TOTAL P.L.T. SPEC. IN SUPPORT	\$111		\$41	\$69	\$0	\$1	\$0	\$0	\$0

Brentford Municipal Telephone Company

	Part 36 InterLATA						
	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Operating Expenses and Taxes	(A)	(C)	(D)	(E)	(F)	(G)	(H)
NON-SPECIFIC OPER EXP:							
59 Ch. Pm and Equip- Alloc.	\$1	\$1	\$1	\$0	\$0	\$0	\$0
60 Ch. Pm and Equip- Direct	0	Direct	0	0	0	0	0
62 Total Ch. Pm & Equip	\$1	\$1	\$1	\$0	\$0	\$0	\$0
63 Network Operations- Alloc.	\$29	\$18	\$20	\$9	\$0	\$0	\$0
64 Network Operations- Direct	0	Direct	0	0	0	0	0
65 Total Network Oper. Exp.	\$29	\$18	\$20	\$9	\$0	\$0	\$0
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0
70 Dep. Specific Assets	\$15	\$13	\$1	\$15	\$0	\$0	\$0
71 Dep. COE Substn	79	\$44	0	79	0	0	0
72 Dep. COE Operation	0	R32	0	0	0	0	0
73 Dep. COE Transmission	9	R58	6	9	3	0	0
74 Dep. COE Maintenance	0	R117	0	0	0	0	0
75 Dep. C&M Facilities	65	R117	65	0	0	0	0
76 Dep. Int'l	0	R147	0	0	0	0	0
77 Dep. Int'l	0	R147	0	0	0	0	0
79 Total Depreciation Expense	\$173		\$172	\$97	\$0	\$4	\$0
80 Amort. Tangible Assets	\$5	R141	\$0	\$5	\$0	\$0	\$0
82 Amort. Intangible Assets	0	R144	0	0	0	0	0
83 Other Amortization	0	Direct	0	0	0	0	0
84 Other Assigned Amort	0	Direct	0	0	0	0	0
86 Total Amortization Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
87 Total Oper. and Amort.	\$173	\$173	\$172	\$97	\$0	\$4	\$0
89 TOTAL NON-SPEC. OPER EXP.	\$203	\$203	\$203	\$106	\$0	\$4	\$0

Sheet "V"
ENDING DECEMBER 31, 1987

22-May-88

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Beverford Municipal Telephone Company

	Part 96 INFLATA						Other (I)		
	(A) Operating Expenses and Taxes	(B) Total	(C) Apportion	(D) Common Line	(E) Local Switching	(F) Information		(G) Common Transport	(H) Billing and Collection
104 CUSTOMER OPERATIONS EXPENSE									
106 Marketing Allocable		\$7	737	\$4	\$2	\$0	\$0	\$0	O.K.
107 Marketing, Direct		0	Direct	0	0	0	0	0	O.K.
108 Total Marketing Expense		\$7		\$4	\$2	\$0	\$0	\$0	O.K.
110 Operator Service Alloc		\$0	791	\$0	\$0	\$0	\$0	\$0	O.K.
111 Operator Service, Direct		0	Direct	0	0	0	0	0	O.K.
112 Total Operator Service		\$0		\$0	\$0	\$0	\$0	\$0	O.K.
115 Classified Directory		\$0	Direct	\$0	\$0	\$0	\$0	\$0	O.K.
117 Alphabetical Directory		3	(F)	0	0	3	0	0	O.K.
118 Foreign Directory		0	Direct	0	0	0	0	0	O.K.
120 Total Directory		\$3		\$0	\$0	\$3	\$0	\$0	O.K.
121 Bus. Ck. - EU Pre-Subscription		0	740	\$0	\$0	\$0	\$0	\$0	O.K.
122 Bus. Ck. - Reserved		0	(I)	0	0	0	0	0	O.K.
124 Bus. Ck. - EU Pk.		0	(H)	0	0	0	0	0	O.K.
125 Bus. Ck. - EU Pkage		30	(I)	0	0	0	0	0	O.K.
126 Bus. Ck. - EU Reserved		0	(I)	0	0	0	0	0	O.K.
127 Bus. Ck. - Special Access		0	(I)	0	0	0	0	0	O.K.
128 Bus. Ck. - Special Access		0	(I)	0	0	0	0	0	O.K.
129 Bus. Ck. - Billing and Collection		0	(H)	0	0	0	0	0	O.K.
130 Bus. Ck. - Billing and Collection		0	(H)	0	0	0	0	0	O.K.
131 Bus. Ck. - Reserved		0	(I)	0	0	0	0	0	O.K.
132 Total Business Office		\$35		\$0	\$0	\$0	\$0	\$35	O.K.
134 Cld. Serv. - May Process		\$375	(H)	0	0	0	0	0	O.K.
136 Cld. Serv. - Other B/C		39	(H)	0	0	0	0	39	O.K.
137 Cld. Serv. - CABS		68	721	0	67	0	1	0	O.K.
139 Cld. Serv. - EU Common Line		0	(H)	0	0	0	0	0	O.K.
140 Total Customer Service		\$462		\$0	\$67	\$0	\$1	\$414	O.K.
141 Total B/C, C/S, O/S, D/S		\$520		\$0	\$67	\$0	\$1	\$449	O.K.

Brentford Municipal Telephone Company

***** FIC PART 68 ***** InterLATA Total		Part 36 Operating Expenses and Taxes						
	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Apportion	Common	Local	Information	Common	Billing and	Other	
	Expenses	Expenses	Expenses	Expenses	Expenses	Expenses	Expenses	
158 Other Cust. Serv. Alloc	\$1	142	\$0	\$0	\$0	\$0	\$1	\$0
159 Other Cust. Serv. Direct	0	0	0	0	0	0	0	0
161 Total Other Cust. Serv	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0
163 TOTAL CUSTOMER OPER EXP	\$527	\$4	\$0	\$0	\$3	\$1	\$449	\$0
165 'BIG-THREE' EXPENSES								
166 Total Int. Specific Exp	\$145	41	\$42	\$113	\$0	\$2	\$0	\$0
167 Total Int. Non-specific Exp	30	62 + 47 + 49	21	9	0	0	0	0
169 Total Customer Operations	\$277	183	4	69	3	1	449	0
171 TOTAL 'BIG-THREE' EXPENSES	\$702	\$67	\$67	\$179	\$3	\$3	\$449	\$0
172 CORPORATE OPERATIONS EXPENSE								
174 Exec. and Planning Alloc.	\$30	714	\$3	\$8	\$0	\$0	\$19	\$0
175 Exec. and Planning Direct	0	0	0	0	0	0	0	0
178 Total Exec. and Planning	\$30	\$8	\$3	\$8	\$0	\$0	\$19	\$0
179 Admin. & General Allocable	\$345	714	\$13	\$48	\$2	\$2	\$271	\$0
181 Admin. & General Direct	0	0	0	0	0	0	0	0
182 Total Admin. and Gen	\$345	\$13	\$13	\$48	\$2	\$2	\$271	\$0
185 TOTAL CORPORATE OPERATIONS	\$375	\$36	\$36	\$56	\$2	\$2	\$290	\$0
186 NON-INCOME TAXES								
188 Non-income Taxes, Allocable	\$0	137	\$0	\$0	\$0	\$0	\$0	\$0
189 Non-income Taxes, Direct	0	0	0	0	0	0	0	0
191 Total Non-income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
193 TOTAL OPER. EXP. AND TAXES	\$1,250	\$175	\$175	\$372	\$5	\$9	\$690	\$0

TC98-106	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Golden West Telecom Cooperative. (Staff: BK/KC) Golden West Telecom Cooperative 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.	05/27/98	06/12/98
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PAGE 2 OF 2

South Dakota Public Utilities Commission State Capitol 500 E. Capitol Pierre, SD 57501-5070 Phone: (605) 773-3705 Fax: (605) 773-3809		TELECOMMUNICATIONS SERVICE FILINGS These are the telecommunications service filings that the Commission has received for the period of 05/22/98 through 05/28/98 If you need a complete copy of a filing faxed, overnight expressed, or mailed to you, please contact Delaine Kolbo within five days of this filing.	
DOCKET NUMBER	TITLE/STAFF/SYNOPSIS	DATE FILED	INTERVENTION DEADLINE
REQUEST FOR CERTIFICATE OF AUTHORITY			
TC98-102	Application by Comcast Telecommunications, Inc. d/b/a Comcast Long Distance for a Certificate of Authority to operate as a telecommunications company within the state of South Dakota. (Staff: TS/KC) Applicant seeks authority to offer a full range of "1+" interexchange telecommunications services on a resale basis. Specifically, Applicant seeks authority to provide MTS, out-WATS, debit card and calling card services. Applicant does not intend to provide operator services, 900 or 700 services.	05/26/98	06/12/98
TC98-107	Application by OLS, Inc. for a Certificate of Authority to operate as a telecommunications company within the state of South Dakota. (Staff: DJ/EM) Applicant seeks authority to provide outbound interexchange, 800/898, calling card and directory assistance services. Applicant does not intend to offer 900, 911, collect or third-party billed calling.	05/28/98	06/12/98
TC98-108	Application by ICG Telecom Group, Inc. for a Certificate of Authority to operate as a telecommunications company within the state of South Dakota. (Staff: HB/CH) ICG proposes to provide resold intrastate interexchange telecommunications services, including direct dialed ("1+") outbound/inbound message telecommunications services, operator services, and postpaid calling card services, to and from all points within the state of South Dakota.	05/28/98	06/12/98
NONCOMPETITIVE TELECOMMUNICATIONS FILINGS			
TC98-103	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Beresford Municipal Telephone Company. (Staff: BK/KC) Beresford Municipal 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.	05/27/98	06/12/98
TC98-104	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Union Telephone Company. (Staff: GR/KC) Union 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.	05/27/98	06/12/98
TC98-105	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Baltic Telecom Cooperative. (Staff: HB/KC) Baltic Telecom Cooperative 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.	05/27/98	06/12/98

PAGE 1 OF 2



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 TC98-103

Dear Ms. Cremer:

Please provide a copy of all data requests submitted by Commission Staff to any party or interested entity in Docket TC98-103 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: Ron Phillips

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

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

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♦
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Chairman
Fain Nelson
Vice-Chairman
Laska Schoenfelder
Commissioner

William Bullard Jr.
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Katie Hartford
Lem Healy
Cameron Hensack
Dave Jacobson
Bob Knadib
DeLaine Kolbo
Jeffrey P. Lorenson
Terry Norman
Gregory A. Rinkay
Tamara Stangole
Steven M. Wegman
Rosalynne Ailts 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 BERESFORD)
MUNICIPAL TELEPHONE COMPANY) TC98-103

On May 27, 1998, Beresford Municipal Telephone Company (Beresford) filed for approval by the Public Utilities Commission (Commission) its 1997 Intrastate Switched Access Cost Study.

On May 28, 1998, the Commission electronically transmitted notice of the filing and the intervention deadline of June 12, 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 August 4, 1998, at its regularly scheduled meeting, the Commission, pursuant to SDCL 49-31-12.6, unanimously voted to assess Beresford 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 Beresford 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 14th day of August, 1998.

<p>CERTIFICATE OF SERVICE</p> <p>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.</p> <p>By: <u>Nelaine Keebs</u></p> <p>Date: <u>8/14/98</u></p> <p>(OFFICIAL SEAL)</p>

BY ORDER OF THE COMMISSION

James A. Burg
JAMES A. BURG, Chairman

Pam Nelson
PAM NELSON, Commissioner

Laska Schoenfelder
LASKA SCHOENFELDER, Commissioner

MEMORANDUM TO COMMISSIONERS BURG, NELSON AND SCHOENFELDER

FROM: Bob Knadle

RE: Beresford Municipal Telephone Company Switched Access Revenue Requirement, TC98-103

Date: September 30, 1998

Beresford Municipal Telephone Company (Beresford) filed an Intrastate Switched Access Cost Study pursuant to the administrative rules on May 27, 1998, based on the twelve months ended December 31, 1997. The cost study submitted by Beresford developed a revenue requirement of \$102,922. Beresford's minutes of use for 1997 was 2,968,666. Beresford is a member of the Local Exchange Carrier Association (LECA). As a member of LECA, Beresford'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 May 28, 1998, the Commission electronically transmitted notice of the filing and the intervention deadline of June 12, 1998, to interested individuals and entities. No interventions were received by the Commission.

On August 14, 1998, the Commission ordered Beresford 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.

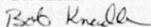
Staff data requests were responded to by Beresford in a timely manner and all information was submitted under oath. Staff conducted an on-site visit to the headquarters of Beresford on September 16, 1998. Staff reviewed minutes of public meetings, supporting documentation for adjustments that were proposed in the cost study, test year general ledger, depreciation rates, continuing property records, and minute of use records.

Staff has reviewed Beresford's cost study filing and all of the data responses submitted by the company and would recommend that the cost study be adjusted by the following:

1. Correct the Dial Equipment Minutes and Subscriber Minutes (SLU) allocation factors found on Sheet G, Lines 15 and 19 respectively.
2. Correct adjustment 2 of the investment and expense adjustments that relates to the Non-regulated operations of the Company.
3. The amount related to TRS on Sheet V, Line 210 should be directly assigned to interstate on Sheet V, Line 211.
4. Revise U S WEST access minutes to reflect proper amount.

If the above-mentioned items are incorporated in the cost study, the revenue requirement is decreased by \$310 to \$102,612. Beresford has agreed to Staff's recommendations.

Respectively submitted: Bob Knadle



cc Ron Phillips, TELEC Consulting Resources Inc.
Curtis Kludt, Beresford

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 BERESFORD)
MUNICIPAL TELEPHONE COMPANY) TC98-103

On May 27, 1998, Beresford Municipal Telephone Company (Beresford) filed for approval by the Public Utilities Commission (Commission) its 1997 Intrastate Switched Access Cost Study.

On May 28, 1998, the Commission electronically transmitted notice of the filing and the intervention deadline of June 12, 1998, to interested individuals and entities. On August 4, 1998, the Commission voted to assess a \$3,000 filing fee. Staff filed a memorandum on September 30, 1998, with the concurrence of the company, setting forth a recommended revenue requirement and minutes of use. The Commission considered this matter at its October 15, 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 Beresford'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 Beresford'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 26th day of October, 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 Delaine Kalkreuth

Date 10/27/98

(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION

James A. Burg
JAMES A. BURG, Chairman

Pam Nelson
PAM NELSON, Commissioner

Paul Schoenfelder
LASKA SCHOENFELDER, Commissioner