

DOCKET NO. _____

In the Matter of — IN THE MATTER OF THE
ESTABLISHMENT OF SWITCHED
ACCESS REVENUE REQUIREMENT
FOR BERESFORD MUNICIPAL
TELEPHONE COMPANY

Public Utilities Commission of the State of South Dakota

DATE

MEMORANDA

DATE	MEMORANDA
6/20 01	Filed and Docketed;
6/21 01	Weekly Filing;
6/29 01	Revised Cost Study;
7/27 01	Order Assessing Filing Fee;
10/31 01	Revised Cost Study;
12/5 01	Order Approving Revenue Requirement;
12/5 01	Docket Closed.

TELEC CONSULTING
RESOURCES INC

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

Comhusker Plaza
301 S. 13th Street, Suite 401
Lincoln, NE 68508
(402) 441-4316
FAX (402) 441-4317

June 13, 2001

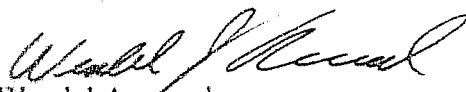
Ms. Debra Elofson
Executive Director
South Dakota PUC
State Capitol
Pierre, SD 57501-5070

Dear Debra:

On behalf of the Beresford Municipal Telephone Company we are filing Beresford's 2000 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 1997 study filed in June of 1998. 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,



Wendel Aarnerud
TELEC Consulting Resources, Inc.

CC: Curtis Kludt, Finance Officer - Beresford Municipal Tel. Co.
Wayne Akland, Telephone Manager - Beresford Municipal Tel. Co.

Encl.

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SOUTH DAKOTA PUBLIC


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.

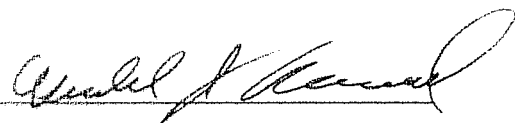
If Beresford were to develop and adopt a switched access tariff using its own revenue requirements as determined by the PUC program, the resulting rates would be as follows:

Switched Access Rates per minute (RPM)¹

	Carrier Common <u>Line</u>	Local <u>Switching</u>	Local <u>Transport</u>
Originating RPM	\$0.011380	\$0.014636	\$0.002684
Terminating RPM	\$0.019910	\$0.025607	\$0.002684

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

By



TELEC Consulting Resource, Inc.

For: Beresford Municipal Telephone Company

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SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

COST STUDY CHECKLIST

COMPANY Beresford Municipal Telephone Company

YEAR 2000

- | | | |
|-------------------------------------|----|--|
| <input checked="" type="checkbox"/> | 1 | SDPUC cost study & disk |
| <input checked="" type="checkbox"/> | 2 | SDPUC rate development spreadsheet |
| <input checked="" type="checkbox"/> | 3 | Financial statement from accountant |
| <input type="checkbox"/> | 4 | Trial balance from accountant |
| <input checked="" type="checkbox"/> | 5 | Account adjustment & average spreadsheet |
| <input checked="" type="checkbox"/> | 6 | Capital investment support (average) |
| <input checked="" type="checkbox"/> | 7 | COE adjustments for Common and Power |
| <input type="checkbox"/> | 8 | Land and Building adjustment for Non-Reg |
| <input type="checkbox"/> | 9 | Expense adjustment support (6620) |
| <input checked="" type="checkbox"/> | 10 | Minutes of use factors |
| <input checked="" type="checkbox"/> | 11 | Loops worksheet |
| <input checked="" type="checkbox"/> | 12 | Circuit terminations and miles |
| <input checked="" type="checkbox"/> | 13 | Misc. factor support |

Consolidated Municipal Fee Co

Revenue Management Summary

	Part 56 Total	Source	Customer Line	Local Switching	Information	Customer Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
INTRALATA:									
16 Net Investment	\$244,895	J13	\$131,763	\$99,012	\$0	\$13,838	\$0	\$1,282	O.K.
16 Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
17									
18 Return on Rate Base	\$24,489		\$13,176	\$9,801	\$0	\$1,384	\$0	\$128	O.K.
19 Return Adjustments	0	J18-20	0	0	0	0	0	0	O.K.
20									
21 Net Return on Rate Base	\$24,489		\$13,176	\$9,801	\$0	\$1,384	\$0	\$128	O.K.
22 Income Taxes	0	J31-32	0	0	0	0	0	0	O.K.
23 Expenses and Other Taxes	124,231	J33-35, 40	34,550	51,754	47	6,420	27,199	4,260	O.K.
24									
25 Total IntraLATA Rev. Req.	\$148,720		\$47,726	\$61,555	\$47	\$7,804	\$27,199	\$4,388	O.K.
26									
27									
28									
INTERLATA:									
29									
30									
31 Net Investment	\$39,156	P13	\$21,158	\$15,772	\$0	\$2,227	\$0	\$0	O.K.
32 Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
33									
34 Return on Rate Base	\$3,916		\$2,116	\$1,577	\$0	\$223	\$0	\$0	O.K.
35 Return Adjustments	0	P18-20	0	0	0	0	0	0	O.K.
36									
37 Net Return on Rate Base	\$3,916		\$2,116	\$1,577	\$0	\$223	\$0	\$0	O.K.
38 Income Taxes	0	P31-32	0	0	0	0	0	0	O.K.
39 Expenses and Other Taxes	17,480	P33-35, 40	4,695	6,957	6	870	4,483	469	O.K.
40									
41 Total InterLATA Rev. Req.	\$21,396		\$6,811	\$8,534	\$6	\$1,093	\$4,483	\$469	O.K.
42									
43									
44									
45 TOTAL INTRASTATE REV. REQ.	\$170,116		\$54,537	\$70,089	\$53	\$8,897	\$31,682	\$4,857	
ACCESS ELEMENT MINUTES OF USE									
			3,314,669	3,314,669		3,314,669			
ACCESS RATE PER MINUTE									
	\$0.040282		\$0.016453	\$0.021145		\$0.002684			

Revenue Statement for 10

Estimate

Message Telephone Service

Private Line

FOC PART 99 Revenue Requirement Summary	TOTAL COMBINE	Revenue Abator	Interest and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE		
				INTRASTATE	INTERSTATE	INTRASTATE	INTERSTATE			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 State Income Tax Rate	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%	
15 Gross Receipts Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
16										
17										
18 Net Investment	\$1,287,096	C68	\$1,003,045	\$39,156	\$243,835	\$0	\$1,060	\$284,051	O.K.	
19 Rate of Return	10.00%	---	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%		
20										
21 Return on Rate Base	\$128,710		\$100,304	\$3,916	\$24,383	\$0	\$106	\$28,405	O.K.	
22										
23 AFUDC	0	H43	0	0	0	0	0	0	O.K.	
24 ITC Amortization	0	H36	0	0	0	0	0	0	O.K.	
25 Other Return Adjustments	0	V242	0	0	0	0	0	0	O.K.	
26										
27 Net Return	\$128,710		\$100,304	\$3,916	\$24,383	\$0	\$106	\$28,405	O.K.	
28										
29 Contributions	0	H52	0	0	0	0	0	0	O.K.	
30 Interest Expense	0	H44	0	0	0	0	0	0	O.K.	
31 Capital Lease Expense	0	H46	0	0	0	0	0	0	O.K.	
32 Capitalized Payroll taxes	0	H36	0	0	0	0	0	0	O.K.	
33 Depreciation Adjustment	0	H36	0	0	0	0	0	0	O.K.	
34 Other Income Adjustments	0	V248	0	0	0	0	0	0	O.K.	
35										
36 After Tax Income	\$128,710		\$100,304	\$3,916	\$24,383	\$0	\$106	\$28,405	O.K.	
37										
38 State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
39 Federal Income Taxes	0	Formula	0	0	0	0	0	0	O.K.	
40 Operating Expenses and Taxes	501,437	I196	359,726	17,480	123,983	0	248	141,711	O.K.	
41 Uncollectibles	0	V249	0	0	0	0	0	0	O.K.	
42 Other Revenue Adjustments	0	V250	0	0	0	0	0	0	O.K.	
43										
44 Net Revenue	\$630,147		\$460,031	\$21,396	\$148,366	\$0	\$354	\$170,116	O.K.	
45 Gross Receipts Taxes	0	Formula	0	0	0	0	0	0	O.K.	
46 Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.	
47										
TOTAL REVENUE REQUIREMENT	\$630,147		\$460,031	\$21,396	\$148,366	\$0	\$354	\$170,116	O.K.	

Boresford Municipal Tel. Co.

***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
					Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Land and Support Investment	\$255,800	D33	\$199,389	\$7,793	\$48,403	\$0	\$215	\$56,411	O.K.
14										
15	COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	COE Switching Equipment	885,892	D68	715,971	23,564	146,357	0	0	169,921	O.K.
17	COE Transmission Equipment	92,508	D85	70,358	3,040	18,883	0	227	22,150	O.K.
18										
19	Total COE	\$978,400		\$786,329	\$26,604	\$165,240	\$0	\$227	\$192,071	O.K.
20	Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21	Cable and Wire Facilities	1,466,506	D137	1,119,408	47,881	297,392	0	1,825	347,098	O.K.
22										
23	Total COE, IOT, C&WF	\$2,444,906		\$1,905,737	\$74,485	\$462,632	\$0	\$2,052	\$539,169	O.K.
24										
25	Total Capital Leases	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26										
27	Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28										
29	Intangible Assets	\$0	D209	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30										
31										
32	Total Tele. Plt. In Service	\$2,700,706		\$2,105,126	\$82,278	\$511,035	\$0	\$2,267	\$595,580	O.K.
33										
34	Plant Held Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	FPUC, Short-term	0	D216-217	0	0	0	0	0	0	O.K.
36	FPUC, Long-term	0	D218-219	0	0	0	0	0	0	O.K.
37	Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38										
39	Total Other Tel. Plt.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40										
41										
42	TOTAL TELEPHONE PLANT	\$2,700,706		\$2,105,126	\$82,278	\$511,035	\$0	\$2,267	\$595,580	O.K.

Beresford Municipal Tel Co

		Intrastate								
		Message Telephone Service			Private Line		TOTAL			
***** FCC PART 36 ***** Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
56 Other Assets, Net	0	V105	0	0	0	0	0	0	O.K.	
57 Accumulated Depr./Amort	(1,445,692)	E34	(1,125,524)	(44,228)	(274,706)	0	(1,233)	(320,168)	O.K.	
58 Accum De/ Inc Taxes, Net	0	E47	0	0	0	0	0	0	O.K.	
59 Oth Liab & Def Cr., Net	0	V106	0	0	0	0	0	0	O.K.	
60										
61 TOTAL NET PLANT	\$1,255,014		\$979,602	\$38,050	\$236,329	\$0	\$1,033	\$275,412	O.K.	
62										
63 Materials and Supplies	16,121	H31	12,305	526	3,269	0	20	3,818	O.K.	
64 Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	O.K.	
65 Cash Working Capital	15,981	Formula	11,138	580	4,237	0	7	4,823	O.K.	
66 Equal Access Investment	0	---	0	0	0	0	0	0	O.K.	
67										
68 TOTAL NET INVESTMENT	\$1,247,096		\$1,003,045	\$39,156	\$243,835	\$0	\$1,060	\$284,051	O.K.	
69										

Dorland Municipal Tel Co

Assets

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service		Private Line		TOTAL INTRASTATE (I)	
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
13 LAND AND SUPPORT ASSETS									
14									
15 Land, Allocable	\$11,910	H33	\$9,284	\$363	\$2,254	\$0	\$10	\$2,628	O.K.
16 Land, Direct	0	V22	0	0	0	0	0	0	O.K.
17									
18 Total Land	\$11,910		\$9,284	\$363	\$2,254	\$0	\$10	\$2,628	O.K.
19									
20 Motor Vehicles	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 Aircraft	0	H33	0	0	0	0	0	0	O.K.
22 Special Purpose Vehicles	0	H33	0	0	0	0	0	0	O.K.
23 Garage Work Equipment	0	H33	0	0	0	0	0	0	O.K.
24 Other Work Equipment	0	H33	0	0	0	0	0	0	O.K.
25 Buildings, Allocable	243,890	H33	190,106	7,430	46,150	0	205	53,784	O.K.
26 Buildings, Direct	0	V29	0	0	0	0	0	0	O.K.
27 Furniture	0	H33	0	0	0	0	0	0	O.K.
28 Office Equipment	0	H33	0	0	0	0	0	0	O.K.
29 General Purpose Computers	0	H33	0	0	0	0	0	0	O.K.
30									
31 Total Support Assets	\$243,890		\$190,106	\$7,430	\$46,150	\$0	\$205	\$53,784	O.K.
32									
33 Tot Land and Support Assets	\$255,800		\$199,389	\$7,793	\$48,403	\$0	\$215	\$56,411	O.K.
34									
35									
36 CENTRAL OFFICE EQUIPMENT									
37									
38 CAT 1 Oper Sys, TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39 CAT 1 Oper Sys, Other TSPS	0	G21	0	0	0	0	0	0	O.K.
40 CAT 1 Oper Sys, Aux Pos	0	G23	0	0	0	0	0	0	O.K.
41 CAT 1 Oper Sys, Other	0	V36	0	0	0	0	0	0	O.K.
42									
43 Total CAT 1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
44									
45									
46 CAT 2 Tandem Sw, Allocable	\$0	G26	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
47 CAT 2 Tandem Sw, Direct	0	V38	0	0	0	0	0	0	O.K.
48									
49 Total CAT 2	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Telephone Company

Part 2

***** FCC PART 26 ***** Plant Investment Detail	TOTAL COMPANY	Source Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
				(E)	(F)	(G)	(H)		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
111 CABLE AND WIRE FACILITIES									
112									
113 CAT 1 1 IntraLATA PL/WATS	16,424	F31	\$14,599	\$0	\$0	\$0	\$1,825	\$1,825	O.K.
114 CAT 1 2 InterLATA PL/WATS	30,111	F31	30,111	0	0	0	0	0	O.K.
115 CAT 1 3 Joint Message	1,313,025	G13	984,769	45,521	282,735	0	0	328,256	O.K.
116 Other CAT 1 C&WF	0	V74	0	0	0	0	0	0	O.K.
117									
118 Total CAT 1 C&WF	\$1,359,560		\$1,029,479	\$45,521	\$282,735	\$0	\$1,825	\$330,081	O.K.
119									
120 CAT 2 C&WF	\$17,492	G28	\$17,492	\$0	\$0	\$0	\$0	\$0	O.K.
121 CAT 2 C&WF, Wideband	0	V76	0	0	0	0	0	0	O.K.
122									
123 Total CAT 2 C&WF	\$17,492		\$17,492	\$0	\$0	\$0	\$0	\$0	O.K.
124									
125 CAT 3 Joint Message	36,905	G17	19,888	2,360	14,657	0	0	\$17,017	O.K.
126 CAT 3 PL/WATS etc.	52,549	F36	52,549	0	0	0	0	0	O.K.
127 CAT 3 Direct	0	V79	0	0	0	0	0	0	O.K.
128									
129 Total CAT 3 C&WF	\$89,454		\$72,437	\$2,360	\$14,657	\$0	\$0	\$17,017	O.K.
130									
131 CAT 4 Message	\$0	G29	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
132 CAT 4 WATS	0	V81	0	0	0	0	0	0	O.K.
133 CAT 4 Direct	0	V82	0	0	0	0	0	0	O.K.
134									
135 Total CAT 4 C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
136									
137 TOTAL C&WF	\$1,466,506		\$1,119,408	\$47,881	\$297,392	\$0	\$1,825	\$347,098	O.K.
138									
139									
140 CAPITAL LEASES									
141									
142 Allocable Support Leases	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
143 Direct Support Leases	0	V84	0	0	0	0	0	0	O.K.
144									
145 Total Support Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Beresford Municipal Tel. Co.

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstat: and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
160										
161 COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162 COE Tandem Switch	0	H17	0	0	0	0	0	0	0	O.K.
163 COE Local Switch	0	H18	0	0	0	0	0	0	0	O.K.
164 COE Transmission	0	H20	0	0	0	0	0	0	0	O.K.
165 COE Direct	0	V89	0	0	0	0	0	0	0	O.K.
166										
167 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168										
169 IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171 C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173 TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
174	=====		=====	=====	=====	=====	=====	=====	=====	
175										
176 LEASEHOLD IMPROVEMENTS										
177										
178 Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179 COE Switching	0	H18	0	0	0	0	0	0	0	O.K.
180 COE Operator	0	H16	0	0	0	0	0	0	0	O.K.
181 COE Transmission	0	H20	0	0	0	0	0	0	0	O.K.
182 IOT	0	V95	0	0	0	0	0	0	0	O.K.
183 C&WF	0	V97	0	0	0	0	0	0	0	O.K.
184 Other	0	V98	0	0	0	0	0	0	0	O.K.
185										
186 TOTAL LEASEHOLD IMPROVEMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187	=====		=====	=====	=====	=====	=====	=====	=====	
188										
189 TRIS. EXCL. ACCT No 2600	\$2,700,728		\$2,125,126	\$82,278	\$511,035	\$0	\$2,267	\$595,580		O.K.

Berensford Municipal Tel Co

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
204 INTANGIBLE ASSETS										
205										
206 Allocable Acct. No. 2690	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
207 Direct Acct. No. 2690	0	V100	0	0	0	0	0	0	0	O.K.
208										
209 Total Intangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
210	=====		=====	=====	=====	=====	=====	=====	=====	
211										
212 OTHER TELEPHONE PLANT										
213										
214 Held for Fut Use - Alloc.	\$0	---	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
215 Held for Fut Use - Direct	0	---	0	0	0	0	0	0	0	O.K.
216 TPUC, Short-term - Alloc.	0	H35	0	0	0	0	0	0	0	O.K.
217 TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0	0	O.K.
218 TPUC, Long-term - Alloc.	0	H35	0	0	0	0	0	0	0	O.K.
219 TPUC, Long-term - Direct	0	V126	0	0	0	0	0	0	0	O.K.
220 Tele Plt Adjust - Alloc.	0	H35	0	0	0	0	0	0	0	O.K.
221 Tele Plt Adjust - Direc:	0	V104	0	0	0	0	0	0	0	O.K.
222										
223 Total Other Telephone Plant	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Berkeley Municipal Tel Co

***** FCC PART 36 ***** Functional Distribution of Selected Investments		Private Line								
		TOTAL COMPANY	Joint Use Message	Interstate		Intrastate		Extended Area Service	Other	
				InterLATA	IntraLATA	InterLATA	IntraLATA			
				(D)	(E)	(F)	(G)			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	TRANS. CCT EQUIPMENT									
14										
15	Working Loops	1,490	1,439	33	0	0	2	0	16	O.K.
16	Avg Cost per Loop	40.82	40.82	40.82	40.82	40.82	40.82	40.82	40.82	
17										
18	CAT 4 13 Exch Ln. Invest.	\$60,828	\$58,746	\$1,347	\$0	\$0	\$82	\$0	\$653	
19										
20										
21	Circuit Terminations	218	108	109	0	0	1	0	0	O.K.
22	Avg Cost per Termination	145.32	145.32	145.32	145.32	145.32	145.32	145.32	145.32	
23										
24	CAT 4 23 Other IX	\$31,680	\$15,695	\$15,840	\$0	\$0	\$145	\$0	\$0	
25										
26										
27	C&WF INVESTMENT									
28										
29	Working Loops	1,490	1,439	33	0	0	2	0	16	
30	Loops Factor	1.000000	0.965772	0.022148	0.000000	0.000000	0.001342	0.000000	0.010738	
31	CAT 1 Exchange C&WF	\$1,359,560	\$1,313,025	\$30,111	\$0	\$0	\$1,825	\$0	\$14,599	O.K.
32										
33										
34	Equivalent IX Circuit Miles	223	92	131	0	0	0	0	0	O.K.
35	IX Cct Miles Factor	1.000000	0.412556	0.587444	0.000000	0.000000	0.000000	0.000000	0.000000	
36	CAT 3 Interexch C&WF	\$89,454	\$36,905	\$52,549	\$0	\$0	\$0	\$0	\$0	

		Intrastate								
***** FCC PART 36 ***** Physical Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	(I)		
13	Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.034669	0.215331	0.000000	0.000000	0.250000	O.K.
14										
15	Dial Equipment Minutes (DEM)	1.000000	DEM	0.808192	0.026599	0.165209	0.000000	0.000000	0.191808	O.K.
16										
17	Conversation Minute-Miles	1.000000	CMM	0.538907	0.063942	0.397151	0.000000	0.000000	0.461093	O.K.
18	Conversation Minutes	1.000000	CM	0.538907	0.063942	0.397151	0.000000	0.000000	0.461093	O.K.
19	Subscriber Minutes (SLU)	1.000000	SLU	0.876507	0.017125	0.106368	0.000000	0.000000	0.123493	O.K.
20										
21	TSPS Processor Time	0.000000	TSP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22	Wtd Stand Work Sec., Toll	0.000000	WST	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23	Wtd Stand Work Sec., Aux	0.000000	WSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Wtd Stand Work Sec., Comb.	1.000000	WSC	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25										
26	COE CAT 2 Minutes	0.000000	CT2	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
27										
28	Exchange Trunk Minutes	1.000000	ETM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	MOU-Mi., Host/Remote	0.000000	HRM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
30										
31	C&WF CAT 4, WATS	0.000000	CT4	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
32										
33	Equal Access MOU	0.000000	EAM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
34										
35	Current Billings	1.000000	CB	0.754412	0.034056	0.211532	0.000000	0.000000	0.245588	O.K.
36	EU Presubscription Factor	0.000000	EPRE	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
37	EU MTS & WATS Factor	1.000000	EMTS	0.754412	0.034056	0.211532	0.000000	0.000000	0.245588	O.K.
38	EU Access, P/L and All Other Factor	1.000000	EPLQ	0.754412	0.034056	0.211532	0.000000	0.000000	0.245588	O.K.
39	IX Special Access Factor	0.000000	ISPA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
40	IX Switched Access Factor	0.000000	ISWA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41	IX Billing & Collection Services Factor	0.000000	IBC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42	Coin Revenue Percent	0.000000	CR	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
43	Relative Toll/Local Msgs.	1.000000	TLM	0.388542	0.173590	0.437867	0.000000	0.000000	0.611458	O.K.
44	Relative Lease Percent	1.000000	RUP	0.868887	0.048224	0.287109	0.000000	0.000000	0.333333	O.K.
45	CALS Percent	1.000000	CALP	0.500000	0.069337	0.430663	0.000000	0.000000	0.500000	O.K.
46	Foreign Directories Percent	0.000000	FD	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

Beresford Municipal Tel Co.

		Intrastate								
***** FCC PART 36 ***** Internal Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)				(C)	(D)	InterLATA	IntraLATA		
13	Support Assets	1.000000	D31	0.779473	0.030465	0.189223	0.000000	0.000839	0.220527	O.K.
14	Land and Support Assets	1.000000	D33	0.779473	0.030465	0.189223	0.000000	0.000839	0.220527	O.K.
15										
16	COE Operator	0.000000	D43	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
17	COE Tandem Switching	0.000000	D49	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
18	COE Local Switching	1.000000	D66	0.808192	0.026599	0.165209	0.000000	0.000000	0.191808	O.K.
19	COE Total Switching	1.000000	D68	0.808192	0.026599	0.165209	0.000000	0.000000	0.191808	O.K.
20	COE Transmission	1.000000	D85	0.760559	0.032864	0.204123	0.000000	0.002454	0.239441	O.K.
21	Total COE	1.000000	C19	0.803688	0.027191	0.168888	0.000000	0.000232	0.196312	O.K.
22										
23	Info. Orig./Term. CAT 1	0.000000	D90	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Info. Orig./Term. CAT 2	0.000000	D92	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25	Total IOT	0.000000	D94	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
26										
27	C&WF CAT 1	1.000000	D118	0.757215	0.033482	0.207961	0.000000	0.001342	0.242785	O.K.
28	C&WF CAT 2	1.000000	D120	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	C&WF CAT 3	1.000000	D129	0.809773	0.026380	0.163847	0.000000	0.000000	0.190227	O.K.
30	C&WF CAT 4	0.000000	D135	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
31	Total C&WF	1.000000	D137	0.763317	0.032650	0.202789	0.000000	0.001244	0.236683	O.K.
32										
33	Total Equipment	1.000000	C23	0.779473	0.030465	0.189223	0.000000	0.000839	0.220527	O.K.
34										
35	TPIS	1.000000	C32	0.779473	0.030465	0.189223	0.000000	0.000839	0.220527	O.K.
36	TPIS, excl. Acct. No. 2630	1.000000	D189	0.779473	0.030465	0.189223	0.000000	0.000839	0.220527	O.K.
37										
38	Plt. Held, Fut. Use	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
39										
40	Total Tangible Assets	0.000000	C25	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41	Total Intangible Assets	0.000000	C29	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42										
43	Long-term PUC	0.000000	C38	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44	Net Telephone Plant	1.000000	C61	0.780550	0.030318	0.188308	0.000000	0.000823	0.219450	O.K.
45	Total Net Investment	1.000000	C68	0.779308	0.030422	0.189446	0.000000	0.000824	0.220692	O.K.
46	Capital Leases	0.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
47										
48	Total Bus. Ofr. Cust. Serv.	1.000000	I141	0.654219	0.055094	0.290687	0.000000	0.000000	0.345781	O.K.
49										
50	Total "BIG THREE" Expenses	1.000000	I170	0.737059	0.039064	0.223466	0.000000	0.000411	0.262941	O.K.
51										
52	Corporate Operations Expense	1.000000	I185	0.632492	0.033522	0.333634	0.000000	0.000353	0.367508	O.K.

Beresford Municipal Tel. Co.

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 PLANT SPEC. OPER. EXPENSE:										
14										
15 Network Support, Alloc.	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	V149	0	0	0	0	0	0	0	O.K.
17										
18 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20 General Support, Alloc.	\$22,316	H14	\$17,395	\$680	\$4,223	\$0	\$19	\$4,921	\$4,921	O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0	0	O.K.
22										
23 Total General Support Exp	\$22,316		\$17,395	\$680	\$4,223	\$0	\$19	\$4,921	\$4,921	O.K.
24										
25 Central Office Eq., Alloc.	\$62,339	H21	\$50,101	\$1,695	\$10,528	\$0	\$14	\$12,238	\$12,238	O.K.
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	0	O.K.
27										
28 Total COE Exp	\$62,339		\$50,101	\$1,695	\$10,528	\$0	\$14	\$12,238	\$12,238	O.K.
29										
30 Cust Premises Equip	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Coinless Pay Phone	0	G18	0	0	0	0	0	0	0	O.K.
32 Other IOT	0	H23	0	0	0	0	0	0	0	O.K.
33 IOT Direct	0	V157	0	0	0	0	0	0	0	O.K.
34										
35 Total IOT Exp	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
36										
37 Cable & Wire, Alloc.	\$45,458	H31	\$34,699	\$1,484	\$9,218	\$0	\$57	\$10,759	\$10,759	O.K.
38 Cable & Wire, Direct	0	V159	0	0	0	0	0	0	0	O.K.
39										
40 Total C&WF Exp	\$45,458		\$34,699	\$1,484	\$9,218	\$0	\$57	\$10,759	\$10,759	O.K.
41										
42 TOTAL PLT SPEC OPER EXP	\$109,113		\$102,195	\$3,859	\$23,969	\$0	\$90	\$27,918	\$27,918	O.K.
43										
44 TOTAL PLT SPEC & SUPPORT	\$107,797		\$94,800	\$3,179	\$19,747	\$0	\$71	\$22,997	\$22,997	O.K.

Beresford Municipal Tel. Co.

***** FCC PART 36 ***** Operating Expenses and Taxes	Intrastate								TOTAL INTRASTATE	
	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58 NON-SPECIFIC OPER. EXP										
59										
60 Oth. Plt. and Equip., Alloc.	\$489	H36	\$381	\$15	\$93	\$0	\$0	\$108	O.K.	
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	0	O.K.	
62										
63 Total Oth. Plt. & Equip.	\$489		\$381	\$15	\$93	\$0	\$0	\$108	O.K.	
64										
65 Network Operations, Alloc	\$18,501	H33	\$14,421	\$564	\$3,501	\$0	\$16	\$4,080	O.K.	
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	O.K.	
67										
68 Total Network Oper. Exp	\$18,501		\$14,421	\$564	\$3,501	\$0	\$16	\$4,080	O.K.	
69										
70 Total Access Expenses	\$0	V180	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
71										
72 Depr., Support Assets	\$15,031	H13	\$11,716	\$458	\$2,844	\$0	\$13	\$3,315	O.K.	
73 Depr., COE Switching	49,112	H19	39,692	1,306	8,114	0	0	9,420	O.K.	
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	O.K.	
75 Depr., COE Transmission	11,587	H20	8,813	381	2,365	0	28	2,774	O.K.	
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
77 Depr., C&W Facilities	37,327	H31	28,492	1,219	7,570	0	46	8,835	O.K.	
78 Depr., PHFU	0	H38	0	0	0	0	0	0	O.K.	
79										
80 Total Depreciation Expense	\$113,057		\$85,713	\$3,364	\$20,893	\$0	\$87	\$24,344	O.K.	
81										
82 Amort., Tangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
83 Amort., Intangible Assets	0	H41	0	0	0	0	0	0	O.K.	
84 Other Amortization	0	V189	0	0	0	0	0	0	O.K.	
85 Direct Assigned Amort	0	V190	0	0	0	0	0	0	O.K.	
86										
87 Total Amortization Exp	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
88										
89 Total Depr. and Amort	\$113,057		\$85,713	\$3,364	\$20,893	\$0	\$87	\$24,344	O.K.	
90										
91 TOTAL NON-SPECIFIC OPER. EXP	\$113,057		\$85,713	\$3,364	\$20,893	\$0	\$87	\$24,344	O.K.	

Dorchester Municipal Tel. Co.

Intrastate

***** FCC PART 36 ***** Operating Expenses and Taxes		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
156	Other Cust. Serv., Alloc.	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
157	Other Cust. Serv., Direct	0	V211	0	0	0	0	0	0	O.K.
158										
159	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
160										
161	TOTAL CUSTOMER OPER EXP	\$84,220		\$55,940	\$4,481	\$23,798	\$0	\$0	\$28,279	O.K.
162										
163										
164	"BIG-THREE" EXPENSES									
165										
166	Total Plt. Spec., ex Support	\$107,797	44	\$84,809	\$3,179	\$19,747	\$0	\$71	\$22,997	O.K.
167	Total Network Oper Exp	18,501	68	14,421	864	3,501	0	18	4,080	O.K.
168	Total Customer Operations	84,328	101	55,940	4,451	23,798	0	0	28,279	O.K.
169										
170	TOTAL "BIG THREE" EXPENSES	\$210,526		\$155,170	\$8,224	\$47,045	\$0	\$87	\$55,356	O.K.
171										
172										
173	CORPORATE OPERATIONS EXPENSES									
174										
175	Exec and Planning, Alloc	\$8,828	H50	\$7,139	\$179	\$2,164	\$0	\$4	\$2,547	O.K.
176	Exec and Planning, Direct	0	V211	0	0	0	0	0	0	O.K.
177										
178	Total Exec and Planning	\$8,828		\$7,139	\$179	\$2,164	\$0	\$4	\$2,547	O.K.
179										
180	Admin & General, Allocable	\$123,888	H100	\$99,828	\$8,838	\$27,508	\$0	\$51	\$32,438	O.K.
181	Admin & General, Direct	21,997	V211	0	0	21,997	0	0	21,997	O.K.
182										
183	Total Admin and Gen	\$145,885		\$99,828	\$8,838	\$49,505	\$0	\$51	\$54,435	O.K.
184										
185	INT'L. CORPORATE OPERATIONS	\$18,828		\$18,828	\$8,838	\$17,700	\$0	\$55	\$58,982	O.K.
186										
187										
188	Regulatory Issues, Allocable	0	H50	0	0	0	0	0	0	O.K.
189	Regulatory Issues, Direct	0	V211	0	0	0	0	0	0	O.K.
190										
191	Total Reg. Issues	0		0	0	0	0	0	0	O.K.
192										
193	TOTAL OPERATIONS EXPENSES	\$388,441		\$288,745	\$12,482	\$102,813	\$0	\$124	\$141,711	O.K.

Beresford Municipal Tel. Co

***** FCC PART 69 *****										
IntraLATA Revenue Requirement Summary										
	Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Net Investment	\$244,895	K52	\$131,763	\$98,012	\$0	\$13,838	\$0	\$1,202	O.K
14	Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K
15										
16	Return on Rate Base	\$24,489		\$11,176	\$9,801	\$0	\$1,384	\$0	\$128	O.K
17										
18	AFUDC	0	N37	0	0	0	0	0	0	O.K
19	ITC Amortization	0	N37	0	0	0	0	0	0	O.K
20	Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K
21										
22	Net Return	\$24,489		\$13,176	\$9,801	\$0	\$1,384	\$0	\$128	O.K
23										
24	Interest Expense	0	N67	0	0	0	0	0	0	O.K
25	Capitalized Payroll Taxes	0	N37	0	0	0	0	0	0	O.K
26	Depreciation Adjustment	0	N37	0	0	0	0	0	0	O.K
27	Other Income Adjustments	0	Direct	0	0	0	0	0	0	O.K
28										
29	After Tax Income	\$24,489		\$13,176	\$9,801	\$0	\$1,384	\$0	\$128	O.K
30										
31	State Income Taxes	\$0	20	0	0	0	0	0	0	O.K
32	Federal Income Taxes	0	29	0	0	0	0	0	0	O.K
33	Operating Expenses and Taxes	124,231	0738	34,358	51,794	47	6,420	27,199	4,260	O.K
34	Unrecoverables	0	Direct	0	0	0	0	0	0	O.K
35	Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	O.K
36										
37	Sum for Gross Receipts Tax	144,720	10*21*22*23	47,728	61,906	47	7,804	27,199	4,388	O.K
38										
39	Gross Receipts Tax	0	37	0	0	0	0	0	0	O.K
40										
41										
42										
43	TOTAL REVENUE REQUIREMENT	\$144,720		\$47,728	\$61,906	\$47	\$7,804	\$27,199	\$4,388	O.K
44										

Beresford Municipal Tel. Co.

***** FCC PART 69 ***** IntraLATA Investment Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Land and Support Assets	\$48,618	L25	\$3,380	\$30,408	\$0	\$6,882	\$0	\$548	O.K.	
14										
15 Central Office Equipment	\$165,467	L70	\$12,650	\$146,357	\$0	\$6,233	\$0	\$227	O.K.	
16 Info. Term./Ong. Equipment	0	L78	0	0	0	0	0	0	O.K.	
17 Cable and Wire Facilities	299,217	L117	282,735	0	0	14,657	0	1,825	O.K.	
18										
19 Total COE, IOT, C&WF	\$464,684		\$295,385	\$146,357	\$0	\$20,890	\$0	\$2,052	O.K.	
20										
21 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
22										
23 Total Tele. Plt. ex Intang.	\$513,302		\$298,765	\$146,465	\$0	\$26,472	\$0	\$2,600	O.K.	
24 Total Intangible Assets	0	L144	0	0	0	0	0	0	O.K.	
25										
26 Total Plant in Service	\$513,302		\$298,765	\$146,465	\$0	\$26,472	\$0	\$2,600	O.K.	
27 Total Plt. Held Future Use	0	L147	0	0	0	0	0	0	O.K.	
28 Total S7 PUC	0	L163	0	0	0	0	0	0	O.K.	
29 Total LT PUC	0	L164	0	0	0	0	0	0	O.K.	
30 Total Tel. Plt. Adjust	0	L169	0	0	0	0	0	0	O.K.	
31										
32 TOTAL TELEPHONE PLANT	\$513,302		\$298,765	\$146,465	\$0	\$26,472	\$0	\$2,600	O.K.	
33										
34										
35 Account Depr. Plt. in Ser.	275,029	M23	171,388	96,176	0	13,022	0	1,358	O.K.	
36 Account Depr. PHSU	0	M27	0	0	0	0	0	0	O.K.	
37 Account Depr. Telephone Plt.	0	M28	0	0	0	0	0	0	O.K.	
38 Account Depr. Intangible	0	M29	0	0	0	0	0	0	O.K.	
39 Account Depr. Equip.	0	M30	0	0	0	0	0	0	O.K.	
40 Account Depr. Int. Trans. Net	0	M31	0	0	0	0	0	0	O.K.	
41										
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Financial Statement for Co.

Line	Description	Page 30		Current	Prior	Interchange	Current	Prior	Total			
		Account	Type									
		AM	DM	AM	DM	AM	DM	AM	DM			
54	COE Each Trunk	0	Direct	\$0		\$0		\$0		\$0	O.K.	
55	COE Each Line - Message	12,650	(D)	12,650		0		0		0	O.K.	
56	COE Each Line - PL etc	0	(D)	0		0		0		0	O.K.	
57	COE Each Line - Assigned	0	Direct	0		0		0		0	O.K.	
58	COE Interexchange Message	2,233	(G)	0		0		2,233		0	O.K.	
59	COE Interexchange PL	145	(U)	0		0		0		145	O.K.	
60	COE Interexchange Assigned	0	(D)	0		0		0		0	O.K.	
61	COE HR Message	0	(G)	0		0		0		0	O.K.	
62	COE HR Assigned	0	Direct	0		0		0		0	O.K.	
63												
64	Total COE Transmission	\$19,110		\$12,650		\$0		\$6,233		\$0	\$227	O.K.
65												
66	Total Central Office Equip	\$185,467		\$12,650		\$146,357		\$6,233		\$0	\$227	O.K.
67												
68	IOT EQUIPMENT											
69												
70	Public Telephone	\$0	N43	\$0		\$0		\$0		\$0	\$0	O.K.
71	Coinless Pay Phone	0	(D)	0		0		0		0	0	O.K.
72	Customer Premises Equipment	0	N60	0		0		0		0	0	O.K.
73												
74	Total IOT Equipment	\$0		\$0		\$0		\$0		\$0	\$0	O.K.
75												
76	CABLE AND WIRE FACILITIES											
77												
78	Exchange PL and WATS	\$1,825	(I)	\$0		\$0		\$0		\$0	\$1,825	O.K.
79	Exchange Message	282,735	(D)	282,735		0		0		0	0	O.K.
80	Exchange Assigned	0	Direct	0		0		0		0	0	O.K.
81												
82	Total Exchange Line C&WF	\$284,560		\$282,735		\$0		\$0		\$0	\$1,825	O.K.
83												
84	Exchange Trunk, Message	\$0	Direct	\$0		\$0		\$0		\$0	\$0	O.K.
85	Exchange Trunk, PL	0	Direct	0		0		0		0	0	O.K.
86												
87	Total Exchange Trunk C&WF	\$0		\$0		\$0		\$0		\$0	\$0	O.K.
88												
89	Interexchange Message	\$14,657	(G)	\$0		\$0		\$14,657		\$0	\$0	O.K.
90	Interexchange PL, WATS	0	(I)	0		0		0		0	0	O.K.
91	Interexchange Assigned	0	(G)	0		0		0		0	0	O.K.
92												
93	Total Interexchange C&WF	\$14,657		\$0		\$0		\$14,657		\$0	\$0	O.K.

Operating Assets by Co

	Part 25 Special Assets Other	Part 25 Special Assets Other	Part 25 Special Assets Other	Part 25 Special Assets Other	Part 25 Special Assets Other	Part 25 Special Assets Other	Part 25 Special Assets Other	Part 25 Special Assets Other	Part 25 Special Assets Other	Part 25 Special Assets Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
111	Host C&WF Message	\$0	00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	Host C&WF, WATS	0	00	0	0	0	0	0	0	0	O.K.
113	Host C&WF, Assigned	0	Direct	0	0	0	0	0	0	0	O.K.
114											
115	Total Host/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116											
117	Total Cable and Wire Equip	\$299,217		\$282,735	\$0	\$0	\$14,657	\$0	\$0	\$1,625	O.K.
118											
119	TANGIBLE ASSETS										
120											
121	Land and Support Leases	\$0	N28	0	0	0	0	0	0	0	O.K.
122											
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	COE Tandem Switching Leases	0	34	0	0	0	0	0	0	0	O.K.
125	COE Local Switching Leases	0	39	0	0	0	0	0	0	0	O.K.
126	COE Transmission Leases	0	68	0	0	0	0	0	0	0	O.K.
127											
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129											
130	IOT Equipment Leases	\$0	78	0	0	0	0	0	0	0	O.K.
131											
132	C&WF Leases	\$0	117	0	0	0	0	0	0	0	O.K.
133											
134	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135											
136	Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	0	0	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
138											
139	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140											
141	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142											
143											
144	TOTAL INTANGIBLE ASSETS	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145											
146											
147	PROPERTY HELD FOR FUTURE US	\$0	N46	0	0	0	0	0	0	0	O.K.

Statement of Receipts and Disbursements

Account	General Fund	Special Fund	State of California	Local Government	Other	State of California	Local Government	Other	
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
161 PLANT UNDER CONSTRUCTION									
162									
163 Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164 Long-term	0	N46	0	0	0	0	0	0	O.K.
165									
166 Total P/B Under Const	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
167									
168									
169 TELEPHONE PLANT ADJUSTMENT	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170									
171 CLASS B RTB STOCK	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172									
173 MATERIALS AND SUPPLIES	\$3,289	N37	\$1,914	\$1,188	\$0	\$170	\$0	\$17	O.K.
174									
175 CASH WORKING CAPITAL	\$4,243	N37	\$2,470	\$1,533	\$0	\$219	\$0	\$21	O.K.
176									
177 EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Supplemental Schedule No. 10

Account	PHFU	PHFU	Source of	Current	Accum	Information	Accum	PHFU	Other	
PHFU	PHFU	Code	Life	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	
(00)	(00)	(00)	(00)	(00)	(00)	(00)	(00)	(00)	(00)	
13	ACCUM. DEPRECIATION, TPIS									
14										
15	Support Assets	\$17,921	N28	\$1,248	\$14,415	\$0	\$2,957	\$0	\$202	O.K.
16	COE Switching	75,760	L44	0	75,760	0	0	0	0	O.K.
17	COE Operator	0	L32	0	0	0	0	0	0	O.K.
18	COE Transmission	7,348	L68	4,854	0	0	2,397	0	87	O.K.
19	IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	174,911	L117	165,277	0	0	8,568	0	1,067	O.K.
21	Other Plant	0	N37	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	\$275,939		\$171,386	\$90,175	\$0	\$13,022	\$0	\$1,356	O.K.
24										
25	ACCUM. AMORTIZATION									
26										
27	Accum. Depreciation, PHFU	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28	Accum. Amort., Tangible Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29	Accum. Amort., Intang. Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30	Accum. Amort., Other	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31										
32	Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34	Total Accum. Depr./Amort.	\$275,939		\$171,386	\$90,175	\$0	\$13,022	\$0	\$1,356	O.K.
35										
36										
37	ACCUM. DEF. INC. TAXES, NET									
38										
39	Support Assets	\$0	N28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40	COE Switching	0	L44	0	0	0	0	0	0	O.K.
41	COE Operator	0	L32	0	0	0	0	0	0	O.K.
42	COE Transmission	0	L68	0	0	0	0	0	0	O.K.
43	IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
44	Cable and Wire Fac.	0	L117	0	0	0	0	0	0	O.K.
45	Unclassified	0	N37	0	0	0	0	0	0	O.K.
46										
47	Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

TELECOM SYSTEMS INC

Line	Description	Rate	Category	Amount	Factor	Amount	Factor	Amount	Factor	Status	
13	Central Office Equipment	\$146,467	L70	\$146,467		\$0		\$6,233	\$0	\$227	O.K.
14	Info Orig/Term Eqpt	0	L78	0		0		0	0	0	O.K.
15	C&W Facilities	299,217	L117	299,217		0		14,657	0	1,825	O.K.
16											
17	Total	\$445,684		\$445,684		\$0		\$20,890	\$0	\$2,052	O.K.
18	Factor	1.000000		0.836688		0.000000		0.044959	0.000000	0.004478	O.K.
19											
20	Sum Sw Trans, Other	\$168,299	17	\$0		\$146,357		\$20,890	\$0	\$2,052	O.K.
21	Factor	1.000000		0.000000		0.854489		0.123391	0.000000	0.012120	O.K.
22											
23	Central Office Equipment	\$146,467	L70	\$12,650		\$146,357		\$6,233	\$0	\$227	O.K.
24	Info Orig/Term Eqpt	0	L78	0		0		0	0	0	O.K.
25	C&W F, Excl Exch Message	16,482	L117-83	0		0		14,657	0	1,825	O.K.
26											
27	Total	\$181,949		\$12,650		\$146,357		\$20,890	\$0	\$2,052	O.K.
28	Factor	1.000000		0.069524		0.804387		0.114812	0.000000	0.011277	O.K.
29											
30	General Support Facilities	\$48,618	L25	\$3,380		\$39,108		\$5,582	\$0	\$548	O.K.
31	Central Office Equipment	165,467	13	12,650		146,357		6,233	0	227	O.K.
32	Info Orig/Term Eqpt	0	14	0		0		0	0	0	O.K.
33	C&W Facilities	299,217	15	282,735		0		14,657	0	1,825	O.K.
34	Equal Access Investment	0	L177	0		0		0	0	0	O.K.
35											
36	Total	\$513,302		\$298,765		\$185,465		\$26,472	\$0	\$2,600	O.K.
37	Factor	1.000000		0.582045		0.361317		0.051572	0.000000	0.005066	O.K.
38											
39	Sum: Com Ln., Sw., Trans	\$510,702	36	\$298,765		\$185,465		\$26,472	\$0	\$0	O.K.
40	Factor	1.000000		0.585009		0.363157		0.051834	0.000000	0.000000	O.K.
41											
42	COE Cat. 2 Factor	1.000000	Direct	0.000000		0.000000		1.000000	0.000000	0.000000	O.K.
43	IOT Cat. 1 Factor	1.000000	Direct	1.000000		0.000000		0.000000	0.000000	0.000000	O.K.
44											
45	Total TPIS	\$513,302	K26	\$298,765		\$185,465		\$26,472	\$0	\$2,600	O.K.
46	Factor	1.000000		0.582045		0.361317		0.051572	0.000000	0.005066	O.K.

Beresford Municipal Tel Co

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 PLANT SPEC OPER EXPENSE										
14										
15 Network Support, Alloc.	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
17										
18 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20 General Support, Alloc.	\$4,241	N30	\$295	\$3,412	\$0	\$487	\$0	\$0	\$0	O.K.
21 General Support, Direct	0	Direct	0	0	0	0	0	0	\$48	O.K.
22										
23 Total General Support Exp.	\$4,241		\$295	\$3,412	\$0	\$487	\$0	\$0	\$0	O.K.
24										
25 Central Office Eq., Alloc.	\$10,543	N31	\$806	\$9,325	\$0	\$397	\$0	\$0	\$14	O.K.
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
27										
28 Total COE Exp.	\$10,543		\$806	\$9,325	\$0	\$397	\$0	\$0	\$14	O.K.
29										
30 Cust. Premises Equip.	\$0	L76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Other IOT	0	N43	0	0	0	0	0	0	0	O.K.
32 IOT Direct	0	Direct	0	0	0	0	0	0	0	O.K.
33										
34 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35										
36 Cable & Wire, Alloc.	\$9,275	N33	\$8,764	\$0	\$0	\$454	\$0	\$0	\$57	O.K.
37 Cable & Wire, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
38										
39 Total C&WF Exp.	\$9,275		\$8,764	\$0	\$0	\$454	\$0	\$0	\$57	O.K.
40										
41 TOTAL PLT. SPEC. OPER. EXP	\$24,059		\$9,865	\$12,737	\$0	\$1,338	\$0	\$0	\$119	O.K.
42										
43 TOTAL PLT. SPEC. ex SUPPORT	\$19,818		\$9,570	\$9,325	\$0	\$851	\$0	\$0	\$71	O.K.

Berensford Municipal Tel. Co.

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
57 NON-SPECIFIC OPER. EXP										
58										
59 Oth. Plt. and Equip., Alloc	\$93	N18	\$59	\$29	\$0	\$4	\$0	\$0	\$0	O.K.
60 Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
61										
62 Total Oth. Plt. & Equip	\$93		\$59	\$29	\$0	\$4	\$0	\$0	\$0	O.K.
63										
64 Network Operations, Alloc	\$3,516	N18	\$2,235	\$1,108	\$0	\$158	\$0	\$16	\$0	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
66										
67 Total Network Oper. Exp.	\$3,516		\$2,235	\$1,108	\$0	\$158	\$0	\$16	\$0	O.K.
68										
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70										
71 Depr., Support Assets	\$2,857	L23	\$199	\$2,298	\$0	\$328	\$0	\$32	\$0	O.K.
72 Depr., COE Switching	8,114	L44	0	8,114	0	0	0	0	0	O.K.
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	2,394	L68	1,584	0	0	781	0	28	0	O.K.
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	7,616	L117	7,198	0	0	373	0	48	0	O.K.
77 Depr., PHFU	0	L147	0	0	0	0	0	0	0	O.K.
78										
79 Total Depreciation Expense	\$20,980		\$8,980	\$10,412	\$0	\$1,482	\$0	\$107	\$0	O.K.
80										
81 Amort., Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82 Amort., Intangible Assets	0	L144	0	0	0	0	0	0	0	O.K.
83 Other Amortization	0	Direct	0	0	0	0	0	0	0	O.K.
84 Direct Assigned Amort.	0	Direct	0	0	0	0	0	0	0	O.K.
85										
86 Total Amortization Exp	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87										
88 Total Depr. and Amort	\$20,980		\$8,980	\$10,412	\$0	\$1,482	\$0	\$107	\$0	O.K.
89										
90 TOTAL NON-SPEC OPER EXP	\$24,589		\$11,274	\$11,549	\$0	\$1,644	\$0	\$123	\$0	O.K.

Barnford Municipal Tel Co

***** FCC PART 69 *****									
Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
104 CUSTOMER OPERATIONS EXPENSE.									
105									
106 Marketing, Allocable	\$1,008	N37	\$587	\$364	\$0	\$52	\$0	\$5	O.K.
107 Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108									
109 Total Marketing Expense	\$1,008		\$587	\$364	\$0	\$52	\$0	\$5	O.K.
110									
111 Operator Service, Alloc.	\$0	N61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112 Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113									
114 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115									
116 Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117 Alphabetical Directory	23	(F)	0	0	23	0	0	0	O.K.
118 Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119									
120 Total Directory	\$23		\$0	\$0	\$23	\$0	\$0	\$0	O.K.
121									
122 Bus. Ofc., EU Presubscription	0	N40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124 Bus. Ofc., EU Access PL & All Other	1,841	(H)	0	0	0	0	0	1,841	O.K.
125 Bus. Ofc., EU Message	6,908	(H)	0	0	0	0	6,908	0	O.K.
126 Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127 Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128 Bus. Ofc., IX Switched Access	0	N40	0	0	0	0	0	0	O.K.
129 Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130 Bus. Ofc., Coin Collection & Administr	0	(D)	0	0	0	0	0	0	O.K.
131 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
132									
133 Total Business Office	\$8,748		\$0	\$0	\$0	\$0	\$6,908	\$1,841	O.K.
134									
135 Cust. Serv., Msg. Process	\$2,759	(H)	0	0	0	0	2,759	0	O.K.
136 Cust. Serv., Other B&C	3,891	(H)	0	0	0	0	3,891	0	O.K.
137 Cust. Serv., CABS	7,368	N21	0	6,369	0	909	0	89	O.K.
138 Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139									
140 Total Customer Service	\$14,018		\$0	\$6,369	\$0	\$909	\$6,650	\$89	O.K.
141									
142 Total B.O., CS., OS., Dir	\$22,790		\$0	\$6,369	\$23	\$909	\$13,558	\$1,930	O.K.

Benevolent Municipal Tel. Co

***** FCC PART 68 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158 Other Cust. Serv., Alloc	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
160										
161 Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163 TOTAL CUSTOMER OPER. EXP.	\$23,798		\$587	\$6,734	\$23	\$961	\$13,558	\$1,935		O.K.
164										
165 "BIG-THREE" EXPENSES										
166										
167 Total Plt. Specific Exp.	\$24,059	41	\$9,865	\$12,737	\$0	\$1,338	\$0	\$119		O.K.
168 Total Plt. Non-specific Exp.	3,609	62 + 67 +69	2,294	1,137	0	162	0	16		O.K.
169 Total Customer Operations	23,798	163	587	6,734	23	961	13,558	1,935		O.K.
170										
171 TOTAL "BIG THREE" EXPENSES	\$51,466		\$12,746	\$20,608	\$23	\$2,462	\$13,558	\$2,070		O.K.
172										
173 CORPORATE OPERATIONS EXPENSE										
174										
175 Exec. and Planning, Alloc.	\$2,168	N64	\$537	\$868	\$1	\$104	\$571	\$87		O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0		O.K.
177										
178 Total Exec. and Planning	\$2,168		\$537	\$868	\$1	\$104	\$571	\$87		O.K.
179										
180 Admin. & General, Allocable	\$27,619	N64	\$6,840	\$11,059	\$13	\$1,321	\$7,276	\$1,111		O.K.
181 Admin. & General, Direct	21,997	Direct	5,448	8,808	10	1,052	5,795	885		O.K.
182										
183 Total Admin. and Gen.	\$49,616		\$12,287	\$19,867	\$23	\$2,373	\$13,070	\$1,996		O.K.
184										
185 TOTAL CORPORATE OPERATIONS	\$51,784		\$12,824	\$20,735	\$24	\$2,477	\$13,642	\$2,083		O.K.
186										
187 NON-INCOME TAXES										
188										
189 Non-income Taxes, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0		O.K.
190 Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0		O.K.
191										O.K.
192										
193 Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0		O.K.
194										
195 TOTAL OPER. EXP. AND TAXES	\$124,231		\$34,550	\$51,754	\$47	\$6,420	\$27,199	\$4,260		O.K.

Revenue Municipal Tel Co

***** FCC PART 29 ***** Inter-LATA Revenue Requirement Summary		Part 29 Inter-LATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Net Investment	\$39,156	Q52	\$21,158	\$15,772	\$0	\$2,227	\$0	\$0	O.K.
14	Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.
15										
16	Return on Rate Base	\$3,916		\$2,116	\$1,577	\$0	\$223	\$0	\$0	O.K.
17										
18	AFUDC	\$0	T37	0	0	0	0	0	0	O.K.
19	ITC Amortization	0	T37	0	0	0	0	0	0	O.K.
20	Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.
21										
22	Net Return	\$3,916		\$2,116	\$1,577	\$0	\$223	\$0	\$0	O.K.
23										
24	Interest Expense	\$0	T67	0	0	0	0	0	0	O.K.
25	Capitalized Payroll Taxes	0	T37	0	0	0	0	0	0	O.K.
26	Depreciation Adjustment	0	T37	0	0	0	0	0	0	O.K.
27	Other Income Adjustments	0	Direct	0	0	0	0	0	0	O.K.
28										
29	After Tax Income	\$3,916		\$2,116	\$1,577	\$0	\$223	\$0	\$0	O.K.
30										
31	State Income Taxes	\$0	29	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32	Federal Income Taxes	0	29	0	0	0	0	0	0	O.K.
33	Operating Expenses and Taxes	17,480	U195	4,695	6,957	6	870	4,483	469	O.K.
34	Uncollectibles	0	Direct	0	0	0	0	0	0	O.K.
35	Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Basis for Gross Receipts Tax	21,396	16+31+32+33	6,811	8,534	6	1,093	4,483	469	O.K.
38										
39										
40	Gross Receipts Tax	0	37	0	0	0	0	0	0	O.K.
41										
42										
43	TOTAL REVENUE REQUIREMENT	\$21,396		\$6,811	\$8,534	\$6	\$1,093	\$4,483	\$469	O.K.
44										

Beverford Municipal Tel Co

***** FCC PART 69 *****									
***** INTEL/ATA Investment Summary *****									
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
Land and Support Assets	Int'l/ATA Investment Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
13	\$7,793	R25	\$548	\$8,340	\$0	\$656	\$0	\$0	O.K.
14									
15	\$26,604	R76	\$2,037	\$23,564	\$0	\$1,004	\$0	\$0	O.K.
16	0	R78	0	0	0	0	0	0	O.K.
17	47,881	R117	45,521	0	0	2,360	0	0	O.K.
18									
19	\$74,485		\$47,558	\$23,564	\$0	\$3,363	\$0	\$0	O.K.
20									
21	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22									
23	\$82,278		\$48,106	\$29,904	\$0	\$4,268	\$0	\$0	O.K.
24	0	R144	0	0	0	0	0	0	O.K.
25									
26	\$82,278		\$48,106	\$29,904	\$0	\$4,268	\$0	\$0	O.K.
27	0	R147	0	0	0	0	0	0	O.K.
28	0	R163	0	0	0	0	0	0	O.K.
29	0	R164	0	0	0	0	0	0	O.K.
30	0	R169	0	0	0	0	0	0	O.K.
31									
32	\$82,278		\$48,106	\$29,904	\$0	\$4,268	\$0	\$0	O.K.
33									
34									
35	44,228	S23	27,595	14,534	0	2,099	0	0	O.K.
36	0	S27	0	0	0	0	0	0	O.K.
37	0	S28	0	0	0	0	0	0	O.K.
38	0	S29	0	0	0	0	0	0	O.K.
39	0	S30	0	0	0	0	0	0	O.K.
40	0	S47	0	0	0	0	0	0	O.K.
41									
42									
43	0	Direct	0	0	0	0	0	0	O.K.
44									
45	\$38,050		\$20,511	\$15,370	\$0	\$2,169	\$0	\$0	O.K.
46									
47	0	R171	0	0	0	0	0	0	O.K.
48	526	R173	308	191	0	27	0	0	O.K.
49	580	R175	339	211	0	30	0	0	O.K.
50	0	R177	0	0	0	0	0	0	O.K.
51									
52	\$39,156		\$21,158	\$15,772	\$0	\$2,227	\$0	\$0	O.K.
53									

Barnesford Municipal Tel. Co.

***** FCC PART 69 *****										
InterLATA Investment										
Detail	Part 69 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
56 COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59 COE Exch. Line - Message	2,037	(D)	2,037	0	0	0	0	0	0	O.K.
60 COE Exch. Line - PL etc	0	(I)	0	0	0	0	0	0	0	O.K.
61 COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	0	O.K.
62 COE Interexchange, Message	1,004	(G)	0	0	0	1,004	0	0	0	O.K.
63 COE Interexchange, PL	0	(I)	0	0	0	0	0	0	0	O.K.
64 COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	0	O.K.
65 COE H/R Message	0	(G)	0	0	0	0	0	0	0	O.K.
66 COE H/R Assigned	0	Direct	0	0	0	0	0	0	0	O.K.
67										
68 Total COE Transmission	\$3,040		\$2,037	\$0	\$0	\$1,004	\$0	\$0	\$0	O.K.
69										
70 Total Central Office Equip.	\$26,604		\$2,037	\$23,564	\$0	\$1,004	\$0	\$0	\$0	O.K.
71										
72 IOT EQUIPMENT.										
73										
74 Public Telephone	\$0	T43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75 Coinless Pay Phone	0	(D)	0	0	0	0	0	0	0	O.K.
76 Customer Premises Equipment	0	T60	0	0	0	0	0	0	0	O.K.
77										
78 Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79										
80 CABLE AND WIRE FACILITIES										
81										
82 Exchange PL and WATS	\$0	(I)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83 Exchange Message	45,521	(D)	45,521	0	0	0	0	0	0	O.K.
84 Exchange Assigned	0	Direct	0	0	0	0	0	0	0	O.K.
85										
86 Total Exchange Line C&WF	\$45,521		\$45,521	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87										
88 Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89 Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	0	O.K.
90										
91 Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92										
93 Interexchange Message	\$2,360	(G)	\$0	\$0	\$0	\$2,360	\$0	\$0	\$0	O.K.
94 Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	0	O.K.
95 Interexchange Assigned	0	(G)	0	0	0	0	0	0	0	O.K.
96										
97 Total Interexchange C&WF	\$2,360		\$0	\$0	\$0	\$2,360	\$0	\$0	\$0	O.K.

Berestford Municipal Tel. Co.

***** FOC PART 68 *****									
InterLATA Investment Detail	Part 36 InterLATA Total	Source of Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
111 H/R C&WF, Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
112 H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	0 O.K.
113 H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	0 O.K.
114									
115 Total Host/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
116									
117 Total Cable and Wire Facil.	\$47,881		\$45,521	\$0	\$0	\$2,360	\$0	\$0	\$0 O.K.
118									
119 TANGIBLE ASSETS									
120									
121 Land and Support Leases	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
122									
123 COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
124 COE Tandem Switching Leases	0	34	0	0	0	0	0	0	0 O.K.
125 COE Local Switching Leases	0	39	0	0	0	0	0	0	0 O.K.
126 COE Transmission Leases	0	68	0	0	0	0	0	0	0 O.K.
127									
128 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
129									
130 IOT Equipment Leases	\$0	78	\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
131									
132 C&WF Leases	\$0	117	\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
133									
134 Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
135									
136 Leasehold Impr., Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
137 Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	0 O.K.
138									
139 Total Leasehold Improvements	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
140									
141 Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
142									
143									
144 TOTAL INTANGIBLE ASSETS	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
145									
146									
147 PROPERTY HELD FOR FUTURE US	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.

Beresford Municipal Tel. Co.

***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	0	T46	0	0	0	0	0	0	O.K.
165										
166	Total Plt. Under Const.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
167										
168										
169	TELEPHONE PLANT ADJUSTMENT	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171	CLASS B RTB STOCK	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173	MATERIALS AND SUPPLIES	\$526	T37	\$308	\$191	\$0	\$27	\$0	\$0	O.K.
174										
175	CASH WORKING CAPITAL	\$580	T37	\$339	\$211	\$0	\$30	\$0	\$0	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Berensford Municipal Tel. Co

***** FCC PART 69 ***** InterLATA Reserves and Deferrals	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 ACCUM DEPRECIATION, TPIS									
14									
15 Support Assets	\$2,873	T28	\$202	\$2,337	\$0	\$334	\$0	\$0	O.K.
16 COE Switching	12,197	R44	0	12,197	0	0	0	0	O.K.
17 COE Operator	0	R32	0	0	0	0	0	0	O.K.
18 COE Transmission	1,169	R68	783	0	0	386	0	0	O.K.
19 IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	27,990	R117	26,610	0	0	1,379	0	0	O.K.
21 Other Plant	0	T37	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Depr., TPIS	\$44,228		\$27,595	\$14,534	\$0	\$2,099	\$0	\$0	O.K.
24									
25 ACCUM AMORTIZATION:									
26									
27 Accum Depreciation, PHFU	0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28 Accum Amort., Tangible Inv	0	T37	0	0	0	0	0	0	O.K.
29 Accum Amort., Intang. Inv	0	T37	0	0	0	0	0	0	O.K.
30 Accum Amort., Other	0	T37	0	0	0	0	0	0	O.K.
31									
32 Tot. Accum Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33									
34 Total Accum. Depr./Amort	\$44,228		\$27,595	\$14,534	\$0	\$2,099	\$0	\$0	O.K.
35									
36									
37 ACCUM DIF. INC TAXES, NET									
38									
39 Support Assets	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40 COE Switching	0	R44	0	0	0	0	0	0	O.K.
41 COE Operator	0	R32	0	0	0	0	0	0	O.K.
42 COE Transmission	0	R68	0	0	0	0	0	0	O.K.
43 IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
44 Cable and Wire Fac	0	R117	0	0	0	0	0	0	O.K.
45 Unclassified	0	T37	0	0	0	0	0	0	O.K.
46									
47 Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Beresford Municipal Tel Co

***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Central Office Equipment	\$26,604	R70	\$2,037	\$23,564	\$0	\$1,004	\$0	\$0	O.K.
14	Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.
15	C&W Facilities	47,881	R117	45,521	0	0	2,360	0	0	O.K.
16										
17	Total	\$74,485		\$47,558	\$23,564	\$0	\$3,363	\$0	\$0	O.K.
18	Factor	1.000000		0.638489	0.316357	0.000000	0.045154	0.000000	0.000000	O.K.
19										
20	Sum Sw., Trans., Other	\$26,927	17	\$0	\$23,564	\$0	\$3,363	\$0	\$0	O.K.
21	Factor	1.000000		0.000000	0.875096	0.000000	0.124904	0.000000	0.000000	O.K.
22										
23	Central Office Equipment	\$26,604	R70	\$2,037	\$23,564	\$0	\$1,004	\$0	\$0	O.K.
24	Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	2,360	R117-83	0	0	0	2,360	0	0	O.K.
26										
27	Total	\$28,964		\$2,037	\$23,564	\$0	\$3,363	\$0	\$0	O.K.
28	Factor	1.000000		0.070318	0.813561	0.000000	0.116121	0.000000	0.000000	O.K.
29										
30	General Support Facilities	\$7,793	R25	\$548	\$6,340	\$0	\$905	\$0	\$0	O.K.
31	Central Office Equipment	26,604	13	2,037	23,564	0	1,004	0	0	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	47,881	15	45,521	0	0	2,360	0	0	O.K.
34	Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
35										
36	Total	\$82,278		\$48,106	\$29,904	\$0	\$4,268	\$0	\$0	O.K.
37	Factor	1.000000		0.584674	0.363450	0.000000	0.051876	0.000000	0.000000	O.K.
38										
39	Sum. Com. Ln., Sw., Trans.	\$82,278	36	\$48,106	\$29,904	\$0	\$4,268	\$0	\$0	O.K.
40	Factor	1.000000		0.584674	0.363450	0.000000	0.051876	0.000000	0.000000	O.K.
41										
42	CCE Cat. 2 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	O.K.
43	IOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44										
45	Total TRIS	\$82,278	Q26	\$48,106	\$29,904	\$0	\$4,268	\$0	\$0	O.K.
46	Factor	1.000000		0.584674	0.363450	0.000000	0.051876	0.000000	0.000000	O.K.

Beresford Municipal Tel. Co.

***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60 Interstate Equip Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61 Wtd Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63 *BIG THREE* Expenses	\$8,919	U171	\$2,053	\$3,335	\$4	\$399	\$2,832	\$296		O.K.
64 Factor	1.000000		0.230136	0.373881	0.000422	0.044695	0.317576	0.033229		0
65										
66 Net Investment	39,156	P13	21,158	15,772	0	2,227	0	0		O.K.
67 Factor	1.000000		0.540341	0.402790	0.000000	0.056669	0.000000	0.000000		O.K.

Beresford Municipal Tel. Co.

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 PLANT SPEC OPER EXPENSE									
14									
15 Network Support, Alloc	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17	-----		-----	-----	-----	-----	-----	-----	
18 Total Network Support Exp	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19									
20 General Support, Alloc	\$680	T30	\$48	\$553	\$0	\$79	\$0	\$0	O.K.
21 General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22	-----		-----	-----	-----	-----	-----	-----	
23 Total General Support Exp	\$680		\$48	\$553	\$0	\$79	\$0	\$0	O.K.
24									
25 Central Office Eq. Alloc	\$1,695	T31	\$130	\$1,501	\$0	\$64	\$0	\$0	O.K.
26 Central Office Eq. Direct	0	Direct	0	0	0	0	0	0	O.K.
27	-----		-----	-----	-----	-----	-----	-----	
28 Total COE Exp	\$1,695		\$130	\$1,501	\$0	\$64	\$0	\$0	O.K.
29									
30 Cust Premises Equip	\$0	R78	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Other IOT	0	T43	0	0	0	0	0	0	O.K.
32 IOT Direct	0	Direct	0	0	0	0	0	0	O.K.
33	-----		-----	-----	-----	-----	-----	-----	
34 Total IOT Exp	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35									
36 Cable & Wire, Alloc	\$1,484	T33	\$1,411	\$0	\$0	\$73	\$0	\$0	O.K.
37 Cable & Wire, Direct	0	Direct	0	0	0	0	0	0	O.K.
38	-----		-----	-----	-----	-----	-----	-----	
39 Total C&W Exp	\$1,484		\$1,411	\$0	\$0	\$73	\$0	\$0	O.K.
40									
41 TOTAL PLT SPEC OPER EXP	\$3,859		\$1,589	\$2,954	\$0	\$216	\$0	\$0	O.K.
42									
43 TOTAL PLT SPEC ex SUPPORT	\$3,170		\$1,241	\$1,801	\$0	\$137	\$0	\$0	O.K.

Beresford Municipal Tel. Co

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
57 NON-SPECIFIC OPER EXP.:									
58									
59 Oth Plt and Equip, Alloc	\$15	T18	\$10	\$5	\$0	\$1	\$0	\$0	O.K.
60 Oth Plt and Equip, Direct	0	Direct	0	0	0	0	0	0	O.K.
61									
62 Total Oth Plt & Equip	\$15		\$10	\$5	\$0	\$1	\$0	\$0	O.K.
63									
64 Network Operations, Alloc	\$564	T18	\$360	\$178	\$0	\$25	\$0	\$0	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper Exp	\$564		\$360	\$178	\$0	\$25	\$0	\$0	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr, Support Assets	\$458	R23	\$32	\$373	\$0	\$53	\$0	\$0	O.K.
72 Depr, COE Switching	1,306	R44	0	1,306	0	0	0	0	O.K.
73 Depr, COE Operator	0	R32	0	0	0	0	0	0	O.K.
74 Depr, COE Transmission	381	R68	255	0	0	126	0	0	O.K.
75 Depr, IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
76 Depr, C&W Facilities	1,219	R117	1,159	0	0	60	0	0	O.K.
77 Depr, PHFU	0	R147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$3,364		\$1,446	\$1,679	\$0	\$239	\$0	\$0	O.K.
80									
81 Amort, Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82 Amort, Intangible Assets	0	R144	0	0	0	0	0	0	O.K.
83 Other Amortization	0	Direct	0	0	0	0	0	0	O.K.
84 Direct Assigned Amort	0	Direct	0	0	0	0	0	0	O.K.
85									
86 Total Amortization Exp	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87									
88 Total Depr and Amort	\$3,364		\$1,446	\$1,679	\$0	\$239	\$0	\$0	O.K.
89									
90 TOTAL NON-SPEC OPER EXP	\$3,942		\$1,892	\$1,892	\$0	\$265	\$0	\$0	O.K.

Berestord Municipal Tel. Co

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
104	CUSTOMER OPERATIONS EXPENSE:									
105										
106	Marketing, Allocable	\$162	T37	\$95	\$59	\$0	\$8	\$0	\$0	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$162		\$95	\$59	\$0	\$8	\$0	\$0	O.K.
110										
111	Operator Service, Alloc.	\$0	T61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113										
114	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115										
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117	Alphabetical Directory	4	(F)	0	0	4	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$4		\$0	\$0	\$4	\$0	\$0	\$0	O.K.
121										
122	Bus. Ofc. . EU Presubscription	0	T40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123	Bus. Ofc. . Reserved	0	(I)	0	0	0	0	0	0	O.K.
124	Bus. Ofc. . EU Access Pt. & Ad Other	296	(H)	0	0	0	0	0	296	O.K.
125	Bus. Ofc. . EU Message	1,112	(H)	0	0	0	0	1,112	0	O.K.
126	Bus. Ofc. . EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127	Bus. Ofc. . IX Special Access	0	(H)	0	0	0	0	0	0	O.K.
128	Bus. Ofc. . IX Switched Access	0	T40	0	0	0	0	0	0	O.K.
129	Bus. Ofc. . IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130	Bus. Ofc. . Con Collection & Administr	0	(D)	0	0	0	0	0	0	O.K.
131	Bus. Ofc. . Reserved	0	(I)	0	0	0	0	0	0	O.K.
132										
133	Total Business Office	\$1,408		\$0	\$0	\$4	\$0	\$1,112	\$296	O.K.
134										
135	Cost Serv. Mng. Process	\$1,094	(H)	0	0	0	0	1,094	0	O.K.
136	Cost Serv. Other S&C	628	(H)	0	0	0	0	628	0	O.K.
137	Cost Serv. C&E	1,169	T21	0	1,029	0	140	0	0	O.K.
138	Cost Serv. All Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$2,891		\$0	\$1,029	\$0	\$140	\$1,739	\$0	O.K.
141										
142	Total S&C, C&E, etc.	\$2,891		\$0	\$1,029	\$4	\$140	\$1,739	\$296	O.K.

Beresford Municipal Tel. Co.

***** FCC PART 69 *****		Part 36		Common		Local		Information		Common		Billing and		Other	
Operating Expenses and Taxes		InterLATA	Apportion	Line	Switching					Transport	Collection				
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)							
158 Other Cust. Serv. Alloc	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159 Other Cust. Serv. Direct	0	Direct	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
160															
161 Total Other Cust. Serv	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162															
163 TOTAL CUSTOMER OPER EXP	\$4,481		\$95	\$1,007	\$4	\$157	\$2,832	\$296							O.K.
164															
165 "BIG-THREE" EXPENSES															
166															
167 Total Pft. Specific Exp	\$3,859	41	\$1,589	\$2,054	\$0	\$218	\$0	\$0							O.K.
168 Total Pft. Non-specific Exp	579	62 + 67 + 69	389	183	0	26	0	0							O.K.
169 Total Customer Operations	4,491	163	95	1,097	4	157	2,832	296							O.K.
170															
171 TOTAL "BIG-THREE" EXPENSES	\$8,919		\$2,053	\$3,335	\$4	\$399	\$2,832	\$296							O.K.
172															
173 CORPORATE OPERATIONS EXPENSE															
174															
175 Exec. and Planning, Alloc	\$378	164	\$87	\$141	\$0	\$17	\$120	\$13							O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0							O.K.
177															
178 Total Exec. and Planning	\$378		\$87	\$141	\$0	\$17	\$120	\$13							O.K.
179															
180 Admin. & General, Alloc	\$4,819	164	\$1,100	\$1,500	\$2	\$219	\$1,530	\$180							O.K.
181 Admin. & General, Direct	0	Direct	0	0	0	0	0	0							O.K.
182															
183 Total Admin. and Gen.	\$4,819		\$1,100	\$1,500	\$2	\$219	\$1,530	\$180							O.K.
184															
185 TOTAL CORPORATE OPERATIONS	\$5,197		\$1,199	\$1,943	\$2	\$232	\$1,651	\$173							O.K.
186															
187 NON-RECURRING TAXES															
188															
189 Non-recurring Taxes, Alloc	\$0	107	\$0	\$0	\$0	\$0	\$0	\$0							O.K.
190 Non-recurring Taxes, Direct	0	Direct	0	0	0	0	0	0							O.K.
191															
192 Total Non-recurring Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0							O.K.
193															
194 TOTAL OTHER EXP AND TAXES	\$17,480		\$4,592	\$5,997	\$6	\$631	\$4,483	\$469							O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME Beresford Municipal Tel. Co
 PERIOD ADDRESSED ENDING DECEMBER 31, 2000
 RUN DATE AND TIME 13-Jun-2001 09:00:30 AM

NOTES SEE SHEET "G" TO INPUT PART 36 ALLOCATION FACTORS.

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
PLANT INVESTMENT DETAIL									
21 Land, Allocable	11,910	---	---	---	---	---	---	---	---
22 Land, Direct	0	---	0	0	0	0	0	0	
23 Motor Vehicles	0	---	---	---	---	---	---	---	
24 Aircraft	0	---	---	---	---	---	---	---	
25 Special Purpose Vehicles	0	---	---	---	---	---	---	---	
26 Garage Work Equipment	0	---	---	---	---	---	---	---	
27 Other Work Equipment	0	---	---	---	---	---	---	---	
28 Buildings, Allocable	243,890	---	---	---	---	---	---	---	
29 Buildings, Direct	0	---	0	0	0	0	0	0	
30 Furniture	0	---	---	---	---	---	---	---	
31 Office Equipment	0	---	---	---	---	---	---	---	
32 General Purpose Computers	0	---	---	---	---	---	---	---	
33 CAT 1 Oper Sys., ISPS	0	---	---	---	---	---	---	---	
34 CAT 1 Oper Sys., Other TSPS	0	---	---	---	---	---	---	---	
35 CAT 1 Oper Sys., Aux. Pbx	0	---	---	---	---	---	---	---	
36 CAT 1 Oper Sys., Other	0	---	0	0	0	0	0	0	
37 CAT 2 Tandem Sw. Allocable	0	---	---	---	---	---	---	---	
38 CAT 2 Tandem Sw. Direct	0	---	0	0	0	0	0	0	
39 CAT 3 Local Sw. Allocable	845,892	---	---	---	---	---	---	---	
40 CAT 3 Local Sw. Direct	0	---	0	0	0	0	0	0	
41 CAT 4 12 Exchange Trunk	0	---	---	---	---	---	---	---	
42 CAT 4 12 Exch Tr. Direct	0	---	0	0	0	0	0	0	
43 CAT 4 12 Exch Tr. Int. R. & WATS	65,000	---	---	---	---	---	---	---	
44 Reserved	0	---	---	---	---	---	---	---	
45 CAT 4 12 Direct	0	---	0	0	0	0	0	0	
46 CAT 4 20 Message R. & WATS	59,000	---	---	---	---	---	---	---	
47 Reserved	0	---	---	---	---	---	---	---	
48 CAT 4 20 Direct	0	---	0	0	0	0	0	0	
49 CAT 4 1 Int. Message	0	---	---	---	---	---	---	---	
50 CAT 4 3 WATS	0	---	0	0	0	0	0	0	
51 CAT 4 3 Direct	0	---	0	0	0	0	0	0	
52 CAT 4 Other Int. Equipment	0	---	---	---	---	---	---	---	
53 CAT 4 Common Pbx. Receiv.	0	---	0	0	0	0	0	0	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Beresford Municipal Tel. Co.
ENDING DECEMBER 31, 2000

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
***** FCC PART 36 *****	(A)				(B)	(C)	(D)	InterLATA		IntraLATA
70	CAT 2 CP Equipment	0	---	0	0	0	0	0	0	0
71	Reserved	0	---	---	---	---	---	---	---	---
72	Reserved	0	---	---	---	---	---	---	---	---
73	CAT 1 3 Joint Msg . Cat 1 1 & 1 2 PL	1,359,560	---	---	---	---	---	---	---	---
74	Other CAT 1 C&WF	0	---	0	0	0	0	0	0	0
75	CAT 2 C&WF	17,492	---	---	---	---	---	---	---	---
76	CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0	0
77	CAT 3 Joint Message & PLWATS	89,454	---	---	---	---	---	---	---	---
78	Reserved	0	---	---	---	---	---	---	---	---
79	CAT 3 Direct	0	---	0	0	0	0	0	0	0
80	CAT 4 Message	0	---	---	---	---	---	---	---	---
81	CAT 4 WATS	0	---	0	0	0	0	0	0	0
82	CAT 4 Direct	0	---	0	0	0	0	0	0	0
83	Allocable Support Leases	0	---	---	---	---	---	---	---	---
84	Direct Support Leases	0	---	0	0	0	0	0	0	0
85	COE Operator	0	---	---	---	---	---	---	---	---
86	COE Tandem Switch	0	---	---	---	---	---	---	---	---
87	COE Local Switch	0	---	---	---	---	---	---	---	---
88	COE Transmission	0	---	---	---	---	---	---	---	---
89	COE Direct	0	---	0	0	0	0	0	0	0
90	ICF Leases	0	---	0	0	0	0	0	0	0
91	C&WF Leases	0	---	0	0	0	0	0	0	0
92	Leased by Land mt.	0	---	---	---	---	---	---	---	---
93	Leased by COE Switching	0	---	---	---	---	---	---	---	---
94	Leased by COE Operator	0	---	---	---	---	---	---	---	---
95	Leased by COE Trans.	0	---	---	---	---	---	---	---	---
96	Leased by ICF	0	---	0	0	0	0	0	0	0
97	Leased by C&WF	0	---	0	0	0	0	0	0	0
98	Leased by Other	0	---	0	0	0	0	0	0	0
99	Access Fee for 2000	0	---	0	0	0	0	0	0	0
100	Direct Access Fee 2000	0	---	0	0	0	0	0	0	0
101	Access and Support	18,000	---	---	---	---	---	---	---	---
102	ATA Equip.	0	---	---	---	---	---	---	---	---
103	Fee by Access - Direct	0	---	0	0	0	0	0	0	0
104	Fee by Access - Direct	0	---	0	0	0	0	0	0	0
105	Other Access Fee	0	---	0	0	0	0	0	0	0
106	Other Access Fee	0	---	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Beresford Municipal Tel. Co.
ENDING DECEMBER 31, 2000

		Intrastate								
		TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service		Private Line		TOTAL INTRASTATE (I)	
***** FCC PART 36 ***** (A)	InterLATA (E)				IntraLATA (F)	InterLATA (G)	IntraLATA (H)			
123	TPUC -- Short Term, Alloc	0	---	---	---	---	---	---	---	
124	TPUC -- Short Term, Direct	0	---	0	0	0	0	0	0	
125	TPUC -- Long Term, Alloc	0	---	---	---	---	---	---	---	
126	TPUC -- Long Term, Direct	0	---	0	0	0	0	0	0	
127										
128	RESERVES AND DEFERRALS									
129	Acc Depr Support Assets	94,288	---	---	---	---	---	---	---	
130	Acc Depr COE Switching	458,568	---	---	---	---	---	---	---	
131	Acc Depr COE Operator	0	---	---	---	---	---	---	---	
132	Acc Depr COE Transmission	35,570	---	---	---	---	---	---	---	
133	Acc Depr IOT Equipment	0	---	---	---	---	---	---	---	
134	Acc Depr Cable and Wire Facilities	657,286	---	---	---	---	---	---	---	
135	Acc Depr Other Plant	0	---	0	0	0	0	0	0	
136	Accum Amort Tangible Inv	0	---	---	---	---	---	---	---	
137	Accum Amort Intang Inv	0	---	---	---	---	---	---	---	
138	Accum Amort Other	0	---	0	0	0	0	0	0	
139	Acc Def IT Support Assets	0	---	---	---	---	---	---	---	
140	Acc Def IT COE Switching	0	---	---	---	---	---	---	---	
141	Acc Def IT COE Operator	0	---	---	---	---	---	---	---	
142	Acc Def IT COE Trans	0	---	---	---	---	---	---	---	
143	Acc Def IT IOT Equipment	0	---	---	---	---	---	---	---	
144	Acc Def IT Cable	0	---	---	---	---	---	---	---	
145	Acc Def IT Unassigned	0	---	0	0	0	0	0	0	
146										
147	OPERATING EXPENSES AND TAXES									
148	Network Support Alloc	0	---	---	---	---	---	---	---	
149	Network Support Direct	0	---	0	0	0	0	0	0	
150	General Support Alloc	22,354	---	---	---	---	---	---	---	
151	General Support Direct	0	---	0	0	0	0	0	0	
152	Central Office Op Alloc	63,489	---	---	---	---	---	---	---	
153	Central Office Op Direct	0	---	0	0	0	0	0	0	
154	Cost Forwarded Rates	0	---	---	---	---	---	---	---	
155	Costs Pay From Reg	0	---	---	---	---	---	---	---	
156	Costs Pay	0	---	---	---	---	---	---	---	
157	Costs Pay	0	---	---	---	---	---	---	---	
158	Costs & Alloc Alloc	40,703	---	---	---	---	---	---	---	
159	Costs & Alloc Direct	0	---	0	0	0	0	0	0	

***** FOC PART 35 *****

***** FOC PART 35 *****

***** FOC PART 35 *****

Intrastate

***** FOC PART 35 *****	TOTAL COMPANY	Source Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
				Message Telephone Service		Private Line		
(A)	(B)	(C)	(D)	InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	(I)
175 Oth Pht and Equip. Alloc	489	---	---	---	---	---	---	---
177 Oth Pht and Equip. Direct	0	---	0	0	0	0	0	0
178 Network Operations, Alloc	18,501	---	---	---	---	---	---	---
179 Network Operations, Direct	0	---	0	0	0	0	0	0
180 Total Access Expense	0	---	0	0	0	0	0	0
181 Depr. Support Assets	15,031	---	---	---	---	---	---	---
182 Depr. COE Switching	49,112	---	---	---	---	---	---	---
183 Depr. COE Operator	0	---	---	---	---	---	---	---
184 Depr. COE Transmission	11,587	---	---	---	---	---	---	---
185 Depr. IOT Equipment	0	---	---	---	---	---	---	---
186 Depr. C&W Facilities	37,327	---	---	---	---	---	---	---
187 Amort. Tangible Assets	0	---	---	---	---	---	---	---
188 Amort. Intangible Assets	0	---	---	---	---	---	---	---
189 Other Amortization	0	---	0	0	0	0	0	0
190 Direct Assigned Amort	0	---	0	0	0	0	0	0
191 Marketing, Allocable	4,766	---	---	---	---	---	---	---
192 Marketing, Direct	0	---	0	0	0	0	0	0
193 Operator Service, Alloc	923	---	---	---	---	---	---	---
194 Operator Service, Direct	0	---	0	0	0	0	0	0
195 Classified Directory	0	---	0	0	0	0	0	0
196 Alphabetical Directory	220	---	---	---	---	---	---	---
197 Foreign Directory	0	---	---	---	---	---	---	---
198 Bus. Ofc., EU Presubscription	0	---	---	---	---	---	---	---
199 Bus. Ofc., EU MTS & WATS	32,655	---	---	---	---	---	---	---
200 Bus. Ofc., EU Access, P/L & all Other	8,702	---	---	---	---	---	---	---
201 Bus. Ofc., IXC Special Access	0	---	---	---	---	---	---	---
202 Bus. Ofc., IXC Switched Access	0	---	---	---	---	---	---	---
203 Bus. Ofc., IXC B & C Services	0	---	---	---	---	---	---	---
204 Coin Collect & Admin.	0	---	---	---	---	---	---	---
205 Cust. Svc., Direct	0	---	0	0	0	0	0	0
206 Cust. Serv., Msg. Process	6,301	---	---	---	---	---	---	---
207 Cust. Serv., Other B&C	13,553	---	---	---	---	---	---	---
208 Cust. Serv., CABS	17,108	---	---	---	---	---	---	---
209 Cust. Serv., EU Common Line	0	---	0	0	0	0	0	0
210 Other Cust. Serv., Alloc.	0	---	---	---	---	---	---	---
211 Other Cust. Serv., Direct	0	---	0	0	0	0	0	0
212 Exec. and Planning, Alloc.	9,686	---	---	---	---	---	---	---
213 Exec. and Planning, Direct	0	---	0	0	0	0	0	0

STATE OF MISSISSIPPI REVENUE REPORT

Report Period: For the
 Fiscal Year Ending 9/30/00

REVENUES

FISCAL YEAR	REPORT PERIOD	TOTAL COMPANY	Source/ Allocator	Interest and Other	Percentage Taxable Service		Private Line		TOTAL INTRASTATE
					Intra-LATA	Inter-LATA	Intra-LATA	Inter-LATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
229	Admin & General Allocable	120,066	--	--	--	--	--	--	--
231	Admin & General Direct	21,997	--	0	0	21,997	--	0	21,997
232	Non-income Taxes, Allocable	0	--	--	--	--	--	--	--
233	Non-income Taxes, Direct	0	--	0	0	0	--	0	0
234									
235	OTHER INCOME STATEMENT								
236	State Income Tax Rate	0.00%	--	--	--	--	--	--	--
237	Federal Income Tax Rate	0.00%	--	--	--	--	--	--	--
238	Gross Receipts Tax Rate	0.00%	--	--	--	--	--	--	--
239	Rate of Return	10.00%	--	--	--	--	--	--	--
240	AFUDC	0	--	--	--	--	--	--	--
241	ITC Amortization	0	--	--	--	--	--	--	--
242	Other Return Adjustments	0	--	0	0	0	--	0	0
243	Contributions	0	--	--	--	--	--	--	--
244	Interest Expense	0	--	--	--	--	--	--	--
245	Capital Lease Expense	0	--	--	--	--	--	--	--
246	Capitalized Payroll taxes	0	--	--	--	--	--	--	--
247	Depreciation Adjustment	0	--	--	--	--	--	--	--
248	Other Income Adjustments	0	--	0	0	0	--	0	0
249	Uncollectibles	0	--	0	0	0	--	0	0
250	Other Revenue Adjustments	0	--	0	0	0	--	0	0
251	Other Revenue Taxes	0	--	0	0	0	--	0	0
252									

1. The following table shows the results of the tests carried out on the system. The results are given in terms of the number of successful calls and the number of failed calls. The results are given for each of the three test cases.

09/09/2018

09/09/2018

Test Case	Description	Status	Successful Calls				Failed Calls				
			Initial		Final		Initial		Final		
			Count	Rate	Count	Rate	Count	Rate	Count	Rate	
1.1	Successful Call	1000	100%	1000	100%	0	0%	0	0%	0	0%
1.2	Successful Call with Error	200	20%	200	20%	0	0%	0	0%	0	0%
1.3	Successful Call with Termination	200	20%	200	20%	0	0%	0	0%	1	10%

INTERSTATE SWITCHED ACCESS CHARGE RATE DEVELOPMENT

DATE 06/12/2001

COMPANY: Beresford Municipal Telephone Company

YEAR: 2000

	Revenue	Originating	Terminating	Total	Originating	Terminating
	Requirement	MOU	MOU	MOU	Rate	Rate
1 Carrier Common Line	\$54,537	1,343,254	1,971,415	3,314,669	\$0.011380	\$0.019910
2 Local Switching *	\$70,142	1,343,254	1,971,415	3,314,669	\$0.014636	\$0.025607
3 Local Transport	\$8,897	1,343,254	1,971,415	3,314,669	\$0.002684	\$0.002684
4 Total	\$133,576				\$0.028701	\$0.048201

* INCLUDING INFORMATION ELEMENT REVENUE REQUIREMENT

Continuation

2

of pages

ANNUAL REPORT

FOR THE

CITY OF BERESFORD, SD

FISCAL YEAR ENDING

DECEMBER 31, 2000

*Prepared by Curtis E. Kludt,
CMC / Municipal Finance Officer*

City of Knoxville
Department of Public Works
and Public Safety and Information Services
2023 Annual Report
City of Knoxville, TN
December 31, 2023

	Governmental Fund Types			Proprietary	Proprietary	Other Governmental		Totals
	100	200	300	400	500	600	700	
	General	Debt	Capital	Enterprise	Trust & Agency	General	Special	
	Funds	Funds	Funds	Funds	Funds	Funds	Funds	
ASSETS								
Current Assets:								
10	Cash	\$ 46,648.25	\$ 87,742.94	\$ (181,748.13)	\$ 162,614.94			\$ 67,658.00
20	Cash On Hand	\$ 400.00			\$ 12,600.00	\$ 3,708.50		\$ 16,708.50
30	Prepaid Expenses				\$ 47,000.88			\$ 47,000.88
40	Savings Certificates				\$ -			\$ -
50	Restricted Cash				\$ -			\$ -
60	Taxes Rec - Current	\$ 265,000.00						\$ 265,000.00
70	Taxes Rec - Delinq	\$ 3,894.28	\$ -					\$ 3,894.28
80	Accounts Receivable				\$ 333,633.79			\$ 333,633.79
90	Est. Uncollect. A/R				\$ (49,640.26)			\$ (49,640.26)
10	Spc Assess Rec-Cur	\$ 2,083.49						\$ 2,083.49
20	Spc Assess Rec-Del							\$ -
30	Int Rec. Spec Assess	\$ 323.26						\$ 323.26
40	Notes Receivable				\$ 247,000.00			\$ 247,000.00
50	Due from Other Entity	\$ 116,000.00		\$ 1,393,811.00	\$ 362,722.58			\$ 1,872,533.58
60	Inventory of Supplies	\$ 18,892.06			\$ 316,094.97			\$ 334,987.03
70	Resale Inventory				\$ 28,408.94			\$ 28,408.94
80	SD Network Investment				\$ 86,380.00			\$ 86,380.00
90	Swiftel PCS Investment				\$ 2,500,000.00			\$ 2,500,000.00
10	Investments	\$ 99,205.81	\$ 242,818.53		\$ 351,724.74			\$ 693,749.08
20	Deposits				\$ 13,975.84			\$ 13,975.84
30	Bond Discounts				\$ 6,434.67			\$ 6,434.67
	Total Current Assets:	\$ 555,247.15	\$ 310,561.47	\$ 1,202,062.87	\$ 4,418,441.09	\$ 3,708.50	\$ -	\$ 6,490,021.08

Statement
Governmental Finance Statement
Net Asset Types and Balance Changes
State General Budget
City of Jacksonville, FL
December 31, 2012

	Governmental Fund Types			Proprietary	fiduciary	Other Account Groups		Memoranda
	001 General Fund	005 Debt Service	100 Capital Projects	001 Enterprise Funds	700 Trust & Agency Funds	001 Capital Fixed Assets	002 General Long Term Debt	
Fixed Assets:								
Land				\$ 77,433.89		\$ 408,140.00		\$ 485,573.89
(Depreciation)				\$ -				\$ -
Buildings				\$ 1,298,801.89		\$ 821,837.00		\$ 2,120,638.89
(Depreciation -Bldgs)				\$ (877,785.43)				\$ (877,785.43)
Other improvements				\$ 4,989,988.82		\$ 1,032,051.41		\$ 6,022,040.23
(Deprec -Other Impr)				\$ (2,369,321.82)				\$ (2,369,321.82)
Machinery & Equipment				\$ 577,521.54		\$ 629,877.65		\$ 1,207,399.19
(Deprec -Mach & Eq)				\$ (307,316.21)				\$ (307,316.21)
Const. in Progress				\$ -				\$ -
SubTotal Fixed Assets:	\$ -	\$ -	\$ -	\$ 3,386,302.61	\$ -	\$ 2,679,705.06	\$ -	\$ 6,066,008.67
Telephone Fixed Assets:								
General Support Assets				\$ 303,581.07				\$ 303,581.07
Cent. Office Switching				\$ 857,310.52				\$ 857,310.52
Cent. Off. Transmission				\$ 334,106.87				\$ 334,106.87
Origination & Terminat				\$ 105,379.75				\$ 105,379.75
Cable & Wire				\$ 1,477,109.88				\$ 1,477,109.88
GSA Depreciation				\$ (112,049.01)				\$ (112,049.01)
COE Depreciation				\$ (481,528.83)				\$ (481,528.83)
CO Tran Depreciation				\$ (93,549.13)				\$ (93,549.13)
O&T Depreciation				\$ (16,594.16)				\$ (16,594.16)
C&W Depreciation				\$ (875,929.56)				\$ (875,929.56)
Total Tel. Fix. Assets	\$ -	\$ -	\$ -	\$ 1,497,837.40	\$ -	\$ -	\$ -	\$ 1,497,837.40

Statement
Consolidated Balance Sheet
for Special Districts and General Funds
2022 Annual Report
City of Grand Forks, ND
September 30, 2022

	Governmental Fund Types			Proprietary	Intergovernmental	Other Governmental Funds		
	101 General Fund	110 State Trust	120 Capital Projects	100 Enterprise Funds	100 Trust & Agency Funds	100 General Fund Assets	700 General Long Term Debt	800 Special Funds
Other Assets								
010							\$ 210,594.47	\$ 210,594.47
020							\$ 1,800,000.00	\$ 1,800,000.00
030							\$ 45,000.00	\$ 45,000.00
	Total Other Assets:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,215,594.47	\$ 2,215,594.47
	TOTAL ASSETS:	\$ 556,247.15	\$ 310,561.47	\$ 1,202,062.87	\$ 9,302,531.10	\$ 3,708.50	\$ 2,679,706.06	\$ 15,269,481.62
LIABILITIES & EQUITY								
Current Liabilities:								
020	Accounts Payable	\$ 35,567.89	\$ 10,000.00	\$ 127,252.41				\$ 172,820.30
195	Due to Other Funds	\$ -	\$ 563,150.79	\$ 300,000.00				\$ 863,150.79
171	Sales Tax Payable							\$ -
200	Customer Deposits			\$ 13,825.00				\$ 13,825.00
240	Deferred Revenue	\$ 387,101.03	\$ -	\$ 1,393,811.00				\$ 1,780,912.03
260	Bonds Payable Current							\$ -
	General Obligation						\$ -	\$ -
	Revenue			\$ 45,000.00			\$ -	\$ 45,000.00
	Tax Increment						\$ -	\$ -
	Total Cur. Liabilities	\$ 422,668.92	\$ -	\$ 1,966,961.79	\$ 486,077.41	\$ -	\$ -	\$ 2,875,708.12

City of
Government Finance Dept
Statement Types and Account Groups
2010 Annual Report
City of Honolulu, HI
December 31, 2010

	Governmental Fund Types			Proprietary	Proprietary	Other Account Groups		Balances Totals
	700 General Fund	800 Debt Service	900 Capital Projects	400 Enterprise Funds	700 Trust & Agency Funds	800 General Fixed Assets	900 General Long Term Debt	
Long-Term Liabilities:								\$ -
2310 Bonds Payable								\$ -
General Obligation							\$ 1,150,000.00	\$ 1,150,000.00
Revenue				\$ 270,000.00				\$ 270,000.00
Special Assessment								\$ -
Tax Increment							\$ 710,000.00	\$ 710,000.00
2330 Accrued Leave Payable				\$ 46,591.45			\$ 45,033.00	\$ 91,624.45
2370 Other Long Term Debt								\$ -
Total Long-Term Liab.	\$ -	\$ -	\$ -	\$ 316,591.45	\$ -	\$ -	\$ 1,905,033.00	\$ 2,221,624.45
FUND EQUITY:								
2460 Investment In Gen Fixed Assets						\$ 2,679,706.06		\$ 2,679,706.06
Retained Earnings:								
2450 Capital Contributions				\$ 100,820.48				\$ 100,820.48
2510 Reserve for Bond Payt				\$ 63,302.50				\$ 63,302.50
2516 Depreciation Reserve				\$ 193,054.06				\$ 193,054.06
2519 Future Investment Reserve				\$ 151,396.52				\$ 151,396.52
2520 Unreserved Ret. Earn.				\$ 7,991,338.68				\$ 7,991,338.68
Total Retained Earnings:				\$ 8,499,912.24				\$ 8,499,912.24
Fund Balances:								
2612 Reserve for Inventory	\$ 18,892.06							\$ 18,892.06
2614 Reserve for Debt Service		\$ 310,561.47					\$ 310,561.47	
2620 Unreserved Fund Bal.								\$ -
2621 Designated for Next Year Appropriation		\$ -	\$ (573,150.79)				\$ -	\$ (573,150.79)
2629 Undesignated Fund Bal.	\$ 113,686.17	\$ -	\$ (191,748.13)		\$ 3,708.50		\$ -	\$ (74,353.46)
TOTAL FUND EQUITY:	\$ 132,578.23	\$ 310,561.47	\$ (764,898.92)	\$ -	\$ 3,708.50	\$ -	\$ 310,561.47	\$ (628,612.19)
TOTAL LIAB. & EQUITY:	\$ 555,247.15	\$ 310,561.47	\$ 1,202,062.87	\$ 9,302,581.10	\$ 3,708.50	\$ 2,679,706.06	\$ 2,215,594.47	\$ 15,648,338.68

中華民國 107 年度
臺南市立圖書館
會計師事務所
查核報告
民國 107 年 12 月 31 日

會計科目	107 年 12 月 31 日		106 年 12 月 31 日		105 年 12 月 31 日		104 年 12 月 31 日		103 年 12 月 31 日		102 年 12 月 31 日		101 年 12 月 31 日		100 年 12 月 31 日	
	金額	單位	金額	單位	金額	單位	金額	單位	金額	單位	金額	單位	金額	單位	金額	單位
現金	142,014.94	\$	31,424.71	\$	39,758.43	\$	10,177.28	\$	27,282.19	\$	31,238.39	\$	62,716.97	\$	-	-
應收帳款	12,800.00	\$	12,800.00	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	-
預收帳款	47,099.88	\$	47,099.88	\$	-	\$	-	-	-	\$	-	\$	-	\$	-	-
其他應收帳款	-	\$	-	\$	-	\$	-	-	-	\$	-	\$	-	\$	-	-
其他流動資產	-	\$	-	\$	-	\$	-	-	-	\$	-	\$	-	\$	-	-
流動資產合計	333,633.79	\$	112,324.59	\$	29,772.08	\$	145,615.07	\$	16,729.97	\$	128,394.07	\$	14,122.60	\$	-	-
固定資產	(49,640.26)	\$	-	\$	(4,293.88)	\$	(29,690.08)	\$	(2,328.13)	\$	(19,975.24)	\$	(62,352.95)	\$	-	-
流動負債	247,000.00	\$	-	\$	-	\$	-	\$	-	\$	247,000.00	\$	-	\$	-	-
非流動負債	362,722.58	\$	50,000.00	\$	75,000.00	\$	100,000.00	\$	50,000.00	\$	31,622.29	\$	55,900.39	\$	-	-
其他應付帳款	316,094.97	\$	-	\$	29,358.84	\$	230,367.03	\$	6,155.00	\$	50,214.10	\$	-	\$	-	-
其他非流動負債	28,408.94	\$	27,634.37	\$	-	\$	-	-	-	\$	774.57	\$	-	\$	-	-
流動負債合計	86,380.00	\$	-	\$	-	\$	-	\$	-	\$	86,380.00	\$	-	\$	-	-
非流動負債合計	2,500,000.00	\$	-	\$	104,820.16	\$	23,529.82	\$	38,592.03	\$	158,670.68	\$	-	\$	-	-
負債合計	351,724.74	\$	26,112.05	\$	104,820.16	\$	23,529.82	\$	38,592.03	\$	158,670.68	\$	-	\$	-	-
淨資產	13,975.84	\$	-	\$	-	\$	4,165.24	\$	9,810.60	\$	-	\$	-	\$	-	-
總計	6,434.67	\$	-	\$	-	\$	6,434.67	\$	-	\$	-	\$	-	\$	-	-
流動資產	4,418,441.09	\$	194,563.01	\$	265,413.33	\$	523,294.42	\$	148,412.00	\$	3,224,819.37	\$	61,938.96	\$	-	-
非流動資產	77,433.82	\$	18,200.00	\$	6,100.00	\$	6,625.00	\$	19,000.00	\$	27,508.82	\$	-	\$	-	-
流動負債	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	-
非流動負債	1,290,661.89	\$	114,057.52	\$	1,057,774.25	\$	118,830.12	\$	-	\$	-	\$	-	\$	-	-
淨資產	(877,765.43)	\$	(55,434.81)	\$	(717,678.00)	\$	(104,652.62)	\$	-	\$	-	\$	-	\$	-	-
其他改善	4,989,088.62	\$	-	\$	707,929.74	\$	3,184,240.34	\$	1,045,723.76	\$	51,194.78	\$	-	\$	-	-
其他改善	(2,363,321.62)	\$	-	\$	(465,196.51)	\$	(1,470,471.00)	\$	(419,628.37)	\$	(8,025.74)	\$	-	\$	-	-
機器設備	577,521.54	\$	38,550.99	\$	28,058.72	\$	459,326.64	\$	45,486.19	\$	6,099.00	\$	-	\$	-	-
其他設備	(307,316.21)	\$	(32,212.69)	\$	(5,694.49)	\$	(230,882.37)	\$	(34,926.91)	\$	(3,599.75)	\$	-	\$	-	-
其他設備	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	-
其他設備	3,386,302.61	\$	83,161.01	\$	611,293.71	\$	1,963,016.11	\$	655,654.67	\$	73,177.11	\$	-	\$	-	-

Volume III
Accounting System Manual
Telephone Fund
2020 General Ledger
City of Berkeley, CA
December 31, 2020

	General Total	601 Labor	602 Water	603 Electric	604 Sewer	611 Telephone	612 Solid Waste
Telephone Fixed Assets:							
2110 General Support Assets	\$ 305,581.07					\$ 305,581.07	
2210 Cent. Office Switching	\$ 657,310.52					\$ 657,310.52	
2230 Cent. Off. Transmission	\$ 334,106.87					\$ 334,106.87	
2310 Origination & Terminal	\$ 105,379.75					\$ 105,379.75	
2410 Cable & Wire	\$ 1,477,109.88					\$ 1,477,109.88	
3110 GSA Depreciation	\$ (112,049.01)					\$ (112,049.01)	
3210 COE Depreciation	\$ (481,528.83)					\$ (481,528.83)	
3230 CO Tran Depreciation	\$ (93,549.13)					\$ (93,549.13)	
3310 O&T Depreciation	\$ (16,594.18)					\$ (16,594.18)	
3410 C&W Depreciation	\$ (875,929.56)					\$ (875,929.56)	
Total Tel. Fix. Assets	\$ 1,497,837.40					\$ 1,497,837.40	
TOTAL ASSETS:	\$ 9,302,581.10	\$ 277,724.02	\$ 876,707.04	\$ 2,486,310.53	\$ 804,066.67	\$ 4,722,656.77	\$ 135,116.07
LIABILITIES:							
Current Liabilities:							
2020 Accounts Payable	\$ 127,252.41	\$ 18,969.85	\$ 2,467.52	\$ 84,227.04	\$ 316.00	\$ 16,607.53	\$ 4,664.47
2195 Due To Other Funds	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	\$ 300,000.00	\$ -
2200 Customer Deposits	\$ 13,825.00	\$ -	\$ -	\$ 4,120.00	\$ -	\$ 9,705.00	\$ -
2260 Bonds Payable-Current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Obligation:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue:	\$ 45,000.00	\$ -	\$ -	\$ 45,000.00	\$ -	\$ -	\$ -
Total Current Liabilities:	\$ 486,077.41	\$ 18,969.85	\$ 2,467.52	\$ 133,347.04	\$ 316.00	\$ 326,312.53	\$ 4,664.47
Long Term Liabilities:							
2270 Bonds Payable:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Obligation:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue:	\$ 270,000.00	\$ -	\$ -	\$ 270,000.00	\$ -	\$ -	\$ -
2330 Accrued Leave Payable	\$ 46,591.45	\$ 4,537.54	\$ 7,623.03	\$ 13,261.16	\$ 353.72	\$ 20,816.00	\$ -
Total L-T Liabilities	\$ 316,591.45	\$ 4,537.54	\$ 7,623.03	\$ 283,261.16	\$ 353.72	\$ 20,816.00	\$ -

Section 41
 Commodity Balance Sheet
 (Inventory Assets)
 2016 Annual Report
 City of Vancouver, BC
 December 31, 2016

	Commodity Total	001 Land	002 Water	003 Electric	004 Steam	005 Telephone	006 Retail Utility
LIABILITIES & EQUITY							
LIABILITIES							
2400 Capital Contributions	\$ 100,000.00		\$ 92,191.45		\$ 38,000.00		
2510 Debt Service Reserve	\$ 63,392.00	\$ -	\$ -	\$ 48,300.00	\$ -	\$ -	\$ -
2515 Depreciation Reserve	\$ 193,054.08	\$ 25,112.00	\$ 104,320.15	\$ 33,929.82	\$ 38,592.00	\$ -	\$ -
2516 Future Investment Reserve	\$ 151,398.00	\$ -	\$ -	\$ -	\$ -	\$ 151,398.00	\$ -
2620 Unreserved Ret. Emgs	\$ 7,991,338.68	\$ 228,104.56	\$ 699,604.65	\$ 1,952,570.01	\$ 728,175.92	\$ 4,224,131.72	\$ 130,451.80
Total Fund Equity:	\$ 8,499,912.24	\$ 254,216.63	\$ 866,816.43	\$ 2,089,702.33	\$ 804,396.95	\$ 4,375,528.24	\$ 130,451.20
TOTAL LIABILITIES & EQUITY:	\$ 8,302,581.10	\$ 277,724.02	\$ 876,707.04	\$ 2,486,310.53	\$ 804,066.67	\$ 4,722,656.77	\$ 135,116.07
Trail Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Section 8
Continued Statement of Revenue, Capital Asset Charges or Fund Balance
All Governmental Fund Types Expendable Items
1999 Annual Report
City of Sanford, FL
December 31, 1999

		Governmental Fund Types				Component Units
		101 General	102 Dist. Service	500 Capital Projects	700 Expend. Trust	
REVENUE:						
310	Taxes	\$ 507,451.39	\$ 71,192.00			
320	Licenses & Permits	\$ 12,532.00				
330	Intergovernmental Revenue	\$ 91,449.06		\$ 32,007.00		
340	Charges for Goods & Services	\$ 9,351.00				
350	Fines & Forfeits	\$ 2,533.23				
360	Miscellaneous Revenue	\$ 41,894.62	\$ 3,800.66		\$ 2,081.66	
	Total Revenue:	\$ 665,241.30	\$ 74,992.66	\$ 32,007.00	\$ 2,081.66	\$ -
EXPENDITURES:						
410	General Government	\$ 202,849.11				
420	Public Safety	\$ 425,867.38				
430	Public Works	\$ 287,048.79		\$ 733,450.28		
440	Health & Welfare					
450	Culture & Recreation	\$ 279,129.64				
460	Conservation & Development	\$ 2,785.30				
470	Debt Service		\$ 35,434.03			
480	Intergovernmental Expenditures					
490	Miscellaneous & Subsidies				\$ 517.44	
	Total Expenditures:	\$ 1,197,680.22	\$ 35,434.03	\$ 733,450.28	\$ 517.44	\$ -
OTHER FINANCING SOURCES:						
3911	Operating Transfers In	\$ 520,000.00		\$ 75,513.15		
5110	Operating Transfers Out					
3913	Sale of Gen. Fixed Assets	\$ 2,189.89				
3914	Comp. for Losses	\$ 1,608.00				
3910	Sale of Bonds		\$ 241,522.66	\$ 434,182.00		
3950	Right of Way Fees	\$ 50,000.00				
	Total Other Sources:	\$ 573,797.89	\$ 241,522.66	\$ 509,695.15	\$ -	\$ -

(Continued)
 Detailed Statement of Revenues, Expenditures, Changes in Fund Balances
 All Governmental Fund Types Reportable Funds
 2000 Annual Report
 City of Hartford, CT
 December 31, 2000

	Governmental Fund Types					Component Units
	101 General	300 Debt Service	500 Capital Projects	750 Expand. Trust		
Excess of Revenue & Other Sources						
Over (Under) Expenditures & Other Uses	\$ 41,358.97	\$ 281,081.49	\$ (191,748.13)	\$ 1,564.22	\$ -	-
Other Changes in Fund Balance:						
Changes in Reserves:	\$ 1,237.42					
Total Other Changes:	\$ 1,237.42	\$ -	\$ -	\$ -	\$ -	-
Fund Balance January 1, 2000	\$ 11,009.44	\$ 78,844.12	\$ -	\$ 2,030.78	\$ -	-
Current Year Adjustments:	\$ -			\$ 113.50		
Prior Period Adjustment:	\$ 10,446.22					
Adjusted Fund Balance:	\$ 21,455.66	\$ 78,844.12	\$ -	\$ 2,144.28	\$ -	-
392 Residual Equity Transfers In	\$ 49,634.12					
(611) Residual Equity Transfers (Out)		\$ (49,364.14)				
Fund Balance December 31, 2000	\$ 113,686.17	\$ 310,561.47	\$ (191,748.13)	\$ 3,708.50	\$ -	-
Balance Control:	\$ 113,686.17	\$ 310,561.47	\$ (191,748.13)	\$ 3,708.50	\$ -	-
Difference:	\$ -	\$ -	\$ -	\$ -	\$ -	-

Table 03
Combined Statement of
Revenue, Expenditures and Changes in Fund Balances
Budget and Actual
General, Special Revenue and Capital Project Fund Types
2000 Annual Report
City of Beresford, SD
December 31, 2000

	GENERAL FUND			CAPITAL PROJECT FUNDS			SPECIAL REVENUE FUNDS		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE:									
310 Taxes:									
311 General Property Taxes	\$ 255,200.00	\$ 256,142.10	\$ 942.10						
313 General Sales Tax	\$ 240,000.00	\$ 249,818.72	\$ 9,818.72						
315 Amusement Taxes	\$ 360.00	\$ 480.00	\$ 120.00						
318 Tax Deed Revenue	\$ -	\$ -	\$ -						
319 Pen. & Int. on Taxes	\$ 500.00	\$ 1,040.57	\$ 540.57						
Total Taxes:	\$ 496,060.00	\$ 507,481.39	\$ 11,421.39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
320 Licenses & Permits:	\$ 5,500.00	\$ 12,532.00	\$ 7,032.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
330 Intergovernmental Revenues:									
331 Federal Grants	\$ -	\$ -	\$ -						
334 State Grants	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 708,000.00	\$ 32,007.00	\$ (675,993.00)			
335 State Shared Revenue:									
3351 Bank Franchise Tax	\$ 2,000.00	\$ 1,345.02	\$ (654.98)						
3352 Port of Entry Fees	\$ 2,000.00	\$ 3,218.94	\$ 1,218.94						
3353 Liquor Tax Reversion	\$ 9,000.00	\$ 9,913.95	\$ 913.95						
3354 Motor Veh. License (5%)	\$ 9,500.00	\$ 14,046.50	\$ 4,546.50						
3358 Local Govt H&B Fund	\$ 8,500.00	\$ 14,871.27	\$ 6,371.27						
3359 Other State Rev.	\$ 2,500.00	\$ -	\$ (2,500.00)						
338 County Shared Revenue:									
3381 County Road Tax (25%)	\$ 2,000.00	\$ 2,170.11	\$ 170.11						
3382 County H&B Reserve	\$ -	\$ 83.05	\$ 83.05						
3383 County Wheel Tax	\$ 6,000.00	\$ 6,800.22	\$ 800.22						
3384 Union Co. - West 13th	\$ 29,000.00	\$ 29,000.00	\$ -						
Total Intergovernmental Revenue:	\$ 80,500.00	\$ 91,449.06	\$ 10,949.06	\$ 708,000.00	\$ 32,007.00	\$ (675,993.00)	\$ -	\$ -	\$ -

Schedule 20
 Condensed Statement of
 Revenues, Expenditures and Changes in Fund Balances
 Budget and Actual
 General, Special Revenue and Capital Project Fund Types
 2008 Annual Report
 City of Benson, SD
 December 31, 2008

	GENERAL FUND			CAPITAL PROJECT FUNDS			CAPITAL PROJECT FUNDS		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
346 Charges for Goods & Services:									
3410 General Govt	\$ 500.00	\$ -	\$ (500.00)						
3420 Public Safety	\$ 400.00	\$ 381.00	\$ (19.00)						
3430 Highways & Streets	\$ -	\$ 2,000.00	\$ 2,000.00						
3450 Health	\$ -	\$ -	\$ -						
3460 Culture-Recreation	\$ 5,000.00	\$ 6,970.00	\$ 1,970.00						
Total Goods & Services:	\$ 5,900.00	\$ 9,351.00	\$ 3,451.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
350 Fines & Forfeits:									
3510 Court Fines & Costs	\$ 5,000.00	\$ 2,533.23	\$ (2,466.77)						
Total Fines & Forfeits:	\$ 5,000.00	\$ 2,533.23	\$ (2,466.77)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
360 Miscellaneous Revenue:									
3610 Interest	\$ 7,000.00	\$ 8,430.05	\$ 1,430.05						
3620 Rentals	\$ 19,000.00	\$ 30,156.00	\$ 11,156.00						
3630 Special Assessments	\$ 1,350.00	\$ 1,543.56	\$ 193.56						
3690 Other	\$ 1,500.00	\$ 1,765.01	\$ 265.01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Miscellaneous Revenue:	\$ 28,850.00	\$ 41,894.62	\$ 13,044.62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE:	\$ 621,810.00	\$ 665,241.30	\$ 43,431.30	\$ 708,000.00	\$ 32,007.00	\$ (675,993.00)	\$ -	\$ -	\$ -

Exhibit III
Combined Statement of
Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
General, Special Revenue and Capital Project Fund Types
2000 Annual Report
City of Beresford, SD
December 31, 2000

	GENERAL FUND			CAPITAL PROJECT FUNDS			CAPITAL PROJECT FUNDS		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES:									
410 General Government:									
411 Legislative	\$ 24,535.00	\$ 22,928.91	\$ 1,606.09						
Contingency	\$ 25,000.00								
(Amount Transferred)	\$ (25,000.00)								
412 Mayor	\$ 5,660.00	\$ 6,756.86	\$ (1,096.86)						
413 City Administrator	\$ 63,762.00	\$ 62,215.00	\$ 1,547.00						
414 Financial Admin.	\$ 101,210.00	\$ 86,010.31	\$ 15,199.69						
415 City Attorney	\$ 13,250.00	\$ 10,473.97	\$ 2,776.03						
419 Gen Govt Bldgs	\$ 27,135.00	\$ 14,464.06	\$ 12,670.94						
Total General Government:	\$ 235,552.00	\$ 202,849.11	\$ 32,702.89	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 Public Safety:									
421 Police	\$ 229,805.00	\$ 223,750.50	\$ 6,054.50						
422 Fire	\$ 49,850.00	\$ 44,138.77	\$ 5,711.23						
424 Dispatch	\$ 156,740.00	\$ 157,978.11	\$ (1,238.11)						
Total Public Safety:	\$ 436,395.00	\$ 425,867.38	\$ 10,527.62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 Public Works:									
431 Highways & Streets	\$ 220,560.00	\$ 224,174.18	\$ (3,614.18)						
437 Major Street Projects	\$ 79,600.00	\$ 62,874.61	\$ 16,725.39	\$ 1,281,862.55	\$ 733,450.28	\$ 548,412.27			
Total Public Works:	\$ 300,160.00	\$ 287,048.79	\$ 13,111.21	\$ 1,281,862.55	\$ 733,450.28	\$ 548,412.27	\$ -	\$ -	\$ -

Exhibit III
 Combined Statement of
 Revenues, Expenditures and Changes in Fund Balances
 Budget and Actual
 General, Special Revenue and Capital Project Fund Types
 2000 Annual Report
 City of Beresford, SD
 December 31, 2000

	GENERAL FUND			CAPITAL PROJECT FUNDS			CAPITAL PROJECT FUNDS		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
450 Culture & Recreation:									
452 Parks	\$ 135,505.00	\$ 113,806.76	\$ 21,698.24						
453 Swim Pool	\$ 78,630.00	\$ 35,841.95	\$ 42,788.05						
454 Local Subsidies	\$ 26,000.00	\$ 25,901.90	\$ 98.10						
455 Library	\$ 102,300.00	\$ 103,579.03	\$ (1,279.03)						
Total Culture & Recreation:	\$ 342,435.00	\$ 279,129.64	\$ 63,305.36	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
460 Planning & Development:									
465 Planning & Zoning	\$ 4,170.00	\$ 2,785.30	\$ 1,384.70						
Total Planning & Development:	\$ 4,170.00	\$ 2,785.30	\$ 1,384.70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
480 Intergovernmental Expenditures:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
490 Miscellaneous Expenditures:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES:	\$ 1,318,712.00	\$ 1,197,680.22	\$ 121,031.78	\$ 1,281,862.55	\$ 733,450.28	\$ 548,412.27	\$ -	\$ -	\$ -
Other Financing Sources:									
3911 Operating Transfers In	\$ 527,200.00	\$ 520,000.00	\$ (7,200.00)	\$ -	\$ 75,513.15	\$ 75,513.15			
3910 Operating Transfers Out	\$ -	\$ -	\$ -						
3913 Sale of Gen Fixed Asset	\$ -	\$ 2,189.89	\$ 2,189.89						
3914 Compensation for Losses	\$ -	\$ 1,008.00	\$ 1,008.00						
3916 Returned Check Fees	\$ 300.00	\$ 300.00	\$ -						
3912 Sale of Bonds				\$ 1,150,000.00	\$ 434,182.00	\$ -			
3950 Right of Way Fees	\$ 50,000.00	\$ 50,000.00	\$ -						
Total Other Financing Sources:	\$ 577,500.00	\$ 573,797.89	\$ (3,702.11)	\$ 1,150,000.00	\$ 509,695.15	\$ 75,513.15	\$ -	\$ -	\$ -

Exhibit III
 Combined Statement of
 Revenues, Expenditures and Changes in Fund Balances
 Budget and Actual
 General, Special Revenue and Capital Project Fund Types
 2000 Annual Report
 City of Beresford, SD
 December 31, 2000

	GENERAL FUND			CAPITAL PROJECT FUNDS			CAPITAL PROJECT FUNDS		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Excess of Revenue & Other Sources Over (Under) Expenditures & Other Sources	\$ (119,402.00)	\$ 41,358.97	\$ 160,760.97	\$ 576,137.45	\$ (191,748.13)	\$ (767,885.58)	\$ -	\$ -	\$ -
Other Changes in Unreserved Fund Bal Changes in Reserves		\$ 1,237.42							
Total Other Changes:	\$ -	\$ 1,237.42	\$ (1,237.42)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance January 1, 2000	\$ (119,402.00)	\$ 11,009.44	\$ 130,411.44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Adjustments		\$ -							
Prior Pd. Adjustment		\$ 10,446.22							
Adjusted Fund Balance	\$ (119,402.00)	\$ 21,455.66	\$ 140,857.66	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Residual Equity Transfers In	\$ 40,000.00	\$ 49,634.12	\$ 9,634.12						
Residual Equity Transfers (Out)						\$ -			\$ -
Fund Balance December 31, 2000	\$ (79,402.00)	\$ 113,686.17	\$ 193,088.17	\$ 576,137.45	\$ (191,748.13)	\$ (767,885.58)	\$ -	\$ -	\$ -
Balance Control		\$ 113,686.17							
Difference		\$ -							

Exhibit IV
 Combined Statement of Revenues, Expenses and Changes in Retained Earnings
 Enterprise Operations
 2000 Annual Report
 City of Beresford, SD
 December 31, 2000

	Combined Totals:	Liquor	Water	Electric	Sewer	Telephone	Solid Waste	
Operating Revenue:								
380	Charges for Goods & Services	\$ 3,571,351.91	\$ 311,917.09	\$ 284,916.09	\$ 1,237,959.86	\$ 168,084.57	\$ 1,443,934.06	\$ 124,540.24
3805	Lottery Sales	\$ 12,085.64	\$ 12,085.64	\$ -	\$ -	\$ -	\$ -	\$ -
369	Operating Agreement Revenues	\$ 7,673.95	\$ 7,673.95	\$ -	\$ -	\$ -	\$ -	\$ -
369	Miscellaneous	\$ 69,297.68	\$ 18,579.00	\$ 1,600.00	\$ 1,951.24	\$ 4,072.95	\$ 12,194.11	\$ 30,900.38
	Total Operating Revenue:	\$ 3,660,409.18	\$ 350,255.68	\$ 286,516.09	\$ 1,239,911.10	\$ 172,157.52	\$ 1,456,128.17	\$ 155,440.62
Operating Expenses:								
410	Personal Services	\$ 673,819.62	\$ 84,707.30	\$ 68,535.54	\$ 194,102.92	\$ 52,577.74	\$ 262,162.84	\$ 11,733.28
420	Other Current Expense	\$ 1,122,889.03	\$ 36,258.97	\$ 167,592.30	\$ 186,336.03	\$ 36,364.35	\$ 598,790.69	\$ 97,546.69
425	Cost of Goods Sold	\$ 880,390.12	\$ 179,454.89	\$ -	\$ 696,108.40	\$ -	\$ 4,826.83	\$ -
457	Depreciation	\$ 261,609.60	\$ 4,386.93	\$ 64,284.60	\$ 56,991.89	\$ 22,621.85	\$ 112,442.59	\$ 881.74
	Total Operating Expense:	\$ 2,938,708.37	\$ 304,808.09	\$ 300,412.44	\$ 1,133,539.24	\$ 111,563.94	\$ 978,222.95	\$ 110,161.71
	Operating Income (Loss):	\$ 721,700.81	\$ 45,447.59	\$ (13,896.35)	\$ 106,371.86	\$ 60,593.58	\$ 477,905.22	\$ 45,278.91
Nonoperating Revenue(Expense)								
330	Operating Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
361	Interest Earned	\$ 28,128.89	\$ 4,165.85	\$ 4,197.37	\$ 11,694.12	\$ 3,364.44	\$ 2,767.11	\$ -
362	Other	\$ 256,494.08	\$ (1,688.87)	\$ (937.35)	\$ 148,999.44	\$ 69.51	\$ 114,435.84	\$ (4,378.49)
470	Interest Expense	\$ (17,682.50)	\$ -	\$ -	\$ (17,852.50)	\$ -	\$ -	\$ -
492	Gain(Loss) on Sale of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Bond Redemption	\$ (45,000.00)	\$ -	\$ -	\$ (45,000.00)	\$ -	\$ -	\$ -
	Total Nonop. Revenue(Expense):	\$ 219,979.47	\$ 2,477.98	\$ 3,260.02	\$ 98,041.06	\$ 3,433.95	\$ 117,202.95	\$ (4,378.49)
	Income (Loss) Before Transfers	\$ 941,671.28	\$ 47,925.57	\$ (10,636.33)	\$ 204,412.92	\$ 64,027.53	\$ 595,108.17	\$ 40,902.42
3611	Oper. Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
511	Oper. Transfers Out	\$ (688,513.13)	\$ (25,600.00)	\$ (62,513.15)	\$ (225,600.00)	\$ (48,000.00)	\$ (225,000.00)	\$ (10,000.00)
	Net Income (Loss)	\$ 253,158.15	\$ 22,325.57	\$ (73,149.48)	\$ (20,187.08)	\$ 16,027.53	\$ 370,108.17	\$ 30,902.42

Exhibit IV
 Combined Statement of Revenues, Expenses and Changes in Retained Earnings
 Enterprise Operations
 2000 Annual Report
 City of Beresford, SD
 December 31, 2000

	Combined Totals:	Liquor	Water	Electric	Sewer	Telephone	Solid Waste
Changes In Reserves:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Changes in Reserves:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retained Earnings/Fund Balance January 1, 2000	\$ 8,239,460.76	\$ 184,954.74	\$ 868,791.34	\$ 2,008,354.76	\$ 745,887.01	\$ 4,356,923.73	\$ 74,549.18
Adjustments:							
Prior Period Audit Adjustment:	\$ (85,706.65)	\$ (3,594.68)	\$ (4,025.37)	\$ (18,065.35)	\$ (8,517.59)	\$ (51,503.66)	\$ -
Prior Period Adjustment	\$ -	\$ 50,000.00	\$ 75,000.00	\$ 100,000.00	\$ 50,000.00	\$ (300,000.00)	\$ 25,000.00
Retained Earnings/Fund Balance Restated January 1, 2000	\$ 8,153,754.11	\$ 231,360.06	\$ 939,765.97	\$ 2,090,289.41	\$ 787,369.42	\$ 4,005,420.07	\$ 99,549.18
392 Residual Equity Transfers In (Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retained Earnings/Fund Balance December 31, 2000	<u>\$ 8,499,912.24</u>	<u>\$ 254,216.63</u>	<u>\$ 869,616.49</u>	<u>\$ 2,069,702.33</u>	<u>\$ 803,396.95</u>	<u>\$ 4,375,528.24</u>	<u>\$ 130,451.60</u>
Control Total	\$ 8,499,912.24	\$ 254,216.63	\$ 869,616.49	\$ 2,069,702.33	\$ 803,396.95	\$ 4,375,528.24	\$ 130,451.60
Total Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Exhibit V
 Combined Statement of Cash Flows
 Enterprise Funds
 FY 2000 Annual Report
 City of Beresford, SD
 December 31, 2000

Enterprise Funds

Cash Flows from Operating Activities:

Operating Income \$ 721,700.81

Adjustments to Reconcile Operating
 Income to Net Cash Provided by
 Operating Activities:

(Increase) Decrease in Receivables	\$	(49,464.85)
(Increase) Decrease Resale Inventory	\$	(2,491.17)
(Increase) Decrease Supplies Inventory	\$	(39,516.26)
Depreciation Expense	\$	261,609.60
Increase (Decrease) in Accounts Pay.	\$	(97,218.15)
Increase (Decrease) in Wages Payable	\$	-
Increase (Decrease) in Leave Liability	\$	(905.56)

Net Cash Provided [Used] by Operating
 Activities: \$ 793,714.42

Cash Flows from Noncapital Financing
 Activities:

Operating Grants	\$	-
Operating Transfers Out	\$	595,513.15
Misc. Revenue (Expense)	\$	-

Cash Flows from Capital & Related

Financing Activities:

Sale of Equipment	\$	-
Purchase of Equipment	\$	(337,083.78)
Increase in Depreciation Reserves	\$	(362,091.55)
Increase in Bond Reserves	\$	(63,302.50)
Interest Expense	\$	(17,652.50)
Bond Payments	\$	(45,000.00)

Cash Flows from Investing Activities:

Purchases of Investments	\$	-
Sales & Maturities of Investments	\$	-
Interest Received	\$	26,128.89

Net Increase [Decrease] in Cash During \$ (203,488.29)

the Fiscal Year:

Cash at Beginning of Year: \$ 806,918.85

Cash at End of Year: \$ 603,430.56

NOTES TO THE FY2000 ANNUAL REPORT
City of Beresford, SD

<u>CITY OFFICIALS:</u>	<u>Term Expires</u>
<u>Mayor</u>	
Howard L. Kennedy	2002
<u>Councilmembers:</u>	
James T. Babb	2002 (Resigned Jan 2001)
Merlyn D. Brosz	2001
Daniel L. Cotton, Jr.	2002
Richard Spaans	2002
Allen P. Svennes	2001
Junelle Hansen	2001
Charles Von Eschen	2001 (Appointed Jan 2001)
<u>Administrative & Professional:</u>	
City Administrator	Jerry Zeimetz
Finance Officer	Curtis E. Kludt
Deputy Finance Officer	Kathy Moller
Legal Counsel	Friberg, Rudolph & Nelson, LLP
Civil Engineers	Banner & Associates
Electric Engineers	DeWild, Grant & Reckard
<u>Dept. Managers</u>	
Telephone	Wayne Akland
Electric	Richard Satiroff
Street, Water & Sewer	Dan Andre
Park & Pool	James Truman
Liquor Store	Denise Akland
Library	Mildred E. Hogen
<u>Appointed Boards:</u>	<u>Term Expires:</u>
<u>Library Board:</u>	
Debra Christensen	2000
Sherri Paulson	2001
Sue Evanson	2001
Sharon Akland	2002
Alice Mae Kennedy	2002
<u>Planning & Zoning Commission:</u>	
Randy Moller	2000
Angie Twedt	2001 (Resigned 2000)
Jeff Olson	2002
Roy Hurd	2003
Greg A. Larson	2004
Merle Christensen	2001 (Appointed 2000)

The following notes are an integral part of the annual report on the status of the municipality and its financial position. The notes will contain recommendations from previous audit reports and current recommendations from the Finance Officer.

Note 1: BEDCO Loan:

The telephone financial statement contains an asset amount for the loan made to the Beresford Economic Development Corporation on September 24, 1990, in the amount of \$247,000. A promissory note is on file at an interest rate of 3% per annum. As of this date no repayment has been made on the loan. Using simple interest calculations interest in the amount of \$75,953 has accrued as of December 31, 2000, bringing the net value of the loan to \$322,953.

Note 2: 1999 Telephone General Fund Transfers.

During FY1999 the Telephone Department experienced cash flow problems and was unable to meet the General Fund transfer obligation for that year. The obligation was covered by several of the other Enterprise Funds so that adequate funding for the General Fund was provided. The balance sheets for the various funds reflect the amount due to or due from each fund. The total amount of the transactions was \$300,000.

Note 3: HRC Bond Guarantee:

The City has entered into an agreement to guarantee a maximum of 25% of bond repayment on bonds issued by the Housing & Redevelopment Commission for the construction of living units by F&L Development. The bonds were issued in the amount of \$560,000, thus making the City obligation \$140,000. This does not constitute a formal debt against the City, however, it will impact the ability to bond for other projects.

Note 4: SD Network Investment:

The City has invested \$86,380 in the South Dakota Network fiber system for telephone service. This investment is intended to derive revenue from the telephone traffic over the system and provide a redundant backup to the fiber network serving the city telephone system.

Note 5: PCS Investment:

The City has entered into an agreement with Swiftel/Brookings for the construction of a PCS system from Sioux Falls to Sioux City along the I-29 corridor. This investment is \$2,500,000 and was derived from the sale of the cellular investment. The start-up of the PCS system in the Beresford area is scheduled for March 2001.

Note 6: Debt Service Funds:

Fund 300: 1987 Sewer Bonds (Refunded in 1993): This bond issue was retired in FY2000 and the remaining cash was closed to the General Fund.

Fund 301: West 13th Street Project: A loan of \$1,150,000 was secured from the State of SD at an interest rate of 4.5 %. As of the date of this report \$434,182.00 has been released for the project.

Fund 302: TIF District #1: (Slumberland Project): A Tax Increment Finance Bond was issued in the amount of \$710,000 for the purpose of constructing the Slumberland Project. The retirement of this bond will be derived from the taxes on the increased value of the property.

Note 7: Fund 603, Electric Revenue Bonds:

The 1996 Electric Revenue Bonds have a remaining balance of \$315,000 of which \$45,000 is scheduled for retirement in FY2001.

Note 8: Library Agreement:

On October 1, 1989, the City entered into an agreement with Mr. John Bickett for the purchase of a building to be converted into a public library. The agreement provides for a monthly payment of \$443.75 to Mr. John Bickett for the rest of his life. As of the closing date of this report \$59,906.25 has been paid to Mr. Bickett.

Note 9: Labor Agreement:

On October 1, 1992, the City entered into a labor agreement with IBEW Local #426 as the official representative of the eligible bargaining unit employees. Since the initiation of the agreement the total payroll has increased from approximately \$600,000 to \$1,106,899 in 2000. The over all increase in payroll the past year was 9%.

Note 10: Retirement Plan:

The city participates in the SD Public Employees Retirement System. Contributions are made by the City and the employees pursuant to state statutes governing the system. Article VI in Chapter 2 of the municipal code provides for this participation by the City. The language in Article VI is out of date and should be revised to reflect current statutes. On July 1, 2002, Class A Employees will be contributing 6% to the retirement system which will be matched by the City.

Note 11: Staffing Levels:

Staffing levels for the various departments are an integral part of the budget process. However, on numerous occasions staffing levels have been arbitrarily increased without adequate review relative to budget impact.

Recommendation: It is recommended that any increases in staffing levels receive adequate scrutiny before being implemented.

Note 12: Payroll Reimbursements:

Cablevision reimburses the telephone department for one technician's wages and benefits to offset services provided to the CATV system.

Note 13: General Recommendations:

The following recommendations have been presented prior to 1999 in verbal form. They are included in the annual report for consideration of the governing body. The year noted in each recommendation indicates the year it was included in the annual report for the first time.

(13.1) It is imperative that a long-term plan be established for major projects in all departments. The finance office has attempted to compile such a plan in past years. The reluctance of the various departments to participate in the endeavor led to the decision to discontinue the effort. (1999)

(13.2) It is recommended that a plan for the purchasing of major pieces of equipment be established. This would make more efficient use of city resources for replacement of vehicles and major equipment items and place them on a schedule for planning purposes. (1999)

It has been noted that pieces of equipment have been traded in on replacement without first being declared surplus prior to the transaction. This is not only contrary to state statute it also make record keeping of fixed assets more difficult. (2000)

(13.3) Chapter 2 - Municipal Code - Art. VIII: This article covers the purchasing of supplies and materials and is not being used as required by current language and has not been used for many years. Recommendations to revise the procedure were presented to the governing board several years ago by the Finance Officer. The response to the revisions was to let each department purchase at its own discretion without oversight. Based on that practice it is recommended that Article VIII be deleted from the municipal code. (1999)

(13.4) The current 2% malt beverage fee should be increased to the maximum 5% allowed under state statute. This would raise an additional \$7,500 per year based on current activity. (1999)

(13.5) Segregation of duties: For several years the municipal audits have recommended that various duties be segregated further than what is in place. This would require a decision to increase the staff to a point that would satisfy the recommendation of the audit. (1999) (Rev 2000)

Deposit List
FY 2000 Annual Report
City of Beresford, SD

Change Funds	\$	6,000.00
<u>First Savings Bank</u>		
General Checking	\$	87,658.00
Customer Deposits	\$	13,975.84
Library Funds	\$	3,708.50
<u>Wells Fargo Bank</u>		
Video Lottery Funds	\$	54,090.88
<u>SD Public Funds Investment Trust:</u>		
General Fund	\$	99,205.81
Debt Service Funds	\$	242,818.53
TIF District #2	\$	113,552.79
Enterprise Funds	\$	397,269.05
Memo Total:	\$	1,018,279.40

CITY OF BERESFORD

Expense Report - Fund 611 (Cap OL)

FUND Descr: Telephone Fund

DEPT Descr: Capital Projects

Current Period: Closing 2000

OBJ	OBJ Descr	Budget	MTD Amount	YTD Amount	Balance	% of Budget
Option B 625						
21100	Land	\$0.00	\$0.00	\$0.00	\$0.00	0
21120	Vehicles & Equipment	\$40,000.00	\$0.00	\$29,808.00	\$10,192.00	74.52
21150	Tools	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0
21160	Testing Equipment	\$2,000.00	\$0.00	\$3,700.00	-\$1,700.00	185
21161	Working Equipment	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0
21210	Buildings	\$4,000.00	\$0.00	\$0.00	\$4,000.00	0
21220	Furniture & Office Equipment	\$3,000.00	\$0.00	\$5,073.98	-\$2,073.98	169.13
21229	Other Capital Outlay	\$1,000.00	\$0.00	\$2,225.00	-\$1,225.00	222.5
22100	Central Office Equipment	\$12,000.00	\$0.00	\$3,253.77	\$8,746.23	27.11
22300	Mobile Equipment	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0
22310	Transmission Equipment	\$85,000.00	\$0.00	\$149,715.36	-\$64,715.36	176.14
23101	Station Equipment	\$10,000.00	\$0.00	\$19,959.86	-\$9,959.86	199.6
23102	Sentry Equipment	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0
23103	Paystations	\$750.00	\$0.00	\$0.00	\$750.00	0
24230	Underground Cable	\$5,000.00	\$0.00	\$20,183.57	-\$15,183.57	403.67
24235	New Construction	\$12,000.00	\$0.00	\$2,727.43	\$9,272.57	22.73
25005	SD Network Investment	\$0.00	\$0.00	\$0.00	\$0.00	0
Option B 625		\$181,750.00	\$0.00	\$236,646.97	-\$54,896.97	
Report Total		\$181,750.00	\$0.00	\$236,646.97	-\$54,896.97	

CITY OF BERESFORD

Revenue Report - Fund 611

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FUND Descr: Telephone Fund

Current Period: Closing 2000

REV SRC	REV SRC Descr	Budget	MTD Amount	YTD Amount	Balance	% of Budget
Option D 1000						
5000	Tele Local Service	\$800,000.00	\$0.00	\$654,850.87	\$145,149.13	81.86
5003	Wireless Revenues	\$0.00	\$0.00	\$13,067.68	-\$13,067.68	0
5010	Tele Paystations	\$3,000.00	\$0.00	\$1,867.61	\$1,132.39	62.25
5100	Fiber Ring Revenues	\$0.00	\$0.00	\$40,872.80	-\$40,872.80	0
5101	NECA Settlements	\$150,000.00	\$0.00	\$191,833.50	-\$41,833.50	127.89
5102	LECA Settlements	\$0.00	\$0.00	\$0.00	\$0.00	0
5103	Other Tolls	\$140,000.00	\$0.00	\$182,628.60	-\$42,628.60	130.45
5104	AT & T Settlement	\$200,000.00	\$0.00	\$255,839.58	-\$55,839.58	127.92
5105	Consolidated Access Billing	\$120,000.00	\$0.00	\$88,917.20	\$31,082.80	74.1
<i>Option D 1000</i>		\$1,413,000.00	\$0.00	\$1,429,877.84	-\$16,877.84	
Option D 2000						
3612	Interest- GNMA	\$1,500.00	\$0.00	\$766.86	\$733.14	51.12
3614	Interest - FIT Investments	\$1,500.00	\$0.00	\$1,894.65	-\$394.65	126.31
3615	Interest - Checking	\$0.00	\$0.00	\$0.00	\$0.00	0
3879	Tele Customer Deposits	\$0.00	\$0.00	\$0.00	\$0.00	0
3890	CATV Reimbursements	\$70,000.00	\$0.00	\$0.00	\$70,000.00	0
<i>Option D 2000</i>		\$73,000.00	\$0.00	\$2,661.51	\$70,338.49	
Option D 3000						
3911	Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	0
3925	Transfer from Reserves	\$0.00	\$0.00	\$0.00	\$0.00	0
5200	Phone & Equip Sales	\$2,000.00	\$0.00	\$424.13	\$1,575.87	21.21
5230	Directory Sales	\$7,000.00	\$0.00	\$8,016.03	-\$1,016.03	114.51
5250	Other Tele Revenues	\$12,000.00	\$0.00	\$3,753.95	\$8,246.05	31.28
5300	Tele Penalties	\$0.00	\$0.00	\$0.00	\$0.00	0
<i>Option D 3000</i>		\$21,000.00	\$0.00	\$12,194.11	\$8,805.89	
Report Total		\$1,507,000.00	\$0.00	\$1,444,733.46	\$62,266.54	

CITY OF BERESFORD

Expense Report - Fund 611 (Oper)

FUND Descr: Telephone Fund

DEPT Descr: Telco Operations

Current Period: Closing 2000

OBJ	OBJ Descr	Budget	MTD Amount	YTD Amount	Balance	% of Budget
Option B 410						
41101	Full-Time Salaries	\$193,170.00	\$0.00	\$181,273.82	\$11,896.18	93.84
41102	Full-Time Overtime Pay	\$28,975.00	\$0.00	\$22,119.16	\$6,855.84	76.34
41103	Part-Time Salaries	\$0.00	\$0.00	\$2,494.52	-\$2,494.52	0
41104	Part-Time Overtime Pay	\$0.00	\$0.00	\$0.00	\$0.00	0
Option B 410		\$222,145.00	\$0.00	\$205,887.50	\$16,257.50	
Option B 412						
41200	FICA	\$13,775.00	\$0.00	\$12,768.58	\$1,006.42	92.69
41201	Medicare	\$2,845.00	\$0.00	\$2,986.20	-\$141.20	104.96
41300	Retirement	\$11,110.00	\$0.00	\$10,172.66	\$937.34	91.56
41400	Workers Compensation	\$4,000.00	\$0.00	\$2,280.00	\$1,720.00	57
41500	Group Insurance	\$26,000.00	\$0.00	\$28,067.90	-\$2,067.90	107.95
Option B 412		\$57,730.00	\$0.00	\$56,275.34	\$1,454.66	
Option B 421						
42101	Insurance- Gen Liability	\$0.00	\$0.00	\$0.00	\$0.00	0
42103	Insurance- Property	\$0.00	\$0.00	\$0.00	\$0.00	0
42104	Insurance- Umbrella	\$0.00	\$0.00	\$0.00	\$0.00	0
42105	Insurance- Errors & Omission	\$0.00	\$0.00	\$0.00	\$0.00	0
42106	Insurance- Inland Marine	\$0.00	\$0.00	\$0.00	\$0.00	0
Option B 421		\$0.00	\$0.00	\$0.00	\$0.00	
Option B 422						
42204	Audit Services	\$2,000.00	\$0.00	\$2,000.00	\$0.00	100
42209	Other Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	0
67250	Consulting Service Fees	\$30,000.00	\$0.00	\$27,496.57	\$2,503.43	91.66
67251	Engineer Fees	\$15,000.00	\$0.00	\$9,287.49	\$5,712.51	61.92
67252	Legal Fees	\$6,000.00	\$0.00	\$3,623.43	\$2,376.57	60.39
Option B 422		\$53,000.00	\$0.00	\$42,407.49	\$10,592.51	
Option B 423						

CITY OF BERESFORD

Expense Report - Fund 611 (Oper)

FUND Descr: Telephone Fund

DEPT Descr: Telco Operations

Current Period: Closing 2000

OBJ	OBJ Descr	Budget	MTD Amount	YTD Amount	Balance	% of Budget
42300	Legal Publications	\$0.00	\$0.00	\$32.85	-\$32.85	0
<i>Option B 423</i>		\$0.00	\$0.00	\$32.85	-\$32.85	
<i>Option B 450</i>						
40100	Gross Receipts Tax	\$1,000.00	\$0.00	\$829.00	\$171.00	82.9
40101	Excise Tax	\$25,000.00	\$0.00	\$14,854.01	\$10,145.99	59.42
40102	Sales Tax	\$25,000.00	\$0.00	\$19,995.69	\$5,004.31	79.98
40103	Commun. Impaired Fund	\$2,400.00	\$0.00	\$1,873.05	\$526.95	78.04
45404	Remits to Fed Gov.t	\$500.00	\$0.00	\$0.00	\$500.00	0
45410	State Mandated Fees	\$1,800.00	\$0.00	\$0.00	\$1,800.00	0
<i>Option B 450</i>		\$55,700.00	\$0.00	\$37,551.75	\$18,148.25	
<i>Option B 500</i>						
51100	Transfers Out	\$225,000.00	\$0.00	\$225,000.00	\$0.00	100
51105	Transfer to Reserves	\$79,275.00	\$0.00	-\$75,000.00	\$154,275.00	-94.61
<i>Option B 500</i>		\$304,275.00	\$0.00	\$150,000.00	\$154,275.00	
<i>Option B 550</i>						
40104	Express Communications Tolls	\$70,000.00	\$0.00	\$81,357.60	-\$11,357.60	116.23
40105	LECA Toll Settlements	\$144,000.00	\$0.00	\$158,394.00	-\$14,394.00	110
40106	US West Toll Settlements	\$50,000.00	\$0.00	\$2,109.55	\$47,890.45	4.22
40107	AT&T Toll Settlements	\$140,000.00	\$0.00	\$67,511.48	\$72,488.52	48.22
40108	Other Toll Bills	\$46,000.00	\$0.00	\$8,990.98	\$37,009.02	19.55
40109	Fiber Ring Pooling	\$0.00	\$0.00	\$32,556.00	-\$32,556.00	0
<i>Option B 550</i>		\$450,000.00	\$0.00	\$350,919.61	\$99,080.39	
<i>Option B 600</i>						
42500	United Parcel Service Fees	\$1,000.00	\$0.00	\$1,135.39	-\$135.39	113.54
42585	Internet Oper & Maint [T]	\$10,000.00	\$0.00	\$9,750.32	\$249.68	97.5
42597	Personal Safety Equipment	\$250.00	\$0.00	\$182.90	\$67.10	73.16
42609	Uniforms & Clothing	\$1,500.00	\$0.00	\$1,885.87	-\$385.87	125.72
42683	Internet Supplies & Mnt [T]	\$1,000.00	\$0.00	\$4,852.11	-\$3,852.11	485.21

CITY OF BERESFORD

Expense Report - Fund 611 (Oper)

FUND Descr: Telephone Fund
 DEPT Descr: Telco Operations
 Current Period: Closing 2000

OBJ	OBJ Descr	Budget	MTD Amount	YTD Amount	Balance	% of Budget
42927	One Call Location Fees	\$500.00	\$0.00	\$359.80	\$140.20	71.96
61110	Building Rental	\$12,000.00	\$0.00	\$12,000.00	\$0.00	100
61121	Motor Vehicle Repair	\$1,000.00	\$0.00	\$1,451.88	-\$451.88	145.19
61122	Motor Fuels	\$1,000.00	\$0.00	\$1,884.92	-\$884.92	188.49
61160	Other Work Equip. Repair	\$1,000.00	\$0.00	\$1,147.95	-\$147.95	114.8
61210	Building Repair & Maint.	\$5,000.00	\$0.00	\$1,777.35	\$3,222.65	35.55
62100	Central Office Repair	\$10,000.00	\$0.00	\$5,156.64	\$4,843.36	51.57
62310	Mobile Pager Repair	\$1,000.00	\$0.00	\$677.27	\$322.73	67.73
62311	Maintenance Contracts	\$1,000.00	\$0.00	\$1,284.00	-\$284.00	128.4
63110	Station Repair	\$20,000.00	\$0.00	\$18,742.43	\$1,257.57	93.71
63510	Paystation Repair	\$300.00	\$0.00	\$28.66	\$271.34	9.55
64230	Underground Cable Repair	\$1,000.00	\$0.00	\$4,337.11	-\$3,337.11	433.71
65100	Sentry System Repairs	\$200.00	\$0.00	\$0.00	\$200.00	0
65101	Subscriptions	\$150.00	\$0.00	\$0.00	\$150.00	0
65102	Other Oper. Expense	\$2,000.00	\$0.00	\$11,309.65	-\$9,309.65	565.48
65310	Water/Sewer/Garbage	\$1,000.00	\$0.00	\$424.74	\$575.26	42.47
65311	Electric Power Expense	\$6,000.00	\$0.00	\$7,396.05	-\$1,396.05	123.27
65312	Heating Expense	\$700.00	\$0.00	\$1,129.54	-\$429.54	161.36
65313	Telephone Expense	\$8,000.00	\$0.00	\$8,942.42	-\$942.42	111.78
66100	Advertising & Marketing	\$1,000.00	\$0.00	\$1,303.78	-\$303.78	130.38
66210	Resale Merchandise	\$5,000.00	\$0.00	\$4,826.83	\$173.17	96.54
66220	Directories	\$7,000.00	\$0.00	\$5,827.24	\$1,172.76	83.25
66230	MAOC Service Fees	\$35,000.00	\$0.00	\$34,226.96	\$773.04	97.79
67210	Org Dues & Fees	\$3,800.00	\$0.00	\$3,918.61	-\$118.61	103.12
67280	Insurance	\$6,000.00	\$0.00	\$6,592.00	-\$592.00	109.87
67281	Supplies & Materials	\$2,000.00	\$0.00	\$2,707.34	-\$707.34	135.37
67282	Office Supplies	\$3,000.00	\$0.00	\$4,137.03	-\$1,137.03	137.9
67287	Travel - Meals	\$1,000.00	\$0.00	\$1,977.00	-\$977.00	197.7

CITY OF BERESFORD
Expense Report - Fund 611 (Oper)

FUND Descr: Telephone Fund
 DEPT Descr: Tele Operations
 Current Period: Closing 2000

OBJ	OBJ Descr	Budget	MTD Amount	YTD Amount	Balance	% of Budget
67288	Travel - Lodging	\$3,000.00	\$0.00	\$4,244.44 -	-\$1,244.44	141.48
67289	Travel - Mileage	\$1,000.00	\$0.00	\$2,579.00	-\$1,579.00	257.9
67290	Travel - Other	\$500.00	\$0.00	\$230.00 -	\$270.00	46
67295	Training Fees	\$4,000.00	\$0.00	\$1,428.53 -	\$2,571.47	35.71
71000	Billing & Accounting Expense	\$2,000.00	\$0.00	\$1,650.00 -	\$350.00	82.5
71001	Customer Refunds	\$1,000.00	\$0.00	\$864.66 -	\$135.34	86.47
71002	Publication Expense	\$1,000.00	\$0.00	\$335.40 -	\$664.60	33.54
71003	Customer Deposit Refunds	\$0.00	\$0.00	\$0.00	\$0.00	0
<i>Option B 600</i>		\$161,900.00	\$0.00	\$172,705.82 -	-\$10,805.82	
Report Total		\$1,304,750.00	\$0.00	\$1,015,780.36	\$288,969.64	

Applicant Name Date Life Interest of Year Description Original Cost Current App. Value Dep. Method Dep. Total

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Category 1111 LAND

2111 611-61	10/24/34	0 TELEPHONE	Lot 8, Block 10, Orig. Plat	1000.00	1000.00	None	0.00
2111 611-62	02/16/56	0 TELEPHONE	West 145' of Lot 6, Block 10 Orig Plat	100.00	100.00	None	0.00
2111 611-63	03/24/30	0 TELEPHONE	Lot 8 & 870' of W12' of Lot 7 Block 10, Orig. Plat	11500.00	11500.00	None	0.00
2111 611-64	05/13/26	0 TELEPHONE	Portion of Vacated Alley	250.00	250.00	None	0.00
Total Category				15650.00	15650.00		0.00

Category 2112 MOTOR VEHICLES

2112 611-581	04/20/94	10 TELEPHONE	1994 Chev Pickup License #CT7 1124	14187.28	5642.90	StraightLn	6454.36
2112 611-584	03/18/97	10 TELEPHONE	Pickup (Ford)	17125.00	10275.00	StraightLn	6850.00
2112 611-585	04/19/93	10 Telephone	Dodge Pickup (2001)	17590.00	17590.00	StraightLn	
Total Category				48822.28	33507.90		15314.36

Category 2116 OTHER WORKING EQUIP

2116 611-502	12/31/91	10 TELEPHONE	Plow - Trencher (503 w/Rec. Dept.)	14925.00	2.50	StraightLn	14922.50
2116 611-503	12/31/87	10 TELEPHONE	Trencher (333 w/ Street & Tel. Dept.)	2400.00	0.00	StraightLn	2400.00
2116 611-511	04/13/94	10 TELEPHONE	Fiber Glass Body on Chev	3895.00	1550.00	StraightLn	2337.00
2116 611-512	12/31/77	10 TELEPHONE	Progressive Elec Locator	325.00	0.00	StraightLn	325.00
2116 611-513	12/31/89	10 TELEPHONE	Cablehead Locator	225.00	0.00	StraightLn	225.00
2116 611-516A	12/31/87	10 TELEPHONE	Kotlon Tech DigIt Grabber	237.00	0.50	StraightLn	233.50
2116 611-517B	12/31/90	10 TELEPHONE	Rycoo Locator	650.00	130.00	StraightLn	520.00
2116 611-518A	12/31/92	10 TELEPHONE	FIBER GLASS LADDER	279.00	27.90	StraightLn	251.10
2116 611-519A	12/31/91	10 TELEPHONE	FIBER GLASS ORC LADDER	320.00	0.00	StraightLn	320.00

STATE OF CALIFORNIA
 HIGHWAY DEPARTMENT

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AGENCY	ACQUISITION DATE	LINE LOCATION OF ITEM	DESCRIPTION	ORIGINAL COST	ACQUISITION COST	DEPRECIATION METHOD	NET COST
2116 611-512	04/07/94	10 TELEPHONE	LOOP ANALYZER	3500.00	1750.00	StraightLn	1750.00
2116 611-513	11/01/94	10 TELEPHONE	Misc. Tools - 1994	4814.22	1923.00	StraightLn	1923.00
2116 611-524	11/31/94	10 TELEPHONE	Working Equipment - 1994	305.36	122.11	StraightLn	122.11
2116 611-525	07/24/95	15 TELEPHONE	Side Loader 50/50 w/Electric	6997.50	4655.00	StraightLn	4655.00
2116 611-526	12/31/95	10 TELEPHONE	Misc. Tools & Small Equip.	1200.66	604.31	StraightLn	604.35
2116 611-527	06/08/95	10 TELEPHONE	Testing Equipment	2000.00	2000.00	StraightLn	2000.00
2116 611-528	03/09/95	10 TELEPHONE	MISC. TOOLS	114.99	57.48	StraightLn	57.50
2116 611-529	10/10/96	20 TELEPHONE	BORING MACHINE 50/50 W/ BLEC. DEPT.	5000.00	4000.00	StraightLn	4000.00
2116 611-530	05/22/96	10 TELEPHONE	TESTING EQUIPMENT - ADTRAN.	311.08	186.64	StraightLn	124.44
2116 611-531	12/31/96	10 TELEPHONE	MISC. TOOLS - 1996	510.59	306.35	StraightLn	204.24
2116 611-532	12/03/97	10 TELEPHONE	TESTING EQUIPMENT	686.22	474.64	StraightLn	211.58
2116 611-533	04/20/97	10 TELEPHONE	TANDEM TRENCHER TRAILER	375.00	234.37	StraightLn	140.63
2116 611-534	03/07/97	10 TELEPHONE	PICKUP BOX	4425.75	2729.20	StraightLn	1696.55
2116 611-535	06/06/97	10 TELEPHONE	DEACON W/ STD PIERCING PIN	364.95	234.16	StraightLn	130.79
2116 611-536	06/17/97	10 TELEPHONE	DIGITRAK SYSTEM MXIII 50/50 W/TELEPHONE	3838.80	2687.16	StraightLn	1151.64
2116 611-537	07/09/97	10 TELEPHONE	WATER TANK (210 GAL.)	119.99	83.99	StraightLn	36.00
2116 611-538	04/21/98	10 TELEPHONE	HOMELITE 2500W GENERATOR	486.72	481.55	StraightLn	85.17
2116 611-539	04/21/98	10 TELEPHONE	MISC. TOOLS - 1998	205.19	169.28	StraightLn	35.91
2116 611-540	02/27/98	10 TELEPHONE	MISC. TOOLS - 1998	231.80	187.37	StraightLn	44.43
2116 611-541	11/17/98	10 TELEPHONE	UNKNOWN ITEM INVOICE # 11038-458136	1338.80	1182.61	StraightLn	156.19
2116 611-542	11/04/98	10 TELEPHONE	UNKNOWN ITEM INVOICE # 10228-32608	1522.47	1314.85	StraightLn	177.62
2116 611-543	11/03/99	10 Telephone	Drasson Trailer	2400.00	2160.00	StraightLn	240.00
2116 611-544A	08/03/99	10 Telephone	Tools	195.07	175.56	StraightLn	19.51

City of Houston
 Asset Asset Tracking

04 April 2003
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Cat	Asset Tag	Acquired Date	Life Expires at Year	Description	Original Cost	Current Book Value	Dep Method	Book Total
2116	611-542	12/11/99	10 Telephone	Tools	367.00	367.00	StraightLn	367.00
2116	611-543	11/18/99	10 Telephone	Tools	527.00	481.00	StraightLn	527.00
2116	611-543	06/22/99	10 Telephone	Testing Equipment	204.44	991.00	StraightLn	204.44
2116	611-546	02/24/00	20 Telephone	Reel Yrailer	6112.00	6112.00	StraightLn	6112.00
2116	611-547	06/21/00	10 Telephone	Utility Body Mounted on Dodge Pickup	6100.00	6100.00	StraightLn	6100.00
2116	611-548	04/05/00	10 Telephone	Burkean Plov (R65 DW 620232 Traded In)	4000.00	4000.00	StraightLn	4000.00
Total Category					84594.05	46867.52		37726.53

Category 2121 BUILDINGS

2121	611-50	02/17/25	33 Tele Dept.	Building [South]	8954.00	0.00	StraightLn	8954.00
2121	611-51	11/02/64	33 Tele Dept.	Building [North]	9324.00	15.25	StraightLn	9308.75
2121	611-51A	07/23/97	33 TELEPHONE	STEEL ON BUILDINGS	11381.57	10174.42	StraightLn	1207.15
2121	611-51B	06/17/97	33 TELEPHONE	OFFICE RENODEL CARPET INSTALLATION	2869.20	2557.63	StraightLn	311.57
2121	611-51C	05/21/97	33 TELEPHONE	OFFICE	3062.95	2722.01	StraightLn	340.94
2121	611-51D	06/04/97	33 TELEPHONE	STEPS ON TRIANGLE BUILDING	6505.59	5799.17	StraightLn	706.42
2121	611-52	03/24/90	33 Tele Dept.	Building [Delay]	23087.00	14693.51	StraightLn	8393.49
2121	611-53	12/31/87	33 TELEPHONE	BUILDING IMPROVEMENTS 1987 & PRIOR	26040.00	14993.19	StraightLn	11046.81
2121	611-54	12/31/91	33 Tele Dept.	Building Improvements - 1991	350.00	244.51	StraightLn	105.49
2121	611-55	02/23/94	20 Tele Dept.	AC Unit	2612.07	1949.06	StraightLn	663.01
2121	611-56	12/17/97	33 TELEPHONE	GARAGE BUILDING	1175.41	937.91	StraightLn	237.50
2121	611-57	12/30/97	20 TELEPHONE	GARAGE	8209.00	6977.65	StraightLn	1231.35
2121	611-58	03/03/98	20 TELEPHONE	BUILDING ADDITION	4029.56	3669.18	StraightLn	359.38
Total Category					107601.15	64725.09		42876.06

Category 2123 OFFICE EQUIPMENT

2123	611-338	12/31/86	15 TELEPHONE	Computer Hutch	375.00	0.00	StraightLn	375.00
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City of Portland
 Street Light Inventory

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Asset Tag	Acquire Date	Life Expectancy of Asset	Description	Original Cost	Current Book Value	Depreciation Method	Depreciated Value
2122 611-300	10/21/87	10 TELEPHONE	Telephone at 1000 Hwy Office	700.00	600.00	StraightLn	600.00
2122 611-301	11/01/87	10 Tele Dept.	Desk, Chair	100.00	80.00	StraightLn	80.00
2122 611-306	06/20/88	10 Tele Dept.	File Cabinet	114.24	91.03	StraightLn	91.03
2123 611-307	10/01/94	10 Tele Dept.	Furn. & Off. Equip. - 1994	1697.58	1489.82	StraightLn	1489.82
2123 611-308	06/05/96	10 Tele Dept.	File Cabinet	93.99	59.39	StraightLn	48.99
2123 611-309	06/05/96	10 Tele Dept.	Office Panels 68x48	199.98	119.98	StraightLn	89.98
2123 611-310	06/05/96	10 Tele Dept.	Electronic Organizer	99.99	59.99	StraightLn	49.99
2123 611-311	07/03/96	10 Tele Dept.	File Cabinet - Hon	186.20	111.60	StraightLn	74.60
2123 611-313	07/15/97	10 TELEPHONE	BATTERY BACK UP	302.00	186.30	StraightLn	105.70
2123 611-314	06/17/97	10 TELEPHONE	30X60 WORKSTATION	141.38	90.71	StraightLn	50.67
2123 611-315	06/05/97	10 Telephone	Office Furniture/Work Station Chairs/Filing Cabinets	971.96	621.66	StraightLn	348.30
2123 611-317	03/19/98	10 TELEPHONE	CHAIR & MAT	167.96	134.36	StraightLn	33.60
2123 611-318	03/17/98	10 TELEPHONE	DESK	678.00	390.37	StraightLn	87.63
2123 611-319	05/05/98	10 TELEPHONE	DESK	750.40	625.33	StraightLn	125.07
2123 611-320	05/05/98	10 TELEPHONE	SHARP COPIER W/STAND	525.00	437.50	StraightLn	87.50
2123 611-321	03/04/99	10 Telephone	CD Copier	296.79	267.11	StraightLn	29.68
2123 611-322	12/08/99	10 Telephone	Scanner	499.98	449.98	StraightLn	50.00
2123 611-323	12/31/99	10 Telephone	Picoh Copy Machine	1500.00	1350.00	StraightLn	150.00
2123 611-324	05/03/00	10 Telephone	Shelves (Oak)	252.79	252.79	StraightLn	
2123 611-325	05/03/00	5 Telephone	Camera (Digital)	499.99	499.99	StraightLn	
Total Category				16294.01	8785.26		7508.77
Category 2124 COMPUTERS, GEN PURP							
2124 611-302	12/31/98	5 TELEPHONE	Computer Power House	1675.00	0.00	StraightLn	1675.00
2124 611-303	12/31/89	5 TELEPHONE	Monitor - VGA	525.00	0.00	StraightLn	525.00
2124 611-304	12/31/85	5 Tele Dept.	Printer, Epson	325.00	0.00	StraightLn	325.00

Item #	Quantity	Unit	Description	Original Catalog Code	Unit Price	Total Price
2124 611-8054	3	Tele Dept.	Monitor (used)	49.40 Straightline	147.00	147.00
2124 611-8054	10	Tele Dept.	Fax/Modem	162.52 Straightline	1625.20	1625.20
2124 611-312	10	Telephone	Desktop Printer	169.99 Straightline	1699.90	1699.90
2124 611-316	07/17/97	10 TELEPHONE	COLOR PRINTER	125.47 Straightline	77.97	77.97
2124 611-2855	03/13/00	10 Telephone	SQL Server Software	2225.00 Straightline	2225.00	2225.00
2124 611-804	12/31/95	10 Tele Dept.	Computer, Epson	1475.00	3.50 Straightline	1471.50
2124 611-805A	11/22/96	10 Tele Dept.	Computer Pentium 100 w/accessories	1936.00	1162.00 Straightline	775.20
2124 611-805B	07/17/96	10 Tele Dept.	Inkjet Printer Hewlett-Packard	306.28	183.76 Straightline	122.52
2124 611-805C	07/17/96	10 Tele Dept.	Inkjet Printer, Color Lexmark	155.28	93.16 Straightline	62.12
2124 611-805D	02/09/96	10 Tele Dept.	Computer Pentium 75 w/accessories	3084.00	1850.40 Straightline	1233.60
2124 611-805E	01/21/98	10 TELEPHONE	COMPUTER	1563.17	1250.50 Straightline	312.64
2124 611-805F	01/03/98	10 TELEPHONE	MONITOR	182.00	311.97 Straightline	70.03
2124 611-8063	04/04/96	10 TELEPHONE	BLACK BOX REMOTE MINI BRIDGE W/ INTERFACE CABLE	864.40	729.69 Straightline	154.79
2124 611-8064	01/04/98	10 TELEPHONE	CALIFORNIA SOFTWARE DATA BABY 36 RUNNING SENTINEL	624.00	514.80 Straightline	169.20
2124 611-8065	02/22/99	10 Telephone	Computer	1835.09	1651.50 Straightline	183.50
2124 611-8066	04/23/99	10 Telephone	Computer	1979.00	1781.10 Straightline	197.90
2124 611-8067	01/23/99	10 Telephone	17" Monitor	451.00	427.78 Straightline	45.30
2124 611-8068	04/23/99	10 Telephone	Computer	1302.00	1711.00 Straightline	190.20
2124 611-3069	05/23/99	10 Telephone	HP805 Printer	489.00	368.10 Straightline	40.90
2124 611-8070	01/21/99	10 Telephone	Computer	2661.55	2397.20 Straightline	264.35
2124 611-8071	12/04/99	10 Telephone	Fire Wall Installation	2344.36	2649.92 Straightline	294.44
2124 611-8072	08/03/00	10 Telephone	Laptop Computer (Acer)	2447.00	2447.00 Straightline	
2124 611-8073	01/01/01	10 Telephone	Computer (Acer)	401.00	401.00 Straightline	

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2124	611-8878	05/03/00	5 Telephone	Computer (Fed)	1469.00	1469.00	StraightLn	
Total Category					32814.56	24221.29		8621.27
Category 2212 CO SWITCHING EQUIP.								
2212	611-515	12/31/89	10 Tele Dept.	New Packard Trans. Test Set	2669.00	0.00	StraightLn	2669.00
2212	611-516B	04/30/93	12 Tele Dept.	Network Interface, CP	1064.65	443.61	StraightLn	621.04
2212	611-517A	06/23/93	12 Tele Dept.	Carrier Interface, CP	1063.62	443.21	StraightLn	620.41
2212	611-518B	12/03/93	12 Tele Dept.	Line Pack, 6x17AC NT	343.25	143.03	StraightLn	200.22
2212	611-519B	04/30/94	12 Tele Dept.	Signalling Converter, CP	1064.65	465.79	StraightLn	598.86
2212	611-750	06/17/88	12 Tele Dept.	Digital Switch	311197.00	0.36	StraightLn	311196.64
2212	611-751	12/06/88	20 Tele Dept.	Generator	14279.00	4288.45	StraightLn	9990.55
2212	611-754	08/15/88	12 Tele Dept.	Data Terminal	661.00	0.36	StraightLn	660.64
2212	611-755	11/29/89	12 Tele Dept.	Data Terminal	420.00	0.00	StraightLn	420.00
2212	611-756	12/31/87	12 Tele Dept.	Digital Dumb Terminal	541.00	0.00	StraightLn	541.00
2212	611-768	12/31/87	12 Tele Dept.	NT Disk Drive Assembly	9875.00	1291.64	StraightLn	6583.36
2212	611-769	12/31/87	12 Tele Dept.	Batteries	5184.00	0.00	StraightLn	5184.00
2212	611-770	12/31/87	12 Tele Dept.	Battery Rack, 2 Tier	441.00	0.00	StraightLn	441.00
2212	611-771	12/31/87	12 Tele Dept.	Battery Vent System	504.50	0.00	StraightLn	504.50
2212	611-772	12/31/87	12 Tele Dept.	Automatic Switch, Generator	2767.00	0.00	StraightLn	2767.00
2212	611-773	12/31/87	12 Tele Dept.	Surge Arrestor	718.00	0.00	StraightLn	718.00
2212	611-774	12/31/87	12 Tele Dept.	AC Disconnect Switch	1275.00	0.00	StraightLn	1275.00
2212	611-775	12/31/87	12 Tele Dept.	75 Amp Rectifier	1875.00	0.00	StraightLn	1875.00
2212	611-778	12/31/87	12 Tele Dept.	100 Amp Rectifier	2250.00	0.00	StraightLn	2250.00
2212	611-779	07/28/92	12 Tele Dept.	COB Line Cards	102.50	102.64	StraightLn	101.86
2212	611-798	12/31/94	12 Tele Dept.	C O Switching Equip. - 1994	2193.23	1094.13	StraightLn	1099.10
2212	611-781	12/31/95	12 Tele Dept.	C O Switching Equip. - 1995	227259.15	132598.00	StraightLn	94661.15
2212	611-821A	05/03/96	12 Tele Dept.	DMS-12 Switch, 1996	27235.10	18147.32	StraightLn	9087.78

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Cat	Local Tag	Acquired Date	Life Location of Item	Description	Original Costs	Current Book Value	Depr Method	Depr Total
2212	611-782	12/31/95	12 Tele Dept.	1995 Additions	1248.00	728.00	StraightLn	520.00
2212	611-783	06/05/96	12 Tele Dept.	PWBA Line Cards - 1996	563.72	389.15	StraightLn	174.56
2212	611-783A	10/24/96	10 Tele Dept.	Line Cards NT6X17AC	555.50	333.30	StraightLn	222.20
2212	611-783B	07/17/96	10 Tele Dept.	Network Interface NT2F0AA	655.00	393.00	StraightLn	262.00
2212	611-783C	07/17/96	10 Tele Dept.	Signalling Converter NT2F31AA	655.00	393.00	StraightLn	262.00
2212	611-783D	07/17/96	10 Tele Dept.	Interface Carrier NT2F32AE	805.00	483.00	StraightLn	322.00
2212	611-783E	07/17/96	10 Tele Dept.	CO Repeater 621183-000-001	100.00	60.00	StraightLn	40.00
2212	611-784	06/05/96	10 Tele Dept.	Line Card 6x17AC	553.74	332.26	StraightLn	221.48
2212	611-784A	12/21/97	10 TELEPHONE	ADVANCE ICBS LINE CARD	62.52	42.21	StraightLn	20.31
2212	611-784B	10/21/97	10 TELEPHONE	ICBS LINE CARDS	369.32	249.30	StraightLn	120.02
2212	611-784C	09/19/97	10 TELEPHONE	ANA UNIT	609.20	406.13	StraightLn	203.07
2212	611-784D	09/04/97	10 TELEPHONE	S.C. LINE DRAWER & LINE CARDS	859.90	573.27	StraightLn	286.63
2212	611-784E	05/18/97	10 TELEPHONE	LINE CARDS	503.99	323.39	StraightLn	180.60
2212	611-784F	05/06/97	10 TELEPHONE	LINE CARDS	573.99	369.52	StraightLn	210.47
2212	611-784G	05/08/97	10 TELEPHONE	PHONE LINE CARD	569.67	358.25	StraightLn	207.42
2212	611-784H	02/26/97	10 TELEPHONE	LINE CARDS	579.80	352.71	StraightLn	227.09
2212	611-784I	03/14/97	10 TELEPHONE	LINE PACK	584.43	360.43	StraightLn	224.00
2212	611-784J	02/12/97	10 TELEPHONE	LINE CARD TYPE A R/W CUTOVER	691.66	357.21	StraightLn	236.45
2212	611-784K	01/03/97	10 TELEPHONE	LINE CARD	576.00	345.60	StraightLn	230.40
2212	611-784L	12/31/96	10 TELEPHONE	CAPITALIZED LABOE	238.13	138.09	StraightLn	92.04
2212	611-784M	12/31/96	10 TELEPHONE	CAPITALIZED LABOE	407.87	245.58	StraightLn	122.27
2212	611-784N	12/31/97	10 TELEPHONE	SWITCHING EQUIP.	493.16	324.28	StraightLn	130.35
2212	611-784O	12/31/97	10 TELEPHONE	LINE CARDS	467.20	327.84	StraightLn	140.16
2212	611-784P	05/02/98	10 TELEPHONE	LINE CARDS	371.43	209.18	StraightLn	112.24

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Cat	Local Tag	Acquired Date	Life Location of Item	Description	Original Costs	Current Book Value	Depr Method	Depr Total
2212	611-7852	06/02/98	12 TELEPHONE	LINE CARDS	457.88	397.29	StraightLn	60.59
2212	611-7853	07/08/98	12 TELEPHONE	LINE CARDS	812.88	711.27	StraightLn	101.61
2212	611-7854	08/04/98	12 TELEPHONE	ENGINEERING FEES	8250.00	7276.04	StraightLn	973.96
2212	611-7855	08/08/98	12 TELEPHONE	6X21AC	855.25	754.28	StraightLn	100.97
2212	611-7856	08/08/98	12 TELEPHONE	N.T. LINE DRAWER/BIC CARD	299.63	264.26	StraightLn	35.37
2212	611-7857	09/25/98	12 TELEPHONE	LINE CARDS	657.95	584.34	StraightLn	73.61
2212	611-7858	12/10/98	12 TELEPHONE	LINE CARDS	913.08	830.65	StraightLn	82.43
2212	611-7859	07/21/98	12 TELEPHONE	LINE CARDS	62.59	54.76	StraightLn	7.83
2212	611-7860	12/31/99	12 Telephone	1998 & 1999 Capitalized Labor (Per Telec)	3978.72	3647.16	StraightLn	331.56
2212	611-7863	12/31/99	10 Telephone	1999 CO Switch Upgrade	206720.18	186048.16	StraightLn	20672.02
2212	611-7864	12/31/00	10 Telephone	Line Cards - 2000	3253.77	3253.77	StraightLn	
2212	611-7866	12/31/00	5 Telephone	Capitalized Labor - 2000	987.12	987.12	StraightLn	
2212	611-8288	04/07/99	10 Telephone	Voice Mail Equipment	35435.68	31892.11	StraightLn	3543.57
Total Category					891508.32	406435.92		485072.40

Category 2231 IMTS MOBILE SYSTEM

2231	611-800	12/31/86	10 Tele Dept.	IMTS Base Station	6824.20	2.52	StraightLn	6821.68
2231	611-801	12/31/86	10 Tele Dept.	IMTS Base Antenna	1500.00	0.00	StraightLn	1500.00
2231	611-802	12/31/88	10 Tele Dept.	IMTS Paging Cabinet	5500.00	0.00	StraightLn	5500.00
2231	611-803	12/31/91	10 Tele Dept.	ANT-2 Mobile Terminal	9005.00	0.00	StraightLn	9005.00
2231	611-805	12/31/86	10 Tele Dept.	HT 600 Portables	2250.00	0.00	StraightLn	2250.00
2231	611-807	12/31/88	10 Tele Dept.	Radius Portables - P290	1570.00	0.00	StraightLn	1570.00
2231	611-808	12/31/91	10 Tele Dept.	Transcon V-103 Mobiles	5410.00	0.00	StraightLn	5410.00
2231	611-809	12/31/91	10 Tele Dept.	Pageboy II Pagers	1532.00	0.00	StraightLn	1532.00
2231	611-810	07/14/92	10 Tele Dept.	Mobile Telephones PC-105	5712.52	577.25	StraightLn	5135.27
2231	611-811	12/31/94	12 Tele Dept.	C.O. Transmission Eq. - 1994	1535.46	1535.43	StraightLn	1535.46
2231	611-812	12/31/94	12 Tele Dept.	Yavotta Voice NR 2Tone Vib	192.00	192.00	StraightLn	72.00

City of Barnstable
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Cat	Local Tag	Acquired Date	Life Location of Item	Description	Original Costs	Current Book Value	Depr Method	Depr Total
2231	611-812B	12/06/96	10 Tele Dept.	Keynote Voice HB 2Tone Vib	185.19	111.11	StraightLn	74.08
2231	611-812C	12/06/96	10 Tele Dept.	Keynote Voice HB 2Tone Vib	182.00	109.20	StraightLn	72.80
2231	611-812D	12/06/96	10 Tele Dept.	Keynote Voice HB 2Tone Vib	182.00	109.20	StraightLn	72.80
2231	611-812E	11/07/96	10 Tele Dept.	Keynote Voice HB 2Tone Vib	182.00	109.20	StraightLn	72.80
2231	611-812F	11/07/96	10 Tele Dept.	KEYNOTE VOICE HB 2TONE VIBR	164.72	110.85	StraightLn	73.92
2231	611-8130	01/29/97	10 TELEPHONE	TWO PACERS & KEYNOTE PROGRAM	585.61	351.37	StraightLn	234.24
2231	611-813A	10/02/97	10 TELEPHONE	KEYNOTE SV TV	215.00	145.12	StraightLn	69.88
2231	611-813B	10/02/97	10 TELEPHONE	TWO KEYNOTE, TV, VIB	379.00	255.02	StraightLn	123.98
2231	611-813C	09/05/97	10 TELEPHONE	KEYNOTE, TV, NO-VIB	117.75	78.48	StraightLn	39.27
2231	611-8153	06/02/98	10 TELEPHONE	KEYNOTE SV	438.80	369.32	StraightLn	69.48
2231	611-8154	03/25/98	10 TELEPHONE	UNKNOWN ITRM	405.30	352.13	StraightLn	53.17
Total Category					48832.06	4386.65		44445.41
Category 2232 CIRCUIT EQUIPMENT								
2232	611-751	12/31/81	12 Tele Dept.	Triplatt 41 Loop Tester	250.00	0.00	StraightLn	250.00
2232	611-752	12/31/86	13 Tele Dept.	Telco Drop & Insert	4400.00	2400.03	StraightLn	1999.97
2232	611-753	12/31/81	13 Tele Dept.	Tellabs DX-1 Signaller	781.00	291.97	StraightLn	489.03
2232	611-757	12/31/87	12 Tele Dept.	Tellabs Firebar System	2690.00	0.00	StraightLn	2690.00
2232	611-758	12/31/87	12 Tele Dept.	Tellabs Firebar Module 9102	141.00	0.00	StraightLn	141.00
2232	611-759	12/31/87	12 Tele Dept.	Tellabs Firebar Module 9103	152.00	54.00	StraightLn	108.00
2232	611-760	12/31/87	12 Tele Dept.	Tellabs Firebar Module 9295	792.00	0.00	StraightLn	792.00
2232	611-761	12/31/87	12 Tele Dept.	Tellabs Firebar Module 6073	305.00	0.00	StraightLn	305.00
2232	611-762	12/31/87	12 Tele Dept.	Tellabs Firebar Mod 81-3003	394.00	0.00	StraightLn	394.00
2232	611-763	12/31/87	12 Tele Dept.	Tellabs Firebar Mod 81-3003A	197.00	0.00	StraightLn	197.00
2232	611-764	12/31/87	12 Tele Dept.	Tellabs Firebar Module 9101	153.00	0.00	StraightLn	153.00
2232	611-765	12/31/87	12 Tele Dept.	Tellabs Firebar Module 81-3221	7913.00	0.00	StraightLn	7913.00

City of Berkeley
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Cat	Local	Tag	Acquired Date	Life	Location of Item	Description	Original Cost	Current Book Value	Dept Method	Dept Total
2232	611-8140		12/31/87	12	Tele Dept.	Tellabs Firebar Module 81-9021	428.00	0.00	StraightLn	428.00
2232	611-8141		05/05/98	10	TELEPHONE	PI ASYNCH CHANNEL UNIT (DSX)	457.00	369.17	StraightLn	77.83
2232	611-8142		04/21/98	10	TELEPHONE	SIGNALING MODULE SHELF	562.52	464.08	StraightLn	98.44
2232	611-8143		06/02/98	10	TELEPHONE	FRONT & REAR GUARD RAIL	97.96	82.45	StraightLn	15.51
2232	611-8144		05/19/98	10	TELEPHONE	LCL EXC POWER SUPPLY UNIT	365.00	304.17	StraightLn	60.83
2232	611-8145		05/19/98	10	TELEPHONE	OFFICE CHANNEL UNIT DATA PORT	1522.00	1268.33	StraightLn	253.67
2232	611-8146		09/07/98	10	TELEPHONE	UNKNOWN ITEM	1684.22	1459.66	StraightLn	224.56
2232	611-8147		09/17/98	10	TELEPHONE	UNKNOWN ITEM	251.53	201.23		50.30
2232	611-8148		09/25/98	10	TELEPHONE	UNKNOWN ITEM	757.10	656.15	StraightLn	100.95
2232	611-8149		11/04/98	10	TELEPHONE	UNKNOWN ITEM	753.79	665.85	StraightLn	87.94
2232	611-8150		11/17/98	10	TELEPHONE	UNKNOWN ITEM	338.38	351.83	StraightLn	46.47
2232	611-819		12/31/87	10	Tele Dept.	Generator, 20 Cycle	958.00	0.00	StraightLn	958.00
2232	611-820		12/31/87	10	Tele Dept.	Tone Generator, 100 Cycle	575.00	0.50	StraightLn	574.50
2232	611-824		12/31/87	10	Tele Dept.	AKM Shelf, Reliance	350.00	0.00	StraightLn	350.00
2232	611-825		12/31/87	10	Tele Dept.	AKM Carrier	1595.00	0.00	StraightLn	1595.00
2232	611-826		12/31/91	10	Tele Dept.	Circuit Equip. - 1994	1515.95	606.71	StraightLn	910.14
2232	611-827A		04/17/96	5	Tele Dept.	Internet Equipmnt 2501 Ethernet/Dual	695.00	170.00	StraightLn	695.00
2232	611-827B		04/17/96	5	Tele Dept.	IP Router Software Set	1310.00	263.00	StraightLn	1055.20
2232	611-827C		04/17/96	5	Tele Dept.	ADTRAN 56k DSU	350.00	70.00	StraightLn	280.00
2232	611-827D		04/17/96	5	Tele Dept.	Livingston FX22 10 Port	3119.00	629.00	StraightLn	2519.20
2232	611-827E		04/17/96	5	Tele Dept.	Courier V. Everything with V.34 Ext.	4198.00	838.00	StraightLn	3352.00
2232	611-827F		04/17/96	5	Tele Dept.	Nets-I-501	2324.00	1736.00	StraightLn	7144.00
2232	611-827G		04/17/96	5	Tele Dept.	Linkhulder T0/31 Hub 2 Port T7 /w 4/800 Tape Drive & cap!	573.00	102.00	StraightLn	513.20
2232	611-827H		04/17/96	5	Tele Dept.	Centron 850VA Lin UPS Inactive	563.00	111.00	StraightLn	451.20

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Cat	Local	Tag	Acquired Date	Life	Location of Item	Description	Original Costs	Current Book Value	Depr Method	Depr Total
2232	611-828A		02/22/93	5	Telephone	Internet Upgrade	10659.25	8535.40	StraightLn	2133.85
2232	611-829		07/27/00	10	Telephone	Lightware Equipment	128353.26	128353.26	StraightLn	
2232	611-830		06/08/00	10	Telephone	Expansion Cards	3075.01	3075.01	StraightLn	
2232	611-831		07/18/00	10	Telephone	Asynch Channel Unit	536.35	536.35	StraightLn	
2232	611-832		07/18/00	10	Telephone	CVR	1061.34	1061.34	StraightLn	
2232	611-833		04/19/00	10	Telephone	Network Frame	369.42	369.42	StraightLn	
2232	611-834		06/06/00	10	Telephone	Channel Data Port & Transceiver (DSX)	1369.72	1369.72	StraightLn	
2232	611-835		03/08/00	10	Telephone	Transition Media Converter	2400.00	2400.00	StraightLn	
2232	611-836		11/07/00	10	Telephone	Newton Instrument	326.12	326.12	StraightLn	
2232	611-837		04/06/00	10	Telephone	Transition Media Converter	896.25	896.25	StraightLn	
2232	611-838		03/08/00	10	Telephone	Transition Media Converter	3589.58	3589.58	StraightLn	
2232	611-839		03/08/00	10	Telephone	Fiber Jumpers	280.06	280.06	StraightLn	
2232	611-839A		10/17/00	10	Telephone	IVCR Transceiver	990.00	990.00	StraightLn	
2232	611-839B		10/17/00	10	Telephone	IVCR Transceiver	990.00	990.00	StraightLn	
2232	611-839C		08/22/00	10	Telephone	IVCR Transceiver	990.00	990.00	StraightLn	
2232	611-839D		09/06/00	10	Telephone	IVCR Transceiver	990.00	990.00	StraightLn	
2232	611-839E		03/05/00	10	Telephone	IVCR Transceiver	990.00	990.00	StraightLn	
2232	611-840		10/17/00	10	Telephone	Remote Terminal AT&T	622.00	622.00	StraightLn	
2232	611-840A		09/05/00	10	Telephone	Remote Terminal AT&T	229.75	229.75	StraightLn	
2232	611-840B		08/22/00	10	Telephone	Remote Terminal AT&T	314.50	314.50	StraightLn	
2232	611-841		08/22/00	10	Telephone	Asynch Channel Unit	445.00	445.00	StraightLn	
2232	611-842		09/05/00	10	Telephone	Asynch Channel Unit	445.00	445.00	StraightLn	
2232	611-843		09/05/00	10	Telephone	Asynch Channel Unit	445.00	445.00	StraightLn	
2232	611-844		07/04/99	10	TELEPHONE	LOW POWER MINI REPEATERS	376.51	304.36	StraightLn	72.17
2232	611-845		07/04/99	10	TELEPHONE	PI HDSD TRANSCRIVER	1329.50	1074.60	StraightLn	254.90

2232.10

City of Detroit
Fixed Asset Funding

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Cat	Local Seq	Acquired Date	Life	Location of Item	Description	Original Costs	Current Book Value	Depr Method	Depr Total
2232	611-858	03/03/98	10	TELEPHONE	HEU 412 L7	617.01	503.89	StraightLn	113.12
2232	611-859	03/03/98	10	TELEPHONE	T1 ASYNCH CHANNEL UNIT	399.50	734.59	StraightLn	164.91
2232	611-860	02/27/98	10	TELEPHONE	STATION EQUIPMENT	917.05	741.28	StraightLn	175.77
2232	611-861	02/27/98	10	TELEPHONE	REMOTE TERM UNIT	608.71	492.04	StraightLn	116.67
2232	611-862	02/27/98	10	TELEPHONE	T1 TRANSCEIVER	963.25	776.62	StraightLn	186.63
2232	611-863	04/08/98	10	TELEPHONE	STATION EQUIPMENT	758.07	625.40	StraightLn	132.67
2232	611-864	04/08/98	10	TELEPHONE	STATION EQUIPMENT	770.65	635.78	StraightLn	134.87
2232	611-865	04/08/98	10	TELEPHONE	T1 ASYNCH CHANNEL UNIT	454.00	374.55	StraightLn	79.45
2232	611-866	04/08/98	10	TELEPHONE	T1 HDLS TRANSCEIVER	1342.00	1107.15	StraightLn	234.85
2232	611-867	03/17/98	10	TELEPHONE	TSU T1 DSU/CSU SGL PORT V35	1618.50	1321.77	StraightLn	296.73
2232	611-868	03/17/98	10	TELEPHONE	T1 HDLS TRANS/DATA PORT	2073.79	1693.59	StraightLn	380.20
2232	611-869	04/21/98	10	TELEPHONE	NEWTON NETWORK FRAME	387.55	319.72	StraightLn	67.83
2232	611-870	10/07/98	10	TELEPHONE	PAIRGAIN TRC	860.40	752.92	StraightLn	107.56
2232	611-907A	11/18/97	10	TELEPHONE	OPV CHANNEL UNIT DATA PORT	756.00	516.60	StraightLn	239.40
2232	611-907B	10/05/97	10	TELEPHONE	CHANNEL BANK ASSEMBLY/CENTRAL PROCESSING UNIT/TRANSCEIVER	3004.80	2568.24	StraightLn	1236.56
2232	611-908	12/31/99	10	Telephone	1999 Transmission Equipment Additions	20390.67	18358.80	StraightLn	2039.87
2232	611-9098	11/07/00	10	Telephone	DSL Equipment	8732.00	8732.00	StraightLn	
2232	611-9099	11/07/00	10	Telephone	Asynch Channel Unit (DSX)	445.00	445.00	StraightLn	
2232	611-9099A	11/07/00	10	Telephone	Asynch Channel Unit (DSX)	445.00	445.00	StraightLn	
2232	611-9098	01/03/00	10	Telephone	NVL POTS Splitter/Filter Card, 24-Port	260.53	260.53	StraightLn	
2232	611-9091	01/03/00	10	Telephone	DSLAK 3-Slot Stackable DC High Density	985.23	985.23	StraightLn	
2232	611-9092	01/03/00	10	Telephone	NVL 103-01 AN 12-port CO Card	2747.25	2747.25	StraightLn	
2232	611-9093	01/03/00	10	Telephone	NVL 103-01 AN 12-port CO Card	2747.25	2747.25	StraightLn	

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City of Danvers
Fixed Asset Funding

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Cat	Local Tag	Acquired Date	Life Location of Item	Description	Original Costs	Current Book Value	Depr Method	Depr Total
Category 2311 TELCO STATION EQUIP								
2311	611-9003	12/31/94	10 Tele Dept.	Station Equip. - 1994	430.85	196.31	StraightLn	294.54
2311	611-9004	12/31/94	10 Tele Dept.	Station Equip. - 1994	1564.57	625.81	StraightLn	938.76
2311	611-9005	06/23/95	10 Tele Dept.	Station Equip. - 1995	493.33	246.68	StraightLn	246.65
2311	611-9006	12/18/96	10 Tele Dept.	Digital Control Unit Panasonic 8x16	2847.00	1708.20	StraightLn	1138.80
2311	611-9006B1	12/18/96	10 Tele Dept.	Control Unit Panasonic KX-T61610	600.03	400.03	StraightLn	272.00
2311	611-9006B2	12/18/96	10 Tele Dept.	Ortronics OR-804025PP050-1GY	92.05	55.21	StraightLn	30.84
2311	611-9006C	11/22/96	10 Tele Dept.	Digital Control Unit Panasonic 8x16	2886.28	1683.76	StraightLn	1122.52
2311	611-9006D1	11/22/96	10 Tele Dept.	RTS Phone Panasonic 8x16	138.14	82.90	StraightLn	55.24
2311	611-9006D2	11/22/96	10 Tele Dept.	Line Speaker Sets Panasonic 2x16	1435.25	2597.13	StraightLn	1798.12
2311	611-9006E1	11/22/96	10 Tele Dept.	Station Card ACIF Panasonic	553.36	332.00	StraightLn	221.36
2311	611-9006E2	11/22/96	10 Tele Dept.	RTS Phone Panasonic	133.14	82.00	StraightLn	55.24
2311	611-9006E3	11/22/96	10 Tele Dept.	CO Card Loop Start ACIF Panasonic	181.82	109.18	StraightLn	72.72
2311	611-9006F	10/10/96	10 Tele Dept.	OCG DR Card 2174-48 Issue 3	733.92	440.30	StraightLn	293.62
2311	611-9006G	06/05/96	10 Tele Dept.	2174-48 Misc.	782.73	469.65	StraightLn	313.08
2311	611-9006H	06/05/96	10 Tele Dept.	Tellabs Slope Equalizer SubAssembly	45.00	27.00	StraightLn	18.00
2311	611-9006I	06/05/96	10 Tele Dept.	Tellabs Data Station Terminal IV-IV	179.00	107.40	StraightLn	71.60
2311	611-9006J	02/03/96	10 Tele Dept.	Telco Sys Channel Unit CDDP 5670	511.74	306.32	StraightLn	204.52
2311	611-9006K	03/16/97	10 TELEPHONE	MISCELLANEOUS	731.72	454.33	StraightLn	286.39

City of Berkeley
Fixed Asset Inventory

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Cat	Local Tag	Acquired Date	Life	Location of Item	Description	Original Cost	Current Book Value	Depr Method	Depr Total
2311	611-9082	06/02/98	10	TELEPHONE	PANASONIC CENTRAL UNIT	1305.13	1098.49	StraightLn	206.64
2311	611-9083	09/25/98	10	TELEPHONE	UNKNOWN ITEM	2175.00	1885.00	StraightLn	290.00
2311	611-9084	11/04/98	10	TELEPHONE	UNKNOWN ITEM	1085.97	959.27	StraightLn	126.70
2311	611-9085	11/04/98	10	TELEPHONE	UNKNOWN ITEM	745.01	658.09	StraightLn	86.92
2311	611-9085	11/17/98	10	TELEPHONE	FIBER JUMPER 450 FT	767.00	677.52	StraightLn	89.48
2311	611-9087	12/31/99	10	Telephone	1999 Mis. Additions	6723.75	6051.37	StraightLn	672.38
2311	611-9094	01/03/00	10	Telephone	NVL Modem 10BT 110v	957.60	957.60	StraightLn	
2311	611-9095	12/31/00	10	Telephone	Paradyne NVL Modems	1040.00	1040.00	StraightLn	
2311	611-999	12/31/92	0	Tele Dept.	Rental Phone Units	45000.00	0.00	StraightLn	0.00
Total Category						79367.49	25093.33		9274.16
Category 2351 PUBLIC PAY STATIONS									
2351	611-900	12/31/88	10	Tele Dept.	Pay Phone Units	6300.00	630.00	StraightLn	5670.00
2351	611-901	12/31/83	10	Tele Dept.	Pay Phone Booth	750.00	0.00	StraightLn	750.00
2351	611-902	12/31/87	10	Tele Dept.	Pay Phone Booth	1000.00	100.00	StraightLn	900.00
Total Category						8050.00	730.00		7320.00
Category 2410 UNDERGROUND CABLE									
2410	611-701	12/31/88	11	Tele Dept.	Drops [Residential] 2 pair - 22 gauge DBW	451881.75	106318.24	StraightLn	345563.51
2410	611-702	12/31/88	11	Tele Dept.	Drops [Business] 6 pair - 22 gauge DBW	25462.50	5464.19	StraightLn	19998.31
2410	611-705	12/31/90	11	Tele Dept.	Cable, Buried, 12 pr, 22 ga	77376.63	27730.85	StraightLn	49645.78
2410	611-705	12/31/90	11	Tele Dept.	Cable, Buried, 18 pr, 22 ga	26675.95	9552.71	StraightLn	17123.24
2410	611-707	12/31/90	11	Tele Dept.	Cable, Buried, 25 pr, 22 ga	56864.54	20310.97	StraightLn	36553.57
2410	611-708	12/31/90	11	Tele Dept.	Cable, Buried, 50 pr, 22 ga	57710.00	18447.83	StraightLn	39262.17
2410	611-709	12/31/90	11	Tele Dept.	Cable, Buried, 75 pr, 22 ga	16170.00	5795.00	StraightLn	10375.00
2410	611-710	12/31/90	11	Tele Dept.	Cable, Buried, 100 pr, 22 ga	26122.50	9370.19	StraightLn	16752.31

Account No.	Period	Location of Item	Description	Original Cost	Dept	Dept
Cost	Value	Method	Total			
2410 611-712	12/31/90	33 Tele Dept.	Cable, Buried, 280 pr, 22 ga	31075.50	3607.93	23360.53
2410 611-713	12/31/90	33 Tele Dept.	Cable, Buried, 380 pr, 22 ga	28856.00	7441.24	21412.76
2410 611-714	12/31/90	33 Tele Dept.	Cable, Buried, 480 pr, 22 ga	17440.00	6247.68	11192.32
2410 611-715	12/31/90	33 Tele Dept.	Cable, Buried, 600 pr, 22 ga	6390.00	2207.24	4182.76
2410 611-720	12/31/90	33 Tele Dept.	Pedestals, BD-7	1732.50	472.00	1260.50
2410 611-721	12/31/90	33 Tele Dept.	Pedestals, SD-5	1099.75	299.76	799.97
2410 611-722	12/31/90	33 Tele Dept.	Pedestals, BD-4	20487.25	5576.78	14906.47
2410 611-723	12/31/90	33 Tele Dept.	Pedestals, BD-3	15728.95	4283.20	11445.67
2410 611-724	12/31/90	33 Tele Dept.	Pedestals, BD-2	2960.10	805.80	2154.30
2410 611-725	06/11/92	33 Tele Dept.	Buried Cable	3935.76	2862.21	1073.55
2410 611-726	06/30/92	33 Tele Dept.	Buried Conduit	630.00	458.19	171.81
2410 611-727	10/01/92	33 Tele Dept.	Buried Cable	7538.38	5482.42	2055.96
2410 611-730	12/31/67	33 Tele Dept.	Outside Plant 1924 to 1907 (Old System in Use)	223421.00	6740.76	215680.24
2410 611-731	12/31/93	33 Tele Dept.	1993 UG Cable Additions	13717.93	10890.10	2909.83
2410 611-732	12/31/94	33 Tele Dept.	1994 UG Cable Additions	33918.73	29388.03	6530.70
2410 611-733	12/31/95	33 Tele Dept.	1995 UG Cable Additions	3391.32	2877.47	513.85
2410 611-734	12/31/95	33 Tele Dept.	1995 UG Cable Additions	8234.93	6987.23	1247.70
2410 611-735	12/31/95	33 Tele Dept.	1995 UG Cable Additions	758.00	643.15	114.85
2410 611-736	10/10/95	33 Tele Dept.	1996 UG Cable Additions	7737.00	6799.20	937.80
2410 611-736B	10/10/96	33 Tele Dept.	1996 UG Cable Additions	4360.00	3831.52	528.48
2410 611-737A	09/21/95	33 Tele Dept.	Font Buried Cable, 335 ft. 502R/24	549.10	570.42	78.68
2410 611-737B	08/21/95	33 Tele Dept.	Font Buried Cable, 335 ft. 502R/24	425.60	374.00	51.60
2410 611-737C	05/09/95	33 Tele Dept.	Font Buried Cable, 1500 ft. 18822/24	2060.55	1810.79	249.76
2410 611-737D	03/07/95	33 Tele Dept.	UG Cable, 647 ft.	1330.57	1176.33	154.24

City of Everett
 Water Department

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Doc	Local Tag	Acquired Date	10% Location of Item	Description	Original Cost	Current Cost Value	Depreciation Method	Depreciated Total
2410	611-737B	12/31/94	33 TELEPHONE	CAPITALIZED LABOR (1994)	282.41	248.17	StraightLn	34.24
2410	611-737F	12/31/94	33 TELEPHONE	CAPITALIZED LABOR (1997)	1215.58	972.83	StraightLn	242.75
2410	611-738	12/31/97	33 TELEPHONE	1997 ADDITIONS 5 INVOICES	6066.90	1499.96	StraightLn	4566.94
2410	611-739	04/21/98	33 TELEPHONE	U G CABLE	3259.89	3087.02	StraightLn	172.87
2410	611-740	06/08/98	33 TELEPHONE	HC-1 NEW CONSTRUCTION	1500.00	1435.51	StraightLn	64.49
2410	611-741	09/11/98	33 Telephone	1998 Fiber & Cable Project	191401.94	183769.54	StraightLn	7672.40
2410	611-742	09/25/98	33 TELEPHONE	U G CABLE	561.40	557.91	StraightLn	3.49
2410	611-743	12/23/98	33 TELEPHONE	U G CABLE	6066.25	5867.10	StraightLn	199.15
2410	611-744	12/31/99	33 Telephone	1999 Capitalized Labor (Per Telec)	119.83	116.28	StraightLn	3.55
2410	611-745	12/31/99	33 Telephone	1999 Underground Cable Proj.	7499.54	7272.28	StraightLn	227.26
2410	611-746	06/23/99	33 Telephone	Underground Installs - 1999	9017.44	8744.18	StraightLn	273.26
2410	611-747	11/03/99	33 Telephone	1999 Fiber Project (59,130 feet)	31634.96	30676.32	StraightLn	958.64
2410	611-748	11/16/99	33 Telephone	Fiber Cable	1994.40	1933.96	StraightLn	60.44
2410	611-749	12/31/00	33 Telephone	Underground Installs - 2000	20183.57	20183.57	StraightLn	
2410	611-749A	07/07/00	33 Telephone	2000 Fiber Project (5098 feet)	2727.43	2727.43	StraightLn	
2410	611-749B	12/31/00	5 Telephone	Capitalized Labor - 2000	1702.84	1702.84	StraightLn	
Total Category					1478812.72	602883.16		875929.56
Total Dept 438					3079629.23	1454978.54		1579650.69
Total Fund 611					3079629.23	1454978.54		1579650.69
Grand Total					3079629.23	1454978.54		1579650.69

Deresford - Capital Investment Summary and Part 64 Non-Regulated

Study Year	2000	INVESTMENTS			DEPR. RESERVE		DEPR.
		1999 Booked	2000 Adds	2000 Remi's	Total 2000	1999 Resv	2000 Resv
2111 Land	\$15,650.00	\$0.00	\$0.00	\$15,650.00	\$0.00	\$0.00	\$0.00
2112 Vehicles	\$31,232.28	\$17,590.00	\$0.00	\$48,822.28	\$12,191.15	\$15,314.38	\$3,123.23
2116 Tools	\$54,534.77	\$12,518.00	\$0.00	\$67,052.77			
Test Equip.	\$1,331.74	\$3,700.00	\$0.00	\$5,031.74			
Work Equip.	\$12,509.54	\$0.00	\$0.00	\$12,509.54			
2116 Total	\$68,376.05	\$16,218.00	\$0.00	\$84,594.05	\$31,755.85	\$37,726.53	\$5,970.68
2121 Buildings	\$107,601.15	\$0.00	\$0.00	\$107,601.15	\$39,876.75	\$42,876.06	\$2,999.31
2123 Office Equipment	\$15,541.28	\$752.75	\$0.00	\$16,294.03	\$6,058.80	\$7,508.77	\$1,449.97
2124 Computer	\$26,298.56	\$6,546.00	\$0.00	\$32,844.56	\$6,418.10	\$8,623.27	\$2,205.17
Total GSF	\$249,049.32	\$41,106.75	\$0.00	\$290,156.07	\$96,300.65	\$112,049.01	\$15,748.36
2212 COE Switch	\$887,267.43	\$4,240.89	\$0.00	\$891,508.32	\$435,723.59	\$485,072.40	\$49,348.81
2231 Mobile Equip.	\$48,832.06	\$0.00	\$0.00	\$48,832.06	\$44,406.89	\$44,445.41	\$38.52
2232 COE Transmission	\$100,574.95	\$166,677.62	\$0.00	\$267,252.57	\$32,439.78	\$45,560.15	\$13,120.37
Total COE as Accounted	\$1,036,674.44	\$170,918.51	\$0.00	\$1,207,592.95	\$512,570.26	\$575,077.96	\$62,507.70
Trans Reg	\$69,850.70	\$38,324.36	\$0.00	\$108,175.06	\$28,064.52	\$39,415.30	\$11,350.78
Trans. Non-Reg.	\$30,724.25	\$0.00	\$0.00	\$30,724.25	\$4,375.26	\$6,144.85	\$1,769.59
Trans. Non-Reg. SDN Ring	\$0.00	\$128,353.26	\$0.00	\$128,353.26	\$0.00	\$0.00	\$0.00
Total Trans	\$100,574.95	\$166,677.62	\$0.00	\$267,252.57	\$32,439.78	\$45,560.15	\$13,120.37
Capitalized Labor - Switch		\$0.00		\$0.00			
Switch Equip Reg	\$887,267.43	\$4,240.89	\$0.00	\$891,508.32	\$435,723.59	\$485,072.40	\$49,348.81
Trans Equip Reg	\$69,850.70	\$38,324.36	\$0.00	\$108,175.06	\$28,064.52	\$39,415.30	\$11,350.78
Total Regulated	\$957,118.13	\$42,565.25	\$0.00	\$999,683.38	\$463,788.11	\$524,487.70	\$60,699.59
Total CPR (incl Non-Reg)	\$1,005,950.19	\$170,918.51	\$0.00	\$1,176,868.70	\$508,195.00	\$568,933.11	\$60,738.11
2311 Station Equip.	\$77,369.89	\$1,997.60	\$0.00	\$79,367.49	\$6,037.17	\$9,274.16	\$3,236.99
2351 Pay Station	\$8,050.00	\$0.00	\$0.00	\$8,050.00	\$7,320.00	\$7,320.00	\$0.00
2410 UG Cable	\$1,454,198.88	\$22,911.00	\$0.00	\$1,477,109.88	\$838,602.94	\$875,929.56	\$37,326.62
Capitalized Labor - OSP		\$1,702.84		\$1,702.84			
Total OSP	\$1,454,198.88	\$24,613.84	\$0.00	\$1,478,812.72	\$838,602.94	\$875,929.56	\$37,326.62
Grand Total less Non-Reg	\$2,684,066.33	\$106,583.00	\$0.00	\$2,790,649.33	\$1,406,011.70	\$1,519,786.27	\$113,774.57
Non-Reg				\$110,091.74			
Grand Total				\$2,900,741.07			

Beresford Telephone Company

INVESTMENTS

Form Revised: 2/96

	EOY 1999	EOY 2000	Avg. 2000	% Change
---GENERAL SUPPORT FACILITIES---				
A/C 2110 Land & Support Assets				
Support Assets	\$249,049	\$290,156	\$269,603	16.51%
Land	\$15,650	\$15,650	\$15,650	0.00%
TOTAL GSF	\$264,699	\$305,806	\$285,253	15.53%
---CENTRAL OFFICE EQUIPMENT---				
A/C 2210 COE-Switching				
Cat 1-Tandem Switching	\$0	\$0	\$0	0.00%
Cat 1-Equal Access Investment	\$0	\$0	\$0	0.00%
Cat 1-Local Switching	\$887,267	\$891,508	\$889,388	0.48%
A/C 2220 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	\$69,851	\$108,175	\$89,013	54.87%
Cat 4.3-Host/Remote				
Host	\$0	\$0	\$0	0.00%
WATS	\$0	\$0	\$0	0.00%
TOTAL COE	\$957,118	\$999,683	\$978,401	4.45%
---INFORMATION ORIG/TERM EQUIPMENT---				
A/C 2310 Info Orig/Term Equipment				
Cat 1-Other IOT Equip	\$8,050	\$8,050	\$8,050	0.00%
Direct Acquisition				
Cat 2-Cont Premises Equip	\$77,370	\$79,367	\$78,369	2.58%
TOTAL IOT	\$85,420	\$87,417	\$86,419	2.34%
---CABLE & WIRE FACILITIES---				
A/C 2410 Cable & Wire Facilities				
Cat 1-Exch Line Cat 1.1	\$1,454,199	\$1,478,813	\$1,466,506	1.69%
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				
Host	\$0	\$0	\$0	0.00%
WATS	\$0	\$0	\$0	0.00%
TOTAL CWF	\$1,454,199	\$1,478,813	\$1,466,506	1.69%
TOTAL TPIS	\$2,761,436	\$2,871,720	\$2,816,578	3.99%

Beresford Telephone Company

INVESTMENTS

Year Ended 1996

	EOY 1999	EOY 2000	Avg. 2000	% Change
Telephone Plant				
A/C 4000 Prop Held for Future Use	\$0	\$0	\$0	0.00%
A/C 4000 Pl Under Construction	\$0	\$0	\$0	0.00%
A/C 4000 Telephone Plant Adjustment	\$0	\$0	\$0	0.00%
TOTAL TELEPHONE PLANT	\$2,761,436	\$2,871,720	\$2,816,578	3.99%
OTHER PLANT ACCOUNTS, MATERIALS & SUPPLIES—				
A/C 4000 Materials & Supplies	\$14,113	\$18,129	\$16,121	28.46%
A/C 4000 RTH Stock	\$0	\$0	\$0	0.00%
Cash Working Capital	\$0	\$0	NA	0.00%
A/C 4000 Intangibles	\$0	\$0	\$0	0.00%
TOTAL OTHER	\$14,113	\$18,129	\$16,121	28.46%
TOTAL TELEPHONE PLANT, OTHER PLANT & CWC	\$2,775,549	\$2,889,849	\$2,832,699	4.12%
RESERVES & DEFERRALS				
A/C 4000 Accum Depn-Tel Plt in Svc				
Support Assets	\$96,301	\$112,049	\$104,175	16.35%
C&M - Switching	\$435,724	\$485,072	\$460,398	11.33%
C&M - Transmission	\$28,065	\$39,415	\$33,740	40.45%
Intr Comp/Trans Equip	\$7,320	\$7,320	\$7,320	0.00%
Cable & Wire Facilities	\$838,603	\$875,930	\$857,266	4.45%
Local Access Accum Depn	\$0	\$0	\$0	0.00%
A/C 4000 Accum Depn-Plant Future Use	\$0	\$0	\$0	0.00%
TOTAL ACCUM DEPRECIATION TPIS	\$1,406,012	\$1,519,786	\$1,462,899	8.09%
Customer Deposits				
A/C 4000 Customer Deposits	\$12,515	\$9,705	\$11,110	-22.45%
Deferred Income Taxes				
A/C 4000 Non Current Def Op Inc Taxes	\$0	\$0	\$0	0.00%
A/C 4000 Non Noncurrent Def OIC Taxes	\$0	\$0	\$0	0.00%
TOTAL DEFERRED TAXES	\$0	\$0	\$0	0.00%
TOTAL RESERVES & DEFERRED TAXES	\$1,418,527	\$1,529,491	\$1,474,009	7.82%
TOTAL NET PLANT INCL CWC (Less A/C 4040)	\$1,357,022	\$1,360,357	\$1,358,690	0.25%

Beresford Telephone Company

INVESTMENT & EXPENSE ADJUSTMENTS

	PRGRM LINE #	2000 AS ACCOUNTED	DEBITS	CREDITS	COST STUDY INPUTS
---GENERAL SUPPORT FACILITIES---					
A/C 2110 Land & Support Assets					
Support Assets	92	\$269,603		(\$25,713) 3	\$243,890
Land	93	\$15,650		(\$1,740) 3	\$11,910
TOTAL GSF		<u>\$285,253</u>	<u>\$0</u>	<u>(\$29,453)</u>	<u>\$255,800</u>
---CENTRAL OFFICE EQUIPMENT---					
A/C 2120 COE-Switching					
Car 2-Remote Switching	98	\$0			\$0
Car 2-Local Access Investment	99	\$0			\$0
Car 2-Local Switching	100	\$889,388	\$885,892 1	(\$889,388) 1	\$885,892
A/C 2130 COE-Transmission					
Car 4-1-Exchange Circuit					
4-11 Exch Wideband	104	\$0	\$8,855 1		\$8,855
4-12 Ex Trk HAS	105	\$0			\$0
4-13 Ex Line	106	\$0	\$51,973 1		\$51,973
Car 4-2-Interexchange					
4-21 Interexchange Wideband	108	\$0			\$0
4-22 All Other	109	\$89,013	\$31,680 1	(\$89,013) 1	\$31,680
Car 4-3-4port/Remote					
Join	111	\$0			\$0
WATS	112	\$0			\$0
TOTAL COE		<u>\$978,401</u>	<u>\$978,401</u>	<u>(\$978,401)</u>	<u>\$978,401</u>
---INFORMATION ORIG/TERM EQUIPMENT ---					
A/C 2140 Info Orig/Term Equipment					
Car 1-Other IOT Equip	116	\$8,050		(\$8,050) 6	\$0
Direct Assignment	117	\$0			\$0
Car 2-Cost Premises Equip	118	\$78,369		(\$78,369) 8	\$0
TOTAL IOT		<u>\$86,419</u>	<u>\$0</u>	<u>(\$86,419)</u>	<u>\$0</u>

Beresford Telephone Company

INVESTMENT & EXPENSE ADJUSTMENTS

	PRGRM LINE #	2000 AS ACCOUNTED	DEBITS	CREDITS	COST STUDY INPUTS
---CABLE & WIRE FACILITIES---					
AC 2000 Cable & Wire Facilities					
Cat 1-Back Line Cat. 1 J	122	\$1,466,506		(\$106,946) 4	\$1,359,560
 Cat 2 Wavelength & Dash Trunk					
Wavelength Exchange	123	\$0			\$0
S & S Trunk	124	\$0	\$17,492 4		\$17,492
 Cat 3 Wavelength Trunk					
Wavelength	125	\$0			\$0
Interchange Trunk	126	\$0	\$89,454 4		\$89,454
 Cat 4 High Capacity C&W					
Dash	129	\$0			\$0
WAVE	130	\$0			\$0
	TOTAL CWF	<u>\$1,466,506</u>	<u>\$106,946</u>	<u>(\$106,946)</u>	<u>\$1,466,506</u>
	TOTAL TPIS	<u>\$2,816,579</u>	<u>\$1,085,347</u>	<u>(\$1,201,219)</u>	<u>\$2,700,707</u>
AC 2000 Prop Held for Future Use					
	133	\$0			\$0
AC 2000 Pl Under Construction					
	135	\$0			\$0
AC 2000 Telephone Plant Adjustment					
	138	\$0			\$0
	TOTAL PLANT	<u>\$2,816,579</u>	<u>\$1,085,347</u>	<u>(\$1,201,219)</u>	<u>\$2,700,707</u>
---OTHER PLANT ACCOUNTS, MATERIALS & SUPPLIES---					
AC 2000 Materials & Supplies					
	144	\$16,121			\$16,121
AC 2000 WTS Stock					
	146	\$0			\$0
 Cash Working Capital					
	148	\$0			\$0
AC 2000 Intangibles					
	150	\$0			\$0
	TOTAL TELEPHONE PLANT	<u>\$2,832,700</u>	<u>\$1,085,347</u>	<u>(\$1,201,219)</u>	<u>\$2,716,828</u>

Beresford Telephone Company

INVESTMENT & EXPENSE ADJUSTMENTS

	PRGRM LINE #	2000 AS ACCOUNTED	DEBITS	CREDITS	COST STUDY INPUTS
--RESERVES & DEFERALS--					
ACC 2000 Accum Deprec- Tel Pnt in Svc					
Equip Acctg	157	\$104,175		(\$9,887) 3	\$94,288
WIP - Switching	158	\$460,398	\$458,568 2	(\$460,398) 2	\$458,568
WIP - Transmission	159	\$33,740	\$35,570 2	(\$33,740) 2	\$35,570
Intn Equip/Inst Equip	160	\$7,320		(\$7,320) 6	\$0
Cells & Wkr Facilities	161	\$857,266			\$857,266
Signal Access Access Equip	162	\$0			\$0
ACC 2000 Accum Deprec- Plant Future Use					
		\$0			\$0
TOTAL ACCUM DEPRECIATION TPIS		<u>\$1,462,899</u>	<u>\$494,138</u>	<u>(\$511,345)</u>	<u>\$1,445,692</u>
--CUSTOMER DEPOSITS					
ACC 2000 Customer Deposits					
	177	\$11,110			\$11,110
--DEFERRED INCOME TAXES					
ACC 2000 Net Current Def Op Inc Taxes					
	165	\$0			\$0
ACC 2000 Net Noncurrent Def OK Taxes					
	166	\$0			\$0
TOTAL RESERVES & CUST DEPOSITS		<u>\$1,474,009</u>	<u>\$494,138</u>	<u>(\$511,345)</u>	<u>\$1,456,802</u>
TOTAL NET PLANT		<u>\$1,358,691</u>	<u>\$591,209</u>	<u>(\$689,874)</u>	<u>\$1,260,026</u>

Beresford Telephone Company

INVESTMENT & EXPENSE ADJUSTMENTS

	PRGRM LINE #	2000 AS ACCOUNTED	DEBITS	CREDITS	COST STUDY INPUTS
---PLANT SPECIFIC EXPENSES---					
401 4000 Network Support Expenses					
Exp	196	\$0			\$0
Other Expenses	197	\$0			\$0
402 4000 Central Support Expenses					
Exp	200	\$22,741		(\$425) 3	\$22,316
Other Expenses	201	\$0			\$0
403 4000 Central Office Switching Expenses	202	\$60,976			\$60,976
404 4000 Expense System Expenses		\$0			\$0
405 4000 Central Office Transmission Expenses		\$1,363			\$1,363
406 4000 Signal System Expenses	204	\$0			\$0
407 4000 EOT Equip Expenses					
On 14500 EOT Equip Expense	206	\$96		(\$96) 6	\$0
On 14500 Equip Expense	207	\$0			\$0
408 4000 CAPP Expenses	209	\$45,458			\$45,458
TOTAL PLANT SPECIFIC EXPENSES		\$130,635	\$0	(\$521)	\$130,114
---PLANT NON-SPECIFIC EXPENSES---					
409 4000 Other Prop Plant & Eq Expense	212	\$489			\$489
410 4000 Network Operations Expense	214	\$18,501			\$18,501
411 4000 Signal Expense (EX Current)	216	\$0			\$0
412 4000 Depreciation and Amort Expenses					
Distribution System Equip					
Signal Equip	220	\$15,748		(\$717) 3	\$15,031
CDD-Carrying	221	\$49,349	\$49,112 2	(\$49,349) 2	\$49,112
Signal System Depreciation Expense	222	\$0			\$0
CDD-Transmission	223	\$11,351	\$11,587 2	(\$11,351) 2	\$11,587
Other Long-Term Equip	224	\$3,237		(\$3,237) 6	(\$0)
Equip & Other Facilities	225	\$37,327			\$37,327
413 4000 Property Held For Future Use	226	\$0			\$0
414 4000 Amort Exp - Other	227	\$0			\$0
TOTAL PLT NON-SPECIFIC EXPENSES		\$136,001	\$60,699	(\$64,654)	\$132,046

Beresford Telephone Company

INVESTMENT & EXPENSE ADJUSTMENTS

	PRGRM LINE #	2000 AS ACCOUNTED	DEBITS	CREDITS	COST STUDY INPUTS
---CUSTOMER OPERATION EXPENSES---					
AC 2000 Marketing Expense	230	\$4,766			\$4,766
AC 2000 Service Expense					
Individual Directory Listings					
Change	235	\$0			\$0
Alpha	236	\$0	\$220	5	\$220
Foreign	237	\$0			\$0
CIS Operation - Operator Assist	238	\$0	\$923	5	\$923
AC Other, Local Business Office Expense					
Cat 1 - LBOE BU Re Order Proc.	239	\$81,615	\$8,702	5	(\$81,615) 5
Cat 1 - LBOE BU Print & Collect	240	\$0	\$27,821	5	\$27,821
Cat 1 - LBOE BU Billing Inquiry	241	\$0	\$4,834	5	\$4,834
Cat 1 - LBOE BU Cash Collect	242	\$0	\$2,152	5	(\$2,152) 6
Cat 1 - LBOE BU End User Access	243	\$0			\$0
Total Cat 1 LBOE		\$81,615	\$43,509		(\$83,767)
Cat 2 Billing Processing	245	\$0	\$6,301	5	\$6,301
Cat 2 Billing & Collecting	246	\$0	\$13,553	5	\$13,553
Cat 2 CASE	247	\$0	\$17,108	5	\$17,108
Total Cat 2 LBOE		\$0	\$36,962		\$0
Cat 1 Other LBOE	249	\$0			\$0
TOTAL CUSTOMER OPER. EXPENSE		\$86,380	\$81,614		(\$83,767)
---CORPORATE OPERATIONS EXPENSES---					
AC 2000 Rent & Planning Expense					
AC Other	253	\$9,686			\$9,686
Rent Assignment	254	\$0			\$0
AC 2000 Cost & Administration Expense					
AC Other	259	\$145,363		(\$21,997) 7	\$123,366
Rent Assignment	260	\$0	\$21,997	7	\$21,997
Inventory Ass. of Dr. Assignment	263	\$0	\$0	7	\$0
TOTAL CORPORATE EXPENSE		\$155,050	\$21,997		(\$21,997)

Beresford Telephone Company

INVESTMENT & EXPENSE ADJUSTMENTS

	PRGRM LINE #	2000 AS ACCOUNTED	DEBITS	CREDITS	COST STUDY INPUTS
Operating Taxes Exc. ICT					
A/C 265 Operating Taxes Exc. ICT & Gross Receipts	265	\$0			\$0
A/C 266 Gross Receipts Taxes		\$0			\$0
TOTAL OPER. EXPENSE EXC. CONTRIB. & ICT		\$508,066	\$164,311	(\$170,939)	\$501,437
Non-operating Income & Expenses					
A/C 180 Non-operating Income & Expenses					
Funds Used During Construction	180	\$0			\$0
Contributions	181	\$0			\$0
Interest & Related Items					
A/C 185 Interest & Related Items					
A/C 186 Interest On Funded Debt	185	\$0			\$0
A/C 187 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	\$130,635	\$0	(\$521)	\$130,114
Total Non-Plant Specific Expenses	\$136,001	\$60,699	(\$64,654)	\$132,046
Total Customer Operating Expenses	\$86,380	\$81,614	(\$83,767)	\$84,228
Total Corporate Expenses	\$155,050	\$21,997	(\$21,997)	\$155,050
A/C 265 Oper. Taxes Excluding ICT	\$0	\$0	\$0	\$0
Contributions	\$0	\$0	\$0	\$0
Total Operating Expenses (Excl. ICT)	\$508,066	\$164,311	(\$170,939)	\$501,437

Beresford Telephone Company

INVESTMENT & EXPENSE ADJUSTMENTS

PRGRM	2000				COST STUDY
LINE #	AS ACCOUNTED	DEBITS	CREDITS	INPUTS	

Notes: Adjustments to Accounted Data

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

Note 2: Adjustment to Reserve and Depreciation due to CPR adjustments

Note 3: Land and Building adjustment for Non-Regulated space

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: Adjustment for Non-regulated Investment

CENTRAL OFFICE EQUIPMENT COSTS (AVERAGE)

Company Beresford Municipal Telephone Company

Study Dates 1/1/00 - 12/31/00

COE Categories:	<u>Total COE Book Costs as of 12/31/96</u>	<u>Total COE Book Costs as of 12/31/97</u>	<u>Average Book Costs</u>
Category 2	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Category 3	<u>\$884,544</u>	<u>\$887,239</u>	<u>\$885,892</u>
Category 4.11	<u>\$0</u>	<u>\$17,710</u>	<u>\$8,855</u>
Category 4.12	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Category 4.13	<u>\$44,998</u>	<u>\$58,949</u>	<u>\$51,974</u>
Category 4.22	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Category 4.23	<u>\$27,576</u>	<u>\$35,786</u>	<u>\$31,681</u>
Category 4.3	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total COE	<u>\$957,118</u>	<u>\$999,684</u>	<u>\$978,401</u>

BURIED CABLE BREAKDOWN

Company Beresford Municipal Telephone Company

Study Dates 1/1/00 - 12/31/00

	Category 1	Category 2	Category 3	Category 4	Total C&W
1999 Total	<u>\$1,367,535</u>	<u>\$14,996</u>	<u>\$71,668</u>	<u>\$0</u>	<u>\$1,454,199</u>
2000 Total	<u>\$1,351,586</u>	<u>\$19,987</u>	<u>\$107,240</u>	<u>\$0</u>	<u>\$1,478,813</u>
Average	<u>\$1,359,561</u>	<u>\$17,492</u>	<u>\$89,454</u>	<u>\$0</u>	<u>\$1,466,506</u>

COST STUDY
AVERAGE
SCHEDULE

Company Beresford Municipal Telephone Company

YEAR 2000

	<u>Beginning Balance</u>	<u>Ending Balance</u>	<u>Average Balance</u>
Materials & Supplies	<u>\$14,113</u>	<u>\$18,129</u>	<u>\$16,121</u>
TPUC	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

BERESFORD TELEPHONE CO.

2000 Study Year

CENTRAL OFFICE EQUIPMENT - POWER & COMMON EQUIPMENT SPREAD

	(A) CPR COE INVEST.	(B) COE INVEST.	(C) % DIST.	(D) POWER INVEST.	(E) COMMON INVEST.	(F) COE INCL COM & POWER
1 TOTAL INVESTMENT	\$914,928	\$914,928	100.0000%	\$35,769	\$7,022	\$957,118
2 CATEGORY 3 LOCAL SWITCH	\$845,553	\$845,553	92.4175%	\$12,500	\$6,485	\$884,544
3 CATEGORY 2 TANDEM SWITCH	XXX	\$0	0.0000%	\$0	\$0	\$0
4 CATEGORY 4.11 EXCH WDBND	\$0	\$0	0.0000%	\$0	\$0	\$0
5 CATEGORY 4.13 EXCH LN CKT	\$24,587	\$24,587	2.6875%	\$349	\$188	\$25,721
6 CATEGORY 4.13 EXCH FIBER CKT	\$18,437	\$18,437	2.0140%	\$288	\$141	\$19,277
7 CATEGORY 4.23 IX CKT ALL OTHER	\$23,363	\$23,363	2.5530%	\$308	\$179	\$24,440
8 CATEGORY 4.23 IX FIBER CKT	\$2,998	\$2,998	0.3278%	\$45	\$23	\$3,136
9 CATEGORY 4.3 HOST REMOTE	\$0	\$0	0.0000%	\$0	\$0	\$0
10 NON-REG EQUIP USING POWER	\$0	\$0	0.0000%	\$0	\$0	\$0
11 EQUAL ACCESS (INCL IN CAT3)	\$0	XXX	XXX	XXX	XXX	\$0

	(A) CPR COE INVEST.	(B) COE INVEST.	(C) % DIST.	(D) POWER INVEST.	(E) COMMON INVEST.	(F) COE INCL COM & POWER
1 TOTAL INVESTMENT	\$957,493	\$957,493	100.0000%	\$35,769	\$7,022	\$999,683
2 CATEGORY 3 LOCAL SWITCH	\$849,794	\$849,794	88.7520%	\$12,292	\$6,202	\$887,239
3 CATEGORY 2 TANDEM SWITCH	XXX	\$0	0.0000%	\$0	\$0	\$0
4 CATEGORY 4.11 EXCH WDBND	\$16,962	\$16,962	1.7715%	\$223	\$124	\$17,710
5 CATEGORY 4.13 EXCH LN CKT	\$25,222	\$25,222	2.6341%	\$329	\$185	\$26,027
6 CATEGORY 4.13 EXCH FIBER CKT	\$31,240	\$31,240	3.2627%	\$447	\$229	\$32,616
7 CATEGORY 4.23 IX CKT ALL OTHER	\$24,049	\$24,049	2.5117%	\$333	\$176	\$24,774
8 CATEGORY 4.23 IX FIBER CKT	\$10,226	\$10,226	1.0680%	\$176	\$95	\$10,677
9 CATEGORY 4.3 HOST REMOTE	\$0	\$0	0.0000%	\$0	\$0	\$0
10 NON-REG EQUIP USING POWER	\$0	\$0	0.0000%	\$0	\$0	\$0
11 EQUAL ACCESS (INCL IN CAT3)	\$0	XXX	XXX	XXX	XXX	\$0

	EOY 1999 INVEST.	EOY 2000 INVEST.	2000 AVG. INVEST.
1 TOTAL INVESTMENT	\$957,118	\$999,683	\$978,401
2 CATEGORY 3 LOCAL SWITCH	\$884,544	\$887,239	\$885,892
3 CATEGORY 2 TANDEM SWITCH	\$0	\$0	\$0
4 CATEGORY 4.11 EXCH WDBND	\$0	\$17,710	\$8,855
5 CATEGORY 4.13 EXCH LN CKT	\$25,721	\$26,333	\$26,027
6 CATEGORY 4.13 EXCH FIBER CKT	\$19,277	\$32,616	\$25,946
7 CATEGORY 4.23 IX CKT ALL OTHER	\$24,440	\$25,109	\$24,774
8 CATEGORY 4.23 IX FIBER CKT	\$3,136	\$10,677	\$6,906
9 CATEGORY 4.3 HOST REMOTE	\$0	\$0	\$0
10 NON-REG EQUIP USING POWER	\$0	\$0	\$0
11 CATEGORY 3 EQUAL ACCESS	\$0	\$0	\$0

	EOY 1999	EOY 2000
TANDEM SWITCH CALCULATIONS		
1 CAT 3 LOCAL SWITCH *	\$0	\$0
2 PERCENT TANDEM SWITCH **	0.00%	0.00%
3 CAT 2 TANDEM SWITCH	\$0	\$0

* From CPR's for exchange serving as the Tandem
 ** From Traffic Study
 - Total Reg Equal Access Investment

BERESFORD MUNICIPAL TELEPHONE CO.

LAND & BUILDING ADJ. FOR NON-REG SPACE

2000 Study Year

		BOOKED	RATIO OF BLDG	RATIO LAND & BLDG	BUILDING AMOUNTS	NON-REG	NON-REG
		AMOUNT	TO	TO	FOR ALLOC. TO NON-REG	ALLOCATION FACTORS	ADJUSTMENT AMOUNT
1999 INVESTMENT & RESERVES	NOTE	ACCOUNT	TOTAL BLDG	TOTAL LAND & BLDG			
TELEPHONE PLANT IN SERVICE							
LAND		2111	\$15,650				
BUILDING	1	2121	\$107,601				
ACCUMULATED DEPRECIATION							
BUILDING	1	3121	\$39,877				
2000 INVESTMENT & RESERVES							
TELEPHONE PLANT IN SERVICE							
LAND		2111	\$15,650				
BUILDING	1	2121	\$107,601				
ACCUMULATED DEPRECIATION							
BUILDING	1	3121	\$42,876				
2000 AVERAGE INVESTMENT & RESERVES							
TELEPHONE PLANT IN SERVICE							
LAND		2111	\$15,650		\$15,650	23.90%	\$3,740
LAND MAIN OFFICE - EST.	2	2111	\$15,650		\$0	0.00%	\$0
LAND WAREHOUSE - EST	2	2111	\$0		\$0	0.00%	\$0
TOTAL BUILDING		2121	\$107,601		\$107,601	23.90%	\$25,713
MAIN OFFICE BLDG	2	2121	\$107,601	100.00%	\$0	0.00%	\$0
WAREHOUSE	2	2121	\$0	0.00%	\$0	0.00%	\$0
ACCUMULATED DEPRECIATION							
BUILDING		3121	\$41,376		\$41,376	23.90%	\$9,887
BUILDING (MAIN OFFICE) - EST		3121	\$41,376	100.00%	\$0	0.00%	\$0
WAREHOUSE - EST		3121	\$0	0.00%	\$0	0.00%	\$0
2000 EXPENSES							
GENERAL SUPPORT EXP - L&B	3	6120	\$1,777		\$1,777	23.90%	\$425
GENRL SUPT EXP - MAIN OFFICE BLDG/EST		6120	\$1,777	100.00%	\$0	0.00%	\$0
GENRL SUPT EXP - WHSE/EST		6120	\$0	0.00%	\$0	0.00%	\$0
DEPREC EXP - BUILDINGS	4	6561	\$2,999		\$2,999	23.90%	\$717
DEPREC - BLDG(MAIN OFFICE) - EST		6561	\$2,999	100.00%	\$0	0.00%	\$0
DEPREC - BLDG WHSE EST		6561	\$0	0.00%	\$0	0.00%	\$0

- NOTES
- 1 From Accounting Ledger
 - 2 Accounting records or client Estimate
 - 3 Request from accountant (Acct. 0121)
 - 4 Request from accountant (Acct. 0561 Buildings)
 - 5 Non-Regulated percentage from Floor Plan Drawings

**BERESFORD MUNICIPAL TELEPHONE CO.
2000 EXPENSE SUMMARY**

06/12/2001

ACCOUNT	DESCRIPTION	SUB-ACCOUNTS	2000 BOOKED AMOUNT	NON-REGULATED EXPENSE ADJUSTMENT	2000 LOADED TELCO WAGES	2000 TELCO EXPENSE & LOADED WAGES	ACCOUNT
6110	NETWORK SUPPORT EXPENSE	61121 EQUIP REPAIR 61122 GAS	\$1,451.88 \$1,884.92		\$538.90	Cleared to 6120	6110
			\$3,336.80	\$0.00			
6120	GENERAL SUPPORT EXPENSE	61160 OTHER WORK EQ/REPAIR 61210 BUILDING REPAIR 61110 RENT FOR CITY SPACE	\$1,147.95 \$1,777.35 \$12,000.00		\$3,940.48	\$22,741.48	6120
			\$14,925.30	\$0.00			
6210	CENTRAL OFFICE SWITCHING EXPENSE	62100 C.O. REPAIR	\$5,156.64		\$55,819.69	\$60,976.33	6210
			\$5,156.64	\$0.00			
6220	OPERATOR SYSTEMS EXPENSE		\$0.00		\$0.00	\$0.00	6220
6230	C.O. TRANSMISSION EXPENSE	62310 MOBILE & PAGER REP. 62311 MAINT. CONTRACTS	\$677.27 \$1,284.00	(\$677.27) (\$1,284.00)	\$1,362.56	\$1,362.56	6230
			\$1,961.27	(\$1,961.27)			
6310	INFORMATION ORIGINATION/TERMINATION EXPENSE	63110 STATION REPAIR 63510 PAY PHONE REPAIR	\$18,742.43 \$28.66	(\$18,742.43) (\$28.66)	\$96.07	\$96.07	6310
			\$18,771.09	(\$18,771.09)			
6410	CABLE & WIRE FACILITIES EXPENSE	64230 U G CABLE REPAIR 42927 ONE CALL FEES	\$4,337.11 \$359.80		\$40,761.28	\$45,458.19	6410
			\$4,696.91	\$0.00			
6510	OTHER PROPERTY, PLANT & EQUIPMENT EXPENSE	65100 SENTRY SYTEM REPAIR	\$0.00	\$0.00	\$488.75	\$488.75	6510
			\$0.00	\$0.00			
6530	NETWORK OPERATIONS EXPENSE	65310 WATER/SEWER/GARB. 65311 ELECTRIC 65312 HEATING 65313 TELEPHONE	\$424.74 \$7,396.05 \$1,129.54 \$8,942.42		\$608.10	\$18,500.85	6530
			\$17,892.75	\$0.00			
6610	CUSTOMER OPERATIONS EXPENSE - MARKETING				\$4,765.68	\$4,765.68	6610
		66100 ADVERTISING/MKTG 66210 MOSE. FOR RESALE 66220 DIRECTORIES 66230 MACC 71000 BILLING & ACCOUNTING*	1,303.78 \$4,826.83 \$5,827.24 \$34,226.96 \$1,550.00				
		40104 OPERATOR SVC 40104 DA MESSAGES	\$922.81 \$220.00		\$37,563.72	\$81,614.54	6620
			\$48,877.65	(\$4,826.83)			
6710	CORPORATE OPERATIONS EXPENSE - EXECUTIVE & PLANING				\$9,686.27	\$9,686.27	6710
		67101 SUBSCRIPTIONS 67102 OTHER EXPENSE 67210 DUES & FEES	\$0.00 \$11,309.65 \$3,918.61				
		67250 CONSULTING SVC FEES 67251 ENGINEERING 67252 LEGAL FEES 67253 OTHER SUPPLIES 67254 OFFICE SUPPLIES 67257 TRAVEL, MEALS, LODGING 67255 TRAINING	\$27,456.57 \$9,627.49 \$3,623.43 \$3,787.34 \$4,137.65 \$9,933.44 \$1,428.53				
		67140 GEN. LIA. INSURANCE 42540 UNITED PARCEL SVC EXP 42545 INTERNET OPER & MTCR 42645 UNIFORMS SAFETY 42641 INTERNET SUPPLIES 71000 BILLING & ACCOUNTING*	\$6,592.00 \$1,135.39 \$9,750.32 \$2,068.77 \$4,852.17 \$100.00	(\$1,098.67) (\$9,750.32) (\$4,852.17)			
		71001 CUSTOMER REFUNDS 71002 PUBLICATION EXPENSE	\$664.86 \$335.40	(\$664.86)			
6720	CORPORATE OPERATIONS EXPENSE - GENERAL & ADMINISTRATIVE		\$26,177.74	(\$16,566.74)	\$62,701.47	\$145,903.46	6720
		TOTAL	\$24,726.15	(\$12,124.95)	\$168,982.67	\$390,041.17	
		TOTAL TELEPHONE REGULATED EXPENSE (EACH DELETED)				\$191,044.17	

NOTE 1: INSURANCE ADJUSTMENTS ARE REGULATED
NOTE 2: AMOUNT FOR OPERATOR SVC AND DA MESSAGES BILLED ON MONTHLY EXPRESS BILLING STATEMENTS (SEE EMPLOYE REPORT - FINANCIAL OPTION# 550)
NOTE 3: AMOUNT FOR CONSULTING ENGINEERING AND LEGAL FEES FROM EXPENSE REPORT - FINANCIAL OPTION# 542
* OFFICE SUPPLIES OF \$100 DURING 10/00 - 6/00 REMOVED TO 6620

**BERESFORD MUNICIPAL TELEPHONE CO.
SUMMARY OF WAGES & LOADINGS**

16/12/2001

EMPLOYEE	(a)	2000 Wages (b)	FICA (c)	Medicare (d)	Retirement Amount (e)	Workers Compensation Amount (f)	Group Insurance Amount (g)	Unidentified Wage Spread (h)	Total Wages Plus Loadings (k)=(b+d+f+h+i+j)
CITY OFFICE EMPLOYEES									
CITY FINANCE ADMINISTRATOR		\$34,853.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	\$34,853.86
CITY ADMINISTRATOR		\$62,215.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	\$62,215.00
CITY OFFICE CLERKS		\$51,156.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	NA	\$51,156.45
TELEPHONE									
PATRICIA	12 MONTHS	\$19,165.85	\$1,188.32	\$277.93	\$958.29	\$67.00	\$4,551.55	\$0.00	\$26,208.94
WAYNE	12 MONTHS	\$48,224.86	\$2,993.44	\$700.08	\$2,414.25	\$170.00	\$4,551.55	\$0.00	\$59,054.18
TODD	12 MONTHS	\$41,345.31	\$2,563.42	\$599.50	\$2,067.27	\$613.00	\$4,551.55	\$0.00	\$51,740.05
DEAN	12 MONTHS	\$38,361.53	\$2,378.40	\$556.25	\$1,918.08	\$572.00	\$4,551.55	\$0.00	\$48,337.81
TED	12 MONTHS	\$33,494.52	\$2,076.67	\$485.66	\$1,674.73	\$490.00	\$4,551.55	\$0.00	\$42,773.13
ROBB	12 MONTHS	\$22,800.91	\$1,413.67	\$330.60	\$1,140.05	\$327.00	\$4,551.55	\$0.00	\$30,563.78
AUSTIN	2 MONTHS	\$2,494.52	\$154.66	\$36.18	\$0.00	\$41.00	\$758.59	\$0.00	\$3,484.95
TOTAL EXCLUDING CITY OFFICE EMPLOYEES		\$205,887.50	\$12,768.58	\$2,986.20	\$10,172.67	\$2,280.00	\$28,067.90	\$0.00	\$262,162.85
BOOKED AMOUNT		\$205,887.50	\$12,768.58	\$2,986.20	\$10,172.66	\$2,280.00	\$28,067.90	\$0.00	\$262,162.84
DIFFERENCE		\$0.00	\$0.00	\$0.00	(\$0.01)	\$0.00	\$0.00	\$0.00	(\$0.01)
TOTAL INCLUDING CITY OFFICE EMPLOYEES			\$12,768.58	\$2,986.20	\$10,172.67	\$2,280.00	\$28,067.90	\$0.00	\$410,388.16
BALANCE CHECK		\$354,112.81	\$12,768.58	\$2,986.20	\$10,172.67	\$2,280.00	\$28,067.90	\$0.00	\$410,388.16

* Includes distribution of period reductions

BERESFORD MUNICIPAL TELEPHONE CO.
WAGE & LOADINGS DISTRIBUTED ON ACTUAL TIME OR TIME STUDY (2000)

06/12/2001

	CITY ADMINISTRATORS				CITY OFFICE CLERKS				PATRICIA				AUSTIN			
	STUDY	%	DISTRIBUTED		STUDY	%	DISTRIBUTED		STUDY	%	DISTRIBUTED		STUDY	%	DISTRIBUTED	
	HOURS	DISTRIBUTION	LOADED WAGE		HOURS	DISTRIBUTION	LOADED WAGE		HOURS	DISTRIBUTION	LOADED WAGE		HOURS	DISTRIBUTION	LOADED WAGE	
	(a)	(b)=(a1,etc/a15)	(c)=(c15)*(b1,etc)		(a)	(b)=(a1,etc/a15)	(c)=(c15)*(b1,etc)		(a)	(b)=(a1,etc/a15)	(c)=(c15)*(b1,etc)		(a)	(b)=(a1,etc/a15)	(c)=(c15)*(b1,etc)	
TELEPHONE																
1	6110		0.00%	\$0.00		0.00%	\$0.00		0.00%	\$0.00		0.00%	\$0.00	0.0	0.00%	\$0.00
2	6120		0.00%	\$0.00	2.33	0.84%	\$431.50		0.75	0.57%	\$150.34		0.00%	0.0	0.00%	\$0.00
3	6210		0.00%	\$0.00		0.00%	\$0.00			0.00%	\$0.00		0.00%	0.0	0.00%	\$0.00
4	6220		0.00%	\$0.00		0.00%	\$0.00			0.00%	\$0.00		0.00%	0.0	0.00%	\$0.00
5	6230		0.00%	\$0.00		0.00%	\$0.00			0.00%	\$0.00		0.00%	0.0	0.00%	\$0.00
6	6310		0.00%	\$0.00		0.00%	\$0.00			0.00%	\$0.00		0.00%	0.0	0.00%	\$0.00
7	6410		0.00%	\$0.00		0.00%	\$0.00			0.00%	\$0.00	430.8	100.00%			\$3,484.95
8	6510		0.00%	\$0.00		0.00%	\$0.00			0.00%	\$0.00	0.0	0.00%	0.0	0.00%	\$0.00
9	6530		0.00%	\$0.00	1.66	0.60%	\$307.42		1.5	1.15%	\$300.68		0.00%	0.0	0.00%	\$0.00
10	6610		0.00%	\$0.00		0.00%	\$0.00			0.00%	\$0.00		0.00%	0.0	0.00%	\$0.00
11	6620		0.00%	\$0.00	50.25	18.19%	\$9,306.06		66.5	50.86%	\$13,329.98		0.00%	0.0	0.00%	\$0.00
12	6710		0.00%	\$0.00		0.00%	\$0.00			0.00%	\$0.00		0.00%	0.0	0.00%	\$0.00
13	6720	10	10.00%	\$9,706.89	43.16	15.62%	\$7,993.02		16.75	12.81%	\$3,357.55		0.00%	0.0	0.00%	\$0.00
14 ALL OTHER		90	90.00%	\$87,361.97	178.8	64.74%	\$33,118.45		45.25	34.61%	\$9,070.40		0.00%	0.0	0.00%	\$0.00
15 TOTAL		100	100.00%	\$97,068.86	276.2	100.00%	\$51,156.45		130.8	100.00%	\$26,208.94		100.00%	431	100.00%	\$3,484.95

	WAYNE				DEAN				TED			
	STUDY	%	DISTRIBUTED		STUDY	%	DISTRIBUTED		STUDY	%	DISTRIBUTED	
	HOURS	DISTRIBUTION	LOADED WAGE		HOURS	DISTRIBUTION	LOADED WAGE		HOURS	DISTRIBUTION	LOADED WAGE	
	(a)	(b)=(a1,etc/a15)	(c)=(c15)*(b1,etc)		(a)	(b)=(a1,etc/a15)	(c)=(c15)*(b1,etc)		(a)	(b)=(a1,etc/a15)	(c)=(c15)*(b1,etc)	
TELEPHONE												
1	6110	0.0	0.00%	\$0.00	7.6	0.34%	\$165.52		18.6	0.81%	\$345.93	
2	6120	36.8	1.61%	\$951.30	26.6	1.19%	\$576.25		2.2	0.10%	\$40.70	
3	6210	357.9	15.65%	\$9,240.12	1124.7	50.40%	\$24,362.01		35.7	1.55%	\$663.88	
4	6220	0.0	0.00%	\$0.00	0.0	0.00%	\$0.00		0.0	0.00%	\$0.00	
5	6230	25.7	1.12%	\$663.70	32.3	1.45%	\$698.86		0.0	0.00%	\$0.00	
6	6310	0.0	0.00%	\$0.00	0.0	0.00%	\$0.00		0.0	0.00%	\$0.00	
7	6410	214.2	9.37%	\$5,530.80	73.9	3.31%	\$1,600.02		800.4	34.79%	\$14,880.04	
8	6510	0.9	0.04%	\$22.12	0.0	0.00%	\$0.00		0.0	0.00%	\$0.00	
9	6530	0.0	0.00%	\$0.00	0.0	0.00%	\$0.00		0.0	0.00%	\$0.00	
10	6610	183.7	8.03%	\$4,741.74	0.0	0.00%	\$0.00		0.0	0.00%	\$0.00	
11	6620	250.5	10.95%	\$6,467.35	269.1	12.06%	\$5,829.96		10.1	0.44%	\$188.23	
12	6710	375.2	16.40%	\$9,686.27	0.0	0.00%	\$0.00		0.0	0.00%	\$0.00	
13	6720	512.6	22.41%	\$13,233.36	448.3	20.09%	\$9,710.47		64.3	2.79%	\$1,195.49	
14 ALL OTHER		329.9	14.42%	\$8,517.43	249.0	11.16%	\$5,394.71		1369.4	59.52%	\$25,458.86	
15 TOTAL		2288	100.00%	\$59,054.18	2232	100.00%	\$48,337.81		2301	100.00%	\$42,773.13	

Includes Todd from page 2A

TOTAL WAGES & LOADINGS	EXPENSE ACCOUNT
\$538.90	6110
\$3,940.48	6120
\$55,819.69	6210
\$0.00	6220
\$1,362.56	6230
\$96.07	6310
\$40,761.28	6410
\$488.75	6510
\$608.10	6530
\$4,765.68	6610
\$37,563.72	6620
\$9,686.27	6710
\$62,751.48	6720
\$192,005.19	ALL OTHER
\$410,388.16	TOTAL
\$218,382.97	TOT REG TEL

	TODD				ROBE			
	STUDY	%	DISTRIBUTED		STUDY	%	DISTRIBUTED	
	HOURS	DISTRIBUTION	LOADED WAGE		HOURS	DISTRIBUTION	LOADED WAGE	
	(a)	(b)=(a1,etc/a15)	(c)=(c15)*(b1,etc)		(a)	(b)=(a1,etc/a15)	(c)=(c15)*(b1,etc)	
TELEPHONE								
1	6110	0.0	0.00%	\$0.00	2.1	0.09%	\$27.45	
2	6120	21.5	0.91%	\$472.87	102.1	4.31%	\$1,317.52	
3	6210	603.2	25.61%	\$13,252.25	643.6	27.16%	\$8,301.42	
4	6220	0.0	0.00%	\$0.00	0.0	0.00%	\$0.00	
5	6230	0.0	0.00%	\$0.00	0.0	0.00%	\$0.00	
6	6310	0.0	0.00%	\$0.00	7.4	0.31%	\$96.07	
7	6410	377.3	16.02%	\$8,290.14	540.8	22.82%	\$6,975.32	
8	6510	0.0	0.00%	\$0.00	36.2	1.53%	\$466.62	
9	6530	0.0	0.00%	\$0.00	0.0	0.00%	\$0.00	
10	6610	1.1	0.05%	\$23.94	0.0	0.00%	\$0.00	
11	6620	111.2	4.72%	\$2,442.15	0.0	0.00%	\$0.00	
12	6710	0.0	0.00%	\$0.00	0.0	0.00%	\$0.00	
13	6720	754.7	32.05%	\$16,580.28	75.5	3.19%	\$974.42	
14 ALL OTHER	486.0	20.64%	\$10,678.42	961.7	40.59%	\$12,404.96		
15 TOTAL	2355	100.00%	\$51,740.05	2370	100.00%	\$30,563.78		

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				\$4,766	\$4,766
6620	PUBLISHED DIRECTORY ALPHA				\$220	\$220
6620	CALL COMPLETION				\$923	\$923
6620	END USER SERVICE ORDER PROCESSING	23.25	19.91%	\$8,702		\$8,702
6620	END USER PAYMENT COLLECTION	74.33	63.67%	\$27,821		\$27,821
6620	END USER BILLING INQUIRY	12.92	11.06%	\$4,834		\$4,834
6620	END USER COIN COLLECTION	5.75	4.93%	\$2,152		\$2,152
6620	END USER ACCESS	0.00	0.00%	\$0		\$0
6620	MESSAGE PROCESSING	0.00	0.00%	\$0	\$6,301	\$6,301
6620	CABS	0.50	0.43%	\$187	\$16,921	\$17,108
6620	OTHER BILLING & COLLECTION	0.00	0.00%	\$0	\$13,553	\$13,553
6620	CUSTOMER SERVICE EXP	0.00	0.00%	\$0		\$0
	TOTAL	116.75	100.00%	\$43,697	\$42,684	\$86,380
	TOTAL REGULATED					\$86,380

6610 & 6620 AS ACCOUNTED	\$86,380
IDENTIFIED EXP	\$42,684
UNIDENTIFIED TOTAL	\$43,697

ACCOUNT AND BILL OF MONTH STATEMENT

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	CASH	PREPAID	PAID
BASE	\$159.46	\$159.46	\$159.46	\$159.46	\$159.46	\$159.46	\$159.46	\$159.46	\$159.46	\$159.46	\$159.46	\$159.46	\$1,913.52	\$1,913.52		
CALL MESSAGES	\$253.38	\$201.24	\$268.69	\$209.82	\$278.21	\$288.26	\$291.97	\$297.57	\$321.73	\$317.78	\$392.10	\$391.15	\$3,461.68		\$3,461.68	
CUSTOMER STATEMENTS	\$481.37	\$486.39	\$514.85	\$519.49	\$518.75	\$520.10	\$525.00	\$529.90	\$533.34	\$536.80	\$529.90	\$521.85	\$6,210.81			\$6,210.81
DATA TRANSMISSION FEE	\$48.65	\$65.99	\$52.17	\$49.57	\$51.34	\$53.02	\$54.27	\$55.31	\$61.08	\$59.56	\$58.15	\$52.74	\$647.13			\$647.13
INTERNET													\$0.00			\$0.00
PROCESSING FEE-OTHER CDR													\$0.00			\$0.00
MONTHLY NECA REPORTING	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$900.00	\$900.00		
MONTHLY B & C	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$180.00			\$180.00
MONTHLY SOFTWARE CHGS	\$127.26	\$127.26	\$279.38	\$279.38	\$279.38	\$279.38	\$279.38	\$279.38	\$279.38	\$279.38	\$279.38	\$279.38	\$3,048.32	\$1,524.16	\$1,524.16	
MONTHLY TECH SUPPORT MTCE	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	\$1,440.00			\$1,440.00
ORIGINAL FICHE													\$0.00	\$0.00		\$0.00
COPIES OF FICHE													\$0.00	\$0.00		\$0.00
CD ROM	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$1,700.00	\$1,700.00		
MONTHLY UPS/POSTAGE	\$43.87	\$48.47	\$33.34	\$28.66	\$31.95	\$34.89	\$33.52	\$56.59	\$26.63	\$37.44	\$50.00	\$50.05	\$475.41	\$475.41		
POSTAGE BY PHONE	\$325.00	\$325.00	\$330.00	\$320.00	\$310.00	\$315.00	\$315.00	\$310.00	\$230.00	\$300.00	\$315.00	\$280.00	\$3,675.00			\$3,675.00
ADDITIONAL POSTAGE	\$16.85	\$11.38	\$26.31	\$38.82	\$43.45	\$45.27	\$45.40	\$75.80	\$58.21	\$49.68	\$142.24	\$40.32	\$593.71	\$593.71		
SHIPPING													\$0.00	\$0.00		\$0.00
MAIL SOFTWARE													\$0.00	\$0.00		\$0.00
CUSTOMER STATEMENT DISPLAY													\$0.00	\$0.00		\$0.00
PRINT ADDL CABS REPORTS			\$35.00										\$1,100.00	\$1,135.00	\$1,135.00	
CALL STUDY	\$50.00												\$50.00	\$16.67	\$16.67	
POSTAGE METER RENTAL			\$212.46			\$212.46			\$212.46				\$637.38			\$637.38
SPECIAL MAILING													\$0.00			\$0.00
PROGRAMMING FOR ACCT CODE													\$750.00	\$750.00		\$750.00
TP SETUP FEE													\$0.00			\$0.00
DISC SUPPLIES		\$46.07						\$30.42				\$60.31	\$136.80	\$45.60	\$45.60	\$45.60
SEMINAR CHARGES									\$840.00	\$840.00			\$1,680.00	\$560.00	\$560.00	\$560.00
STATE SALES TAX	\$4.00	\$5.84	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$9.22	\$8.00	\$8.00	\$11.28	\$10.41	\$76.75	\$25.58	\$25.58	\$25.58
BILL INSERTS											\$82.00		\$82.00			\$82.00
TECH SUPPORT													\$0.00			\$0.00
REAUTHORIZED TIME & COST													(\$70.00)	(\$70.00)		(\$70.00)
UNPAID BALANCE													\$0.00	\$0.00	\$0.00	\$0.00
	\$2,540.11	\$2,580.10	\$2,937.66	\$2,656.81	\$2,634.49	\$2,868.84	\$2,668.00	\$2,863.65	\$3,799.88	\$3,635.74	\$2,996.35	\$4,593.44	\$36,775.07	\$16,921.33	\$6,300.70	\$13,553.04

BERESFORD ACCOUNTING

6620 EXPENSES

2000

from Express Netting Statement

	6620		
	Call		
	Completion	CABS	ALPHA
Jan	\$116.65	\$0.00	\$14.70
Feb	\$40.11	\$0.00	\$8.62
Mar	\$95.56	\$0.00	\$11.15
Apr	\$79.53	\$0.00	\$22.82
May	\$40.96	\$0.00	\$13.69
Jun	\$90.18	\$0.00	\$20.28
Jul	\$107.41	\$0.00	\$25.35
Aug	\$103.11	\$0.00	\$16.73
Sep	\$115.35	\$0.00	\$28.39
Oct	\$54.44	\$0.00	\$17.24
Nov	\$41.94	\$0.00	\$19.77
Dec	\$37.57	\$0.00	\$21.29
Total	\$922.81	\$0.00	\$220.03

TRAFFIC STUDY

Company: Beresford Municipal Telephone Company
 Study Year: 2000
 Date Printed: 06/04/2001

FACTORS	IS	ST-ER	ST-RA	EAS	LOCAL		
DEM	0.144334	0.017125	0.106367	0.206470	0.525703	1.000000	
SPF	0.250000	0.034669	0.215331	0.140998	0.359002	1.000000	
WEIGHTED DEM	0.658192	0.026599	0.165209	0.042299	0.107701	1.000000	
CONVERSATION MINUTES	0.538907	0.063942	0.397151	X	X	1.000000	
CONVERSATION MINUTE MILES	0.538907	0.063942	0.397151	X	X	1.000000	
SLU MINUTES	4,145,245	491,837	3,054,859	5,929,801	15,098,126	28,719,868	

TRAFFIC STUDY

Company: Beresford Municipal Telephone Company
 Study Year: 2000
 Date Printed: 06/04/2001

SLU DEVELOPMENT (Minutes of use)

	IS-ER	IS-RA	ST-ER	ST-RA	EAS	EXCHANGE	TOTAL
FGC & D	2,830,392	1,608	459,857	2,814,934	5,929,801	15,098,126	27,134,718
FGB	102,908	0	6,525	0	0	0	109,433
ORIG 800	1,210,337	0	25,455	239,925	0	0	1,475,717
SLU MOU	4,143,637	1,608	491,837	3,054,859	5,929,801	15,098,126	28,719,868
SLU	0.144278	0.000056	0.017125	0.106367	0.206470	0.525703	1.000000

TRAFFIC STUDY

Company: Beresford Municipal Telephone Company
 Study Year: 2000
 Date Printed: 06/04/2001

SPF DEVELOPMENT

FROZEN SUBSCRIBER PLANT FACTOR (SPF)

1 INTERSTATE FROZEN SPF	0.250000
2 INTRASTATE FROZEN SPF	0.250000
3 TOLL	0.500000
4 LOCAL	0.500000

	SLU MIN	% TOTAL	SPF
ST-ER	491,837	0.138675	0.034669
ST-RA	3,054,859	0.861325	0.215331
	3,546,696	1.000000	0.250000

LOCAL	15,098,126	0.718004	0.359002
EAS	5,929,801	0.281996	0.140998
TOTAL	21,027,927	1.000000	0.500000

TRAFFIC STUDY

Company: Beresford Municipal Telephone Company
 Study Year: 2000

PHASED DEM FACTORS PART 35.125 (f)

INTERSTATE

		SLU
1	IS-ER	0.144278
2	IS-RA	0.000056
3	TOTAL	0.144334
4	1996 CALCULATED WDEM	0.770787
5	1996 CALCULATED SLU	0.256929
6	IS WDEM CALCULATION	0.658192
7	IS	0.658192
8	ST+LOCAL	<u>0.341808</u> 1.000000

INTRASTATE

		SLU	WEIGHT FACTOR	UNADJ DEM	ADJ FACTOR	WEIGHTED DEM
9	ST-ER	0.017125	2.000000	0.034251	0.138675	0.026599
10	ST-RA	<u>0.106367</u>	<u>2.000000</u>	<u>0.212735</u>	<u>0.861325</u>	<u>0.165209</u>
11	TOTAL	0.123493		0.246986	1.000000	0.191808

12	TOTAL INTERSTATE				0.658192	
13	TOTAL LDS ER				0.026599	
14	TOTAL LDS RA				<u>0.165209</u>	
15	TOTAL WEIGHTED DEM				0.850000	

WEIGHTED DEM FOR COST STUDY

16	TOTAL INTERSTATE				0.658192	
17	TOTAL LDS ER				0.026599	
18	TOTAL LDS RA				0.165209	
19	EAS				0.042299	
20	LOCAL				<u>0.107701</u>	
	TOTAL				1.000000	

* 85% maximum intrastate plus interstate

TRAFFIC STUDY

Company: BERESFORD MUNICIPAL TEL CO
 Study Year: 2000
 Date Printed: 06/04/2001

CM STUDY FACTORS

	IS-ER	ST-ER	ST-RA	TOTAL
SLU TOLL MINUTES	4,145,245	491,837	3,054,859	7,691,941
CM FACTOR	0.538907	0.063942	0.397151	1.000000
CMM STUDY FACTORS	LDI ER	LDS ER	LDS RA	TOTAL
SLU TOLL MINUTES	4,145,245	491,837	3,054,859	7,691,941
AVERAGE ROUTE MILES	6.00	6.00	6.00	
TOT CO MINUTE MILES	24,871,472	2,951,024	18,329,151	46,151,647
CMM FACTOR	0.538907	0.063942	0.397151	1.000000

Description		Usage Summary														
Code		01	02	03	04	05	06	07	08	09	10	11	12	13	14	15
0	ORIG TERM (EAS)	OPM004 (USE) OGP#	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	ORIG OUT	OPM004 (USE) OGP#	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	RECURSIVE CALL	OPM004 (USE) OGP#	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	INC TERM	OPM004 (USE) OGP#	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	INC OUT (TANDEM)	OPM004 (USE) OGP#	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	LOCAL ANNC	OPM004 (USE) OGP # 01	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	LOCAL ANNC	OPM004 (USE) OGP # 02	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	LOCAL ANNC	OPM004 (USE) OGP # 03	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	LOCAL ANNC	OPM004 (USE) OGP # 04	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	LOCAL ANNC	OPM004 (USE) OGP # 05	41	43	39	40	0	44	51	0	37	0	60	333		
16	OPERATOR	OPM004 (USE) OGP# 20	2,358	2,231	2,372	2,115	0	1,228	788	0	828	0	815	12,531		
17	USWY OUT	OPM004 (USE) OGP# 38	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	1+ SDN (66k ONLY)	OPM004 (USE) OGP#39	43,237	42,589	41,651	44,217	0	44,735	47,742	0	48,145	0	45,521	357,877		
19	1+ SDN (64CC)	OPM004 (USE) OGP#40	82	66	72	180	0	215	211	0	354	0	428	1,849		
20	ORIG EAS	OPM004 (USE) OGP#44	40,518	38,841	38,024	39,658	0	38,921	40,252	0	37,865	0	47,739	318,418		
21	SCHOOL (LCL DX TRK)	OPM004 (USE) OGP#54	93	98	94	105	0	0	2	53	0	75	0	42	582	
22	SCHOOL (LCL DX TRK)	OPM004 (USE) OGP#55	21	19	19	21	0	0	2	9	0	14	0	7	112	
23	SCHOOL (LCL DX TRK)	OPM004 (USE) OGP#56	155	225	211	219	0	13	145	0	173	0	108	1,249		
24	SCHOOL (LCL DX TRK)	OPM004 (USE) OGP#57	0	0	0	0	0	0	0	0	0	2	0	0	2	
25	MOBILE IMTS/PAGER	OPM004 (USE) OGP # 58	15	1	9	21	0	0	20	25	0	28	0	18	137	
26	FIREBAR - REM ACCESS	OPM004 (USE) OGP # 60	0	0	0	1	0	0	0	1	0	0	0	0	2	
27	SWITCH LINE ID	OPM004 (USE) OGP # 61	1	0	2	8	0	0	6	4	0	3	0	5	29	
28	SWITCH TEST LINE	OPM004 (USE) OGP # 62	0	0	0	0	0	0	0	0	0	0	0	0	0	
29	SWITCH TEST LINE	OPM004 (USE) OGP # 63	0	0	0	0	0	0	0	0	0	0	0	0	0	
30	SWITCH TONE LINE	OPM004 (USE) OGP # 64	0	0	0	0	0	0	0	0	0	0	0	0	0	
31	INTERNET	OPM004 (USE) OGP # 65	71,883	78,405	70,999	80,488	0	80,843	84,090	0	81,958	0	91,801	640,487		
32	VOICE MAIL	OPM004 (USE) OGP # 66	297	277	290	283	0	373	397	0	432	0	515	2,864		
33	VOICE MAIL	OPM004 (USE) OGP # 67	393	411	379	450	0	479	539	0	573	0	691	3,915		
34	CLASS ANNC	OPM004 (USE) OGP # 100	320	273	183	321	0	0	255	301	0	371	0	254	2,278	
35																
36	OPER/VERIF	OPM004 (USE) IGP# 20	0	0	0	0	0	0	1	0	0	0	5	8		
37	USWY TOLL COMP	OPM004 (USE) IGP# 38	11,426	11,605	12,530	13,238	0	11,536	11,763	0	11,682	0	14,021	97,801		
38	SDN TOLL COMP (66k)	OPM004 (USE) IGP# 39	34,618	36,326	35,073	38,146	0	38,570	37,545	0	37,791	0	39,879	297,948		
39	SDN TOLL COMP (64CC)	OPM004 (USE) IGP# 40	128	72	86	88	0	162	210	0	354	0	481	1,581		
40	TERM EAS	OPM004 (USE) IGP#44	21,003	22,686	21,880	19,983	0	20,532	20,748	0	15,962	0	25,708	168,302		
41	SWITCH TEST LINE	OPM004 (USE) IGP#62	0	0	0	0	0	0	0	0	0	0	0	0	0	
42	SWITCH TEST LINE	OPM004 (USE) IGP#63	0	0	0	0	0	0	0	0	0	0	0	0	0	
43	VOICE MAIL	OPM004 (USE) IGP#66	7	7	6	6	0	0	0	0	0	0	0	26		
44	VOICE MAIL	OPM004 (USE) IGP#67	0	0	0	0	0	0	0	0	0	0	1	1		
45																
46	TOTAL ORIG USE	Ln 5 +6	185,631	186,286	182,016	194,439	0	193,068	200,965	0	199,053	0	222,730	1,564,188		
47	TOTAL TERM USE	Ln 5 +8	94,217	95,407	97,263	98,814	0	99,899	97,673	0	94,952	0	115,916	795,141		
48	TOTAL OFFICE		279,848	282,693	279,279	293,253	0	292,967	298,638	0	294,005	0	338,646	2,359,329		
49																
50	TOLL	Ln 16 thru 19+38 thru 39) - Ln9*2	76,217	73,669	73,526	81,123	0	82,029	78,078	0	87,263	0	79,452	631,357		
51	EAS	Ln 20 +40	61,521	59,527	60,304	59,641	0	57,453	61,000	0	53,827	0	73,447	486,720		
52	INTERNET	Ln 31	71,883	78,405	70,999	80,488	0	80,843	84,090	0	81,958	0	91,801	640,487		
53	LOCAL USE	Ln 5 *2	70,170	70,900	74,294	71,762	0	72,366	75,170	0	70,590	0	93,540	598,792		
54	TOTAL OFFICE	Ln 50 thru 53	279,791	282,501	279,123	293,014	0	292,691	298,338	0	293,838	0	338,240	2,357,336		
55																
56	TANDEM	Ln 9 *2	15,632	19,200	18,258	16,862	0	14,418	20,182	0	11,926	0	21,558	138,036		
57																
58																
59	BERESFORD FACTORS															
60	% TOLL	Ln 50 / 54	0.2724	0.2608	0.2634	0.2769	0.0000	0.0000	0.2803	0.2817	0.0000	0.2972	0.0000	0.2349	0.2878	
61	% EAS	Ln 51 / 54	0.2199	0.2107	0.2160	0.2035	0.0000	0.0000	0.1963	0.2045	0.0000	0.1833	0.0000	0.2171	0.2065	
62	% INTERNET	Ln 52 / 54	0.2569	0.2775	0.2544	0.2747	0.0000	0.0000	0.2762	0.2819	0.0000	0.2781	0.0000	0.2714	0.2717	
63	% LOCAL	Ln 53 / 54	0.2508	0.2510	0.2662	0.2449	0.0000	0.0000	0.2472	0.2520	0.0000	0.2404	0.0000	0.2765	0.2540	
64	TOTAL	Ln 57 thru 61	1.0000	1.0000	1.0000	1.0000	0.0000	0.0000	1.0000	1.0000	0.0000	1.0000	0.0000	1.0000	1.0000	
65																
66	% TANDEM	Ln 56 / 54	0.0559	0.0680	0.0654	0.0575	0.0000	0.0000	0.0493	0.0676	0.0000	0.0406	0.0000	0.0637	0.0586	

ADDDDD MINUTES

NOX FCB	Month												TOTAL
CATEGORY	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
FGB													
INTERSTATE	246,255	236,036	216,583	203,229	230,677	229,228	217,909	217,000	219,453	211,919	214,526	213,049	2,649,729
INTERLATA	248,254	235,757	216,141	203,661	230,612	230,149	217,764	217,490	219,363	211,698	214,366	211,962	2,645,226
INTRALATA	1	221	42	719	65	79	109	119	50	230	140	197	1,508
INTRASTATE	197,573	254,717	206,717	234,331	259,094	291,987	258,235	252,930	274,529	264,919	289,826	259,973	3,090,563
INTERLATA	74,623	67,775	23,869	27,981	30,664	28,076	27,867	29,179	19,009	30,777	33,661	31,192	429,773
INTRALATA	122,950	196,942	242,848	207,250	238,430	235,911	230,368	223,551	241,820	234,133	229,965	226,711	2,630,779
FGB													
INTERSTATE	19,786	11,362	11,946	9,870	10,936	10,715	9,589	6,080	5,308	3,574	2,962	3,018	96,175
INTERLATA	10,786	11,362	11,946	9,870	10,936	10,715	9,589	6,080	5,308	3,574	2,962	3,018	96,175
INTRALATA	0	0	0	0	0	0	0	0	0	0	0	0	0
INTRASTATE	650	727	706	588	676	668	578	392	381	272	232	228	6,098
INTERLATA	650	727	706	588	676	668	578	392	381	272	232	228	6,098
INTRALATA	0	0	0	0	0	0	0	0	0	0	0	0	0
ORG 800													
INTERSTATE	86,256	91,273	99,245	83,025	94,491	88,602	87,484	100,491	102,381	97,853	106,928	93,067	1,131,158
INTERLATA	86,256	91,273	99,245	83,025	94,491	88,602	87,484	100,491	102,381	97,853	106,928	93,067	1,131,158
INTRALATA	0	0	0	0	0	0	0	0	0	0	0	0	0
INTRASTATE	17,118	18,384	20,474	18,073	21,674	19,656	18,905	23,675	24,186	22,572	22,360	20,942	248,019
INTERLATA	1,315	1,975	1,823	1,669	1,832	1,840	1,927	2,158	2,067	2,185	2,499	2,500	23,790
INTRALATA	15,803	16,409	18,651	16,404	19,842	17,816	16,978	21,517	22,119	20,387	19,861	18,442	224,229
TOTALS													
INTERSTATE	343,297	338,643	327,374	298,775	336,104	319,605	314,976	324,171	327,142	313,345	324,445	308,184	3,874,061
INTERLATA	343,296	338,422	327,332	296,556	336,039	319,526	314,867	324,061	327,052	313,115	324,305	307,987	3,872,558
INTRALATA	1	221	42	219	65	79	109	110	90	230	140	197	1,503
INTRASTATE	215,341	273,828	287,897	252,992	291,444	284,311	277,718	276,897	299,196	287,754	286,218	281,073	3,314,889
INTERLATA	78,588	60,477	28,398	29,338	33,172	30,684	30,372	31,729	35,457	33,234	38,392	35,920	459,681
INTRALATA	138,753	213,351	281,499	223,654	258,272	253,727	247,346	245,168	283,739	254,520	249,828	245,153	2,856,008
TOTAL MINUTES	558,638	612,471	615,271	549,707	627,548	603,018	592,694	601,068	626,338	601,009	610,663	589,257	7,188,730

EAS Usage 5,928,801
 Local Usage 15,098,126
 Total Office Usage 29,719,868

LOOPS WORKSHEET

Company Beresford Telephone Company

YEAR 2000

PERIOD 1/1/00 - 12/31/00

<u>MESSAGE TELEPHONE LOOPS:</u>	<u>Yr. End 1999</u>	<u>Yr. End 2000</u>	<u>AVG</u>
1 Customer service loops (note 1)	1,345	1,411	1,378
2 Company official loops	34	36	35
3 FX loops - closed end (note 2)			0
4 Fixed mobile/BETRS/RRS service loops			0
5 All other joint message service loops (note 3)	23	29	26
6 Total line 1 thru 6 (Cat 1.3 loops, USF line 070)	1402	1476	1439
<u>LOOPS OTHER:</u>			
7 Local exchange private line loops	17	14	16
8 State InterLata private line loops	0	0	0
9 State IntraLata private line loops	3	0	2
12 Interstate private line loops	34	32	33
11 WATS/800/FX service loops (closed end)			
Interstate	0	0	0
Intrastate	0	0	0
12 Total other loops, line 7 thru 12	54	46	51
<u>TOTALS</u>			
13 Average Cost Study loops (6 plus 12)	-	-	1490
14 Total EOY loops for USF line 060 (6 plus 12)	1456	1522	-

CIRCUIT TERMINATION AND MILES

Company Beresford Municipal Telephone Company

Study Dates 1/1/00 - 12/31/00

	Total Company	Joint Message	Interstate	Intrastate InterLata	IntraLata
CKT Terms	218	108	109		1
CKT Miles	223	92	131		0

Beresford Telephone Co.
2000 Cost Study

LOCAL EU BILLING DEVELOPMENT
BILLING EXCLUDING ACCESS LINE 55

LOCAL SERVICE REV	\$228,096.84	
OTHER LOCAL SERVICE REV	\$0.00	
CUSTOM CALLING REV	\$21,721.50	
	\$249,818.34	0.444203
INTERSTATE TOLL REVENUE	\$174,461.00	0.310210
INTRASTATE INTER-LATA TOLL REV	\$19,153.00	0.034056
INTRASTATE INTRA-LATA TOLL REV	\$118,965.00	0.211532
	\$312,579.00	
TOTAL REV	\$562,397.34	1.000000

South Dakota PUC Cost Study Sheet 'G' Lines 35, 37, and 38.

Company Beresford Municipal Telephone Company
Study Year 2000

RELATIVE TOLL MESSAGES

INTERSTATE TOLL MESSAGES	306,952	0.388542
INTRASTATE INTER-LATA TOLL MESSAGES	137,138	0.173590
INTRASTATE INTRA-LATA TOLL MESSAGES	345,919	0.437867
TOTAL	790,009	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
Inter - Intra LATA split based on SLU

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 MUNICIPAL TELEPHONE COMPANY
ACCOUNT 6720 DIRECT ASSIGNMENT

2000 Cost Study

		INTRASTATE
TELEC	1ST QTR	\$3,718.94
TELEC	2ND QTR	\$5,869.44
TELEC	3RD QTR	\$6,629.09
TELEC	4TH QTR	<u>\$5,779.79</u>
TOTAL		\$21,997.26

South Dakota PUC cost study sheet 'V' Line 231

South Dakota Public Utilities Commission
WEEKLY FILINGS
For the Period of June 14, 2001 through June 20, 2001

If you need a complete copy of a filing faxed, overnight expressed, or mailed to you, please contact
Delaine Kolbo within five business days of this filing. Phone: 605-773-3705 Fax: 605-773-3809

CONSUMER COMPLAINTS

CC01-001 **In the Matter of the Complaint filed by Sandall B. Grodzin, Aberdeen, South Dakota, against NorthWestern Public Service Company Regarding Disconnection of Utility Service.**

Complainant alleges that her gas and electric utility services were disconnected after she made payment arrangements and after a payment was lost and not credited to her account. She also alleges that she received no warning of the disconnect to allow her time to get a medical extension. Complainant requests that the reconnect fee of \$69.00 be refunded to her account since a payment was lost, payment arrangements were lost and she was not given a chance to get a medical extension.

Staff Analyst: Charlene Lund
Staff Attorney: Karen Cremer
Date Docketed: 06/20/01
Intervention Deadline: N/A

TELECOMMUNICATIONS

TC01-064 **In the Matter of the Filing by Qwest Corporation for Approval of its Cost Recovery True-Up for Dialing Parity Implementation.**

Qwest Corporation filed a confidential True-Up Study supporting the implementation of a revised Equal Access and Network Reconfiguration Recovery Charge (EANRC) to the Switched Access Tariff. "The EANRC price will change from \$0.000725 to \$0.000750. The increased rate reflects a forecasted decrease in MOU (Minutes of Use) demand. Qwest [Corporation] requests approval of these revisions on July 22, 2001."

Staff Analyst: Harlan Best
Staff Attorney: Karen Cremer
Date Docketed: 06/18/01
Intervention Deadline: 07/06/01

TC01-065 **In the Matter of the Application of International Telcom Ltd. for a Certificate of Authority to Provide Interexchange Telecommunications Services in South Dakota.**

International Telcom Ltd. is seeking a Certificate of Authority to provide interexchange telecommunications services in South Dakota. The applicant is a reseller who intends to offer 1+ direct dialing, 800 toll free, travel card and prepaid calling card services.

Staff Analyst: Keith Senger
Staff Attorney: Kelly Frazier
Date Docketed: 06/18/01
Intervention Deadline: 07/06/01

TC01-066 **In the Matter of the Establishment of Switched Access Revenue Requirement for Western Telephone Company.**

TELEC CONSULTING RESOURCES INC.

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

Cornhusker Plaza
301 S 13th Street, Suite 401
Lincoln, NE 68508
(402) 441-4316
FAX (402) 441-4317

June 27, 2001

Ms. Debra Elofson
Executive Director
South Dakota PUC
State Capitol
Pierre, SD 57501-5070

RECEIVED


JUN 29 2001
SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

Dear Debra:

On behalf of the Beresford Municipal Telephone Company we are filing an amended 2000 intrastate switched access cost development package. This filing updates the study docketed on 6/20/01 number TC01-068 to make adjustments to expenses not properly accounted for in the original filing. 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,


Wendel Aanerud
TELEC Consulting Resources, Inc.

CC: Curtis Kludt, Finance Officer - Beresford Municipal Tel. Co.
Wayne Akland, Telephone Manager - Beresford Municipal Tel. Co.

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 <u>Line</u>	Local <u>Switching</u>	Local <u>Transport</u>
Originating RPM	\$0.010700	\$0.013582	\$0.011639
Terminating RPM	\$0.019292	\$0.024489	\$0.011639

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

By Wendy Cannon

TELEC Consulting Resource, Inc.

For: Beresford Municipal Telephone Company

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10/12/2001

SOUTH DAKOTA PUBLIC
UTILITY COMMISSION

Exhibit B
Non-Rural LEC Wirecenters For Designation

Final

<u>Wirecenter Code</u>	<u>Company Name</u>	<u>Locality</u>	<u>Partial/Entire</u>
CLMNSDCO	QWEST CORPORATION	COLMAN	Entire
CLMNSDAH	QWEST CORPORATION	COLMAN	Entire
CNTNSDCO	QWEST CORPORATION	CANTON	Partial
ELPNSDCO	QWEST CORPORATION	ELK POINT	Entire
FLNNSDCO	QWEST CORPORATION	FLANDREAU	Entire
FLNNSDAH	QWEST CORPORATION	FLANDREAU	Entire
HRBGSDCO	QWEST CORPORATION	HARISBGTEA	Partial
MDSNSDCE	QWEST CORPORATION	MADISON	Entire
MDSNSDAA	QWEST CORPORATION	MADISON	Entire
MDSNSDAR	QWEST CORPORATION	MADISON	Entire
ORVLMNOR	QWEST CORPORATION	ORTONVILLE	Partial
MLBNSDCO	QWEST CORPORATION	MILBANK	Entire
SXCYIADT	QWEST CORPORATION	NOSIOUX CY	Partial
SXFLSD10	QWEST CORPORATION	SIOUX FLS	Entire
SXFLSD14	QWEST CORPORATION	SIOUX FLS	Entire
SXFLSDCH	QWEST CORPORATION	SIOUX FLS	Entire
SXFLSDBS	QWEST CORPORATION	SIOUX FLS	Entire
SXFLSDCO	QWEST CORPORATION	SIOUX FLS	Entire
SXFLSDPS	QWEST CORPORATION	SIOUX FLS	Entire
SXFLSDQA	QWEST CORPORATION	SIOUX FLS	Entire
SXFLSDSE	QWEST CORPORATION	SIOUX FLS	Entire
SXFLSDSW	QWEST CORPORATION	SIOUX FLS	Entire
TEA SDCO	QWEST CORPORATION	TEA	Entire
VOLGSDCO	QWEST CORPORATION	VOLGA	Entire
VRMLSDCO	QWEST CORPORATION	VERMILLION	Entire
VRMLSDAI	QWEST CORPORATION	VERMILLION	Entire
VRMLSDAC	QWEST CORPORATION	VERMILLION	Entire
WTTWSDCO	QWEST CORPORATION	WATERTOWN	Entire
WTTWSDCL	QWEST CORPORATION	WATERTOWN	Entire
WTTWSDCI	QWEST CORPORATION	WATERTOWN	Entire
YNTNSDAB	QWEST CORPORATION	YANKTON	Partial
YNTNSDBJ	QWEST CORPORATION	YANKTON	Partial
YNTNSDCO	QWEST CORPORATION	YANKTON	Partial
YNTNSDQA	QWEST CORPORATION	YANKTON	Partial

Exhibit D
Rural LECs Requiring Disaggregation

Final

WCtr Code	Company Name	Locality	Partial/ Entire	In/Out	
JSPRMNXJ	CITIZENS TELECOM CO MN-FRONTIER CITIZENS COM-MN	W. JASPER	Partial	In	Out of State
MRTTMNXM	FARMERS MUTUAL TELEPHONE COMPANY	W MARIETTA	Partial	In	Out of State
CNVLSDXA	FORT RANDALL TELEPHONE COMPANY	CENTERVL	Entire	In	
HRMSSDXA	FORT RANDALL TELEPHONE COMPANY	HERMOSA		Out	
LKANSDXA	FORT RANDALL TELEPHONE COMPANY	LAKE ANDES		Out	
TABRSDXA	FORT RANDALL TELEPHONE COMPANY	TABOR	Entire	In	
TYNDSDXA	FORT RANDALL TELEPHONE COMPANY	TYNDALL	Entire	In	
VBGRSDXA	FORT RANDALL TELEPHONE COMPANY	VIBORG	Entire	In	
WGNRSDXA	FORT RANDALL TELEPHONE COMPANY	WAGNER		Out	
AKRNIAAE	HEARTLAND TELECOM COMPANY OF IOWA DBA HICKORYTE	WEST AKRON	Partial	In	Out of State
HWRDIAAE	HEARTLAND TELECOM COMPANY OF IOWA DBA HICKORYTE	W HAWARDEN	Partial	In	Out of State
HNDRMNXH	INTERSTATE TELECOM. COOP., INC. - MINNESOTA	W. HENDRICKS	Partial	In	Out of State
ASTRSDXA	INTERSTATE TELECOM. COOP., INC. - SOUTH DAKOTA	ASTORIA	Partial	In	Out of State
BKNGSDXB	INTERSTATE TELECOM. COOP., INC. - SOUTH DAKOTA	BROOKINGS	Entire	In	
BRDLSDXA	INTERSTATE TELECOM. COOP., INC. - SOUTH DAKOTA	BRADLEY	Entire	In	
BRNTSDXA	INTERSTATE TELECOM. COOP., INC. - SOUTH DAKOTA	BRANDT	Entire	In	
BRYNSD01	INTERSTATE TELECOM. COOP., INC. - SOUTH DAKOTA	BRYANT	Entire	In	
CHESSDXA	INTERSTATE TELECOM. COOP., INC. - SOUTH DAKOTA	CHESTER	Entire	In	
CLLKSDXA	INTERSTATE TELECOM. COOP., INC. - SOUTH DAKOTA	CLEAR LAKE	Entire	In	
CLRKSDXA	INTERSTATE TELECOM. COOP., INC. - SOUTH DAKOTA	CLARK	Entire	In	
CSWSDXA	INTERSTATE TELECOM. COOP., INC. - SOUTH DAKOTA	CASTLEWOOD	Entire	In	
EKTNSDXA	INTERSTATE TELECOM. COOP., INC. - SOUTH DAKOTA	ELKTON	Partial	In	Out of State
ESTLSDXA	INTERSTATE TELECOM. COOP., INC. - SOUTH DAKOTA	ESTELLINE	Entire	In	
FLRNSDXA	INTERSTATE TELECOM. COOP., INC. - SOUTH DAKOTA	FLORENCE	Entire	In	
GARYSDXA	INTERSTATE TELECOM. COOP., INC. - SOUTH DAKOTA	GARY	Partial	In	Out of State
GDWNSDXA	INTERSTATE TELECOM. COOP., INC. - SOUTH DAKOTA	GOODWIN	Entire	In	
HAYTSDXA	INTERSTATE TELECOM. COOP., INC. - SOUTH DAKOTA	HAYTI	Entire	In	
LKNRSD01	INTERSTATE TELECOM. COOP., INC. - SOUTH DAKOTA	LAKENORDEN	Entire	In	
NUNSDXA	INTERSTATE TELECOM. COOP., INC. - SOUTH DAKOTA	NUNDA	Entire	In	
SINASDXA	INTERSTATE TELECOM. COOP., INC. - SOUTH DAKOTA	SINAI	Entire	In	
TOROSDXA	INTERSTATE TELECOM. COOP., INC. - SOUTH DAKOTA	TORONTO	Entire	In	
WABYSDXA	INTERSTATE TELECOM. COOP., INC. - SOUTH DAKOTA	WAUBAY		Out	
WBSTSDXA	INTERSTATE TELECOM. COOP., INC. - SOUTH DAKOTA	WEBSTER		Out	
WHTESDXA	INTERSTATE TELECOM. COOP., INC. - SOUTH DAKOTA	WHITE	Entire	In	
WLLKSDXA	INTERSTATE TELECOM. COOP., INC. - SOUTH DAKOTA	WILLOWLAKE	Entire	In	
WNWOSDXA	INTERSTATE TELECOM. COOP., INC. - SOUTH DAKOTA	WENTWORTH	Entire	In	
LRWDIA XO	HILLS TELEPHONE COMPANY	NLARCHWOOD	Partial	In	Out of State
VYSPSDXA	HILLS TELEPHONE COMPANY	VLY SPG	Partial	In	Out of State

**Exhibit C
Rural LECs For Immediate Designation**

Final

WC Code	Company Name	Locality		
BRNDSDXA	ALLIANCE COMM. COOPEATIVE, INC. (SPLIT ROCK)	BRANDON		
GRSNSDXA	ALLIANCE COMM. COOPEATIVE, INC. (SPLIT ROCK)	GARRETSON		
ALCSDXA	ALLIANCE COMMUNICATIONS COOPERATIVE, INC. (BAL TIC)	ALCESTER		
BLTCSDXA	ALLIANCE COMMUNICATIONS COOPERATIVE, INC. (BAL TIC)	BAL TIC		
CRKSDXA	ALLIANCE COMMUNICATIONS COOPERATIVE, INC. (BAL TIC)	CROOKS		
HDSNSDXA	ALLIANCE COMMUNICATIONS COOPERATIVE, INC. (BAL TIC)	HUDSON		
BRFRSDXA	BERESFORD MUNICIPAL TELEPHONE CO.	BERESFORD		
BKNGSDXC	CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPT.	BROOKINGS		
BKNGSDXN	CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPT.	BROOKINGS		
BKNGSDXS	CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPT.	BROOKINGS		
BKNGSDXE	CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPT.	BROOKINGS		
JFSNSDXA	JEFFERSON TELEPHONE CO.	JEFFERSON		
RVLLSDXA	STOCKHOLM - STRANDBURG TELEPHONE CO.	REVILLO		
SSHRSDXA	STOCKHOLM - STRANDBURG TELEPHONE CO.	SOUTHSHORE		
STKHSDXA	STOCKHOLM - STRANDBURG TELEPHONE CO.	STOCKHOLM		
HRFRSDXA	UNION TELEPHONE CO.	HARTFORD		
HRFRSDXS	UNION TELEPHONE CO.	WALL LAKE		
IRENSDXA	PRAIRIEWAVE COMMUNITY TELEPHONE, INC.	IRENE	Entire	In
LNXSDXA	PRAIRIEWAVE COMMUNITY TELEPHONE, INC.	WORTHING	Entire	In
PRKRSDXA	PRAIRIEWAVE COMMUNITY TELEPHONE, INC.	PARKER	Entire	In
		HURLEY/ ALSEN/ FLYGER		
VBRGSDAA	PRAIRIEWAVE COMMUNITY TELEPHONE, INC.	FLYGER	Entire	In
WKNDSDXA	PRAIRIEWAVE COMMUNITY TELEPHONE, INC.	WAKONDA	Entire	In
FLYGSDXA	PRAIRIEWAVE COMMUNITY TELEPHONE, INC.	FLYGER	Entire	In
BRFRSDXA	PRAIRIEWAVE COMMUNITY TELEPHONE, INC.	RUR BERESFR	Entire	In
COTNSDXA	SIOUX VALLEY TELEPHONE CO.	COLTON	Entire	In
CRSCSDXA	SIOUX VALLEY TELEPHONE CO.	CORSICA		Out
DLRPSDXA	SIOUX VALLEY TELEPHONE CO.	DELLRAPIDS	Entire	In
HMBLSDXA	SIOUX VALLEY TELEPHONE CO.	HUMBOLDT	Entire	In
PLTNSDXA	SIOUX VALLEY TELEPHONE CO.	PLANKINTON		Out

**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)	TC01-068

On June 20, 2001, Beresford Municipal Telephone Company (Beresford) filed for approval by the Public Utilities Commission (Commission) its 2000 Intrastate Switched Access Cost Study

On June 21, 2001, the Commission electronically transmitted notice of the filing and the intervention deadline of July 6, 2001, 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 July 24, 2001, at its regularly scheduled meeting, the Commission, pursuant to SDCL 49-31-12.6, unanimously voted to assess Beresford a filing fee as requested by the Executive Director up to the statutory limit of \$100,000. It is therefore

ORDERED, that Beresford shall deposit in the SDPUC regulatory assessment fee fund an amount as requested by the Executive Director up to the statutory limit of \$100,000, with an initial deposit of \$750.00.

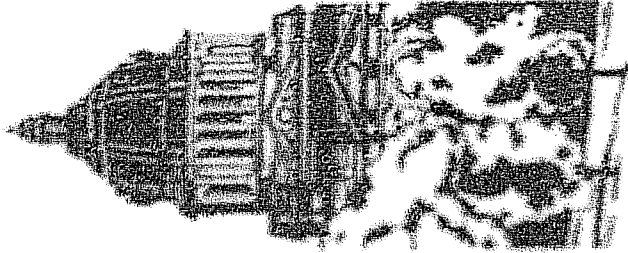
Dated at Pierre, South Dakota, this 27th day of July, 2001.

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 <u><i>Helaine Kelbo</i></u>
Date <u>8/3/01</u>
(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

James A. Burg
JAMES A. BURG, Chairman

Pam Nelson
PAM NELSON, Commissioner



South Dakota Public Utilities Commission

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

October 1, 2001

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

RE: Independent Telecommunications Companies Switched Access Dockets

Capitol Office
Telephone: (605) 771-1701
FAX: (605) 771-1899

Telecommunications/
Administrative Division
Telephone: (605) 771-5280
FAX: (605) 771-3225

Consumer Hotline
1-800-332-1763

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

Internet Website
www.sdstate.gov/uc/

Ann Rieck
Chairman
Pete Nelson
Vice-Chairman

Debra Kiskadee
Executive Director

Harlan Best
Michele C. Bosterman
Dorey Cichon
Kathleen E. Cremer
Christopher W. Dawkins
Terry Emerson

Michelle M. Farth
Michelle Fischbach
Henderson K. Forney
Kathy H. Hesser
Henry Haskings
Lynn Healy
Mary Healy
Lara Hull
Debra Jankowski

Nancy Mayne
Annastacia Kerk
Burt Knudsen
Deborah Kuhn
Charlotte Leland
Gregory A. Martin
Kathleen Senger
Rosalynne Anita West

Dear Ms. Cremer:

The below-listed dockets are filings made before the South Dakota Public Utilities Commission for authorized changes in switched access rates:

1. TC01-066
2. TC01-067
3. TC01-068
4. TC01-073
5. TC01-075
6. TC01-076
7. TC01-078
8. TC01-079
9. TC01-080
10. TC01-082
11. TC01-083
12. TC01-084
13. TC01-085
14. TC01-086
15. TC01-087

In each docket Commission staff has or will request additional material necessary to evaluate the appropriateness of the filings. Commission advisory staff is with this letter requesting Commission staff to provide one copy of the material, which is also termed "Responses to Staff Data Requests," to me as a representative of the Commission advisory staff.

Sincerely,

Greg Rislove
Commission Advisor

cc: Ralayne West, Commission Counsel
Harlan Best, Commission Staff
Keith Senger, Commissioner Staff
Heather Forney, Commission Staff
Wendel Aanerud, TELECOM Consulting Resources, Inc.
James K. Brooks, Johnson, Stone, & Pagano, P.C.
John W. Coleman, Olsen Thielen & Co., LTD.
David Clark, GVNW Consulting, Inc.

E-mail: Don Lee, Martin Group
Gordon K. Dauchy, John Staurulakis, Inc.

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

October 29, 2001

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

Cornhusker Plaza
301 S. 13th Street, Suite 401
Lincoln, NE 68508
(402) 441-4316
FAX (402) 441-4317

Ms. Heather K. Forney, Utility Analyst
South Dakota Public Utilities Commission
State Capitol Building
500 East Capitol Avenue
Pierre, South Dakota 57501

Re: Beresford Municipal Telephone Company (the "Company"); TC01-068

Dear Heather:

We respond as follows to your additional questions concerning the Company's cost study:

1. The correct amounts for COE are found on page 1 of the ACCTADJ.WK4 worksheets. For year 1999, we excluded \$30,724 of non-regulated transmission equipment and \$48,832 of mobile equipment from the \$1,036,674.44 amount. For 2000, we excluded \$30,724 of non-regulated transmission equipment, \$48,832 of mobile equipment and \$128,353 of SDN ring investment from the \$1,207,592.95 amount. Please see our enclosed investment adjustment worksheet labeled as Attachment 1.
2. In its Combined Balance Sheets, the Company uses Account 1410 for Materials and Supplies rather than Account 1220. The amounts on our worksheet ACCTADJ.WK4 were obtained by removing non-regulated inventory items from the respective "Telephone Department Division - Supplies" worksheets provided by the Company. We enclose copies of those supply inventory worksheets as Attachment 2.
3. With respect to IOT equipment, we included reserves and investment for public payphones only, and, in any case, all non-regulated equipment was excluded from the cost study. With regard to COE Switching and COE Transmission, we again refer you to Attachment 1 (00_ADDS.WK4) which reflects the exclusion of non-regulated mobile equipment. Also, please note that the depreciation amounts on Attachment 1 were obtained from the "Fixed Asset Funding" sheets provided by the Company.
4. The \$8,630 number for Customer Deposits in year 1999 appears to be correct. We used \$12,515 in error. Corrected ACCTADJ.WK4 sheets are enclosed as Attachment 3.
5. The CPR spreads common and power investment between COE Switching and COE Transmission equipment. We used the percentage shift in account data to shift an equal amount of depreciation reserve and depreciation expense.
6. The 12/31/96 and 12/31/97 dates are typos.

Ms. Heather K. Forney

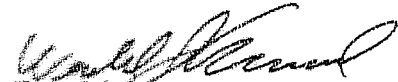
October 29, 2001

Page 2

7. As you requested, we enclose a revised cost study labeled as Attachment 4 with the correction to CMM on Line 17 of Sheet G.

Please let us know if you need anything further.

Sincerely,



Wendel Kanerud

TELEC Consulting Resources, Inc.

Enclosure

Beresford Municipal Tel. Co.

***** FCC PART 69 *****

Intrastate Toll Revenue Requirement Summary		Part 36 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
INTRALATA:											
15	Net Investment	\$245,630	J13	\$132,191	\$98,278	\$0	\$13,876	\$0	\$1,286	O.K.	
16	Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%		
17											
18	Return on Rate Base	\$24,563		\$13,219	\$9,828	\$0	\$1,388	\$0	\$129	O.K.	
19	Return Adjustments	0	J18-20	0	0	0	0	0	0	O.K.	
20											
21	Net Return on Rate Base	\$24,563		\$13,219	\$9,828	\$0	\$1,388	\$0	\$129	O.K.	
22	Income Taxes	0	J31-32	0	0	0	0	0	0	O.K.	
23	Expenses and Other Taxes	142,124	J33-35, 40	32,391	48,263	43	32,615	24,903	3,909	O.K.	
24											
25	Total IntraLATA Rev. Req.	\$166,687		\$45,610	\$58,091	\$43	\$34,002	\$24,903	\$4,038	O.K.	
26											
27											
28											
29	INTERLATA:										
30											
31	Net Investment	\$39,272	P13	\$21,225	\$15,814	\$0	\$2,233	\$0	\$0	O.K.	
32	Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%		
33											
34	Return on Rate Base	\$3,927		\$2,123	\$1,581	\$0	\$223	\$0	\$0	O.K.	
35	Return Adjustments	0	P18-20	0	0	0	0	0	0	O.K.	
36											
37	Net Return on Rate Base	\$3,927		\$2,123	\$1,581	\$0	\$223	\$0	\$0	O.K.	
38	Income Taxes	0	P31-32	0	0	0	0	0	0	O.K.	
39	Expenses and Other Taxes	20,302	P33-35, 40	4,536	6,699	6	4,351	4,264	446	O.K.	
40											
41	Total InterLATA Rev. Req.	\$24,229		\$6,659	\$8,280	\$6	\$4,575	\$4,264	\$446	O.K.	
42											
43											
44											
45	TOTAL INTRASTATE REV. REQ.	\$190,916		\$52,269	\$66,371	\$49	\$38,577	\$29,166	\$4,484		
	ACCESS ELEMENT MINUTES OF USE			3,314,669	3,314,669		3,314,669				
	ACCESS RATE PER MINUTE	\$0.047430		\$0.015769	\$0.020023		\$0.011838				

ATTACHMENT 4

***** FCC PART 36 ***** Revenue Requirement Summary	Intrastate								TOTAL INTRASTATE	
	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 State Income Tax Rate	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%	
15 Gross Receipts Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
16										
17										
18 Net Investment	\$1,288,595	C68	\$1,003,693	\$39,272	\$244,571	\$0	\$1,060	\$284,902	O.K.	
19 Rate of Return	10.00%	---	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%		
20										
21 Return on Rate Base	\$128,860		\$100,369	\$3,927	\$24,457	\$0	\$106	\$28,490	O.K.	
22										
23 AFUDC	0	H43	0	0	0	0	0	0	O.K.	
24 ITC Amortization	0	H36	0	0	0	0	0	0	O.K.	
25 Other Return Adjustments	0	V242	0	0	0	0	0	0	O.K.	
26										
27 Net Return	\$128,860		\$100,369	\$3,927	\$24,457	\$0	\$106	\$28,490	O.K.	
28										
29 Contributions	0	H52	0	0	0	0	0	0	O.K.	
30 Interest Expense	0	H44	0	0	0	0	0	0	O.K.	
31 Capital Lease Expense	0	H46	0	0	0	0	0	0	O.K.	
32 Capitalized Payroll taxes	0	H36	0	0	0	0	0	0	O.K.	
33 Depreciation Adjustment	0	H36	0	0	0	0	0	0	O.K.	
34 Other Income Adjustments	0	V248	0	0	0	0	0	0	O.K.	
35										
36 After Tax Income	\$128,860		\$100,369	\$3,927	\$24,457	\$0	\$106	\$28,490	O.K.	
37										
38 State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
39 Federal Income Taxes	0	Formula	0	0	0	0	0	0	O.K.	
40 Operating Expenses and Taxes	537,917	I196	375,491	20,302	141,884	0	240	162,426	O.K.	
41 Uncollectibles	0	V249	0	0	0	0	0	0	O.K.	
42 Other Revenue Adjustments	0	V250	0	0	0	0	0	0	O.K.	
43										
44 Net Revenue	\$666,777		\$475,861	\$24,229	\$166,341	\$0	\$346	\$190,916	O.K.	
45 Gross Receipts Taxes	0	Formula	0	0	0	0	0	0	O.K.	
46 Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.	
47										
TOTAL REVENUE REQUIREMENT	\$666,777		\$475,861	\$24,229	\$166,341	\$0	\$346	\$190,916	O.K.	

Beresford Municipal Tel. Co.

Intrastate

***** FCC PART 36 ***** Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Land and Support Investment	\$255,800	D33	\$199,389	\$7,793	\$48,403	\$0	\$215	\$56,411	O.K.
14									
15 COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 COE Switching Equipment	885,892	D68	715,971	23,564	146,357	0	0	169,921	O.K.
17 COE Transmission Equipment	92,508	D85	70,358	3,040	18,883	0	227	22,150	O.K.
18									
19 Total COE	\$978,400		\$786,329	\$26,604	\$165,240	\$0	\$227	\$192,071	O.K.
20 Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21 Cable and Wire Facilities	1,466,506	D137	1,119,408	47,881	297,392	0	1,825	347,098	O.K.
22									
23 Total COE, IOT, C&WF	\$2,444,906		\$1,905,737	\$74,485	\$462,632	\$0	\$2,052	\$539,169	O.K.
24									
25 Total Capital Leases	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26									
27 Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28									
29 Intangible Assets	\$0	D209	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30									
31									
32 Total Tele. Plt. In Service	\$2,700,706		\$2,105,126	\$82,278	\$511,035	\$0	\$2,267	\$595,580	O.K.
33									
34 Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35 TPUC, Short-term	0	D216-217	0	0	0	0	0	0	O.K.
36 TPUC, Long-term	0	D218-219	0	0	0	0	0	0	O.K.
37 Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38									
39 Total Other Tel. Plt.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40									
41									
42 TOTAL TELEPHONE PLANT	\$2,700,706		\$2,105,126	\$82,278	\$511,035	\$0	\$2,267	\$595,580	O.K.

Baresford Municipal Tel. Co.

***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Intrastate					TOTAL INTRASTATE	
				Interstate	Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
56 Other Assets, Net	0	V105	0	0	0	0	0	0	0	O.K.
57 Accumulated Depr./Amort	(1,445,692)	E34	(1,125,524)	(44,228)	(274,706)	0	(1,233)	(320,168)	(320,168)	O.K.
58 Accum. Def. Inc. Taxes, Net	0	E47	0	0	0	0	0	0	0	O.K.
59 Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0	0	0	0	O.K.
60										
61 TOTAL NET PLANT	\$1,255,014		\$979,602	\$38,050	\$236,329	\$0	\$1,033	\$275,412	\$275,412	O.K.
62										
63 Materials and Supplies	16,121	H31	12,305	526	3,269	0	20	3,816	3,816	O.K.
64 Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	0	O.K.
65 Cash Working Capital	17,460	Formula	11,785	696	4,972	0	6	5,675	5,675	O.K.
66 Equal Access Investment	0	--	0	0	0	0	0	0	0	O.K.
67										
68 TOTAL NET INVESTMENT	\$1,288,595		\$1,003,693	\$39,272	\$244,571	\$0	\$1,060	\$284,902	\$284,902	O.K.
69										

Baresford Municipal Tel. Co

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
13 LAND AND SUPPORT ASSETS:									
14									
15 Land, Allocable	\$11,910	H33	\$9,284	\$363	\$2,254	\$0	\$10	\$2,626	O.K.
16 Land, Direct	0	V22	0	0	0	0	0	0	O.K.
17									
18 Total Land	\$11,910		\$9,284	\$363	\$2,254	\$0	\$10	\$2,626	O.K.
19									
20 Motor Vehicles	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 Aircraft	0	H33	0	0	0	0	0	0	O.K.
22 Special Purpose Vehicles	0	H33	0	0	0	0	0	0	O.K.
23 Garage Work Equipment	0	H33	0	0	0	0	0	0	O.K.
24 Other Work Equipment	0	H33	0	0	0	0	0	0	O.K.
25 Buildings, Allocable	243,890	H33	190,106	7,430	46,150	0	205	53,784	O.K.
26 Buildings, Direct	0	V29	0	0	0	0	0	0	O.K.
27 Furniture	0	H33	0	0	0	0	0	0	O.K.
28 Office Equipment	0	H33	0	0	0	0	0	0	O.K.
29 General Purpose Computers	0	H33	0	0	0	0	0	0	O.K.
30									
31 Total Support Assets	\$243,890		\$190,106	\$7,430	\$46,150	\$0	\$205	\$53,784	O.K.
32									
33 Tot. Land and Support Assets	\$255,800		\$199,389	\$7,793	\$48,403	\$0	\$215	\$56,411	O.K.
34									
35									
36 CENTRAL OFFICE EQUIPMENT:									
37									
38 CAT 1 Oper. Sys., TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39 CAT 1 Oper. Sys., Other TSPS	0	G21	0	0	0	0	0	0	O.K.
40 CAT 1 Oper. Sys., Aux. Pos.	0	G23	0	0	0	0	0	0	O.K.
41 CAT 1 Oper. Sys., Other	0	V36	0	0	0	0	0	0	O.K.
42									
43 Total CAT 1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
44									
45									
46 CAT 2 Tandem Sw. Allocable	\$0	G26	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
47 CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	O.K.
48									
49 Total CAT 2	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Beresford Municipal Tel. Co.

***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
					Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
63	CAT 3 Local Sw. Allocable	\$885,892	G15	\$715,971	\$23,564	\$146,357	\$0	\$0	\$169,921	O.K.
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65										
66	Total CAT 3	\$885,892		\$715,971	\$23,564	\$146,357	\$0	\$0	\$169,921	O.K.
67										
68	Total COE Sw. CAT 2&3	\$885,892		\$715,971	\$23,564	\$146,357	\$0	\$0	\$169,921	O.K.
69										
70										
71	COE TRANSMISSION.									
72										
73	CAT 4.12 Exchange Trunk	\$0	123	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
74	CAT 4.12 Exch. Tr. Direct	0	V42	0	0	0	0	0	0	O.K.
75	CAT 4.13 Exch. Ln. Message	58,746	G13	44,059	2,037	12,650	0	0	14,686	O.K.
76	CAT 4.13 PL, WATS, Local	2,082	F18	2,000	0	0	0	82	82	O.K.
77	CAT 4.13 Direct	0	V45	0	0	0	0	0	0	O.K.
78	CAT 4.23 Message	15,695	G18	8,458	1,004	6,233	0	0	7,237	O.K.
79	CAT 4.23 PL, WATS	15,985	F24	15,840	0	0	0	145	145	O.K.
80	CAT 4.23 Direct	0	V48	0	0	0	0	0	0	O.K.
81	CAT 4.3 H/R Message	0	G29	0	0	0	0	0	0	O.K.
82	CAT 4.3 WATS	0	V50	0	0	0	0	0	0	O.K.
83	CAT 4.3 Direct	0	V51	0	0	0	0	0	0	O.K.
84										
85	Total COE CAT 4	\$92,508		\$70,358	\$3,040	\$18,883	\$0	\$227	\$22,150	O.K.
86										
87										
88	INFORMATION ORIGATION/TERMINATION:									
89										
90	CAT 1 Other IOT Equipment	\$0	G13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
91	CAT 1 Coinless Pay Phones	0	G18	0	0	0	0	0	0	O.K.
92	CAT 2 CP Equipment	0	V70	0	0	0	0	0	0	O.K.
93										
94	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
95										
96										

Beresford Municipal Tel. Co.

***** FCC PART 38 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
111 CABLE AND WIRE FACILITIES:									
112									
113 CAT 1.1 IntraLATA PL/WATS	16,424	F31	\$14,599	\$0	\$0	\$0	\$1,825	\$1,825	O.K.
114 CAT 1.2 InterLATA PL/WATS	30,111	F31	30,111	0	0	0	0	0	O.K.
115 CAT 1.3 Joint Message	1,313,025	G13	984,769	45,521	282,735	0	0	328,256	O.K.
116 Other CAT 1 C&WF	0	V74	0	0	0	0	0	0	O.K.
117									
118 Total CAT 1 C&WF	\$1,359,560		\$1,029,479	\$45,521	\$282,735	\$0	\$1,825	\$330,081	O.K.
119									
120 CAT 2 C&WF	\$17,492	G28	\$17,492	\$0	\$0	\$0	\$0	\$0	O.K.
121 CAT 2 C&WF, Wideband	0	V76	0	0	0	0	0	0	O.K.
122									
123 Total CAT 2 C&WF	\$17,492		\$17,492	\$0	\$0	\$0	\$0	\$0	O.K.
124									
125 CAT 3 Joint Message	36,905	G17	19,888	2,360	14,657	0	0	\$17,017	O.K.
126 CAT 3 PL/WATS etc.	52,549	F36	52,549	0	0	0	0	0	O.K.
127 CAT 3 Direct	0	V79	0	0	0	0	0	0	O.K.
128									
129 Total CAT 3 C&WF	\$89,454		\$72,437	\$2,360	\$14,657	\$0	\$0	\$17,017	O.K.
130									
131 CAT 4 Message	\$0	G29	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
132 CAT 4 WATS	0	V81	0	0	0	0	0	0	O.K.
133 CAT 4 Direct	0	V82	0	0	0	0	0	0	O.K.
134									
135 Total CAT 4 C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
136									
137 TOTAL C&WF	\$1,466,506		\$1,119,408	\$47,881	\$297,392	\$0	\$1,825	\$347,098	O.K.
138									
139									
140 CAPITAL LEASES:									
141									
142 Allocable Support Leases	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
143 Direct Support Leases	0	V84	0	0	0	0	0	0	O.K.
144									
145 Total Support Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Beresford Municipal Tel. Co.

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)		
				Message Telephone Service		Private Line				
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)			
160										
161 COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162 COE Tandem Switch	0	H17	0	0	0	0	0	0	0	O.K.
163 COE Local Switch	0	H18	0	0	0	0	0	0	0	O.K.
164 COE Transmission	0	H20	0	0	0	0	0	0	0	O.K.
165 COE Direct	0	V89	0	0	0	0	0	0	0	O.K.
166										
167 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168										
169 IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171 C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173 TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
174	=====		=====	=====	=====	=====	=====	=====	=====	
175										
176 LEASEHOLD IMPROVEMENTS:										
177										
178 Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179 COE Switching	0	H18	0	0	0	0	0	0	0	O.K.
180 COE Operator	0	H16	0	0	0	0	0	0	0	O.K.
181 COE Transmission	0	H20	0	0	0	0	0	0	0	O.K.
182 IOT	0	V96	0	0	0	0	0	0	0	O.K.
183 C&WF	0	V97	0	0	0	0	0	0	0	O.K.
184 Other	0	V98	0	0	0	0	0	0	0	O.K.
185										
186 TOTAL LEASEHOLD IMPROVEMEN	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187	=====		=====	=====	=====	=====	=====	=====	=====	
188										
189 TPIS, EXCL. ACCT. No. 2690	\$2,700,706		\$2,105,126	\$82,278	\$511,035	\$0	\$2,267	\$595,580	\$0	O.K.

Beresford Municipal Tel. Co.

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
204 INTANGIBLE ASSETS:										
205										
206 Allocable Acct. No. 2690	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
207 Direct Acct. No. 2690	0	V100	0	0	0	0	0	0	0	O.K.
208										
209 Total Intangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
210										
211										
212 OTHER TELEPHONE PLANT:										
213										
214 Held for Fut. Use - Alloc.	\$0	---	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
215 Held for Fut. Use - Direct	0	---	0	0	0	0	0	0	0	O.K.
216 TPUC, Short-term - Alloc.	0	H35	0	0	0	0	0	0	0	O.K.
217 TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0	0	O.K.
218 TPUC, Long-term - Alloc.	0	H35	0	0	0	0	0	0	0	O.K.
219 TPUC, Long-term - Direct	0	V126	0	0	0	0	0	0	0	O.K.
220 Tele. Plt. Adjust. - Alloc.	0	H35	0	0	0	0	0	0	0	O.K.
221 Tele. Plt. Adjust. - Direct	0	V104	0	0	0	0	0	0	0	O.K.
222										
223 Total Other Telephone Plant	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

***** FCC PART 36 ***** Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 ACCUM. DEPRECIATION, TPIS:										
14										
15 Support Assets	\$94,288	H13	\$73,495	\$2,873	\$17,841	\$0	\$79	\$20,793	O.K.	
16 COE Switching	458,568	H19	370,611	12,197	75,760	0	0	87,957	O.K.	
17 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
18 COE Transmission	35,570	H20	27,053	1,169	7,261	0	87	8,517	O.K.	
19 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
20 Cable and Wire Facilities	857,266	H31	654,365	27,990	173,844	0	1,067	202,901	O.K.	
21 Other Plant	0	V135	0	0	0	0	0	0	O.K.	
22										
23 Total Accum. Depr., TPIS	\$1,445,692		\$1,125,524	\$44,228	\$274,706	\$0	\$1,233	\$320,168	O.K.	
24										
25 ACCUM. AMORTIZATION:										
26										
27 Accum. Depreciation, PHFU	\$0	H30	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
28 Accum. Amort., Tangible Inv.	0	H40	0	0	0	0	0	0	O.K.	
29 Accum. Amort., Intang. Inv.	0	H41	0	0	0	0	0	0	O.K.	
30 Accum. Amort., Other	0	V138	0	0	0	0	0	0	O.K.	
31										
32 Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
33										
34 Total Accum. Depr./Amort.	\$1,445,692		\$1,125,524	\$44,228	\$274,706	\$0	\$1,233	\$320,168	O.K.	
35										
36										
37 ACCUM. DEF. INC. TAXES, NET:										
38										
39 Support Assets	0	H13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
40 COE Switching	0	H19	0	0	0	0	0	0	O.K.	
41 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
42 COE Transmission	0	H20	0	0	0	0	0	0	O.K.	
43 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
44 Cable and Wire Fac.	0	H31	0	0	0	0	0	0	O.K.	
45 Unclassified	0	V145	0	0	0	0	0	0	O.K.	
46										
47 Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	

***** FCC PART 36 ***** Functional Distribution of Selected Investments	Private Line									
	TOTAL COMPANY	Joint Use Message	Interstate				Intrastate		Extended Area Service	Other
			InterLATA	IntraLATA	InterLATA	IntraLATA				
			(D)	(E)	(F)	(G)				
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 TRANS. CCT EQUIPMENT:										
14										
15 Working Loops	1,490	1,439	33	0	0	2	0	16	O.K.	
16 Avg. Cost per Loop	40.82	40.82	40.82	40.82	40.82	40.82	40.82	40.82		
17										
18 CAT 4.13 Exch Ln. Invest.	\$60,828	\$58,746	\$1,347	\$0	\$0	\$82	\$0	\$653		
19										
20										
21 Circuit Terminations	218	108	109	0	0	1	0	0	O.K.	
22 Avg. Cost per Termination	145.32	145.32	145.32	145.32	145.32	145.32	145.32	145.32		
23										
24 CAT 4.23 Other IX	\$31,680	\$15,695	\$15,840	\$0	\$0	\$145	\$0	\$0		
25										
26										
27 C&WF INVESTMENT:										
28										
29 Working Loops	1,490	1,439	33	0	0	2	0	16		
30 Loops Factor	1.000000	0.965772	0.022148	0.000000	0.000000	0.001342	0.000000	0.010739		
31 CAT 1 Exchange C&WF	\$1,359,560	\$1,313,025	\$30,111	\$0	\$0	\$1,825	\$0	\$14,599	O.K.	
32										
33										
34 Equivalent IX Circuit Miles	223	92	131	0	0	0	0	0	O.K.	
35 IX Cct. Miles Factor	1.000000	0.412556	0.587444	0.000000	0.000000	0.000000	0.000000	0.000000		
36 CAT 3 Interexch. C&WF	\$89,454	\$36,905	\$52,549	\$0	\$0	\$0	\$0	\$0		

		Intrastate								
***** FCC PART 36 ***** Physical Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)				(C)	(D)	InterLATA	IntraLATA		
13	Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.034069	0.215331	0.000000	0.000000	0.250000	O.K.
14										
15	Dial Equipment Minutes (DEM)	1.000000	DEM	0.808192	0.026599	0.165209	0.000000	0.000000	0.191808	O.K.
16										
17	Conversation Minute-Miles	1.000000	CMM	0.538907	0.063942	0.397151	0.000000	0.000000	0.461093	O.K.
18	Conversation Minutes	1.000000	CM	0.538907	0.063942	0.397151	0.000000	0.000000	0.461093	O.K.
19	Subscriber Minutes (SLU)	1.000000	SLU	0.876507	0.017125	0.106368	0.000000	0.000000	0.123493	O.K.
20										
21	TSPS Processor Time	0.000000	TSP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22	Wtd. Stand. Work Sec., Toll	0.000000	WST	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23	Wtd. Stand. Work Sec., Aux.	0.000000	WSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Wtd. Stand. Work Sec., Comb.	1.000000	WSC	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25										
26	COE CAT 2 Minutes	0.000000	CT2	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
27										
28	Exchange Trunk Minutes	1.000000	ETM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	MOU-Mi., Host/Remote	0.000000	HRM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
30										
31	C&WF CAT 4, WATS	0.000000	CT4	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
32										
33	Equal Access MOU	0.000000	EAM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
34										
35	Current Billings	1.000000	CB	0.754412	0.034056	0.211532	0.000000	0.000000	0.245588	O.K.
36	EU Presubscription Factor	0.000000	EPRE	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
37	EU MTS & WATS Factor	1.000000	EMTS	0.754412	0.034056	0.211532	0.000000	0.000000	0.245588	O.K.
38	EU Access, P/L and All Other Factor	1.000000	EPL0	0.754412	0.034056	0.211532	0.000000	0.000000	0.245588	O.K.
39	IX Special Access Factor	0.000000	ISPA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
40	IX Switched Access Factor	0.000000	ISWA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41	IX Billing & Collection Services Facto	0.000000	IBC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42	Coin Revenue Percent	0.000000	CR	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
43	Relative Toll/Local Msgs.	1.000000	TLM	0.388542	0.173590	0.437867	0.000000	0.000000	0.611458	O.K.
44	Relative Users Percent	1.000000	RUP	0.666667	0.046224	0.287109	0.000000	0.000000	0.333333	O.K.
45	CABS Percent	1.000000	CAB	0.500000	0.069337	0.430663	0.000000	0.000000	0.500000	O.K.
46	Foreign Directories Percent	0.000000	FD	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

***** FCC PART 36 ***** Internal Allocation Factors	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Support Assets	1.000000	D31	0.779473	0.030465	0.189223	0.000000	0.000839	0.220527	OK
14 Land and Support Assets	1.000000	D33	0.779473	0.030465	0.189223	0.000000	0.000839	0.220527	OK
15									
16 COE Operator	0.000000	D43	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	OK
17 COE Tandem Switching	0.000000	D49	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	OK
18 COE Local Switching	1.000000	D66	0.808192	0.026599	0.165209	0.000000	0.000000	0.191808	OK
19 COE Total Switching	1.000000	D68	0.808192	0.026599	0.165209	0.000000	0.000000	0.191808	OK
20 COE Transmission	1.000000	D85	0.760559	0.032864	0.204123	0.000000	0.002454	0.239441	OK
21 Total COE	1.000000	C19	0.803688	0.027191	0.168888	0.000000	0.000232	0.198312	OK
22									
23 Info. Orig./Term. CAT 1	0.000000	D90	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	OK
24 Info. Orig./Term. CAT 2	0.000000	D92	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	OK
25 Total IOT	0.000000	D94	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	OK
26									
27 C&WF CAT 1	1.000000	D118	0.757215	0.033482	0.207961	0.000000	0.001342	0.242785	OK
28 C&WF CAT 2	1.000000	D120	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	OK
29 C&WF CAT 3	1.000000	D129	0.809773	0.026380	0.163847	0.000000	0.000000	0.191227	OK
30 C&WF CAT 4	0.000000	D135	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	OK
31 Total C&WF	1.000000	D137	0.763317	0.032650	0.202789	0.000000	0.001244	0.236883	OK
32									
33 Total Equipment	1.000000	C23	0.779473	0.030465	0.189223	0.000000	0.000839	0.220527	OK
34									
35 TPIS	1.000000	C32	0.779473	0.030465	0.189223	0.000000	0.000839	0.220527	OK
36 TPIS, excl. Acct. No. 2690	1.000000	D189	0.779473	0.030465	0.189223	0.000000	0.000839	0.220527	OK
37									
38 Plt. Held, Fut. Use	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	OK
39									
40 Total Tangible Assets	0.000000	C25	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	OK
41 Total Intangible Assets	0.000000	C29	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	OK
42									
43 Long-term PUC	0.000000	C36	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	OK
44 Net Telephone Plant	1.000000	C61	0.780550	0.030318	0.188308	0.000000	0.000823	0.219450	OK
45 Total Net Investment	1.000000	C68	0.778905	0.030477	0.189796	0.000000	0.000822	0.221095	OK
46 Capital Leases	0.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	OK
47									
48 Tot. Bus. Ofc., Cust. Serv	1.000000	I141	0.654219	0.055094	0.290687	0.000000	0.000000	0.349781	OK
49									
50 Total "BIG THREE" Expenses	1.000000	I170	0.707793	0.042740	0.249117	0.000000	0.000350	0.292207	OK
51									
52 Corporate Operations Expense	1.000000	I185	0.607377	0.036676	0.355646	0.000000	0.000301	0.392623	OK

Berkeley Municipal Tel Co

Intrastate

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 PLANT SPEC. OPER. EXPENSE									
14									
15 Network Support, Alloc.	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	OK
16 Network Support, Direct	0	V149	0	0	0	0	0	0	OK
17									
18 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
19									
20 General Support, Alloc.	\$22,316	H14	\$17,396	\$680	\$4,223	\$0	\$10	\$4,921	OK
21 General Support, Direct	0	V151	0	0	0	0	0	0	OK
22									
23 Total General Support Exp.	\$22,316		\$17,396	\$680	\$4,223	\$0	\$10	\$4,921	OK
24									
25 Central Office Eq., Alloc.	\$62,330	H21	\$60,101	\$1,695	\$10,528	\$0	\$14	\$12,238	OK
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	OK
27									
28 Total COE Exp.	\$62,330		\$60,101	\$1,695	\$10,528	\$0	\$14	\$12,238	OK
29									
30 Cust. Premises Equip.	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	OK
31 Coinless Pay Phone	0	G18	0	0	0	0	0	0	OK
32 Other IOT	0	H23	0	0	0	0	0	0	OK
33 IOT Direct	0	V157	0	0	0	0	0	0	OK
34									
35 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
36									
37 Cable & Wire, Alloc.	\$45,468	H31	\$34,000	\$1,464	\$0,218	\$0	\$67	\$10,759	OK
38 Cable & Wire, Direct	36,480	V159	19,659	2,333	14,488	0	0	16,821	OK
39									
40 Total C&WF Exp.	\$81,938		\$54,358	\$3,817	\$23,706	\$0	\$67	\$27,580	OK
41									
42 TOTAL PLT. SPEC. OPER. EXP.	\$166,593		\$121,854	\$6,192	\$38,457	\$0	\$90	\$44,739	OK
43									
44 TOTAL PLT. SPEC., ex SUPPORT	\$144,277		\$104,460	\$5,512	\$34,235	\$0	\$71	\$39,818	OK

Beresford Municipal Tel. Co.

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58 NON-SPECIFIC OPER. EXP.:										
59										
60 Oth. Plt. and Equip., Alloc.	\$489	H36	\$381	\$15	\$93	\$0	\$0	\$108	OK	
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	0	OK	
62										
63 Total Oth. Plt. & Equip.	\$489		\$381	\$15	\$93	\$0	\$0	\$108	OK	
64										
65 Network Operations, Alloc.	\$18,501	H33	\$14,421	\$564	\$3,501	\$0	\$16	\$4,080	OK	
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	OK	
67										
68 Total Network Oper. Exp.	\$18,501		\$14,421	\$564	\$3,501	\$0	\$16	\$4,080	OK	
69										
70 Total Access Expenses	\$0	V180	\$0	\$0	\$0	\$0	\$0	\$0	OK	
71										
72 Depr., Support Assets	\$15,031	H13	\$11,716	\$458	\$2,844	\$0	\$13	\$3,315	OK	
73 Depr., COE Switching	49,112	H19	39,692	1,306	8,114	0	0	0,420	OK	
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	OK	
75 Depr., COE Transmission	11,587	H20	8,813	381	2,365	0	28	2,774	OK	
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	OK	
77 Depr., C&W Facilities	37,327	H31	28,492	1,219	7,570	0	46	8,835	OK	
78 Depr., PHFU	0	H38	0	0	0	0	0	0	OK	
79										
80 Total Depreciation Expense	\$113,057		\$88,713	\$3,364	\$20,893	\$0	\$87	\$24,344	OK	
81										
82 Amort., Tangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	OK	
83 Amort., Intangible Assets	0	H41	0	0	0	0	0	0	OK	
84 Other Amortization	0	V189	0	0	0	0	0	0	OK	
85 Direct Assigned Amort.	0	V190	0	0	0	0	0	0	OK	
86										
87 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK	
88										
89 Total Depr. and Amort.	\$113,057		\$88,713	\$3,364	\$20,893	\$0	\$87	\$24,344	OK	
90										
91 TOTAL NON-SPEC. OPER. EXP.	\$132,047		\$103,515	\$3,942	\$24,486	\$0	\$103	\$28,532	OK	

***** FCC PART 36 ***** Operating Expenses and Taxes	Intrastate								TOTAL INTRASTATE	
	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
105 CUSTOMER OPERATIONS EXPENSE:										
106										
107 Marketing, Allocable	\$4,766	G35	\$3,596	\$162	\$1,008	\$0	\$0	\$1,170	O.K.	
108 Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.	
109										
110 Total Marketing Expense	\$4,766		\$3,596	\$162	\$1,008	\$0	\$0	\$1,170	O.K.	
111										
112 Operator Service, Alloc.	\$923	G24	\$923	\$0	\$0	\$0	\$0	\$0	O.K.	
113 Operator Service, Direct	0	V194	0	0	0	0	0	0	O.K.	
114										
115 Total Operator Service	\$923		\$923	\$0	\$0	\$0	\$0	\$0	O.K.	
116										
117 Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
118 Alphabetical Directory	220	G19	193	4	23	0	0	27	O.K.	
119 Foreign Directory	0	G46	0	0	0	0	0	0	O.K.	
120										
121 Total Directory	\$220		\$193	\$4	\$23	\$0	\$0	\$27	O.K.	
122										
123 Bus. Ofc., EU Presubscription	\$0	G36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
124 Bus. Ofc., EU MTS & WATS	32,655	G37	24,635	1,112	6,908	0	0	8,020	O.K.	
125 Bus. Ofc., EU Access, P/L & all Othe	8,702	G38	6,565	296	1,841	0	0	2,137	O.K.	
126 Bus. Ofc., IXC Special Access	0	G39	0	0	0	0	0	0	O.K.	
127 Bus. Ofc., IXC Switched Access	0	G40	0	0	0	0	0	0	O.K.	
128 Bus. Ofc., IXC B & C Services	0	G41	0	0	0	0	0	0	O.K.	
129 Coin Collect & Admin.	0	G42	0	0	0	0	0	0	O.K.	
130										
131 Total Business Office	\$41,357		\$31,200	\$1,408	\$8,748	\$0	\$0	\$10,157	O.K.	
132										
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
134 Cust. Serv., Msg. Process	6,301	G43	2,448	1,094	2,759	0	0	3,853	O.K.	
135 Cust. Serv., Other B&C	13,553	G44	9,035	626	3,891	0	0	4,518	O.K.	
136 Cust. Serv., CABS	17,108	G45	8,554	1,186	7,368	0	0	8,554	O.K.	
137 Cust. Serv., EU Common Line	0	V209	0	0	0	0	0	0	O.K.	
138										
139 Total Customer Service	\$36,962		\$20,038	\$2,906	\$14,018	\$0	\$0	\$16,924	O.K.	
140										
141 Total Bus. Ofc., Cust. Serv.	\$78,319		\$51,238	\$4,315	\$22,766	\$0	\$0	\$27,081	O.K.	
142										

Beresford Municipal Tel. Co.

		Intrastate								
***** FCC PART 36 ***** Operating Expenses and Taxes		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
156	Other Cust. Serv., Alloc.	\$0	H48	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
157	Other Cust. Serv., Direct	0	V211	0	0	0	0	0	0	O.K.
158										
159	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
160										
161	TOTAL CUSTOMER OPER. EXP.	\$84,228		\$55,949	\$4,481	\$23,798	\$0	\$0	\$28,279	O.K.
162										
163										
164	"BIG-THREE" EXPENSES:									
165										
166	Total Pll. Spec., ex Support	\$144,277	44	\$104,459	\$5,512	\$34,235	\$0	\$71	\$39,818	O.K.
167	Total Network Oper. Exp.	18,501	68	14,421	564	3,501	0	16	4,080	O.K.
168	Total Customer Operations	84,228	161	55,949	4,481	23,798	0	0	28,279	O.K.
169										
170	TOTAL "BIG THREE" EXPENSES	\$247,006		\$174,829	\$10,557	\$61,533	\$0	\$87	\$72,177	O.K.
171										
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$9,686	H50	\$6,856	\$414	\$2,413	\$0	\$3	\$2,830	O.K.
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$9,686		\$6,856	\$414	\$2,413	\$0	\$3	\$2,830	O.K.
179										
180	Admin. & General, Allocable	\$123,366	H50	\$87,318	\$5,273	\$30,733	\$0	\$43	\$36,048	O.K.
181	Admin. & General, Direct	21,997	V231	0	0	21,997	0	0	21,997	O.K.
182										
183	Total Admin. and Gen.	\$145,363		\$87,318	\$5,273	\$52,730	\$0	\$43	\$58,045	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$155,049		\$94,173	\$5,687	\$55,143	\$0	\$47	\$60,876	O.K.
186										
187										
188	NON-INCOME TAXES:									
189										
190	Non-income Taxes, Allocable	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
191	Non-income Taxes, Direct	0	V233	0	0	0	0	0	0	O.K.
192										
193	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195										
196	TOTAL OPER. EXP. AND TAXES	\$537,917		\$375,491	\$20,302	\$141,884	\$0	\$240	\$162,426	O.K.

Beresford Municipal Tel. Co.

***** FCC PART 69 *****									
IntraLATA Revenue Requirement Summary									
	Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Net Investment		\$132,191	\$98,278	\$0	\$13,878	\$0	\$1,286	O.K.
14	Rate of Return		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.
15									
16	Return on Rate Base		\$13,219	\$9,828	\$0	\$1,388	\$0	\$129	O.K.
17									
18	AFUDC	N37	0	0	0	0	0	0	O.K.
19	ITC Amortization	N37	0	0	0	0	0	0	O.K.
20	Other Return Adjustments	Direct	0	0	0	0	0	0	O.K.
21									
22	Net Return		\$13,219	\$9,828	\$0	\$1,388	\$0	\$129	O.K.
23									
24	Interest Expense	N67	0	0	0	0	0	0	O.K.
25	Capitalized Payroll Taxes	N37	0	0	0	0	0	0	O.K.
26	Depreciation Adjustment	N37	0	0	0	0	0	0	O.K.
27	Other Income Adjustments	Direct	0	0	0	0	0	0	O.K.
28									
29	After Tax Income		\$13,219	\$9,828	\$0	\$1,388	\$0	\$129	O.K.
30									
31	State Income Taxes	29	0	0	0	0	0	0	O.K.
32	Federal Income Taxes	29	0	0	0	0	0	0	O.K.
33	Operating Expenses and Taxes	O195	32,391	48,263	43	32,615	24,903	3,909	O.K.
34	Uncollectibles	Direct	0	0	0	0	0	0	O.K.
35	Other Revenue Adjustments	Direct	0	0	0	0	0	0	O.K.
36									
37	Basis for Gross Receipts Tax	16+31+32+33	45,610	58,091	43	34,002	24,903	4,038	O.K.
38									
39									
40	Gross Receipts Tax	37	0	0	0	0	0	0	O.K.
41									
42									
43	TOTAL REVENUE REQUIREMENT		\$45,610	\$58,091	\$43	\$34,002	\$24,903	\$4,038	O.K.
44									

Beresford Municipal Tel. Co.

***** FCC PART 69 ***** IntraLATA Investment Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Land and Support Assets	\$48,618	L25	\$3,380	\$39,108	\$0	\$5,582	\$0	\$548	O.K.	
14										
15 Central Office Equipment	\$165,467	L70	\$12,650	\$148,357	\$0	\$6,233	\$0	\$227	O.K.	
16 Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.	
17 Cable and Wire Facilities	299,217	L117	282,735	0	0	14,657	0	1,625	O.K.	
18										
19 Total COE, IOT, C&WF	\$464,684		\$295,385	\$146,357	\$0	\$20,890	\$0	\$2,052	O.K.	
20										
21 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
22										
23 Total Tele. Plt. ex Intang.	\$513,302		\$298,765	\$185,465	\$0	\$26,472	\$0	\$2,600	O.K.	
24 Total Intangible Assets	0	L144	0	0	0	0	0	0	O.K.	
25										
26 Total Plant In Service	\$513,302		\$298,765	\$185,465	\$0	\$26,472	\$0	\$2,600	O.K.	
27 Total Plt. Held Future Use	0	L147	0	0	0	0	0	0	O.K.	
28 Total ST PUC	0	L163	0	0	0	0	0	0	O.K.	
29 Total LT PUC	0	L164	0	0	0	0	0	0	O.K.	
30 Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.	
31										
32 TOTAL TELEPHONE PLANT	\$513,302		\$298,765	\$185,465	\$0	\$26,472	\$0	\$2,600	O.K.	
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	275,939	M23	171,386	90,175	0	13,022	0	1,356	O.K.	
36 Accum. Depr. PHFU	0	M27	0	0	0	0	0	0	O.K.	
37 Accum. Amort. Tangible Plt.	0	M28	0	0	0	0	0	0	O.K.	
38 Accum. Amort. Intangibles	0	M29	0	0	0	0	0	0	O.K.	
39 Accum. Amort. Other	0	M30	0	0	0	0	0	0	O.K.	
40 Accum. Def. Inc. Taxes, Net	0	M47	0	0	0	0	0	0	O.K.	
41										
42 plus:										
43 Other Assets	0	Direct	0	0	0	0	0	0	O.K.	
44										
45 NET TELEPHONE PLANT	\$237,363		\$127,378	\$95,290	\$0	\$13,450	\$0	\$1,244	O.K.	
46 plus:										
47 Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.	
48 Materials and Supplies	3,289	L173	1,914	1,188	0	170	0	17	O.K.	
49 Cash Working Capital	4,978	L175	2,898	1,799	0	257	0	25	O.K.	
50 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
51										
52 NET INVESTMENT	\$245,630		\$132,191	\$98,278	\$0	\$13,876	\$0	\$1,286	O.K.	
53										

Beresford Municipal Tel. Co

***** FCC PART 69 *****									
IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 LAND AND SUPPORT ASSETS:									
14									
15 Land Assets, Message	\$2,254	N28	157	1,813	0	259	0	25	O.K.
16 Land Assets, Private Line	10	N28	1	8	0	1	0	0	O.K.
17									
18 Total Land Assets	\$2,264		\$157	\$1,821	\$0	\$260	\$0	\$26	O.K.
19									
20 Support Assets, Message	\$46,150	N28	\$3,209	\$37,122	\$0	\$5,299	\$0	\$520	O.K.
21 Support Assets, Private Line	205	N28	14	165	0	24	0	2	O.K.
22									
23 Total Support Assets	\$46,354		\$3,223	\$37,287	\$0	\$5,322	\$0	\$523	O.K.
24									
25 Total Land and Supp. Assets	\$48,618		\$3,380	\$39,108	\$0	\$5,582	\$0	\$548	O.K.
26									
27 CENTRAL OFFICE EQUIPMENT:									
28									
29 Operator Sys., DA	\$0	(F)	0	0	0	0	0	0	O.K.
30 Operator Sys., Other	0	(I)	0	0	0	0	0	0	O.K.
31									
32 Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33									
34 Tandem Switching	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35 Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36									
37 Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38									
39 Local Switching	\$146,357	(E)	\$0	\$146,357	\$0	\$0	\$0	\$0	O.K.
40 Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41									
42 Total Local Switching	\$146,357		\$0	\$146,357	\$0	\$0	\$0	\$0	O.K.
43									
44 Total Switching	\$146,357		\$0	\$146,357	\$0	\$0	\$0	\$0	O.K.

Berestord Municipal Tel. Co.

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source of Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	12,650	(D)	12,650	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	82	(I)	0	0	0	0	0	82	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	6,233	(G)	0	0	0	6,233	0	0	O.K.
63	COE Interexchange, PL	145	(I)	0	0	0	0	0	145	O.K.
64	COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	O.K.
65	COE H/R Message	0	(G)	0	0	0	0	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$19,110		\$12,650	\$0	\$0	\$6,233	\$0	\$227	O.K.
69										
70	Total Central Office Equip.	\$165,467		\$12,650	\$146,357	\$0	\$6,233	\$0	\$227	O.K.
71										
72	IOT EQUIPMENT:									
73										
74	Public Telephone	\$0	N43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75	Coinless Pay Phone	0	(D)	0	0	0	0	0	0	O.K.
76	Customer Premises Equipment	0	N60	0	0	0	0	0	0	O.K.
77										
78	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79										
80	CABLE AND WIRE FACILITIES:									
81										
82	Exchange PL and WATS	\$1,825	(I)	\$0	\$0	\$0	\$0	\$0	\$1,825	O.K.
83	Exchange Message	282,735	(D)	282,735	0	0	0	0	0	O.K.
84	Exchange Assigned	0	Direct	0	0	0	0	0	0	O.K.
85										
86	Total Exchange Line C&WF	\$284,560		\$282,735	\$0	\$0	\$0	\$0	\$1,825	O.K.
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 C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92										
93	Interexchange Message	\$14,657	(G)	\$0	\$0	\$0	\$14,657	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	0	(G)	0	0	0	0	0	0	O.K.
96										
97	Total Interexchange C&WF	\$14,657		\$0	\$0	\$0	\$14,657	\$0	\$0	O.K.

Berkeley Municipal Tel. Co.

***** FCC PART 69 *****		Part 36	Source or	Common	Local	Information	Common	Billing and	Other		
IntraLATA Investment Detail		IntraLATA	Apportion	Line	Switching		Transport	Collection			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)		
111	H/R C&WF, Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	0	O.K.
113	H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	0	O.K.
114											
115	Total Host/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116											
117	Total Cable and Wire Facil.	\$299,217		\$282,735	\$0	\$0	\$14,657	\$0	\$1,825	\$0	O.K.
118											
119	TANGIBLE ASSETS:										
120											
121	Land and Support Leases	\$0	N28	0	0	0	0	0	0	0	O.K.
122											
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	COE Tandem Switching Leases	0	34	0	0	0	0	0	0	0	O.K.
125	COE Local Switching Leases	0	39	0	0	0	0	0	0	0	O.K.
126	COE Transmission Leases	0	68	0	0	0	0	0	0	0	O.K.
127											
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129											
130	IOT Equipment Leases	\$0	78	0	0	0	0	0	0	0	O.K.
131											
132	C&WF Leases	\$0	117	0	0	0	0	0	0	0	O.K.
133											
134	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135											
136	Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	0	0	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
138											
139	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140											
141	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142											
143											
144	TOTAL INTANGIBLE ASSETS	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145											
146											
147	PROPERTY HELD FOR FUTURE US	\$0	N46	0	0	0	0	0	0	0	O.K.

Berensford Municipal Tel. Co

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	0	N46	0	0	0	0	0	0	O.K.
165										
166	Total Pll. Under Const.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
167										
168										
169	TELEPHONE PLANT ADJUSTMENT	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171	CLASS B RTB STOCK	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173	MATERIALS AND SUPPLIES	\$3,289	N37	\$1,914	\$1,168	\$0	\$170	\$0	\$17	O.K.
174										
175	CASH WORKING CAPITAL	\$4,978	N37	\$2,898	\$1,799	\$0	\$257	\$0	\$25	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Berestford Municipal Tel. Co.

..... FCC PART 69

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	IntraLATA Reserves and Debits	IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
13	ACCUM. DEPRECIATION, TPIS:								
14									
15	Support Assets	\$17,921	N28	\$1,246	\$14,415	\$0	\$2,057	\$0	\$202
16	COE Switching	75,760	L44	0	75,760	0	0	0	0
17	COE Operator	0	L32	0	0	0	0	0	0
18	COE Transmission	7,348	L68	4,864	0	0	2,397	0	87
19	IOT Equipment	0	L78	0	0	0	0	0	0
20	Cable and Wire Facilities	174,911	L117	165,277	0	0	8,568	0	1,067
21	Other Plant	0	N37	0	0	0	0	0	0
22	Total Accum. Depr., TPIS	\$275,939		\$171,386	\$90,175	\$0	\$13,022	\$0	\$1,356
23									
24	ACCUM. AMORTIZATION:								
25									
26									
27	Accum. Depreciation, PHFU	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0
28	Accum. Amort., Tangible Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0
29	Accum. Amort., Intang. Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0
30	Accum. Amort., Other	0	N37	\$0	\$0	\$0	\$0	\$0	\$0
31									
32	Total Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0
33									
34	Total Accum. Depr./Amort.	\$275,939		\$171,386	\$90,175	\$0	\$13,022	\$0	\$1,356
35									
36	ACCUM. DEF. INC. TAXES, NET:								
37									
38									
39	Support Assets	\$0	N28	\$0	\$0	\$0	\$0	\$0	\$0
40	COE Switching	0	L44	0	0	0	0	0	0
41	COE Operator	0	L32	0	0	0	0	0	0
42	COE Transmission	0	L68	0	0	0	0	0	0
43	IOT Equipment	0	L78	0	0	0	0	0	0
44	Cable and Wire Fac.	0	L117	0	0	0	0	0	0
45	Unclassified	0	N37	0	0	0	0	0	0
46									
47	Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0

Beresford Municipal Tel. Co.

***** FCC PART 60 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Central Office Equipment	\$165,467	L70	\$12,650	\$146,357	\$0	\$6,233	\$0	\$227	O.K.	
14 Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.	
15 C&W Facilities	299,217	L117	282,735	0	0	14,657	0	1,825	O.K.	
16										
17 Total	\$464,684		\$295,385	\$146,357	\$0	\$20,890	\$0	\$2,052	O.K.	
18 Factor	1.000000		0.635068	0.314961	0.000000	0.044955	0.000000	0.004416	O.K.	
19										
20 Sum: Sw., Trans., Other	\$169,299	17	\$0	\$146,357	\$0	\$20,890	\$0	\$2,052	O.K.	
21 Factor	1.000000		0.000000	0.864489	0.000000	0.123391	0.000000	0.012120	O.K.	
22										
23 Central Office Equipment	\$165,467	L70	\$12,650	\$146,357	\$0	\$6,233	\$0	\$227	O.K.	
24 Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.	
25 C&WF, Excl. Exch. Message	16,462	L117-83	0	0	0	14,657	0	1,825	O.K.	
26										
27 Total	\$181,949		\$12,650	\$146,357	\$0	\$20,890	\$0	\$2,052	O.K.	
28 Factor	1.000000		0.069524	0.804387	0.000000	0.114812	0.000000	0.011277	O.K.	
29										
30 General Support Facilities	\$48,618	L25	\$3,380	\$39,108	\$0	\$5,582	\$0	\$548	O.K.	
31 Central Office Equipment	165,467	13	12,650	146,357	0	6,233	0	227	O.K.	
32 Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.	
33 C&W Facilities	299,217	15	282,735	0	0	14,657	0	1,825	O.K.	
34 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
35										
36 Total	\$513,302		\$298,765	\$185,465	\$0	\$26,472	\$0	\$2,600	O.K.	
37 Factor	1.000000		0.582045	0.361317	0.000000	0.051572	0.000000	0.005066	O.K.	
38										
39 Sum: Com. Ln., Sw., Trans.	\$510,702	36	\$298,765	\$185,465	\$0	\$26,472	\$0	\$0	O.K.	
40 Factor	1.000000		0.585009	0.363157	0.000000	0.051634	0.000000	0.000000	O.K.	
41										
42 COE Cat. 2 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	O.K.	
43 IOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
44										
45 Total TPIS	\$513,302	K26	\$298,765	\$185,465	\$0	\$26,472	\$0	\$2,600	O.K.	
46 Factor	1.000000		0.582045	0.361317	0.000000	0.051572	0.000000	0.005066	O.K.	

Beresford Municipal Tel Co.

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60 Interstate Equip. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61 Wid. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63 "BIG THREE" Expenses	\$65,954	O171	\$12,746	\$20,608	\$23	\$16,950	\$13,558	\$2,070	\$0	O.K.
64 Factor	1.000000		0.193251	0.312452	0.000355	0.256989	0.205563	0.031386		
65										
66 Net Investment	\$245,630	J13	\$132,191	\$98,278	\$0	\$13,876	\$0	\$1,286	\$0	O.K.
67 Factor	1.000000		0.538169	0.400103	0.000000	0.056492	0.000000	0.005235		O.K.

Beresford Municipal Tel. Co

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 PLANT SPEC. OPER. EXPENSE:									
14									
15 Network Support, Alloc.	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17									
18 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19									
20 General Support, Alloc.	\$4,241	N30	\$295	\$3,412	\$0	\$487	\$0	\$48	O.K.
21 General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$4,241		\$295	\$3,412	\$0	\$487	\$0	\$48	O.K.
24									
25 Central Office Eq., Alloc.	\$10,543	N31	\$806	\$9,325	\$0	\$397	\$0	\$14	O.K.
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$10,543		\$806	\$9,325	\$0	\$397	\$0	\$14	O.K.
29									
30 Cust. Premises Equip.	\$0	L78	\$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									
34 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35									
36 Cable & Wire, Alloc.	\$9,275	N33	\$8,764	\$0	\$0	\$454	\$0	\$57	O.K.
37 Cable & Wire, Direct	14,488	Direct	0	0	0	14,488	0	0	O.K.
38									
39 Total C&WF Exp.	\$23,763		\$8,764	\$0	\$0	\$14,942	\$0	\$57	O.K.
40									
41 TOTAL PLT. SPEC. OPER. EXP.	\$38,547		\$9,865	\$12,737	\$0	\$15,826	\$0	\$119	O.K.
42									
43 TOTAL PLT. SPEC., ex SUPPORT	\$34,308		\$9,570	\$9,325	\$0	\$15,339	\$0	\$71	O.K.

Beresford Municipal Tel Co.

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
57 NON-SPECIFIC OPER. EXP.:									
58									
59 Oth. Pfl. and Equip., Alloc	\$93	N18	\$59	\$29	\$0	\$4	\$0	\$0	O.K.
60 Oth. Pfl. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61									
62 Total Oth. Pfl. & Equip	\$93		\$59	\$29	\$0	\$4	\$0	\$0	O.K.
63									
64 Network Operations, Alloc	\$3,516	N18	\$2,235	\$1,108	\$0	\$158	\$0	\$16	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$3,516		\$2,235	\$1,108	\$0	\$158	\$0	\$16	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$2,857	L23	\$199	\$2,298	\$0	\$328	\$0	\$32	O.K.
72 Depr., COE Switching	8,114	L44	0	8,114	0	0	0	0	O.K.
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	2,394	L68	1,584	0	0	781	0	28	O.K.
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	7,616	L117	7,196	0	0	373	0	46	O.K.
77 Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$20,980		\$8,980	\$10,412	\$0	\$1,482	\$0	\$107	O.K.
80									
81 Amort., Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82 Amort., Intangible Assets	0	L144	0	0	0	0	0	0	O.K.
83 Other Amortization	0	Direct	0	0	0	0	0	0	O.K.
84 Direct Assigned Amort.	0	Direct	0	0	0	0	0	0	O.K.
85									
86 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87									
88 Total Depr. and Amort.	\$20,980		\$8,980	\$10,412	\$0	\$1,482	\$0	\$107	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$24,589		\$11,274	\$11,549	\$0	\$1,644	\$0	\$123	O.K.

Berestford Municipal Tel. Co

***** FCC PART 69 *****	Part 36 IntraLATA		Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
Operating Expenses and Taxes	Total	Apportion							
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
104 CUSTOMER OPERATIONS EXPENSE:									
105									
106 Marketing, Allocable	\$1,008	N37	\$587	\$364	\$0	\$52	\$0	\$5	OK
107 Marketing, Direct	0	Direct	0	0	0	0	0	0	OK
108									
109 Total Marketing Expense	\$1,008		\$587	\$364	\$0	\$52	\$0	\$5	OK
110									
111 Operator Service, Alloc.	\$0	N61	\$0	\$0	\$0	\$0	\$0	\$0	OK
112 Operator Service, Direct	0	Direct	0	0	0	0	0	0	OK
113									
114 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
115									
116 Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	OK
117 Alphabetical Directory	23	(F)	0	0	23	0	0	0	OK
118 Foreign Directory	0	Direct	0	0	0	0	0	0	OK
119									
120 Total Directory	\$23		\$0	\$0	\$23	\$0	\$0	\$0	OK
121									
122 Bus. Ofc., EU Presubscription	0	N40	\$0	\$0	\$0	\$0	\$0	\$0	OK
123 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	OK
124 Bus. Ofc., EU Access PL & All Other	1,841	(H)	0	0	0	0	0	1,841	OK
125 Bus. Ofc., EU Message	6,908	(H)	0	0	0	0	6,908	0	OK
126 Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	OK
127 Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	OK
128 Bus. Ofc., IX Switched Access	0	N40	0	0	0	0	0	0	OK
129 Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	OK
130 Bus. Ofc., Coin Collection & Administ	0	(D)	0	0	0	0	0	0	OK
131 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	OK
132									
133 Total Business Office	\$8,748		\$0	\$0	\$0	\$0	\$6,908	\$1,841	OK
134									
135 Cust. Serv., Msg. Process	\$2,759	(H)	0	0	0	0	2,759	0	OK
136 Cust. Serv., Other B&C	3,891	(H)	0	0	0	0	3,891	0	OK
137 Cust. Serv., CABS	7,368	N21	0	6,369	0	909	0	89	OK
138 Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	OK
139									
140 Total Customer Service	\$14,018		\$0	\$6,369	\$0	\$909	\$6,650	\$89	OK
141									
142 Total BO, CS, OS, Dir.	\$22,790		\$0	\$6,369	\$23	\$909	\$13,558	\$1,930	OK

Beresford Municipal Tel. Co.

..... FCC PART 69	Part 36 IntraLATA		Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
Operating Expenses and Taxes	Total	Apportion								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158 Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
160										
161 Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163 TOTAL CUSTOMER OPER. EXP.	\$23,798		\$587	\$6,734	\$23	\$961	\$13,558	\$1,935		O.K.
164										
165 *BIG-THREE* EXPENSES:										
166										
167 Total Pft. Specific Exp.	\$38,547	41	\$9,865	\$12,737	\$0	\$15,826	\$0	\$119		O.K.
168 Total Pft. Non-specific Exp.	3,609	62 + 67 +69	2,294	1,137	0	162	0	16		O.K.
169 Total Customer Operations	23,798	163	587	6,734	23	961	13,558	1,935		O.K.
170										
171 TOTAL *BIG THREE* EXPENSES	\$65,954		\$12,746	\$20,608	\$23	\$16,950	\$13,558	\$2,070		O.K.
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$2,416	N64	\$467	\$755	\$1	\$621	\$497	\$76		O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0		O.K.
177										
178 Total Exec. and Planning	\$2,416		\$467	\$755	\$1	\$621	\$497	\$76		O.K.
179										
180 Admin. & General, Allocable	\$30,776	N64	\$5,947	\$9,616	\$11	\$7,909	\$5,326	\$966		O.K.
181 Admin. & General, Direct	21,997	Direct	4,251	6,873	8	5,653	4,522	690		O.K.
182										
183 Total Admin. and Gen.	\$52,773		\$10,198	\$16,489	\$19	\$13,562	\$10,848	\$1,656		O.K.
184										
185 TOTAL CORPORATE OPERATIONS	\$55,189		\$10,665	\$17,244	\$20	\$14,183	\$11,345	\$1,732		O.K.
186										
187 NON-INCOME TAXES:										
188										
189 Non-income Taxes, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0		O.K.
190 Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0		O.K.
191										O.K.
192										
193 Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0		O.K.
194										
195 TOTAL OPER. EXP. AND TAXES	\$142,124		\$32,391	\$48,263	\$43	\$32,615	\$24,903	\$3,909		O.K.

Beresford Municipal Tel. Co

***** FCC PART 69 ***** InterLATA Revenue Requirement Summary		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Net Investment	\$39,272	Q52	\$21,225	\$15,814	\$0	\$2,233	\$0	\$0	O.K.
14	Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.
15										
16	Return on Rate Base	\$3,927		\$2,123	\$1,581	\$0	\$223	\$0	\$0	O.K.
17										
18	AFUDC	\$0	T37	0	0	0	0	0	0	O.K.
19	ITC Amortization	0	T37	0	0	0	0	0	0	O.K.
20	Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.
21										
22	Net Return	\$3,927		\$2,123	\$1,581	\$0	\$223	\$0	\$0	O.K.
23										
24	Interest Expense	\$0	T67	0	0	0	0	0	0	O.K.
25	Capitalized Payroll Taxes	0	T37	0	0	0	0	0	0	O.K.
26	Depreciation Adjustment	0	T37	0	0	0	0	0	0	O.K.
27	Other Income Adjustments	0	Direct	0	0	0	0	0	0	O.K.
28										
29	After Tax Income	\$3,927		\$2,123	\$1,581	\$0	\$223	\$0	\$0	O.K.
30										
31	State Income Taxes	\$0	29	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32	Federal Income Taxes	0	29	0	0	0	0	0	0	O.K.
33	Operating Expenses and Taxes	20,302	U195	4,536	6,699	6	4,351	4,264	446	O.K.
34	Uncollectibles	0	Direct	0	0	0	0	0	0	O.K.
35	Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Basis for Gross Receipts Tax	24,229	16+31+32+33	6,659	8,280	6	4,575	4,264	446	O.K.
38										
39										
40	Gross Receipts Tax	0	37	0	0	0	0	0	0	O.K.
41										
42										
43	TOTAL REVENUE REQUIREMENT	\$24,229		\$6,659	\$8,280	\$6	\$4,575	\$4,264	\$446	O.K.
44										

Beresford Municipal Tel. Co.

***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	LAND AND SUPPORT ASSETS:									
14										
15	Land Assets, Message	\$363	T28	\$26	\$295	\$0	\$42	\$0	\$0	O.K.
16	Land Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
17										
18	Total Land Assets	\$363		\$26	\$295	\$0	\$42	\$0	\$0	O.K.
19										
20	Support Assets, Message	7,430	T28	\$522	\$6,045	\$0	\$863	\$0	\$0	O.K.
21	Support Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
22										
23	Total Support Assets	\$7,430		\$522	\$6,045	\$0	\$863	\$0	\$0	O.K.
24										
25	Total Land and Supp. Assets	\$7,793		\$548	\$6,340	\$0	\$905	\$0	\$0	O.K.
26										
27	CENTRAL OFFICE EQUIPMENT:									
28										
29	Operator Sys., DA	\$0	(F)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30	Operator Sys., Other	0	(I)	0	0	0	0	0	0	O.K.
31										
32	Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34	Tandem Switching	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38										
39	Local Switching	\$23,564	(E)	\$0	\$23,564	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$23,564		\$0	\$23,564	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$23,564		\$0	\$23,564	\$0	\$0	\$0	\$0	O.K.

Beresford Municipal Tel. Co.

***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	2,037	(D)	2,037	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	0	(I)	0	0	0	0	0	0	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	1,004	(G)	0	0	0	1,004	0	0	O.K.
63	COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	O.K.
65	COE H/R Message	0	(G)	0	0	0	0	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$3,040		\$2,037	\$0	\$0	\$1,004	\$0	\$0	O.K.
69										
70	Total Central Office Equip.	\$26,604		\$2,037	\$23,564	\$0	\$1,004	\$0	\$0	O.K.
71										
72	IOT EQUIPMENT:									
73										
74	Public Telephone	\$0	T43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75	Coinless Pay Phone	0	(D)	0	0	0	0	0	0	O.K.
76	Customer Premises Equipment	0	T60	0	0	0	0	0	0	O.K.
77										
78	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79										
80	CABLE AND WIRE FACILITIES:									
81										
82	Exchange PL and WATS	\$0	(I)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83	Exchange Message	45,521	(D)	45,521	0	0	0	0	0	O.K.
84	Exchange Assigned	0	Direct	0	0	0	0	0	0	O.K.
85										
86	Total Exchange Line C&WF	\$45,521		\$45,521	\$0	\$0	\$0	\$0	\$0	O.K.
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 C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92										
93	Interexchange Message	\$2,360	(G)	\$0	\$0	\$0	\$2,360	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	0	(G)	0	0	0	0	0	0	O.K.
96										
97	Total Interexchange C&WF	\$2,360		\$0	\$0	\$0	\$2,360	\$0	\$0	O.K.

Beresford Municipal Tel. Co.

***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111 H/R C&WF, Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112 H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	0	O.K.
113 H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	0	O.K.
114										
115 Total Host/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117 Total Cable and Wire Facil.	\$47,881		\$45,521	\$0	\$0	\$2,360	\$0	\$0	\$0	O.K.
118										
119 TANGIBLE ASSETS:										
120										
121 Land and Support Leases	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
122										
123 COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124 COE Tandem Switching Leases	0	34	0	0	0	0	0	0	0	O.K.
125 COE Local Switching Leases	0	39	0	0	0	0	0	0	0	O.K.
126 COE Transmission Leases	0	68	0	0	0	0	0	0	0	O.K.
127										
128 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130 IOT Equipment Leases	\$0	78	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
131										
132 C&WF Leases	\$0	117	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
133										
134 Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135										
136 Leasehold Impr., Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
137 Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
138										
139 Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141 Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144 TOTAL INTANGIBLE ASSETS	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145										
146										
147 PROPERTY HELD FOR FUTURE US	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Beresford Municipal Tel. Co.

***** FCC PART 69 *****									
InterLATA Investment									
Detail									
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
***** FCC PART 69 *****	Part 36	Source or	Common	Local	Information	Common	Billing and	Other	
InterLATA Investment	InterLATA	Apportion	Line	Switching		Transport	Collection		
Detail	Total								
161 PLANT UNDER CONSTRUCTION:									
162									
163 Short-term	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164 Long-term	0	T46	0	0	0	0	0	0	O.K.
165									
166 Total PII. Under Const.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
167									
168									
169 TELEPHONE PLANT ADJUSTMENT	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170									
171 CLASS B RTB STOCK	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172									
173 MATERIALS AND SUPPLIES	\$526	T37	\$308	\$191	\$0	\$27	\$0	\$0	O.K.
174									
175 CASH WORKING CAPITAL	\$696	T37	\$407	\$253	\$0	\$36	\$0	\$0	O.K.
176									
177 EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Beresford Municipal Tel. Co.

***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Central Office Equipment	\$26,604	R70	\$2,037	\$23,564	\$0	\$1,004	\$0	\$0	O.K.
14	Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.
15	C&W Facilities	47,881	R117	45,521	0	0	2,360	0	0	O.K.
16										
17	Total	\$74,485		\$47,558	\$23,564	\$0	\$3,363	\$0	\$0	O.K.
18	Factor	1.000000		0.638489	0.316357	0.000000	0.045154	0.000000	0.000000	O.K.
19										
20	Sum: Sw., Trans., Other	\$26,927	17	\$0	\$23,564	\$0	\$3,363	\$0	\$0	O.K.
21	Factor	1.000000		0.000000	0.875096	0.000000	0.124904	0.000000	0.000000	O.K.
22										
23	Central Office Equipment	\$26,604	R70	\$2,037	\$23,564	\$0	\$1,004	\$0	\$0	O.K.
24	Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	2,360	R117-83	0	0	0	2,360	0	0	O.K.
26										
27	Total	\$28,964		\$2,037	\$23,564	\$0	\$3,363	\$0	\$0	O.K.
28	Factor	1.000000		0.070318	0.813561	0.000000	0.116121	0.000000	0.000000	O.K.
29										
30	General Support Facilities	\$7,793	R25	\$548	\$6,340	\$0	\$905	\$0	\$0	O.K.
31	Central Office Equipment	26,604	13	2,037	23,564	0	1,004	0	0	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	47,881	15	45,521	0	0	2,360	0	0	O.K.
34	Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
35										
36	Total	\$82,278		\$48,106	\$29,904	\$0	\$4,268	\$0	\$0	O.K.
37	Factor	1.000000		0.584674	0.363450	0.000000	0.051876	0.000000	0.000000	O.K.
38										
39	Sum: Com Ln., Sw., Trans	\$82,278	36	\$48,106	\$29,904	\$0	\$4,268	\$0	\$0	O.K.
40	Factor	1.000000		0.584674	0.363450	0.000000	0.051876	0.000000	0.000000	O.K.
41										
42	COE Cat. 2 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	O.K.
43	IOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44										
45	Total TPIS	\$82,278	Q26	\$48,106	\$29,904	\$0	\$4,268	\$0	\$0	O.K.
46	Factor	1.000000		0.584674	0.363450	0.000000	0.051876	0.000000	0.000000	O.K.

Beresford Municipal Tel. Co.

***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60 Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61 Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63 "BIG THREE" Expenses	\$11,252	U171	\$2,053	\$3,335	\$4	\$2,732	\$2,832	\$296		O.K.
64 Factor	1.000000		0.182418	0.296358	0.000335	0.242774	0.251728	0.026339		
65										
66 Net Investment	39,272	P13	21,225	15,814	0	2,233	0	0		O.K.
67 Factor	1.000000		0.540472	0.402674	0.000000	0.056855	0.000000	0.000000		O.K.

0

Beresford Municipal Tel. Co.

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 PLANT SPEC. OPER. EXPENSE:									
14									
15 Network Support, Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17									
18 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19									
20 General Support, Alloc.	\$680	T30	\$48	\$553	\$0	\$79	\$0	\$0	O.K.
21 General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$680		\$48	\$553	\$0	\$79	\$0	\$0	O.K.
24									
25 Central Office Eq., Alloc.	\$1,695	T31	\$130	\$1,501	\$0	\$64	\$0	\$0	O.K.
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$1,695		\$130	\$1,501	\$0	\$64	\$0	\$0	O.K.
29									
30 Cust. Premises Equip.	\$0	R76	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Other IOT	0	T43	0	0	0	0	0	0	O.K.
32 IOT Direct	0	Direct	0	0	0	0	0	0	O.K.
33									
34 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35									
36 Cable & Wire, Alloc.	\$1,484	T33	\$1,411	\$0	\$0	\$73	\$0	\$0	O.K.
37 Cable & Wire, Direct	2,333	Direct	0	0	0	2,333	0	0	O.K.
38									
39 Total C&WF Exp.	\$3,817		\$1,411	\$0	\$0	\$2,406	\$0	\$0	O.K.
40									
41 TOTAL PLT. SPEC. OPER. EXP.	\$6,192		\$1,569	\$2,054	\$0	\$2,549	\$0	\$0	O.K.
42									
43 TOTAL PLT. SPEC., ex SUPPORT	\$5,512		\$1,541	\$1,501	\$0	\$2,470	\$0	\$0	O.K.

Berastford Municipal Tel. Co.

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
57 NON-SPECIFIC OPER. EXP.:									
58									
59 Oth. Plt. and Equip., Alloc.	\$15	T18	\$10	\$5	\$0	\$1	\$0	\$0	O.K.
60 Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61									
62 Total Oth. Plt. & Equip.	\$15		\$10	\$5	\$0	\$1	\$0	\$0	O.K.
63									
64 Network Operations, Alloc.	\$564	T18	\$360	\$178	\$0	\$25	\$0	\$0	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$564		\$360	\$178	\$0	\$25	\$0	\$0	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$458	R23	\$32	\$373	\$0	\$53	\$0	\$0	O.K.
72 Depr., COE Switching	1,306	R44	0	1,306	0	0	0	0	O.K.
73 Depr., COE Operator	0	R32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	381	R68	255	0	0	126	0	0	O.K.
75 Depr., IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	1,219	R117	1,159	0	0	60	0	0	O.K.
77 Depr., PHFU	0	R147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$3,364		\$1,446	\$1,679	\$0	\$239	\$0	\$0	O.K.
80									
81 Amort., Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82 Amort., Intangible Assets	0	R144	0	0	0	0	0	0	O.K.
83 Other Amortization	0	Direct	0	0	0	0	0	0	O.K.
84 Direct Assigned Amort.	0	Direct	0	0	0	0	0	0	O.K.
85									
86 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87									
88 Total Depr. and Amort.	\$3,364		\$1,446	\$1,679	\$0	\$239	\$0	\$0	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$3,942		\$1,815	\$1,862	\$0	\$265	\$0	\$0	O.K.

Beresford Municipal Tel. Co.

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
104	CUSTOMER OPERATIONS EXPENSE:									
105										
106	Marketing, Allocable	\$162	T37	\$95	\$59	\$0	\$8	\$0	\$0	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$162		\$95	\$59	\$0	\$8	\$0	\$0	O.K.
110										
111	Operator Service, Alloc.	\$0	T61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113										
114	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115										
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117	Alphabetical Directory	4	(F)	0	0	4	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$4		\$0	\$0	\$4	\$0	\$0	\$0	O.K.
121										
122	Bus. Ofc., EU Presubscription	0	T40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124	Bus. Ofc., EU Access PL & All Other	296	(H)	0	0	0	0	0	296	O.K.
125	Bus. Ofc., EU Message	1,112	(H)	0	0	0	0	1,112	0	O.K.
126	Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127	Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128	Bus. Ofc., IX Switched Access	0	T40	0	0	0	0	0	0	O.K.
129	Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130	Bus. Ofc., Coin Collection & Administ	0	(D)	0	0	0	0	0	0	O.K.
131	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
132										
133	Total Business Office	\$1,408		\$0	\$0	\$0	\$0	\$1,112	\$296	O.K.
134										
135	Cust. Serv., Msg Process	\$1,094	(H)	0	0	0	0	1,094	0	O.K.
136	Cust. Serv., Other B&C	626	(H)	0	0	0	0	626	0	O.K.
137	Cust. Serv., CABS	1,186	T21	0	1,038	0	148	0	0	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$2,906		\$0	\$1,038	\$0	\$148	\$1,720	\$0	O.K.
141										
142	Total BO, CS, OS, Dir	\$4,319		\$0	\$1,038	\$4	\$148	\$2,832	\$296	O.K.

Beresford Municipal Tel. Co.

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158 Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
160										
161 Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163 TOTAL CUSTOMER OPER. EXP.	\$4,481		\$95	\$1,097	\$4	\$157	\$2,832	\$296		O.K.
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Plt. Specific Exp.	\$6,192	41	\$1,589	\$2,054	\$0	\$2,549	\$0	\$0	\$0	O.K.
168 Total Plt Non-specific Exp.	579	62 + 67 +69	369	183	0	26	0	0	0	O.K.
169 Total Customer Operations	4,481	163	95	1,097	4	157	2,832	296		O.K.
170										
171 TOTAL "BIG THREE" EXPENSES	\$11,252		\$2,053	\$3,335	\$4	\$2,732	\$2,832	\$296		O.K.
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$414	T64	\$76	\$123	\$0	\$101	\$104	\$11		O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0		O.K.
177										
178 Total Exec. and Planning	\$414		\$76	\$123	\$0	\$101	\$104	\$11		O.K.
179										
180 Admin. & General, Allocable	\$5,273	T64	\$962	\$1,563	\$2	\$1,260	\$1,327	\$139		O.K.
181 Admin. & General, Direct	0	Direct	0	0	0	0	0	0		O.K.
182										
183 Total Admin. and Gen.	\$5,273		\$962	\$1,563	\$2	\$1,260	\$1,327	\$139		O.K.
184										
185 TOTAL CORPORATE OPERATIONS	\$5,687		\$1,037	\$1,685	\$2	\$1,381	\$1,431	\$150		O.K.
186										
187 NON-INCOME TAXES:										
188										
189 Non-Income Taxes, Allocable	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190 Non-Income Taxes, Direct	0	Direct	0	0	0	0	0	0		O.K.
191										O.K.
192										
193 Total Non-Income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195 TOTAL OPER. EXP. AND TAXES	\$20,302		\$4,536	\$6,699	\$6	\$4,351	\$4,264	\$446		O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME Beresford Municipal Tel. Co.
 PERIOD ADDRESSED ENDING DECEMBER 31, 2000
 RUN DATE AND TIME 29-Oct-2001 01:18:54 PM

NOTES: SEE SHEET "G" TO INPUT PART 36 ALLOCATION FACTORS.

		Intrastate										
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE			
***** FCC PART 36 *****	(A)				(B)	(C)	(D)	InterLATA		IntraLATA	InterLATA	IntraLATA
PLANT INVESTMENT DETAIL:												
21	Land, Allocable	11,910	---	---	---	---	---	---	---	---	---	---
22	Land, Direct	0	---	0	---	0	---	0	---	0	---	0
23	Motor Vehicles	0	---	---	---	---	---	---	---	---	---	---
24	Aircraft	0	---	---	---	---	---	---	---	---	---	---
25	Special Purpose Vehicles	0	---	---	---	---	---	---	---	---	---	---
26	Garage Work Equipment	0	---	---	---	---	---	---	---	---	---	---
27	Other Work Equipment	0	---	---	---	---	---	---	---	---	---	---
28	Buildings, Allocable	243,890	---	---	---	---	---	---	---	---	---	---
29	Buildings, Direct	0	---	0	---	0	---	0	---	0	---	0
30	Furniture	0	---	---	---	---	---	---	---	---	---	---
31	Office Equipment	0	---	---	---	---	---	---	---	---	---	---
32	General Purpose Computers	0	---	---	---	---	---	---	---	---	---	---
33	CAT 1 Oper. Sys., TSPS	0	---	---	---	---	---	---	---	---	---	---
34	CAT 1 Oper. Sys., Other TSPS	0	---	---	---	---	---	---	---	---	---	---
35	CAT 1 Oper. Sys., Aux. Pos.	0	---	---	---	---	---	---	---	---	---	---
36	CAT 1 Oper. Sys., Other	0	---	0	---	0	---	0	---	0	---	0
37	CAT 2 Tandem Sw. Allocable	0	---	---	---	---	---	---	---	---	---	---
38	CAT 2 Tandem Sw. Direct	0	---	0	---	0	---	0	---	0	---	0
39	CAT 3 Local Sw. Allocable	885,892	---	---	---	---	---	---	---	---	---	---
40	CAT 3 Local Sw. Direct	0	---	0	---	0	---	0	---	0	---	0
41	CAT 4 12 Exchange Trunk	0	---	---	---	---	---	---	---	---	---	---
42	CAT 4 12 Exch. Tr. Direct	0	---	0	---	0	---	0	---	0	---	0
43	CAT 4 13 Exch. Ln. Msg., PL & WAT	60,828	---	---	---	---	---	---	---	---	---	---
44	Reserved	0	---	---	---	---	---	---	---	---	---	---
45	CAT 4 13 Direct	0	---	0	---	0	---	0	---	0	---	0
46	CAT 4 23 Message, PL & WATS	31,680	---	---	---	---	---	---	---	---	---	---
47	Reserved	0	---	---	---	---	---	---	---	---	---	---
48	CAT 4 23 Direct	0	---	0	---	0	---	0	---	0	---	0
49	CAT 4 3 H/R Message	0	---	---	---	---	---	---	---	---	---	---
50	CAT 4 3 WATS	0	---	0	---	0	---	0	---	0	---	0
51	CAT 4 3 Direct	0	---	0	---	0	---	0	---	0	---	0
52	CAT 1 Other TGT Equipment	0	---	---	---	---	---	---	---	---	---	---
53	CAT 1 Coinless Pay Phones	0	---	0	---	0	---	0	---	0	---	0

Beresford Municipal Tel. Co.
 ENDING DECEMBER 31, 2000

		Intrastate										
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE			
***** FCC PART 36 *****	(A)				(B)	(C)	(D)	InterLATA		IntraLATA	InterLATA	IntraLATA
70	CAT 2 CP Equipment	0	---	0	---	0	---	0	---	0	---	0
71	Reserved	0	---	---	---	---	---	---	---	---	---	---
72	Reserved	0	---	---	---	---	---	---	---	---	---	---
73	CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 PL	1,359,560	---	---	---	---	---	---	---	---	---	---
74	Other CAT 1 C&WF	0	---	0	---	0	---	0	---	0	---	0
75	CAT 2 C&WF	17,492	---	---	---	---	---	---	---	---	---	---
76	CAT 2 C&WF, Wideband	0	---	0	---	0	---	0	---	0	---	0
77	CAT 3 Joint Message & PL/WATS	89,454	---	---	---	---	---	---	---	---	---	---
78	Reserved	0	---	---	---	---	---	---	---	---	---	---
79	CAT 3 Direct	0	---	0	---	0	---	0	---	0	---	0
80	CAT 4 Message	0	---	---	---	---	---	---	---	---	---	---
81	CAT 4 WATS	0	---	0	---	0	---	0	---	0	---	0
82	CAT 4 Direct	0	---	0	---	0	---	0	---	0	---	0
83	Allocable Support Leases	0	---	---	---	---	---	---	---	---	---	---
84	Direct Support Leases	0	---	0	---	0	---	0	---	0	---	0
85	COE Operator	0	---	---	---	---	---	---	---	---	---	---
86	COE Tandem Switch	0	---	---	---	---	---	---	---	---	---	---
87	COE Local Switch	0	---	---	---	---	---	---	---	---	---	---
88	COE Transmission	0	---	---	---	---	---	---	---	---	---	---
89	COE Direct	0	---	0	---	0	---	0	---	0	---	0
90	IOT Leases	0	---	0	---	0	---	0	---	0	---	0
91	C&WF Leases	0	---	0	---	0	---	0	---	0	---	0
92	Leasehold Imp. Land etc.	0	---	---	---	---	---	---	---	---	---	---
93	Leasehold Imp. COE Switching	0	---	---	---	---	---	---	---	---	---	---
94	Leasehold Imp. COE Operator	0	---	---	---	---	---	---	---	---	---	---
95	Leasehold Imp. COE Trans.	0	---	---	---	---	---	---	---	---	---	---
96	Leasehold Imp. IOT	0	---	0	---	0	---	0	---	0	---	0
97	Leasehold Imp. C&WF	0	---	0	---	0	---	0	---	0	---	0
98	Leasehold Imp. Other	0	---	0	---	0	---	0	---	0	---	0
99	Allocable Acct. No. 2690	0	---	---	---	---	---	---	---	---	---	---
100	Direct Acct. No. 2690	0	---	0	---	0	---	0	---	0	---	0
101	Materials and Supplies	16,121	---	---	---	---	---	---	---	---	---	---
102	RTB Stock	0	---	---	---	---	---	---	---	---	---	---
103	Tele. Ptt. Adjust. - Alloc.	0	---	---	---	---	---	---	---	---	---	---
104	Tele. Ptt. Adjust. - Direct	0	---	0	---	0	---	0	---	0	---	0
105	Other Assets, Net	0	---	0	---	0	---	0	---	0	---	0
106	Other Liab., Def. Cr., Net	0	---	0	---	0	---	0	---	0	---	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Barasford Municipal Tel. Co.
ENDING DECEMBER 31, 2000

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
123 TPUC -- Short Term, Alloc.	0	---	---	---	---	---	---	---	---
124 TPUC -- Short Term, Direct	0	---	0	0	0	0	0	0	
125 TPUC -- Long Term, Alloc.	0	---	---	---	---	---	---	---	
126 TPUC -- Long Term, Direct	0	---	0	0	0	0	0	0	
127									
128 RESERVES AND DEFERRALS:									
129 Acc. Depr. Support Assets	94,288	---	---	---	---	---	---	---	
130 Acc. Depr. COE Switching	458,568	---	---	---	---	---	---	---	
131 Acc. Depr. COE Operator	0	---	---	---	---	---	---	---	
132 Acc. Depr. COE Transmission	35,570	---	---	---	---	---	---	---	
133 Acc. Depr. IOT Equipment	0	---	---	---	---	---	---	---	
134 Acc. Depr. Cable and Wire Facilities	857,266	---	---	---	---	---	---	---	
135 Acc. Depr. Other Plant	0	---	0	0	0	0	0	0	
136 Accum. Amort., Tangible Inv.	0	---	---	---	---	---	---	---	
137 Accum. Amort., Intang. Inv.	0	---	---	---	---	---	---	---	
138 Accum. Amort., Other	0	---	0	0	0	0	0	0	
139 Acc. Def. IT Support Assets	0	---	---	---	---	---	---	---	
140 Acc. Def. IT COE Switching	0	---	---	---	---	---	---	---	
141 Acc. Def. IT COE Operator	0	---	---	---	---	---	---	---	
142 Acc. Def. IT COE Trans.	0	---	---	---	---	---	---	---	
143 Acc. Def. IT IOT Equipment	0	---	---	---	---	---	---	---	
144 Acc. Def. IT C&WF	0	---	---	---	---	---	---	---	
145 Acc. Def. IT Unclassified	0	---	0	0	0	0	0	0	
146									
147 OPERATING EXPENSES AND TAXES:									
148 Network Support, Alloc.	0	---	---	---	---	---	---	---	
149 Network Support, Direct	0	---	0	0	0	0	0	0	
150 General Support, Alloc.	22,316	---	---	---	---	---	---	---	
151 General Support, Direct	0	---	0	0	0	0	0	0	
152 Central Office Eq., Alloc.	62,339	---	---	---	---	---	---	---	
153 Central Office Eq., Direct	0	---	0	0	0	0	0	0	
154 Cust. Premises Equip.	0	---	---	---	---	---	---	---	
155 Coinless Pay Phone Exp.	0	---	---	---	---	---	---	---	
156 Other IOT	0	---	---	---	---	---	---	---	
157 IOT Direct	0	---	0	0	0	0	0	0	
158 Cable & Wire, Alloc.	46,458	---	---	---	---	---	---	---	
159 Cable & Wire, Direct	36,480	---	19,659	2,333	14,485	0	0	16,821	

Beresford Municipal Tel. Co.
 ENDING DECEMBER 31, 2000

Intrastate

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service				Private Line		TOTAL INTRASTATE		
				InterLATA		IntraLATA		InterLATA	IntraLATA			
				(A)	(B)	(C)	(D)	(E)	(F)		(G)	(H)
176	Oth. Plt. and Equip., Alloc.	489	---	---	---	---	---	---	---	---	---	---
177	Oth. Plt. and Equip., Direct	0	---	0	---	0	---	0	---	0	---	0
178	Network Operations, Alloc.	18,501	---	---	---	---	---	---	---	---	---	---
179	Network Operations, Direct	0	---	0	---	0	---	0	---	0	---	0
180	Total Access Expense	0	---	0	---	0	---	0	---	0	---	0
181	Depr., Support Assets	15,031	---	---	---	---	---	---	---	---	---	---
182	Depr., COE Switching	49,112	---	---	---	---	---	---	---	---	---	---
183	Depr., COE Operator	0	---	---	---	---	---	---	---	---	---	---
184	Depr., COE Transmission	11,587	---	---	---	---	---	---	---	---	---	---
185	Depr., IOT Equipment	0	---	---	---	---	---	---	---	---	---	---
186	Depr., C&W Facilities	37,327	---	---	---	---	---	---	---	---	---	---
187	Amort., Tangible Assets	0	---	---	---	---	---	---	---	---	---	---
188	Amort., Intangible Assets	0	---	---	---	---	---	---	---	---	---	---
189	Other Amortization	0	---	0	---	0	---	0	---	0	---	0
190	Direct Assigned Amort.	0	---	0	---	0	---	0	---	0	---	0
191	Marketing, Allocable	4,766	---	---	---	---	---	---	---	---	---	---
192	Marketing, Direct	0	---	0	---	0	---	0	---	0	---	0
193	Operator Service, Alloc.	923	---	---	---	---	---	---	---	---	---	---
194	Operator Service, Direct	0	---	0	---	0	---	0	---	0	---	0
195	Classified Directory	0	---	0	---	0	---	0	---	0	---	0
196	Alphabetical Directory	220	---	---	---	---	---	---	---	---	---	---
197	Foreign Directory	0	---	---	---	---	---	---	---	---	---	---
198	Bus. Ofc., EU Presubscription	0	---	---	---	---	---	---	---	---	---	---
199	Bus. Ofc., EU MTS & WATS	32,655	---	---	---	---	---	---	---	---	---	---
200	Bus. Ofc., EU Access, P/L & all Othe	8,702	---	---	---	---	---	---	---	---	---	---
201	Bus. Ofc., IXC Special Access	0	---	---	---	---	---	---	---	---	---	---
202	Bus. Ofc., IXC Switched Access	0	---	---	---	---	---	---	---	---	---	---
203	Bus. Ofc., IXC B & C Services	0	---	---	---	---	---	---	---	---	---	---
204	Coin Collect & Admin.	0	---	---	---	---	---	---	---	---	---	---
205	Cust. Svc., Direct	0	---	0	---	0	---	0	---	0	---	0
206	Cust. Serv., Msg Process	6,301	---	---	---	---	---	---	---	---	---	---
207	Cust. Serv., Other B&C	13,553	---	---	---	---	---	---	---	---	---	---
208	Cust. Serv., CABS	17,108	---	---	---	---	---	---	---	---	---	---
209	Cust. Serv., EU Common Line	0	---	0	---	0	---	0	---	0	---	0
210	Other Cust. Serv., Alloc	0	---	---	---	---	---	---	---	---	---	---
211	Other Cust. Serv., Direct	0	---	0	---	0	---	0	---	0	---	0
212	Exec. and Planning, Alloc	9,656	---	---	---	---	---	---	---	---	---	---
213	Exec. and Planning, Direct	0	---	0	---	0	---	0	---	0	---	0

Beresford Municipal Tel. Co.
 ENDING DECEMBER 31, 2000

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
***** FCC PART 36 *****	(A)				(B)	(C)	(D)	InterLATA		IntraLATA
230	Admin. & General, Allocable	123,366	--	--	--	--	--	--	--	--
231	Admin. & General, Direct	21,997	--	0	--	0	21,997	--	0	21,997
232	Non-Income Taxes, Allocable	0	--	--	--	--	--	--	--	--
233	Non-income Taxes, Direct	0	--	0	--	0	--	0	--	0
234										
235	OTHER INCOME STATEMENT:									
236	State Income Tax Rate	0.00%	--	--	--	--	--	--	--	--
237	Federal Income Tax Rate	0.00%	--	--	--	--	--	--	--	--
238	Gross Receipts Tax Rate	0.00%	--	--	--	--	--	--	--	--
239	Rate of Return	10.00%	--	--	--	--	--	--	--	--
240	AFUDC	0	--	--	--	--	--	--	--	--
241	ITC Amortization	0	--	--	--	--	--	--	--	--
242	Other Return Adjustments	0	--	0	--	0	--	0	--	0
243	Contributions	0	--	--	--	--	--	--	--	--
244	Interest Expense	0	--	--	--	--	--	--	--	--
245	Capital Lease Expense	0	--	--	--	--	--	--	--	--
246	Capitalized Payroll taxes	0	--	--	--	--	--	--	--	--
247	Depreciation Adjustment	0	--	--	--	--	--	--	--	--
248	Other Income Adjustments	0	--	0	--	0	--	0	--	0
249	Uncollectibles	0	--	0	--	0	--	0	--	0
250	Other Revenue Adjustments	0	--	0	--	0	--	0	--	0
251	Other Revenue Taxes	0	--	0	--	0	--	0	--	0
252										

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Beresford Municipal Tel. Co.
 ENDING DECEMBER 31, 2000

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate				Intrastate			
			Other	Private Line		Private Line		TOTAL INTRASTATE		
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
271 Working Loops	1,490	---	16	33	0	0	2	2		
272 Equivalent Interexchange Cct. Miles	223	---	0	131	0	0	0	0		
273 Interexchange Circuit Terminations	218	---	0	109	0	0	1	1		

MEMORANDUM TO COMMISSIONERS BURG AND NELSON

FROM: Heather Forney

RE: Beresford Municipal Telephone Company Switched Access Revenue Requirement, TC01-068

DATE: November 7, 2001

Beresford Municipal Telephone Company (Beresford) filed an Intrastate Switched Access Cost Study pursuant to the administrative rules on June 20, 2001, based on the twelve months ended December 31, 2000. The cost study submitted by Beresford developed a revenue requirement of \$133,576. Beresford's minutes of use for 2000 were 3,314,669. 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 June 21, 2001, the Commission electronically transmitted notice of the filing and the intervention deadline of July 6, 2001, to interested individuals and entities. The Commission received no interventions.

On July 27, 2001, the Commission ordered Beresford to deposit an initial assessment of \$750 in the SDPUC regulatory fee fund and to deposit any additional amounts as required by the executive director. (Sue Cichos should be contacted with any questions regarding the assessments.)

Staff requested supporting information from Beresford on July 3, September 28, October 3, and October 18, 2001. Beresford filed a revised cost study on June 29, 2001, which developed a revenue requirement of \$157,508. A second revised cost study was submitted on October 31, 2001, which developed a revenue requirement of \$157,266. Beresford responded to staff data requests. Staff reviewed external auditor reports for 1999 and 2000, adjustments proposed by Beresford in the cost study, the 2000 ledger and trial balance, minutes of sue, and traffic factor support.

Staff has reviewed Beresford's cost study filing and all of the data responses submitted by Beresford. Staff would recommend that the Intrastate Switched Access Cost Study for Beresford be approved as filed on October 31, 2001, with no additional adjustments.

Respectively submitted: Heather K. Forney

Heather K. Forney
cc: Wendel Aanerud, TELEEC

**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)	TC01-068

On June 20, 2001, Beresford Municipal Telephone Company (Beresford) filed for approval by the Public Utilities Commission (Commission) its 2000 Intrastate Switched Access Cost Study. On June 29, 2001 and October 31, 2001, Beresford filed amended 2000 Intrastate Switched Access Cost Studies.

On June 21, 2001, the Commission electronically transmitted notice of the filing and the intervention deadline of July 6, 2001, to interested individuals and entities. On July 24, 2001, the Commission voted to assess a filing fee as requested by the Executive Director up to the statutory limit of \$100,000. Staff filed a memorandum on November 7, 2001, setting forth a recommended revenue requirement and minutes of use. The Commission considered this matter at its November 27, 2001, 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 were 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 TC01-088.)

Dated at Pierre, South Dakota, this 5th day of December, 2001.

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	<i>Nellie Kalko</i>
Date	<i>12/6/01</i>
(OFFICIAL SEAL)	

BY ORDER OF THE COMMISSION:

James A. Burg

JAMES A. BURG, Chairman

Pam Nelson

PAM NELSON, Commissioner